OFFICIAL GAZETTE

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MINISTERIAL ORDINANCE

Ministry of Agriculture and Forestry Ordinance No. 45

May 28, 1949

The following partial amendments shall be made to the Regulations for the Enforcement of the Ordinance concerning the Exported Goods Inspection Houses of the Ministry of Agriculture and Forestry:

Minister of Agriculture and Forestry
MORI Kotaro

The following two Articles shall be added next to Art. 11, and Arts. 12 and 13 shall be Arts. 14 and 15, respectively:

Article 12. The names and locations of the branch and sub-branch offices of the Exported Goods Inspection Houses shall be determined separately.

Article 13. The internal organization of the branch and sub-branch offices of the Exported Goods Inspection Houses shall be determined by the respective Chiefs of the said Houses with the approval of the Minister of Agriculture and Forestry. The same shall apply to the alteration thereof.

Supplementary Provision:

This Ministerial Ordinance shall come into force as from the day of its promulgation.

Ministry of Transportation Ordinance No. 14

May 28, 1949

Part of the Regulation for the Enforcement of the Mariners Law (Ministry of Transportation Ordinance No. 23 of 1947) shall hereby be amended as follows:

Minister of Transportation
OYA Shinzo

The Annexed Table No. 6 shall be amended as follows:

Table No. 6 — Standard Remuneration

Classification of Standard Remuneration	Standard Remuneration: Monthly Sum	Standard Remuneration: Daily Sum	Monthly Sum of Remuneration
1st-class	2,000 *yen*	70 *yen*	less than 2,250 *yen*
2nd-class	2,500	85	2,250 *yen* or more less than 2,750 *yen*
3rd-class	3,000	100	2,750 „ „ 3,250 „
4th-class	3,500	115	3,250 „ „ 3,750 „
5th-class	4,000	130	3,750 „ „ 4,250 „
6th-class	4,500	150	4,250 „ „ 4,750 „
7th-class	5,000	170	4,750 „ „ 5,500 „
8th-class	6,000	200	5,500 „ „ 6,500 „
9th-class	7,000	230	6,500 „ „ 7,500 „
10th-class	8,000	270	7,500 „ „ 8,500 „
11th-class	9,000	300	8,500 „ „ 9,500 „
12th-class	10,000	330	9,500 „ „ 11,000 „
13th-class	12,000	400	11,000 „ „ 13,000 „
14th-class	14,000	470	13,000 „ „ 15,000 „
15th-class	16,000	530	15,000 „ „ 17,000 „
16th-class	18,000	600	17,000 „ „ 19,000 „
17th-class	20,000	670	19,000 „ „ 21,000 „
18th-class	22,000	730	21,000 „ „ 23,000 „
19th-class	24,000	800	23,000

Supplementary Provision:

The present Ministerial Ordinance shall come into force as from June 1, 1949.

Ministry of Construction Ordinance No. 3

May 28, 1949

The Ministerial Ordinance for the Abolition of "the Temporary Regulations for the Restriction of Construction of Coal Miner's Housing, etc." shall be established as follows:

Minister of Construction
MASUTANI Shuji

Ministerial Ordinance for the Abolition of "the Temporary Regulations for the Restriction of Construction of Coal Miner's Housing, etc."

The Temporary Regulations for the Restriction of Construction of Coal Miner's Housing, etc. (Cabinet Ordinance No. 2 of 1947; hereinafter referred to as the old Ordinance) shall be abolished.

Supplementary Provisions:

1. The present Ministerial Ordinance shall come into force as from the day of its promulgation.
2. As regard the appliance of the penal provisions for the acts committed prior to the enforcement of the present Ministerial Ordinance, the old Ordinance shall be effective even after the enforcement of the present Ministerial Ordinance.
3. As regard the construction of coal miner's housing, etc. permitted under the old Ordinance prior to the enforcement of the present Ministerial Ordinance, Article 2, Paragraphs 3 and 4, Articles 4 to 7 inclusive of the old Ordinance shall be effective till September 30, 1949.
4. As regard the appliance of the penal provisions for the acts committed, during the period from the day of enforcement of the present Ministerial Ordinance, in contravention of the provisions effective as provided for by the provisions of the preceding paragraph, the present Ministerial Ordinance shall be effective even after October 1, 1949.

Ministry of Construction Ordinance No. 4

May 28, 1949

The Temporary Regulations for Restriction of Buildings (Ministry of Construction Ordinance No. 2 of 1948) shall partially be amended as follows:

Minister of Construction
MASUTANI Shuji

Article 6, item 12 shall be amended as follows:

12. Deleted.

Supplementary Provision:

The present Ministerial Ordinance shall come into force as from the day of its promulgation.

Ministry of Construction Ordinance No. 5

May 28, 1949

The Regulations for Allocation of Building Sheet Glass (Ministry of Construction Ordinance No. 5 of 1948) shall partially be amended as follows:

Minister of Construction
MASUTANI Shuji

Article 4, Paragraph 3 shall be amended as follows:

3 Any consumer who uses building sheet glass for the building which requires building permit in accordance with the Temporary Regulations for Restriction of Building shall enter necessary matters in the application mentioned in Article 9 of the said Regulations in lieu of the application mentioned in Paragraph 1, above.

Supplementary Provision:

The present Ministerial Ordinance shall come into force as from the day of its promulgation.

NOTIFICATIONS

Ministry of Finance Notification No. 329

May 28, 1949

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premium (Law No. 143 of 1948), the details, etc. of the "Second Kotobuki Time Deposit of the Bank of Fukuoka" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Second Kotobuki Time Deposit of the Bank of Fukuoka
2. Conditions:
   (1) Term of contract: Type A one year and Type B 6 months
   (2) Amount of deposit: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From June 10, 1949 to August 10, 1949
4. Premiums: One right of drawing shall be given to each contract and 10,000 rights of drawing for Type A and Type B make one set respectively with the following premiums and prize; provided that the special grades for Type A and Type B are both one per ten sets and are chosen from among the first grades:

Type A:

Grade	Premiums and Prizes	Number of Winnings
Special	A complete set of bridal outfit	
First	¥10,000	1
Second	5,000	3
Third	500	10
Fourth	100	500
Fifth	35	9,486
Total		10,000

Type B:

Grade	Premiums	Number of Winnings
Special	¥100,000	
First	10,000	1
Second	1,000	10
Third	500	50
Fourth	40	100
Fifth	15	9,839
Total		10,000

5. Date of Drawing: September 10, 1949
6. Starting Date of Payment of Premiums: October 1, 1949
7. Stamp Duties on Certificates of Deposit: Certificates of deposit shall be designated under the provisions of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification No. 330

May 28, 1949

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Third Special Time Savings with Premiums of the Jonan Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Third Special Time Savings with Premiums of the Jonan Credit Association
2. Conditions:
   (1) Term of contract: One year
   (2) Amount of savings: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From June 1, 1949 to July 11, 1949
4. Premiums: One right of drawing shall be given to each contract and 20,000 rights of drawing make one set with the following premiums and prizes:

Grade	Premiums and Prizes	Number of Winnings
Special	¥50,000	1
First	5,000	6
Second	500	60
Third	100	1,000
Fourth	30	18,923
Bicycle Prize	A bicycle	10
Total		20,000

5. Date of Drawing: July 15, 1949
6. Starting Date of Payment of Premiums: July 21, 1949
7. Stamp Duties on Certificates of Savings: Certificates of Savings shall be designated under the provisions of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance and Attorney-General's Office Notification No. 10

May 28, 1949

The companies provided in the proviso of Item 2 of Par. 1 of Article 1 of the Enforcement Ordinance for Corporation Debentures Registration Law (Imperial Ordinance No. 409, 1942) shall be designated as follows:

Minister of Finance
IKEDA Hayato
Attorney-General
UEDA Shunkichi

Denomination of Debenture	Name of Registration Agency
No. "I," the 1st Debenture with Open Mortgage of Keihin Dentetsu	Nippon Industrial Bank, Ltd.
The 53rd Debenture of Nippon Hassoden Co., Ltd.	do.
The 9th Debenture of Tohoku Haiden Co., Ltd.	do.
No. "Ha," the 6th Debenture with Open Mortgage of Nagoya Railway Co., Ltd.	do.

Ministry of Education Notification No. 146

May 28, 1949

The textbook exhibition for 1949 will be from August 8 to August 20, 1949.

Minister of Education
TAKASE Sotaro

Ministry of Education Notification No. 147

May 28, 1949

The Publishers who want to publish textbooks for use in 1940, as based on the Law of Provisionary Measures concerning the Publication of Textbooks, shall report, in the form given below, the names of the textbooks and other matters, according to Article 3 of the Regulations for the Enforcement of the aforesaid Law, and the period of the presentation of the report shall be on and from June 1 to June 15, 1949:

Minister of Education
TAKASE Sotaro

(Form)

Report of Names of Textbooks expected to be published for use in 1950

Name of Responsible Person _____
Telephone No. _____

To Minister of Education

Date:

Address, Name or Trade Mark of Publisher
(Name of Representative person) _____ (Signed)

On the subject matter, we make the following report:

Species of School intended for

No. of Textbook	Name of Textbook	Size	Number of Pages	Grades	Name of Author	No. of Publisher	Abbr. of Publisher	Remarks

Remarks for making entry:

1. Mark with △ on top of the names of the textbooks that have merely passed the MS. examination of the authorization.
2. Each of the species of the schools the textbooks are intended for should be given on separate sheet according to the difference of the Elementary Course, the Lower Secondary Course, the Upper Secondary Common Course and the Upper Secondary Special Course.
3. Mark with ※ on top of the number of pages when it is merely counted in advance.
4. When the authors are more than one, give the name of the representative author, together with the number of co-operators.
5. In Remarks column, give necessary distinctions as to the new compilation, revision and supplements, &c. and such distinctions as will be necessary when there is no knowing whether an English textbook is a render or a grammar from its title.
6. In the bottom column for Remarks, give the total number of the textbooks expected to be published.

Ministry of Agriculture and Forestry Notification No. 113

May 28, 1949

The names and locations of the branch and sub-branch offices of the Exported Goods Inspection Houses shall be determined as follows:

Minister of Agriculture and Forestry
MORI Kotaro

Name	Location
Shizuoka Branch of the Exported Foods Inspection Office	Shizuoka City
Kobe Branch of the Exported Foods Inspection Office	Kobe City
Otaru Sub-branch of the Exported Foods Inspection Office	Otaru City
Yokohama Sub-branch of the Exported Foods Inspection Office	Yokohama City
Moji Sub-branch of the Exported Foods Inspection Office	Moji City
Otaru Branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Otaru City
Kobe Branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Kobe City
Okayama Branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Okayama City
Yokohama Sub-branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Yokohama City
Shimizu Sub-branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Shimizu City
Nagoya Sub-branch of the Exported Agricultural, Forest and Marine Products Inspection Office	Nagoya City

Ministry of Agriculture and Forestry Notification No. 114

May 28, 1949

In accordance with the Regulations for Payment of the Government Allotments and Grants-in-aid (Ministry of Agriculture and Forestry Ordinance No. 41 of May, 1949), the Regulations for the Payment of Grants-in-aid for the Facilities for Securing the Increased Food Production shall be provided for as follows:

Minister of Agriculture and Forestry
MORI Kotaro

Regulations for Payment of Grants-in-aid for the facilities for Securing the Increased Food Production

Article 1. The Minister of Agriculture and Forestry shall, in accordance with the provisions of Art. 16 of the Local Finance Law (Law No. 109 of 1948), give the grant-in-aid to the expenses for the facilities for securing the increased food production to the respective prefectures in pursuance of the present Regulations.

Article 2. The expenses specified in the preceding Article are as follows:

1. Expenses requisite for facilities for securing the increased food production;
2. Expenses requisite for facilities for increased production of potatoes;
3. Expenses for diseases and insects control;
4. Expenses for the establishment of hot-nursery-beds for paddy-rice.

2 The rate of the grant-in-aid to the expenses specified in the preceding paragraph is as provided for in the annexed table; provided that the Minister of Agriculture and Forestry may, if he deems it especially necessary to do so, give grant-in-aid at a rate exceeding the specified rate.

Article 3. In case where any prefecture submits an application for obtaining the grant-in-aid in accordance with the provisions of Art. 3 of the Regulations for Payment of the Government Allotments and Grants-in-aid (hereinafter referred to as "the Regulations") it shall submit one original and three copies along with the documents specified in the following items:

1. Business program;
2. Statement of estimates of receipts and expenditures;
3. Other documents deemd necessary by the Minister of Agriculture and Forestry.

Article 4. In case where any prefecture wishes to make any important amendment to the particulars stated in any of the documents specified in the preceding Article, it shall submit an application therefor in advance to the Minister of Agriculture and Forestry.

2 In case where the application was made in accordance with the provisions of the pre-

ceding paragraph, the Minister of Agriculture and Forestry may, if he deems it necessary, give instructions necessary for making the amendment to the particulars.

Article 5. The forms of a business program and statement of estimates of receipts and expenditures to be submitted in accordance with Art. 3 and the forms of business result and statement of settled account of receipts and expenditures to be submitted under Art. 7 of the Regulations, shall be determined by the Minister of Agriculture and Forestry with respect to each expenses specified in Art. 2.

Article 6. The Minister of Agriculture and Forestry shall, if he deems it especially necessary to do so for carrying out the measures for increased food production, give the grant-in-aid to the bodies deemed suitable.

2 The procedures for giving the grant-in-aid to prefectures pursuant to the provisions of Art. 16 of the Local Finance Law shall apply mutatis mutandis in the case of the grant-in-aid given under the preceding paragraph.

Supplementary Provision:

The present Regulations shall be applied as from April 1, 1949.

Annexed Table

Expenses or Grant-in-aid	Rate of Grant-in-aid
Expenses for facilities for securing the increased food production	At the rate of less than 50% of pay and travelling expenses to full-time officials
Expenses for facilities for promoting the potato increased production	At the rate of less than 50% of the expenses for establishment of reproductive seed potato farm
Expenses for diseases and insects control	At the rate of less than 50% of the business expenses
Expenses for establishment of hot nursery-bed for paddy-rice	At the rate of less than 60% of the expenses for purchase of oil-processed paper

Ministry of Agriculture and Forestry Notification No. 115

May 28, 1949

In pursuance of the Regulations for Payment of the Government Allotments and Grants-in-aid (Ministry of Agriculture and Forestry Ordinance No. 41 of May, 1949), the Regulations for Payment of the Government Allotment of Expenses for Agricultural Adjustment Facilities shall be provided for as follows:

Minister of Agriculture and Forestry
MORI Kotaro

Regulations for Payment of the Government Allotment of Expenses for Agricultural Adjustment Facilities

Article 1. The Minister of Agriculture and Forestry shall, in accordance with the provisions of Art. 11 of the Local Finance Law (Law No. 109 of 1948), pay to prefectures pursuant to the present Regulations the Government allotments of the expenses requisite for the agricultural adjustment facilities incidental to the enforcement of the Food Maintenance Temporary Measures Law (Law No. 182 of 1948).

Article 2. The expenses specified in the preceding Article shall be as follows:

1. Expenses for prefectural agricultural adjustment work;
2. Expenses for prefectural agricultural adjustment commission;
3. Expenses for local agricultural adjustment commission;
4. Expenses for agricultural adjustment commission of city, town or village;
5. Other expenses deemed necessary for the agricultural adjustment facilities by the Minister of Agriculture and Forestry.

Article 3. In case where any prefecture submits an application for granting in accordance with the provisions of Art. 3 of the Regulations for Payment of the Government Allotments Expenses and Grants-in-aid (hereinafter referred to as "the Regulations"), it shall submit one original and three copies thereof accompanied by the following documents:

1. Business program;
2. Statement of estimates of receipts and expenditures;
3. Other documents deemed necessary by the Minister of Agriculture and Forestry.

2 Forms Nos. 1 and 2 attached hereto shall apply to the forms of the business program and the statement of estimates of receipts and expenditures respectively.

Article 4. In case where a prefecture intends to effect any important alteration in the statements of documents specified in the preceding Article, it shall submit an application therefor in advance to the Minister of Agriculture and Forestry.

2 The Minister of Agriculture and Forestry may, in case the application specified in the preceding paragraph is submitted, give instructions to make any necessary amendments thereto if he deems it necessary to do so.

Article 5. Forms Nos. 1 and 2 attached hereto shall apply to the forms of the business report and statement of settled account of receipts and expenditures to be submitted in pursuance of the provisions of Art. 7 of the Regulations.

Article 6. The Minister of Agriculture and Forestry shall, if he deems it especially necessary to do so for carrying out the agricultural adjustment measures, pay the grant-in-aid to any qualified organization.

2 The procedures for giving the grants-in-aid to prefectures, pursuant to the provisions of Art. 16 of the Local Finance Law shall apply mutatis mutandis in the case of the grant-in-aid to be given under the preceding paragraph.

Supplementary Provision:

The present Regulations shall be applied as from April 1, 1949.

Form No. 1

Business Program (Business Report)

Items	Number of Commissions established	Number of Commissioners appointed	Number of Clerks appointed	Remarks
Prefectural Agricultural Adjustment Commission				
(1) Clerks				
(2) Commissioners				
Local Agricultural Adjustment Commission				
(1) Clerks				
(2) Commissioners				
Agricultural Adjustment Commission of City, Town or Village				
(1) Clerks				
(2) Commissioners				
Total				

1. Outline of Business Program (Business Report)

Form No. 2

Estimates of Receipts and Expenditures (Statement of Settlement of Incomes and Expenditures)

Receipts

Classification	Estimates (or Amounts of Settled Accounts)	Remarks
Grants-in-aid defrayed from the national treasury		
Prefectural expenses		
Total		

Expenditures

Classification	Estimates (or Amounts of Settled Accounts)	Remarks
1. Expenses for prefectural agricultural adjustment		
2. Expenses for prefectural agricultural adjustment commission		

Classification	Estimates (or Amounts of Settled Accounts)	Remarks
(1) Allowances for commissioners		Number of commissioners
(2) Salaries for clerks		
(3) Business expenses and travelling expenses		
3. Expenses for local agricultural adjustment commission		
(1) Allowances for commissioners		Number of commissioners
(2) Salaries for clerks		Number of commissions established
(3) Business expenses and travelling expenses		Number of places where commissions are to be established
		Number of clerks
4. Expenses for agricultural adjustment commission of city, town or village		
(1) Allowances for commissioners		Number of commissioners
(2) Salaries for clerks		Number of commissions established
(3) Business expenses		Number of places where commissions are to be established
		Number of clerks

Ministry of Transportation Notification No. 188

May 28, 1949

The following partial amendment shall be made to the names of Motor Traffic Road operated by the Japanese Government (Ministry of Railway Notification No. 420 of September, 1933):

Minister of Transportation
OYA Shinzo

The paragraph of the Inasato Line under the Takato Line shall be amended as follows:

Inasato Line (Between Takato-hommachi and Inasato)

Ministry of Transportation Notification No. 189

May 28, 1949

The kilometerage of the following sections on the Takato Line shall be amended as shown below:

Minister of Transportation
OYA Shinzo

Sections	Kilometerage	Freight Kilometerage
Takato—Hanabatake	2.0	10.0
Takato-hommachi—Hanabatake	1.0	5.0

Ministry of Transportation Notification No. 190

May 28, 1949

As from May 28, 1949, a service for passenger, arriving baggage and parcel, and freight traffic shall be handled at the following stations:

Minister of Transportation
OYA Shinzo

Name of Line	Name of Station
Hakujo Line	Hatogaya
Ono Line	Nakatatsuguchi

Ministry of Transportation Notification No. 191

May 28, 1949

As from May 28, 1949, a service for passengers and C. L. shipment shall be handled at the following stations:

Minister of Transportation
OYA Shinzo

Erimo Line	Toyo

Ministry of Transportation Notification No. 192

May 28, 1949

As from May 28, 1949, following stations shall be established on the Choko Main Line and other two lines as itemized below and a service for passengers only shall be handled:

Minister of Transportation
OYA Shinzo

Name of line and station	Location	Kilometerage		Freight Kilometerage
1. Choko Main Line				
Shiroishi-hondori (Existing station)		Shiroishi-hondori—Shimo-shiroishi	1.0	5.0
Shimo-shiroishi	Shimo-shiroishi, Shiroishi-mura, Sapporo-gun, Ishikarino-kuni, Hokkaido	Shimo-shiroishi—Oyajidori	1.0	5.0
Oyajidori (Existing station)				
Chitosebashi (Existing station)		Chitosebashi—Nisshin	2.0	10.0
Nisshin	Naganuma-mura, Yubari-gun, Ishikarino-kuni	Nisshin—Nishi-naganuma	1.0	5.0
Nishi-naganuma (Existing station)				
2. Nissho Main Line				
Fuyushima (Existing station)		Fuyushima—Higashi-fuyushima	1.0	5.0
Higashi-fuyushima	Menashidomari, Shamani-mura, Shamani-gun, Hidakano-kuni	Higashi-fuyushima—Yamanaka	2.0	10.0
Yamanaka (Existing station)				
Asahi (Existing station)		Asahi—Ruzaki	1.0	5.0
Ruzaki	Asahi, Shamani-mura, Shamani-gun, Hidakano-kuni	Ruzaki—Chikaura	1.0	5.0
Chikaura (Existing station)				
Shimofuemae (Existing station)		Shimofuemae—Kazusato	1.0	5.0
Kazusato	Horoizumi, Horoizumi-mura, Horoizumi-gun, Hidakano-kuni	Kazusato—Yamato	1.0	5.0
Yamato (Existing station)		Yamato—Nishi-horoizumi	1.0	5.0
Nishi-horoizumi	Horoizumi, Horoizumi-mura, Horoizumi-gun, Hidakano-kuni	Nishi-horoizumi—Horoizumi	1.0	5.0
Horoizumi (Existing station)				
Utabetsu (Existing station)		Utabetsu—Tomabetsuguchi	2.0	10.0
Tomabetsuguchi	Utabetsu, Horoizumi-mura, Horoizumi-gun, Hidakano-kuni	Tomabetsuguchi—Shin-utabetsu	1.0	5.0
Shin-utabetsu	〃	Shin-utabetsu—Kami-utabetsu	2.0	10.0
Kami-utabetsu (Existing station)		Kami-utabetsu—Akebonobashi	5.0	25.0
Akebonobashi	Shoya, Horoizumi-mura, Horoizumi-gun, Hidakano-kuni	Akebonobashi—Sakuraoka	2.0	10.0

Name of line and station	Location	Kilometerage		Freight Kilometerage
Sakuraoka	Shoya, Horoizumi-mura, Horoizumi-gun, Hidaka-no-kuni	Sakuraoka—Chihira	1.0	5.0
Chihira	〃	Chihira—Komadome	1.0	5.0
Komadome (Existing station)		Komadome—Shoya-byoimmae	1.0	5.0
Shoya-byoimmae	〃	Shoya-byoimmae—Shoya	1.0	5.0
Shoya (Existing station)				
3. Erimo Line				
Shimo-utabetsu (Existing station)		Shimo-utabetsu—Higashi-utabetsu	1.0	5.0
Higashi-utabetsu	Utabetsu, Horoizumi-mura, Horoizumi-gun, Hidaka-no-kuni	Higashi-utabetsu—Sakagishi	2.0	1.0
Sakagishi	〃	Sakagishi—Utaro	1.0	5.0
Utaro (Existing station)				

Ministry of Transportation Notification No. 193

May 28, 1949

As from May 28, 1949, following station shall be established on the Chizaka Line as itemized below, and C. L. shipment only shall be handled:

Minister of Transportation
OYA Shinzo

Name of Station	Location	Kilometerage		Freight Kilometerage
Kami-iwachishi (Existing station)		Kami-iwachishi—Miiwa	9.0	45.0
Miiwa	Biratori-mura, Saru-gun, Hidakano-kuni, Hokkaido	Miiwa—Hidaka	7.0	35.0
Hidaka (Existing station)				

Ministry of Transportation Notification No. 194

May 28, 1949

As from May 28, 1949, a service for passengers only shall be handled at Ueda Station on the Nataso Line.

Minister of Transportation
OYA Shinzo

Ministry of Transportation Notification No. 195

May 28, 1949

A part of the Notification relating to inauguration of the section freight traffic by motor vehicle shall be revised as follows:

Minister of Transportation
OYA Shinzo

1. A part of the Ministry of Transportation Notification No. 358 of December, 1947 shall be revised as follows:

The paragraph of the Atsukeshi shall be struck out and the following paragraph shall be added next to the paragraph of Ota:

Hama-atsukeshi　　Hama-atsukeshi Station on the Nemuro Main Line

2. A part of the Ministry of Transportation Notification No. 361 of December, 1947 shall be revised as follows:

The following paragraph shall be added next to the paragraph of Hombetsu:

Yutari　　Yutari Station on the Abashiri Main Line

3. A part of the Ministry of Transportation Notification No. 363 of December, 1947 shall be revised as follows:

The following two paragraphs shall be added next to the paragraph of Shari:

Sarumagawa　　Sarumagawa Station on the same line
Kami-shari　　Kami-shari Station on the same line

Ministry of Transportation Notification No. 196

May 28, 1949

As from May 28, 1949, the names of the freight agent shall be changed respectively as shown below:

Minister of Transportation
OYA Shinzo

Jurisdictional Automobile Office	Present Name of Agent	New Name of Agent
Toma Automobile Office	Toma-futamata	Shin-futamata
〃	Toma-kumanosawa	Kami-kaimei
Biei Automobile Office	Biei-sannomiya	Shin-sannomiya
〃	Biei-mikasa	Shin-mikasa
〃	Biei-chiyoda	Chiyoda

Ministry of Communications Notification No. 283

May 28, 1949

The following post office was cancelled from the designation of special post office in accordance with the provisory clause of Article 10, Paragraph 1 of the Governing Organization for Communications Office on undermentioned dates inclusively:

Minister of Communications
OZAWA Saeki

Name	Location	Date of cancellation
Taga Post Office	Taga-cho, Taga-gun, Ibaragi-ken	June 15, 1949
Katsuura Post Office	Katsuura-cho, Isumi-gun, Chiba-ken	May 25, 1949

Ministry of Communications Notification No. 284

May 28, 1949

The following post office shall be closed for some time as from June 1, 1949. However, the affairs that have been handled at this post office shall be taken over by the undermentioned office:

Minister of Communications
OZAWA Saeki

Name	Location	Succeeded Office
Shiba-kuruma-cho Post Office	Shiba-kuruma-cho, Minato-ku, Tokyo	Shirogane Post Office

Ministry of Communications Notification No. 285

May 28, 1949

The following shall be added to "a fixed period is provided" in the Ministry of Communications Notification No. 1400 of July, 1931 (matters concerning the use of date-stamps combined with designs and characters):

Minister of Communications
OZAWA Saeki

Nagasaki Post Office
Nagasaki-hon-hakata Post Office
Unzen Post Office
Kagoshima Post Office
Hirado Post Office
Oita Post Office

Name of post offices use separately: From May 25 to June 5, 1949

Ministry of Communications Notification No. 286

May 28, 1949

It is announced hereby under the provision of Article 1-(6) of the Regulations governing the Private Radio Telephones for Broadcasting Service that the following receivers for radio broadcast reception have passed the type test conducted in accordance with the provisions of Article 14 of the same Regulations:

Minister of Communications
OZAWA Saeki

Name of receiver	Atomic 5R Super	
Name and address of applicant	President: SATO Magosaku	Co., Ltd. Toyo Radio Factory No. 573, 2-chome, Kami-osaki, Shinagawa-ku, Tokyo
Name and address of manufacturer	ditto	
Date of sanction	May 11, 1949	
Sanction number	No. 251	
Type number of manufacturer	TR—101 Type	
Frequency band	535 Kc—1700 Kc (Test Frequency 550 Kc—1500 Kc)	

Name of receiver	Union	
Name and address of applicant	President: OSAWA Chuzo	Howa Electric Co., Ltd. No. 45-1, Aza Tsubura, Koguchi-machi, Toyohashi-shi
Name and address of manufacturer	ditto	
Date of sanction	May 11, 1949	
Sanction number	No. 252	
Type number of manufacturer	4M—101 Type	
Frequency band	550 Kc—1500 Kc	

Ministry of Communications Notification No. 287

May 28, 1949

In Ministry of Communications Notification No. 354 of September, 1948 (passing the type test of the receiver for radio telephone of broadcast reception), Type number of manufacturer of name of receiver, Sharp Receiver, "4P—18 Type" was amended to "4H—20 Type" on April 20, 1949.

Minister of Communications
OZAWA Saeki

Ministry of Construction Notification No. 516

May 28, 1949

The following one item shall be added next to Item 4 of Ministry of Construction Notification No. 71 of 1948:

Minister of Construction
MASUTANI Shuji

All buildings and facilities accessary to them which are to be constructed by foreigners and foreign juridical persons by buying building materials for export with foreign funds.

Ministry of Construction Notification No. 517

May 28, 1949

The addition of planned park of Kure reconstruction city planning, its open space for sport, its enterprise and its business year was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Hiroshima Prefectural Office and at the Kure Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 518

May 28, 1949

The project of street in connection with the City Planning of Saga was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Saga Prefectural Office and at the Saga Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 519

May 28, 1949

The project of area in connection with the Special City Planning of Fukuyama shall be designated as mentioned below the designation shall come into force as from June 17, 1949.

Its documents and maps kept at the Hiroshima Prefectural Office and at the Fukuyama Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 520

May 28, 1949

The project of street enterprise for reconstruction and readjustment of production of Kudamatsu and its business year was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Yamaguchi Prefectural Office and at the Kudamatsu Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 521

May 28, 1949

The project of street enterprise for reconstruction and readjustment of production of Bofu and its business year was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Yamaguchi Prefectural Office and at the Bofu Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 522

May 28, 1949

The project of street enterprise for reconstruction and readjustment of production of Shimonoseki and its business year was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Yamaguchi Prefectural Office and at the Shimonoseki Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 523

May 28, 1949

The project of street enterprise for reconstruction and readjustment of production of Hagi city planning and its business year was decided as mentioned below, on March 31, 1949.

Its documents and maps kept at the Yamaguchi Prefectural Office and at the Hagi Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 524

May 28, 1949

The addition of street in connection with the City Planning of Hagi shall be decided as mentioned below.

Its documents and maps kept at the Yamaguchi Prefectural Office and at the Hagi Municipal Office are open to the public.

Minister of Construction
MASUTANI Shuji

(The documents and maps are not mentioned here.)

Ministry of Construction Notification No. 525

May 28, 1949

The Ministry of Construction Notification No. 60 of 1949 shall partially be amended as follows:

Minister of Construction
MASUTANI Shuji

VII. shall read as follows:

VII. Deleted.

GOVERNMENT MATTERS

MINISTRY OF FINANCE

Summary of Disbursement from Reserve Fund for 1948-49 (from January to March, 1949)

May 28, 1949

The situation of disbursement from Reserve Fund of General Account and Special Account for 1948-49 between January 8, 1949 and March 31, 1949 is as follows:

Minister of Finance
IKEDA Hayato

GENERAL ACCOUNT

IMPERIAL HOUSEHOLD

1. Increased in expenses for the Imperial Household 1,438,000 *yen*
   Imperial Household
   (Part) Imperial Household
   (Title) Imperial Household
   (Item) Privy purse 1,438,000 *yen*
   For restoring the Imperial Palace, Omiya Palace, Shimofusa Imperial ranch and Imperial villas damaged by the Ione Typhoon on September 16, 1948

DIET

1. Expenses for salaries and family allowance, etc. 3,885,000 *yen*
   House of Councillors
   (Part) Diet
   (Title) Diet
   (Item) House of Councillors 3,117,500 *yen*
   Common Expenses for Diet
   (Part) Diet
   (Title) Common Expenses for Diet
   (Item) Miscellaneons disbursements 767,5000 *yen*

For covering the deficit in the fixed appropriations for salaries and family allowances, etc. for March, for personnel of the Diet

2. Expenses for covering the deficit in the fixed appropriations for over-time allowances 22,632,000 *yen*
   Common Expenses for Diet
   (Part) Diet
   (Title) Common expenses for Diet
   (Item) Miscellaneous disbursements 22,632,000 *yen*
   For covering the deficit in the fixed appropriations for over-time allowances due to the opening of extraordinary session of the Diet

Total, Diet 26,517,000 *yen*

JUDICIAL ESTABLISHMENTS

1. Expenses for covering the deficit in the fixed appropriations for over-time allowonces 12,727,000 *yen*
   Common Expenses for Courts
   (Part) Court
   (Title) Common expenses for courts
   (Item) Miscellaneous disbursements 12,727 000 *yen*
   For covering the deficit in the fixed appropriations for over-time allowances due to increase of lawsuits

BOARD OF AUDIT

1. Expenses for covering the deficit in the fixed appropriations for over-time allowances 2,500,000 *yen*
   Common Expenses for Administration
   (Part) Common Expenses for Administration
   (Title) Miscellaneous disbursements
   (Item) Miscellaneous disbursements 2,500,000 *yen*
   For covering the deficit in the fixed appropriations for the over-time allowances due to increase of accounting business

PRIME MINISTER'S OFFICE

1. Expenses for the general election of Members of the House of Representatives 640,274,000 *yen*
   National Election Control Commission
   (Part) Administration
   (Title) Prime Minister's Office
   (Item) National Election Control Commission 36,900,000 *yen*
   (Part) Local Finance
   (Title) Subsidy for local public bodies' personnel
   (Item) Subsidy for local public bodies' personnel 603,374,000 *yen*
   For executing the general election of members of the House of Representatives
2. Expenses for the peoples examination of the Supreme Court Judges 135,458,000 *yen*
   National Election Control Commission
   (Part) Administration
   (Title) Prime Minister's Office
   (Item) National Election Control Commission 2,060,000 *yen*
   (Part) Local Finance
   (Title) Subsidy for local public bodies' personnel
   (Item) Subsidy for local public bodies' personnel 133,398,000 *yen*
   For carrying out the peoples examination under the Law of the Peoples Examination of the Supreme Court Judges
3. Expenses for the supervision of the general election of members of the House of Representatives 49,544,000 *yen*

National Rural Police Headquarters
(Part) Justice and Police
(Title) National Rural Police
(Item) National Rural Police Headquarters 1,679,000 *yen*
Regional Headquarters of National Rural Police
(Part) Justice and Police
(Title) National Rural Police
(Item) Regional Headquarters of National Rural Police 1,100,000 *yen*
National Rural Police Headquarters in Prefectures
(Part) Justice and Police
(Title) National Rural Police
(Item) National Rural Police Headquarters in Prefectures 46,765,000 *yen*

For supervising the general election of members of the House of Representatives

4. Expenses for the screening for the public service due to the general election of members of the House of Representatives 1,498,000 *yen*
Secretariat in Prime Minister's Office
(Part) Administration
(Title) Prime Minister's Office
(Item) Office proper 1,498,000 *yen*

For managing affairs concerning the screening for the public service due to the general election of members of the House of Representatives

5. Expenses for the Local Finance Commission 3,863,000 *yen*
Local Finance Commission
(Part) Administration
(Title) Prime Minister's Office
(Item) Local Public Finance Commission 2,814,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Miscellaneous disbursements
(Item) Miscellaneous disbursements 1,049,000 *yen*

For continuing the Local Finance Commission as the organization for establishing the self-supporting local finance due to the partial amendment of the Local Finance Commission Law

6. Expenses for the Emergent Movement for Increase of Coal Production 3,640,000 *yen*
President's Secretariat, Economic Stabilization Board
(Part) Administration
(Title) E. S. B.
(Item) E. S. B. 2,140,000 *yen*
Local Economic Stabilization Bureaus
(Part) Administration
(Title) E. S. B.
(Item) E. S. B. 1,500,000 *yen*

For carrying out the Emergent Movement for Increase of Coal Production

7. Expenses for managing affairs concerning public office qualification appeal 2,900,000 *yen*
Secretariat in Prime Minister's Office
(Part) Administration
(Title) Prime Minister's Office
(Item) Office proper 2,900,000 *yen*

For establishing the Public Office Qualification Appeal Commission and the Secretariat of the Commission, and for examining the appeal for special release of the purge

8. Expenses for emergency measures for earthquake-disasters in Hokuriku district 39,564,000 *yen*

Regional Headquarters of National Rural Police
(Part) Justice and Police
(Title) National Rural Police
(Item) Regional Headquarters of National Rural Police 771,000 *yen*
National Rural Police Headquarters in Prefectures
(Part) Justice and Police
(Title) National Rural Police
(Item) Notional Rural Police Headquarters in Prefectures 36,114,000 *yen*
Police Schools
(Part) Justice and Police
(Title) National Rural Police
(Item) Police education 732,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and repairs of official buildings
(Item) Repairs 1,947,000 *yen*

For guard in the Hokuriku districts damaged by the earthquake broken out on June 28, 1948, and restoration of police facilities damaged thereby

9. Expenses for restoring the flood-disasters in Hokuriku district 4,718,000 *yen*
National Rural Police Headquarters in Prefectures
(Part) Justice and Police
(Title) National Rural Police
(Item) National Rural Police Headquarters in Prefectures 3,927,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and repairs of official buildings
(Item) Repairs 791,000 *yen*

For guard in the Hokuriku districts damaged by flood on July 25, 1948, and restoration of police facilities damaged thereby

10. Expenses for the establishment of the Foreign Exchange Control Commission and the Secretariat of the Commission 146,000 *yen*
Secretariat in Prime Minister's Office
(Part) Administration
(Title) Prime Minister's Office
(Item) Office proper 146,000 *yen*

For establishing the Foreign Exchange Control Commission and the Secretariat of the Commission for the purpose of enacting the procedure for foreign trade and for transaction of foreign exchange due to the enforcement of the Foreign Exchange Control Commission Ordinance

11. Expenses necessary due to the enforcement of the Enterprisers' Association Law 1,017,000 *yen*
Fair Trade Commission
(Part) Administration
(Title) Prime Minister's Office
(Item) Fair Trade Commission 1,017,000 *yen*

For completing the card-boxes and cards in order to popularize thereof and manage the business, due to the enforcement of the Enterprisers' Association Law

12. Expenses for covering the deficit in the fixed appropriations for over-time allowances 56,811,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Miscellaneous disbursements
(Item) Miscellaneous disbursements 56,811,000 *yen*

For covering the deficit in the fixed appropriations for over-time allowances due to the speciality of duty of police-man

Total, Prime Minister's Office 939,433,000 *yen*

ATTORNEY-GENERAL'S OFFICE

1. Expenses for the execution of the general election of members of the House of Representatives 23,866,000 *yen*

Prosecution Division, Attorney-General's Office
(Part) Administration
(Title) Attorney-General's Office
(Item) Office proper 1,173,000 *yen*
Supreme Public Procurator's Office
(Part) Justice and Police
(Title) Public Supreme Procurator's Office 451,000 *yen*
(Item) Supreme Public Procurator's Office 251,000 *yen*
(Item) Prosecution 200,000 *yen*
Higher Public Procurator's Office
(Part) Justice and Police
(Title) Supreme Public Procurator's Office 1,640,000 *yen*
(Item) Higher Public Procurator's Office 840,000 *yen*
(Item) Prosecution 800,000 *yen*
Local Public Procurator's Office
(Part) Justice and Police
(Title) Public Procurator's Office 16,348,000 *yen*
(Item) Local Public Procurator's Office 9,348,000 *yen*
(Item) Prosecution 7,000,000 *yen*
District Public Procurator's Office
(Part) Justice and Police
(Title) Public Procurator's Office 4,254,000 *yen*
(Item) District Public Procurator's Office 2,254,000 *yen*
(Item) Prosecution 2,000,000 *yen*

For controlling the general election of members of the House of Representatives to be executed on January 23, 1949

2. Expenses for investigation into the various bodies and supervision over the purgees, due to the execution of the general election of members of the House of Representatives 2,200,000 *yen*

Prosecution Division, Attorney-General's Office
(Part) Administration
(Title) Attorney-General's Office
(Item) Office proper 1,200,000 *yen*
(Part) Local Finance
(Title) Subsidies for local public bodies' personnel
(Item) Subsidies for local public bodies' personnel 1,000,000 *yen*

For investigating into the various bodies supporting the candidates and supervising the purgees for the general election of members of the House of Representatives to be executed on January 23, 1949

3. Expenses for restoration of earthquake disaster in Hokuriku district 3,449,000 *yen*

Attorney-General's Secretariat
(Part) Administration
(Title) Attorney-General's Office
(Item) Office proper 10,000 *yen*

Judicial Office
(Part) Administration
(Title) Attorney-General's Office 1,788,000 *yen*
(Item) Judicial Office 879,000 *yen*
(Item) Miscellaneous expenses for registration 909,000 *yen*
Supreme Public Procurator's Office
(Part) Justice and Police
(Title) Public Procurator's Offices
(Item) Supreme Public Procurator's Office 5,000 *yen*
High Public Procurator's Offices
(Part) Justice and Police
(Title) Public Procurator's Offices
(Item) High Public Procurator's Office 5,000 *yen*
Local Public Procurator's Office
(Part) Justice and Police
(Title) Public Procurator's Offices 1,641,000 *yen*
(Item) Local Public Procurator's Offices 1,341,000 *yen*
(Item) Prosecution 300,000 *yen*

For completing the equipments of the Judicial Offices, High Public Procurator's Office and Local Public Procurator's Office, damaged by earthquake broken out in Hokuriku district on June 28, 1948

4. Expenses for restoration of damages by Ione Typhoon 632,000 *yen*

Judicial Office
(Part) Administration
(Title) Attorney-General's Office 408,000 *yen*
(Item) Judicial Office 233,000 *yen*
(Item) Miscellaneous expenses for registration 175,000 *yen*
High Public Procurator's Offices
(Part) Justice and Police
(Title) Public Procurator's Office
(Item) High Public Procurator's Offices 3,000 *yen*
Local Public Procurator's Offices
(Part) Justice and Police
(Title) Public Procurator's Office
(Item) Local Public Procurator's Offices 119,000 *yen*
District Public Procurater's Offices
(Part) Justice and Police
(Title) Public Procurator's Office
(Item) District Public Procurator's Offices 102,000 *yen*

For furtherance of equipments, etc. of the Judicial Offices, Public Procurator's Offices in Miyagi Prefecture, damaged by Ione Typhoon on September 16, 1948

5. Expenses for restoring the Sapporo Juvenile Court damaged by fire 311,000 *yen*

Juvenile Courts
(Part) Justice and Police
(Title) Protection
(Item) Juvenile Courts 52,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and repairs of official buildings
(Item) Repairs 259,000 *yen*

For restoring the Sapporo Juvenile Court damaged by fire on May 6, 1948

Total, Attorney-General's Office 30,458,000 *yen*

MINISTRY OF EDUCATION

1. Subsidy for the urgent-repairs of national-treasure-structures 5,000,000 *yen*
   Social Education Bureau, Ministry of Education
   (Part) Education and Culture
   (Title) Arts and culture
   (Item) Reservation of national treasure, etc. 5,000,000 *yen*
   For subsidizing for the urgent repairs of the frescoes and others burnt down by the fire of the "Kondo" (national-treasure-structure) of the "Horyu-ji" in Nara prefecture in January, 1949

MINISTRY OF AGRICULTURE AND FORESTRY

1. Increase of expenses for suits concerning the agricultural land reform 1,800,000 *yen*
   Agricultural Administration Bureau, Ministry of Agriculture and Forestry
   (Part) Industries and Economy
   (Title) Agriculture
   (Item) Agricultural land reform 1,800,000 *yen*
   For covering the deficit in the fixed appropriations on account of the increased suits concerning the agricultural land reform
2. Subsidy for restoring the mulberry farms damaged by Ione Typhoon 9,114,000 *yen*
   Raw Silk Bureau, Ministry of Agriculture and Forestry
   (Part) Industries and Economy
   (Title) Silk industry
   (Item) Measures concerning sericulture 9,114,000 *yen*
   For subsidizing the restoration of the mulberry farms damaged by Ione Typhoon on September 16, 1948
3. Subsidy for the production of sera for oxen diseases 38,400,000 *yen*
   Livestock Bureau, Ministry of Agriculture and Forestry
   (Part) Industries and Economy
   (Title) Livestock
   (Item) Prevention of infectious diseases of livestocks 38,400,000 *yen*
   For subsidizing to prefectures for purchase and production of sera to prevent infectious diseases of livestocks
4. Expenses for livestock-hygiene in flood-damaged Fukui district 156,000 *yen*
   Livestock Bureau, Ministry of Agriculture and Forestry
   (Part) Industries and Economy
   (Title) Livestock
   (Item) Livestock-hygiene 156,000 *yen*
   For permeating the prevention of infectious diseases of livestocks under the serious circumstances of livestock-hygiene in Fukui district where the livestock facilities were damaged by flood on July 25, 1948
5. Expenses for the enforcement of the Pharmaceutical Affairs Law 1,133,000 *yen*
   Livestock Hygiene Laboratory
   (Part) Industries and Economy
   (Title) Livestock
   (Item) Livestock Hygiene Laboratory 1,133,000 *yen*
   For examining medicine for livestocks due to the enforcement of the Pharmaceutical Affairs Law
6. Expenses for the investigation into the conditions of the migrations of fur-seals in the Northern Pacific Ocean 2,127,000 *yen*
   Fishery Agency
   (Part) Industries and Economy
   (Title) Fishing industry
   (Item) Encouragement of pelagic fisheries 2,127,000 *yen*

For investigating into the conditions of the migration of fur-seals in the Northern Pacific Ocean to form a plan to increase and protect fishes

7. Expenses for transfer to the Special Account for the Finance for Settlers 8,676,000 *yen*
   Reclamation Bureau, Ministry of Agriculture and Forestry
   (Part) Industries and Economy
   (Title) Reclamation
   (Item) Reclamation 8,676,000 *yen*
   For transfer from the general account to cover the deficit in the said special account due to the raise of interest of the public bonds issued to meet the loan to the settlers

Total, Ministry of Agriculture and Forestry 61,406,000 *yen*

MINISTRY OF COMMERCE AND INDUSTRY

1. Expenses for the inspection into stocks of state-owned textiles 1,564,000 *yen*
   Textile Bureau, Ministry of Commerce and Industry
   (Part) Industries and Economy
   (Title) Commerce and industry
   (Item) Adjussment affairs of commodities and prices 1,564,000 *yen*
   For emergent inspection according to the directions from G. H. Q. into stocks kept or of owned by makers or by wholesalers which consists of state-owned textiles, or of raw cotton, raw wool and their products sold by government for internal use and of internal raw cotton and raw wool and their products
2. Expenses for increased entrusted investigations 2,852,000 *yen*
   Common Expenses for Administration
   (Part) Common Expenses for Administration
   (Title) Miscellaneous disbursements
   (Item) Miscellaneous disbursements 2,852,000 *yen*
   For increasing travelling expenses due to increased entrusted investigations such as geological investigations, analyses, appraisements, short courses lectures etc.

Total, Ministry of Commerce and Industry 4,416,000 *yen*

MINISTRY OF TRANSPORTATION

1. Expenses for restoring the damaged breakwater of the Wada promontory light-house 3,040,000 *yen*
   Common Expenses for Administration
   (Part) Common Expenses for Administration
   (Title) Construction and repairs of official buildings
   (Item) Repairs 3,040,000 *yen*
   For rapidly restoring the breakwater of the Wada promontory light house broken down by heavy waves on July 1, 1948, as the light-house and rest-house are in danger of being washed away by waves
2. Expenses for restoring the Ships Custody Divisions of the Moji and Yokohama Maritime Safety Headquarters, damaged by storm and flood 4,755,000 *yen*
   Maritime Safety Bureau, Maritime Safety Board
   (Part) Administration
   (Title) Ministry of Transportation
   (Item) Maritime Safety Board 4,755,000 *yen*
   For restoring the ships in custody, establishments, ships stores, clothings and provisions, and others of the Ships Custody Divisions of the Moji and Yokohama Maritime Safety Headquarters, damaged respectively by the heavy rain on western Kyushu on September 11, 1948 and Ione Typhoon on September 16, 1948
3. Expenses for restoring the damaged beacons 5,713,000 *yen*
   Common Expenses for Administration
   (Part) Common Expenses for Administration

(Title) Constructions and repairs of officials buildings
(Item) Construction 604,000 *yen*
(Item) Repairs 5,109,000 *yen*
For rapidly restoring the damages of the Inubosaki light-house and five others, caused by Ione Typhoon on September 16, 1948, and beacons for the swept fairway in Ise Bay, moved or swept away by the same Typhoon

4. Expenses for restoring the damaged meteorological offices 2,275,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and repairs of official buildings
(Item) Repairs 2,275,000 *yen*
For restoring rapidly the serious damages of official buildings and structures by the Ione Typhoon on September 16, 1948 and the gust of wind in Nagano, which have impeded the operation of business

5. Expenses for restoring the damages of the patrol ships, Otaka and Yamasemi 3,483,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and Repairs
(Item) Repairs 3,484,000 *yen*
For restoring rapidly the damages of the patrol ships, Otaka and Yamasemi, which run a ground when they were pursuiting the fishing-boat acted suspiciously to overhaul it

6. Expenses due to the revision of navigation allowance and meal charge 37,129,000 *yen*
Maritime Safety Bureau, Maritime Safety Board
(Part) Administration
(Title) Ministry of Transportation
(Item) Maritime Safety Board 24,432,000 *yen*
Hydrographic Bureau, Maritime Safety Board
(Part) Administration
(Title) Ministry of Transportation
(Item) Maritime Safety Board 686,000 *yen*
Light-house Bureau, Maritime Safety Board
(Part) Administration
(Title) Ministry of Transportation
(Item) Maritime Safety Board 1,105,000 *yen*
Meteorological Offices
(Part) Education and Culture
(Title) Education, research and study of science
(Item) Meteorological Offices 1,721,000 *yen*
(Part) Termination of War
(Title) Termination of War
(Item) Termination of war business 1,033,000 *yen*
Navigation Training School
(Part) Industries and Economy
(Title) Marine Transportation
(Item) Navigation Training School 8,152,000 *yen*
For supplying the navigation allowance and meal charge increased from July 10, 1948, due to amendment of the Regulation on supplying the navigation allowance and meal charge

7. Expenses for restoring the patrol boat, Hatsukari damaged by fire, and providing the ships with fire-extinguishers 5,817,000 *yen*
Maritime Safety Bureau, Maritime Safety Board
(Part) Administration
(Title) Ministry of Transportation

(Item) Maritime Safety Board 2,124,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration
(Title) Constructions and repairs of official buildings
(Item) Repairs 3,693,000 *yen*
For restoring the patrol boat, Hatsukari damaged by fire on June 26, 1948, and providing ships with fire-extinguishers in the light of this event

8. Expenses for investigation into facilities for port and harbor 3,000,000 *yen*
Port and Harbor Bureau, Maritime Board, Ministry of Transportation
(Part) Administration
(Title) Ministry of Transportation
(Item) Ministry proper 3,000,000 *yen*
For investigation into facilities for port and harbor in our country in accordance with the instructions of Civil Transportation G. H. Q. on January 11, 1949

9. Expenses for adoption of new international weather report system 4,505,000 *yen*
Meteorological Offices
(Part) Education and Culture
(Title) Education, research and study of science
(Item) Meteorological offices 4,505,000 *yen*
For making preparation on affairs concerning the forecasting and information for adopting new I. C. M. reports system as a system of Japanese weather-reports from January 1, 1949, in accordance with the directions of G. H. Q.

10. Expenses for preparing the registration list of Japanese vessels 350,000 *yen*
Ships Bureau, Maritime Board, Ministry of Transportation
(Part) Administration
(Title) Ministry of Transportation
(Item) Ministry proper 350,000 *yen*
For preparing the registration list of Japanese vessels in compliance with the directions of the commander of Far East Army concerning the addenda to the registration list of Japanese vessels

11. Expenses for removal of the Osaka Local Marine Court of Inquiry 230,000 *yen*
(Part) Industries and Economy
(Title) Marine Transportation
(Item) Marine Court of Inquiry 50,000 *yen*
Common Expenses for Administrarion
(Part) Common Expenses for Administration
(Title) Construction and Repairs of official buildings
(Item) Repairs 180,000 *yen*
For removing the Osaka Local Marine Court of Inquiry into Kobe City in accordance with the Cabinet Order No. 266, August 26, 1948

12. Expenses for custody of foreign properties 1,163,000 *yen*
Director-General's Secretariat, Maritime Board, Ministry of Transportation
(Part) Administration
(Title) Ministry of Transportation
(Item) Ministry proper 1,163,000 *yen*
For smoothly custody and preservation of a German ship, the Haberland
Total, Ministry of Transportation 71,461,000 *yen*

MINISTRY OF COMMUNICATIONS

1. Expenses for covering the deficit in the fixed appropriations for over-time allowance 5,369,000 *yen*
Common Expenses for Administration
(Part) Common Expenses for Administration

(Title) Miscellaneous disbursements
(Item) Miscellaneous disbursements 5,369,000 *yen*

For covering the deficit in the fixed appropriations for the over-time allowances for personnel in aerodrome due to enforcement of new pay system

MINISTRY OF LABOR

1. Expenses for restoring the Labor Protection Offices damaged by the earthquake 512,000 *yen*
Labor Protection Offices
(Part) Social Relief and Labor Facilities
(Title) Protective administration of Labor
(Item) Labor Protection Offices 512,000 *yen*

For restoring equipments, etc. of the Fukui Labor Standard Bureau and the Fukui Labor Standard Inspection Office damaged by the earthquake on June 28, 1948

2. Expenses for removal of the office of Ministry of Labor 276,000 *yen*
Minister's Secretariat, Ministry of Labor
(Part) Administration
(Title) Ministry of Labor
(Item) Ministry proper 276,000 *yen*

For removing part of office of Ministry of Labor in the Takebashi Official Building to the Otemachi Official Building (former Tokyo-to Transportation Bureau's Building), because the former building is too narrow

3. Expenses for restoring the Employment Offices damaged by the earthquake 353,000 *yen*
Employment Offices
(Part) Social Relief and Labor Facilities
(Title) Employment facilities
(Item) Employment Offices 353,000 *yen*

For completing the equipments of the Fukui Public Employment Security Office and the Daishoji Public Employment Security Office in Ishikawa Prefecture, damaged by the earthquake broken out in Hokuriku district on June 28, 1948

4. Expenses for restoration of the damaged Labor Protection Offices 143,000 *yen*
Labor Protection Offices
(Part) Social Relief and Labor Facilities
(Title) Protective administration of labor
(Item) Labor Protection Offices 143,000 *yen*

For restoring the equipments, etc. of the Ichinoseki Labor Standard Inspection Office in Iwate Prefecture, damaged by Ione Typhoon on September 16, 1948

Total, Ministry of Labor 1,284,000 *yen*
Total, General Accounts 1,162,009,000 *yen*

SPECIAL ACCOUNTS

MINISTRY OF FINANCE

SPECIAL ACCOUNT FOR PRINTING AGENCY

1. Expenses for production incentive money, etc. 50,000,000 *yen*
(Title) Operation expenses of Printing Agency
(Item) Operation expenses 50,000,000 *yen*

For covering deficits in the fixed appropriations due to increase of production efficiency and to the increased charge on the national treasury in accordance with the enforcement of the National Public Service Mutual Aid Association Law

SPECIAL ACCOUNT FOR RECEIPTS BY THE CAPITAL LEVY AND THE LIKE

1. Expenses necessary due to the price revision, etc. 7,614,000 *yen*
(Title) Miscellaneous disbursements
(Item) Miscellaneous disbursements 7,614,000 *yen*

For covering the deficit in the fixed appropriations due to the price revision, etc. in the current fiscal year

2. Expenses for indemnities and refunds 22,386,000 *yen*
(Title) Miscellaneous disbursements
(Item) Miscellaneous disbursements 22,386,000 *yen*

For covering deficits caused by unforeseen expenses for increased repayment, etc. to mis or over-collected taxes such as the Capital Levy and the Wartime Compensation Special Tax

Total 30,000,000 *yen*

MINISTRY OF WELFARE

SPECIAL ACCOUNT FOR WELFARE INSURANCE

(HEALTH SUB-ACCOUNT)

1. Expenses for health insurance benefit 395,153,000 *yen*
(Title) Expenses for health insurance
(Item) Insurance benefit 395,153,000 *yen*

For increasing benefit expenses due to rise of cost for medical care

(MANAGEMENT SUB-ACCOUNT)

1. Expenses necessary due to rise of unit price of non-personal expenses, etc., and for restoration of damages by disasters 21,303,000 *yen*
(Title) Management expenses of welfare insurance
(Item) Management expenses 18,503,000 *yen*
(Item) Expenses for welfare services 2,800,000 *yen*

For covering the deficit due to the price revision in the current fiscal year and for completing the equipments and others in the offices of Insurance Sections of the Prefectural Governments of Saitama and Ishikawa which were burnt down

SPECIAL ACCOUNT FOR MARINERS' INSURANCE

(ORDINARY INSURANCE SUB-ACCOUNT)

1. Expenses necessary due to rise of unit price of non-personal expenses, etc. 1,584,000 *yen*
(Title) Expenses for mariners' ordinary insurance
(Item) Management expenses 1,584,000 *yen*

For covering the deficit in the fixed appropriations due to price revision in the current fiscal year

2. Expenses for mariners' ordinary insurance benefit 14,789,000 *yen*
(Title) Expenses for mariners' ordinary expenses
(Item) Insurance benefit 14,789,000 *yen*

For covering the deficit in the fixed appropriations caused by increase of medical care costs due to rise of unit price of medical fee

Total 16,373,000 *yen*

SPECIAL ACCOUNT FOR MARINERS' INSURANCE

(UNEMPLOYMENT SUB-ACCOUNT)

1. Expenses necessary due to rise of unit price of non-personal expenses, etc. 1,076,000 *yen*
(Title) Expenses for mariners' unemployment insurance
(Item) Management expenses 1,076,000 *yen*

For covering the deficit in the fixed appropriations due to price revision, etc. in the current fiscal year

MINISTRY OF AGRICULTURE AND FORESTRY

SPECIAL ACCOUNT FOR AGRICULTURAL MUTUAL AID REINSURANCE

(AGRICULTURE SUB-ACCOUNT)

1. Expenses for the agricultural insurance 831,226,000 *yen*

(Title) Expenses for agricultural reinsurance
(Item) Reinsurance money 831,120,000 *yen*
(Item) Transfer to other accounts 106,000 *yen*

For covering the deficit in the fixed appropriations due to increased payment of reinsurance money for accidents on rice crop caused meinly by Ione Typhoon on September, 1948 and also to the transfer to the Special Account for Debt Consolidation Fund

SPECIAL ACCOUNT FOR STATE FOREST SERVICE

1. Expenses for state forest service 26,942,000 *yen*

(Title) Expenses for state forest service
(Item) Miscellaneous disbursements 26,942,000 *yen*

For covering the deficit in the fixed appropriations for the death allowance and casualty allowance, to be paid to the personnel engaged in the state forest service, and mariners insurance premiums, indemnities and refunds

MINISTRY OF TRANSPORTATION

SPECIAL ACCOUNT FOR STATE RAILWAY

1. Expenses for restoration of damages by the Ione Typhoon and for other purposes 407,220,000 *yen*

(Title) Construction and improvements
(Item) Construction and improvements 407,220,000 *yen*

For repairing the railroads damaged by the Ione Typhoon on September 16, 1948, for carrying on the construction of the Kamaishi line in consequence of the postponement of a part of the Yamada line works, and for covering deficit in appropriations for electrification works

MINISTRY OF COMMUNICATIONS

SPECIAL ACCOUNT FOR COMMUNICATION SERVICES

1. Expenses for construction and improvements 565,932,000 *yen*

(Title) Operation expenses
(Item) Construction and improvements 565,932,000 *yen*

For constructing and improving rapidly tele-communication facilities, under the directions of G.H.Q. covering the deficit in the fixed appropriations caused by increase of non-personal expenses due to rise of prices, and of mutual aid association allowances due to enactment and enforcement of National Public Service Mutual Aid Association Law

MINISTRY OF LABOR

SPECIAL ACCOUNT FOR LABORER'S ACCIDENT COMPENSATION INSURANCE

1. Expenses for increasing the over-time allowance 4,495,000 *yen*

(Title) Laborer's accident compensation insurance
(Item) Miscellaneous disbursements 4,495,000 *yen*

For covering the deficit in the fixed appropriations for the over-time allowances due to advance in the wage-level and increase of the business

2. Expenses for payment of insurance 546,488,000 *yen*

(Title) Laborer's accident compensation insurance expenses
(Item) Insurance 546,488,000 *yen*

For covering the deficit in the fixed appropriations caused by the deficit in payments of insurances due to advance in the wage-level

Total 550,983,000 *yen*
Total Special Account 2,896,208,000 *yen*

MINISTRY OF INTERNATIONAI TRADE AND INDUSTRY

Japanese Standards

The following Standards have been revised through the investigation and deliberation of the Japanese Standards Committee: (May 2, 1949, Agency of Industrial Sicence and Technology)

Japanese Electrical Engineering Standards

Safety mine lamp bulbs	(Elec. 7502) Rivised
Bases and sockets for lamps	(Elec. 7701) „

(Countents abbreviated)

MINISTRY OF TRANSPORTATION

Notices to Mariners No. 21

Week ending 28th May, 1949
Paragraphs 364 to 379

KWANZI SUDA
Hydrographic Bureau, Tokyo — Hydrographer of the Japanese Government

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Locality	Paragraph No.
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(364) Hokkaido, W. coast—Esasi Harbor Storm signals non-existent

Description: Storm signals charted in the central part of the east coast of Kamone Sima and about 190 metres eastward of Tubana Saki have been reported non-existent.

Positions: (a) About 160 metres from Kamone Sima Light. 41° 51.9′ N., 140° 07.1′ E. (approx.)
(b) About 810 metres 114° from above light.

Notes: (1) On Charts 22 (Esasi Ko) and 11 (except (a) above), above storm signals will be expunged, and on Charts 11 and 10 the note "(S. sig.)" marked to Kamome Sima Light and Esasi will be expunged.
(2) Pub. 3A, page 174, delete line 20.

Charts: 22 (Esasi Ko)-11-10.

Publication: Pub. 3A, Hokkaido Coast Pilot, p. 174.

Authority: Hydrographic Bureau. (635201(359))
(N.M. No. 21, 1949)

(365) (T.) Honsyu, N.W. coast—Hi-no-Misaki, W. ward
Air gunnery practices

Description: Air gunnery practices are in progress in the area westward of Hi-no-Misaki; mariners are warned accordingly.

Area: Bounded by the following 4 points.

(a) 35° 09′ 36″ N., 133° 54′ 18″ E.
(b) 35° 01′ 18″ N., 132° 06′ 36″ E.
(c) 35° 28′ 12″ N., 132° 33′ 24″ E.
(d) 35° 36′ 30″ N., 132° 21′ 06″ E.

Period and hours of training 0700 to 1700, Mondays through Thursdays, May 18 through July 31, 1949.

Remarks — Traffic of all vessels in the area is prohibited. Vessel in the area will be notified by the diving of airplane to vacate the area.

Charts — 149–162.

Publications — Pub. 1B, Honsyu Coast Pilot Vol. II, p. 41-Pub. 90B suppl. Addendum No. 1, p. 1-N.M. No. 16 (271), 1949.

Authority — Hamada Maritime Safety Station. (783011)
(N.M. No. 21, 1949)

(366) (T.) Honsyu, N. coast Mutu Gulf—O Sima Light changed

Description — Mutu O Sima Light has been temporarily changed to show flashing white every 5 seconds since May 13, 1949.

Position — Northern extremity of O Sima.
41° 00.8′ N., 140° 52.5′ E. (approx.)

Abridged description — Fl. ev. 5 sec. 18 M.

Alteration — Characteristic:—Flashing white every 5 seconds. No other change.

Charts — 143-1159-10.

Publications — Pub. 411, Light List Vol. I, No. 101 6.5-N.M. No. 20 (343), 1949.

Authority — Lighthouse Bureau. (691927(2))
(691928)

(367) Honsyu, S. coast Atumi Bay, N. shore—Hasida Hana Aviation light established

Description — Nisiura Aviation Light has been established on Hasida Hana.

Position — 1,600 metres 233° from triangulation station (92), northeastward of Hasida Hana.
34° 45.9′ N., 137° 10.3′ E. (approx.)

Abridged description — Air Gp. Occ. (2) ev. 14 sec. abt. 84 m.

Details — Characteristic:—Group occulting white, 2 eclipses in 14 seconds (flashes morse code "N"). Elevation:—About 84 metres above mean sea level. Visibility:—13.5 miles. Intensity:—5,000 cp. Visible:—All round. Structure:—Iron framework tower, about 15 metres in height.

Notes — (1) Aviation Light charted on Mitu-ga-ne Yama, about 2.8 miles northward of above position, will be expunged.
(2) Pub. 1A, page 121, delete line 22.

Charts — 1052–70–61–1072.

Publications — Pub. 1A, Honsyu Coast Pilot Vol. I, p. 121-Pub. 411, Light List Vol. I, No. 1521-H.Q. Light List Vol. II (1947), No. 1090.

Authority — Ministry of Communications Notification No. 126 dated April 12, 1949.
(N.M. No. 21, 1949)

(368) Inland Sea Akasi Seto, W. entrance approach—Kantama Se Light buoy changed

Description — Kantama Se Light Buoy was changed to show flashing green light every 4 seconds on May 10, 1949.

Position — Kantama Se.
34° 37.6′ N., 134° 54.1′ E. (approx.)

Abridged description — Fl. G. ev. 4 sec. 5 M.

Details — Characteristic:—Flashing green every 4 seconds. Visibility:—5 miles. Intensity:—15 cp. No other change.

Charts — 131-106-100 A.

Publication — Pub. 411, Light List Vol. I, No. 448.

Authority — Lighthouse Bureau. (691927(2))
(N.M. No. 21, 1949)

(369) (T.) Inland Sea Harima Nada, N. shore—Sikama Harbor, southwestward Light buoy missing

Description — Sikama Hirohata Harbor Light Buoy No. 2 (Fl. R.) was reported missing on May 12, 1949.

Position — About 1.6 miles west-southwestward of South Breakwater Light, Sikama Harbor.
34° 45.6′ N., 134° 38.1′ E. (approx.)

Abridged description — Fl. R. ev. 3 sec. 6½ M.

Charts — 111 (Sikama Ko and approaches)–106.

Publications — Pub. 2, Inland Sea Pilot, p. 85-Pub. 411, Light List Vol. I, No. 479.

Authority — Lighthouse Bureau. (691932(3))
(N.M. No. 21, 1949)

(370) Inland Sea Hirosima Bay—Ni-no-Sima, SW. ward Light buoy established

Description — Etauti Swept Channel Light Buoy was established westward of the western entrance to Osu Seto.

Position — 3,930 metres 66½° from Naka-no-Se Light.
34° 16.9′ N., 132° 25.0′ E. (approx.)

Abridged description — Fl. ev. 5 sec. 7½ M.

Details — Characteristic:—Flashing white every 5 seconds. Elevation:—3.6 metres above water. Visibility:—7.5 miles. Intensity:—60 cp. Structure:—Black and white vertical striped cylindrical iron buoy with framework superstructure.

Charts — 1105–142.

Publications — Pub. 2, Inland Sea Pilot, p. 191–Pub. 411, Light List Vol. I, No. 646.5 (inserted).

Authority — Lighthouse Bureau. (691933)
(N.M. No. 21, 1949)

(371) (T.)* Inland Sea Iyo Nada, E. side—Turu Sima, S. ward Mooring buoy discontinued

Description — Mooring buoy located about 2.4 miles southward of Turu Sima was discontinued on May 15, 1949.

Position — 33° 50.6′ N., 132° 38.3′ E. (approx.)

Chart — 141.

Publications — Pub. 2, Inland Sea Pilot, p. 232-N.M. No. 16 (278), 1949 (canceled).

Authority — Patrol boat, Katoku. (714542)
(N.M. No. 21, 1949)

(372) Inland Sea Suo Nada—Motoyama-no-Su, W. ward Existence of stranded wreck

Description — A Stranded wreck has been reported about 1.9 miles southward of Ube Harbor.

Position — 3,500 metres 164° from South Breakwater West Light (Occ. R.), Ube Harbor.
33° 54.2′ N., 131° 14.7′ E. (approx.)

Note — The note "(1924)" is to be marked against the wreck.

Charts — 127–1101-100B.

Publication — Pub. 2, Inland Sea Pilot, p. 254.

Authority Tokuyama Sweeping Branch. (714543)
(N.M. No. 21, 1949)

(373) Inland Sea Suo Nada—Ube Harbor Shoaling reported

Description Shoal with depth of 1.6 metres has been reported in Ube Harbor as follows.
Position 1,010 metres 41⅛° from South Breakwater West Light.
33° 56.4′ N., 131° 14.5′ E. (approx.)
Depth 1.6 metres.
Note Depth 1.6 metres surrounding 2 metre curve will be charted in above position.
Charts 127 (with plain)-1101.
Publication Pub. 2, Inland Sea Pilot, p. 253.
Authority Ube Harbor Construction Office. (714543)
(N.M. No. 21, 1949)

(374) Kanmon Harbor—Wakamatu Light established

Description Wakamatu Harbor Iti-no-Se Light was put to operation of May 17, 1949.
Position 790 metres 12° from Kuti-no-ura Light.
33° 55.5′ N., 130° 50.0′ E. (approx.)
Abridged description Fl. G. ev. 4 sec. 4 m. 5 M. (U.)
Details Characteristic:—Flashing green every 4 seconds. Elevation:—4.8 metres above mean sea level. Visibility:—5 miles. Intensity:—15 cp. Visible:—All round. Structure:—Red and white banded iron framework tower on octagonal concrete base, 4.4 metres in height. The light is unwatched and maintained by the Wakamatu City Office.
Charts 171-135-201-179-196-100B.
Publications Pub. 2, Inland Sea Pilot, p. 274-Pub. 411, Light List Vol. I, No. 782.5 (inserted)-N.M. No. 49 (932), 1948 (canceled).
Authority Lighthouse Bureau.
(N.M. No. 21, 1949)

(375) (T.) Kyusyu, W. coast—Ohiki Sima, SSW. ward Buoy reported

Description A buoy has been reported 6.2 miles south-southwestward of Ohiki Sima.
Position 6.2 miles 20½° from triangulation station (78), Ohiki Sima.
32° 46.1′ N., 129° 30.9′ E. (approx.)
Charts 203-198.
Publication Pub. 4, Kyusyu Coast Pilot, p. 125.
Authority Nagasaki Maritime Safety Station. (638055(2))
(N.M. No. 21, 1949)

(376) (T.) Kyusyu, W. coast—Sakito Sima, W. ward Caution about shipping

Description Physical prospecting for submarine stratum will be conducted in the areas westward of Sakito Sima as follows; mariners are warned accordingly.
Areas In the vicinity of O Date Sima and Ko Date Sima.
33° 00.9′ N., 129° 26.0′ E. (approx.)
Period May 14 through July, 1949.
Remarks 3 steamers and 7 ignitor boats will be engaged in the work.
Charts 198-213.
Publication Pub. 4, Kyusyu Coast Pilot, p. 120.
Authority Sasebo Maritime Safety Station. (780351)
(N.M. No. 21, 1949)

(377) Kyusyu, W. coast—Sasebo Harbor entrance approach Light buoy established

Description Omodaka Oki Light Buoy has been established about 1.6 miles westward of Sasebo Harbor entrance.
Position 1,640 metres 123½° from Omodaka Sira Se Light.
33° 04.9′ N., 129° 38.7′ E. (approx.)
Abridged description Fl. ev. 5 sec. 7½ M.
Details Characteristic:—Flashing white every 5 seconds. Elevation—3.3 metres above water. Visibility:—7.5 miles. Intensity:—60 cp. Structure:—Black cylindrical iron buoy with framework superstructure.
Note On charts 204 and 1232, a light buoy charted about 160 metres southeastward of above position is to be expunged.
Charts 204-1232-198.
Publications Pub. 4, Kyusyu Coast Pilot, p. 114-Pub. 411, Light List Vol. I, No. 1082.11 (inserted).
Authority Lighthouse Bureau. (691803)
(N.M. No. 21, 1949)

(378) Kyusyu, W. coast Ai-no-ura Bay, SW. ward—Taki Se Light buoy established

Description Taki Se Light Buoy has been established about 450 metres southward of Taki Se.
Position 2,530 metres 124° from Ban Dake (138), south part of Taka Sima.
33° 08.9′ N., 129° 36.7′ E. (approx.)
Abridged description Fl. ev. 10 sec. 7½ M.
Details Characteristic:—Flashing white every 10 seconds. Elevation:—3.3 metres above water. Visibility:—7.5 miles. Intensity:—60 cp. Structure:—Black cylindrical iron buoy with framework superstructure.
Note On chart 1232, a light buoy (Fl. W.) charted about 350 metres southward of Taki Se, is to be expunged.
Charts 215-1232-198.
Publications Pub. 4, Kyusyu Coast Pilot, p. 108-Pub. 411, Light List Vol. I, No. 1080.5 (inserted).
Authority Lighthouse Bureau. (691803)
(N.M. No. 21, 1949)

(379) Corrections to charts and publication

(1) Chart 70
An aviation light charted about 4 miles westward of Uziyamada Harbor, Ise Bay, south coast of Honsyu, is to be expunged.
Approx. position: 34° 31.6′ N., 136° 40.4′ E.
(Hydrographic Bureau)

(2) Chart 100B.
Abridged description "Fl. R." charted on some copies of Chart 100B against the Naka-no-Se Light, Nasami Seto, Hirosima Bay, is to be amended to "Fl."
Approx. position: 34° 15.0′ N., 132° 22.6′ E.
(Hydrographic Bureau)

(3) Chart 110
The annexed chartlet (1 sheet) shows the amendment to the fairway buoys between eastward or wharf and Kagami Kawa river mouth in Koti Harbor, south coast of Sikoku.
Approx. position: 33° 32.1′ N., 133° 33.9′ E.
(Koti Harbor Master) (691738)

(4) Chart 1106 (with plan)
Annexed chartlets (9 sheets) show the amendment to title of chart and harbor limits in Tokuyama Harbor, Inland Sea.

(a) No. 1 of 8 sheets: northeastern corner of the chart.
(b) No. 2 of 8 sheets: 34° 01.9′ N., 131° 48.5′ E. (approx.)
(c) No. 3 of 8 sheets: 34° 01.5′ N., 131° 47.3′ E. (approx.)
(d) No. 4 of 8 sheets: 34° 00.4′ N., 131° 46.0′ E. (approx.)
(e) No. 5 of 8 sheets: 34° 02.9′ N., 131° 45.7′ E. (approx.)
(f) No. 6 of 8 sheets: 34° 02.7′ N., 131° 44.1′ E. (approx.)
(g) No. 7 of 8 sheets: 34° 02.5′ N., 131° 42.7′ E. (approx.)
(h) No. 8 of 8 sheets: 33° 58.3′ N., 131° 43.8′ E. (approx.)
(i) Correction pieces for the plan: northeastern corner of plan.
(Hydrographic Bureau)

(5) Charts 204–1232

Abridged descriptions inserted against the Asa Se Light Buoy charted about 1.3 miles south-southwestward of Omodaka Sira Se Light, and Otona Se Light Buoy charted about 2.1 miles west-southwestward of above light are to be amended as follows:

(a) Asa Se Light Buoy (33° 04.1′ N., 129° 37.3′ E. approx.)
Fl. R. ev. 5 sec. 5½ M.
(b) Otona Se Light Buoy
Fl. ev. 10 sec. 7½ M.
(Lighthouse Bureau) (691803)

(6) Pub. 411, Light List Vol. I.

(a) No. 706, in column of characteristic "flashing every 2 seconds" is to be amended to "flashing every 4 seconds."
(Tokuyama Sweeping branch) (714543)

(b) Nos. 1082.12, 1082.13, are to be inserted as shown on the correction pieces annexed to this notice.
(Lighthouse Bureau) (691803)

(c) No. 1261, in column of position the latitude will be amended to 41° 48.0′.
(Hakodate Harbor Master) (691656(2))

Supplement

[245] Honsyu, NW. coast—Niigata Harbor Caution about shipping

The period of the reclamation works northwest side of Wharf No. 1 and the dredging operations in the area westward of Wharf No. 3 has been postponed until June 10, 1949; traffic is prohibited in the areas except from 0800 to 0900 and from 1730 to 1930 daily.
Approx. position: 37° 56.7′ N., 139° 04.3′ E.
(Chart 1155 (Niigata Ko) and N.M. No. 15 (suppl. 177), 1949 refer.)
(Niigata Maritime Safety Bureau) (780340(5))

[246] Honsyu, N. coast Mutu Gulf—Kominato Harbor Information about light

Yasui Saki Light has been temporarily replaced by a fixed white provisional light since May 15, 1949.
Approx. position: 40° 57.5′ N., 140° 59.0′ E.
(Chart 1158 and Pub. 411, No. 1016.6 refer.)
(Lighthouse Bureau) (691934(2))

[247] Honsyu, N. coast—Oma Saki Fog signal restored

Fog signal at Oma Saki Light Station which was previously reported inoperative was restored to operation on May 15, 1949.
Approx. position: 41° 33.1′ N., 140° 54.9′ E.
(Chart 1159, Pub. 411, No. 1023 and H.O. Light List Vol. II (1947), No. 724 refer.)

[248] Canceled.

[249] Inland Sea Hirosima Bay—Yoko Sima, S. ward Light buoy operative

Hirosima Bay Temporary Light Buoy No. 11 (Fl. G.) is now operative.
Approx. position: 34° 00.7′ N., 132° 30.2′ E.
(Chart 1131 and Pub. 411, No. 632 refer.)
(Lighthouse Bureau) (691677(4))

[250] Inland Sea Hirosima Bay—Kabuto Sima, WNW. ward Light buoy reestablished

Iwakuni Oki Light Buoy No. 1 (Fl. G.) which was previously reported missing was reestablished in charted position.
Approx. position: 34° 07.6′ N., 132° 15.9′ E.
(Chart 142 and Pub. 411, No. 639 refer.)
(Lighthouse Bureau) (691932(3))

[251] Inland Sea Suo Nada—Kame-ga-Se, S. ward Existence of wreck

A wreck projecting mast at low water has been reported about 450 metres southward of Kame-ga-Se Light (Fl. W.).
Approx. position: 33° 54.4′ N., 131° 17.3′ E.
(Chart 127 refers.)
(Tokuyama Sweeping Branch) (714543)

[252] Simonoseki Strait, E. entrance—Manzyu Sima, S. ward Light buoy changed

Naka-no-Su Light Buoy No. 1 has been changed to show occulting red light every 4 seconds (light 2 seconds, eclipse 2 seconds), and is visible 5 miles.
Approx. position: 33° 58.8′ N., 131° 01.9′ E.
(Chart 1225, Pub. 411, No. 735 and H.O. Light List Vol. II (1947), No. 1836 refer.)
(Lighthouse Bureau) (691939)

[253] Dangers to Navigation

(a) Derelicts

Date & time reported	Position	Reference chart	Authority
1036, May 14 Raft	North Pacific Ocean. 34° 48′ N., 144° 35′ E.	1001	S. S. China Victory (787712)
1350, May 14 Red buoy	About 3 miles ESE. of Omai Saki, S. coast of Honsyu. 34° 34′ N., 138° 17′ E.	70	S. S. Yamato Maru (787707)
1638, May 14 Metal tank	About 3 miles southward of Kutaka Sima, Okinawa Sima, SW. Islands. 26° 06′ N., 127° 53.4′ E.	226	Unnumbered Hydropac (787713)
1940, May 15 Light buoy	About 15 miles WNW. of Io Sima, Light, W. coast of Kyusyu. 32° 46′ N., 129° 31′ E.	293	(PHZV)

(b) Drifting mines

Date & time reported	Position	Reference chart	Authority
1220, May 15	Southward of Kii Strait. 32° 52′ N., 135° 00′ E.	157	S. S. Kohu Maru No. 2 (787708)
1025, May 21	North Pacific Ocean. 31° 25′ N., 136° 04′ E.	1072	S. S. Daizui Maru (787714)

SUPRENCE COURT

Reprimand

Regarding the case of status ("Bun" No. 1, 1948) against NAKAJIMA Susumu, Judge and President of Shizuoka District Court and the case of statuts ("Bun" No. 2, 1948) against AMANO Toshiichi, Judge of Hamamatsu Branch of Shizuoka District Court, a ruling of reprimand has after the hearings been rendered as follows upon them respectively:

"Status" No. 1, 1948
December 27, 1948
Decision
NAKAJIMA Susumu, the person applied against, Judge and President of Shizuoka District Court
Address: No. 12, Hase-cho, Shizuoka-shi

Regarding the application of the Tokyo High Court for disciplinary measures against the afore-

said person, this Court, having heard the statements made by the said person against whom the application had been made, has now decided as follows:

The Formal Adjudication in the Judgment

The person against whom the application has been made is reprimanded.

Facts and Reasons

By the enforcement of the Court Organization Law on May 3, 1947, the person applied against came to be considered as judge appointed to the Nagano District Court, and was charged with the duties of the President of the said District Court as deputy. On November 10, he was appointed judge, assigned as judge of the Shizuoka District Court, and was vested with the duties of President of the said District Court. Arriving at his new post on November 24 of the same year, he assumed the duties of superintendence of judicial administrative affairs. Subsequently, there arose circumstances, in the Shizuoka Summary Court, which stands under the superintendence of the said District Court, in where prescription for public actions was completed, through the following process, for the accused in the five undermentioned criminal cases for which the following persons respectively had been indicted:

(1) The case of prosecution for violation of the Penal Regulations re Town Councillor Election, "Ko" No. 311, 1947.....the accused: NAKAMURA Shigeru

Public trial was requested on September 10, 1947. Subsequently, no date for the trial was fixed, prescription being completed on March 9, 1948.

(2) The case of prosecution for violation of the Penal Regulations of Mayoralty Election, "Ko" No. 1, 1947.....the accused: SHIBATA Kiyoya, TAKAHASHI Heizo and SHIBATA Kinosuke

On May 10, 1947, a summary order was requested, and on September 18 of the same year the date for public trial was fixed for the 27th of the same month. Later it was changed to October 18 of the same year, on which day public trial was opened, and the next date for public trial was fixed for November 8 of the same year. Accepting an application on October 30 of the same year for change of date for the public trial, the Court changed the said date of November 8 to a date to be fixed later. However, no subsequent designation of the date being effected, prescription was completed on April 29, 1948.

(3) The case of prosecution for gambling, "Ko" No. 82, 1947.....the accused: KAWAISHI Sai

(4) The case of prosecution for gambling, "Ko" No. 84, 1947.....the accused: KANASUGI Eigoro

(5) The case of prosecution for gambling, "Ko" No. 104, 1947.....the accused: IWASAWA Teikichi

On July 12, public trial was requested for cases (3) and (4) 1947, and on July 19 of the same year, for case (5), each including several other accused. On November 28, 1947, the date for public trial was fixed for December 6 of the same year. As the three abovementioned accused were not present in the court on the fixed date for public trial, their case was considered separately from other accused, without any further designation as to the date for their public trial. Thus on May 27, 1948, prescription for these three cases was completed.

Dismissal on account of the completion of prescription was announced for each of the cased except (5) mentioned above.

Circumstances of the disposition of affairs which led to the completion of prescription as mentioned above were as follows:

I. At the judicial assembly on May 10, 1947, the Shizuoka District Court resolved that the judicial assembly should be divided into four different meetings, i.e., the plenary meeting, the meeting of the executive members, that of office representatives, and of various offices, that the allocation of official affairs, the assignment of judges and order of their representation should be decided upon at the meeting of various offices, and that the allocation of official affairs of the office of court clerks, and the order of their representation should follow the president of judges, and several other items were also resolved. As the President of a District Court, the person applied against should have further provided for official regulations for the judicial assembly for the purpose of disposition of judicial administrative affairs, or prior to the provision therefor, he should have taken steps, had it been necessary at the end of the same year, at the latest, for the assignment of judges and allocation of judicial affairs for the following year, on the basis of the aforesaid resolution. However, he failed to act accordingly. As to regulations for the judicial assembly, it was as late as May 5, 1948, when the plenary meeting of judges was held, and a draft of Regulations for the Judicial Assembly of the Shizuoka District Court was brought up for discussion. On June 19 of the same year, the assembly was reopened, and the Regulations were formulated. Again, as to the allocation of judicial affairs for 1948, he failed to decide this by calling a judicial assembly, although on December 19 of the preceding year there was occasion therefor when he called all the judges under his jurisdiction to the said District Court for the purpose of consultation on official affairs for the first time after his assumption of duties. About January 20, 1948, he decided upon a temporary allocation of affairs, effective from the same month till the end of April of the same year. This allocation was originally prepared by SAWASE Yoshio, who was then Chief of the Secretariat of the Shizuoka District Court, by consulting the judges. After marking a few alterations, the President took the draft to the judges' rooms, and on showing it to each of them obtained their concurrence. Such being the whole procedure gone through, the allocation was not one which was decided upon at the official judicial assembly based on the aforesaid resolution. According to the temporary allocation of affairs, TANAKA Assistant Judge of the Shizuoka District Court and concurrently Judge of the Summary Court of the same place, was in charge of all criminal cases in the said Summary Court, but in fact, agreement was at that time arrived at between Judge TANAKA and Judge YABE Takashi of the Shimada Summary Court, that all old pending cases should be taken care of by Judge YABE, while all new cases by Judge TANAKA. With the approval of the then President of the said District Court, against whom the present application has now been made, they thereafter disposed of the affairs as stipulated.

This agreement was made in the circumstances that the Shimada Summary Court, having not yet been opened, and YABE Takashi, Judge of that Court carried out his duties in the Shizuoka Summary Court, the affairs of the said Court having been transferred to the Shizuoka Summary Court at the aforesaid judicial assembly on May 10, 1947. (After the inauguration of the Shimada Summary Court, and the termination of the transfer of affairs, Judge YABE usually worked in the said Court. He made weekly official tours to the Shizuoka Summary Court, accompanied by a clerk, and disposed of old pending criminal cases of that Court.) In order that the judge of the Shimada Summary Court might be able to perform his functions of as judge of the Shizuoka Summary Court, the matter should have been decided upon, in accordance with Article 36 of the Court Organization Law, by the judicial assembly of the Shizuoka District Court. No trace, however, was found that such procedure was taken, or was there any description thereof, as mentioned above, in the list of the temporary allocation of affairs. Approval was merely given to the agreement between the two judges concerned. Thus, according to the allocation of affairs due to this agreement, Judge YABE Takashi, who constantly stationed at the Shimada Summary Court, was after February, 1948, at least de facto, in charge of such cases. It may be added that the allocation of affairs after the end of April of the same year was orally transmitted to each judge without making any change in the temporary allocation of affairs.

Towards the end of January, 1948, both Judge YABE and Judge TANAKA, together with OKADA Tatsuo, Judge of the Shimizu Summary Court (at the time in question all affairs of the Shimizu Summary Court were transferred to the Shizuoka Summary Court), caused the entire series of entires in the parts concerned of the records of pending criminal cases to be brought out. They examined the same, but no records of the cases, whose completion of prescription is now in question were found therein. The register of public trials for 1947 had been missing since November of the same year, and was discovered about April 20, 1948, in the Kakegawa Summary Court, and returned to Shizuoka. Such being the circumstances, entry in the register of public trials after its disappearance could not but be inaccurate as far as old pending cases were concerned. For these reasons, Judge YABE who took charge of the cases, was not aware that such cases whose prescription was now completed had been pending, and in consequence did not take any steps thereanent. Thus the prescription for public actions was completed.

II. As the person in charge of general affairs and concurrently of criminal trials, the Shizuoka Summary Court, since its establishment, had employee KOIZUMI Kiminori, a Secretary, and no one else. The said person, who was an employee and appointed court clerk on February 24, 1947 (then 22 years of age), had had no particular experience, nor was he accustomed to routine work. On the other hand, the said Court, since the change directing that cases for summary orders should be examined through process of public trial, had received many new cases, the number later continually increasing. Although it was decided after February, 1948, that the clerk of the Shimada Summary Court should be charged with old pending cases, it is recognized that the burden on him was too heavy and was beyond his capacity to dispose of. It was true that on January 15, 1948, YAMAGUCHI Katsuji, secretary, was assigned to the said Court as senior secretary. However,

he was in fact prevented from assuming his new duties until June 8 or 9 of the same year, due to the inexperience and absence owing to illness of his successor to the post of Chief Accountant of the Shizuoka District Court, which post he had held. In such circumstances the following matters took place:

Regarding the abovementioned cases (3), (4), and (5), ENOMOTO Seiichi, who was the judge in charge of the public trial on December 6, 1947, but was transferred on December 10 of the same year to the post of Assistant Judge of the Tokyo District Court, upon his departure for his new post, called the attention of Secretary KOIZUMI particularly to the date of the public trial. However, the latter failed to transmit the message and call the attention of Judge YABE, the successor in charge to same. Again, in spite of the disappearance of the register of public trials, as already mentioned the Secretary did not take any steps to compile a new complete register. He also left the matter unreported to the judge or to the chief of the secretariat, when the register was returned to him from the Kakegawa Summary Court, which had discovered it about April 20 of the year following its disappearance. He falled to put the records in order, although he was responsible for the custody thereof, and to store them in proper safe places. Hence the abovementioned omission was found at the time of the examination of the records by the judges. These facts concurred, and caused the failure to discover the cases prior to the completion of the prescription, or the loss of the opportunity to take steps for the interruption of the prescription. Although in the circumstances then prevailing, qualified personnel were not easy to obtain, it may be asserted that, after all, the failure to take appropriate steps with regard to the over-burden of the Secretary was one of the causes of the blunder to let the prescription run in the cases in question.

III. As already mentioned, criminal cases brought up before the Shizuoka Summary Court greatly increased. Hence Judge YABE went there from the Shimada Summary Court on weekly official tours, accompanied by a clerk, and disposed of old pending criminal cases. In such circumstances, delay or confusion would have been likely to occur in the arrangement and custody of records as well as in the disposition of other affairs. Also there might have been fear that connection between the agents of other offices and the personnel of the office where such agents temporary worked would not be smooth. Moreover, in some criminal cases which summary courts receive, prescription is short. Hence the president of a court of superintendence should call the attention of the judges and other personnel concerned to these points, and take all other prudential measures thereanent. At the time in question, however, the person applied against was lacking in such prudence.

This Court has recognized the aforesaid facts by summing up the evidence in the following sources:

1. The part, corresponding to the abovementioned recognition by this Court, of the statement made on December 21, 1948, before this Court by the person applied against;
2. The curriculum vitae of the person applied against;
3. Reports addressed to the President of the Tokyo High Court by NAKAJIMA Susumu, President of the Shizuoka District Court, dated September 16, 1948, October 6, October 8 and October 20 all of the same year;
4. Report of YABE Takashi, Judge of the Shimada Summary Court, to the President of the Shizuoka District Court under date of July 30 of the same year;
5. Report of YAMAGUCHI Katsuji, Court Clerk of the Shizuoka Summary Court, to the President of the Shizuoka District Court under date of August 13 of the same year and that of the 31st of the same month;
6. Report of KOIZUMI Kiminori, Court Clerk of the Shizuoka Summary Court, to the President of the Shizuoka District Court under date of August 31 of the same year;
7. Report on an official tour of UCHIDA Natsutaro, Judge of the Tokyo High Court, to the President of the Tokyo High Court, under date of October 5 of the same year;
8. Report of YABE Takashi, Judge of the Shimada Summary Court, to YOSHIDA Tsunejiro, Judge of the Tokyo High Court, under date of October 11, 1948;
9. Copy of a report on investigation attached to the letter of KIUCHI Soeki, Prosecution Assistant to the Attorney-General, Attorney-General's Office, to the President of the Tokyo High Court under date of November 4, 1948;
10. Parts of the minutes of the judicial assembly of the Shizuoka District Court for May 10, 1947, May 5, 1948 and June 19, 1948.

In brief, it should be stated that the facts recognized above are attributable to the failure of the person applied against as President of the Shizuoka District Court with superintendence over the Shizuoka Summary Court, in fully carrying out his duties of generalizing the judicial administrative affairs of the said District Court. As mentioned in I. above, he neglected to provide specifically for regulations of the judicial assembly, which was the basis of functions of judicial administration. As to the allocation of judicial affairs, which was the foundation of the disposition of such affairs, he resorted to a method regarding which it is doubtful whether he acted upon a definite resolution of the judicial assembly. In permitting the Judge of the Shimada Summary Court to act for the Judge of the Shizuoka Summary Court, he disposed of the matter in a casual way without calling for a resolution of the official judicial assembly. This fact is inevitably considered as having caused loss of an earnest spirit of service among the personnel. It also amounts to a betrayal of his failure to set no distinct line of division of responsibility in the allocation of affairs between judges and secretaries, who were left to carry out official work in disorder. As mentioned in II. above, he was negligent in taking appropriate steps in the choice of a secretary for the Shimada Summary Court, and also failed in taking preliminary care, as mentioned in III. above, of the disposition of affairs. All these facts engendered the circumstances in which the prescription of the public actions in question was completed. This corresponds to a judge neglecting his duties as provided in Article 49 of the Court Organization Law, and this Court considers that the person applied against deserves reprimand, in accordance with the said Article, and Article 2 of the Law No. 127, 1947 concerning the Status of Judges and Other Court Officials. Hence the decision of this Court as the Formal Adjudication in the Judgment shall be made.

Special Section for Status Cases,
Tokyo High Court
Presiding Judge,
Judge NAKAJIMA Tokiji
Judge SAITO Naoichi
Judge SAEKI Kenji
Judge YAMASAKI Ichiro
Judge YANAKA Tadasu

"Status" No. 2, 1948

January 31, 1949

Decision

AMANO Toshiichi, the person applied against, Judge of the Shizuoka District Court (stationed at the Hamamatsu Branch)

Address: No. 503, Masuzu, Fujieda-cho, Shida-gun, Shizuoka-ken

Regarding the application of the Tokyo High Court for disciplinary measures against the aforesaid person, this Court, having heard the statements made by the said person against whom the application has been made, has now decided as follows:

The Formal Adjudication in the Judgment

The person against whom the application has been made is reprimanded.

REASONS

AMANO Toshiichi, against whom the present application has been made was appointed judge on November 15, 1946, and was at the same time assigned as judge of the Shizuoka District Court to be stationed at the Hamamatsu Branch of the said Court. During his service in the Akita District Court prior to the said appointment, he suffered from serious insomnia, and received kindnesses from his colleagues and neighbors. On that account he continually entertained a desire to visit Akita again and personally express his appreciation of the kindnesses shown to him by his former colleagues and other people concerned. It happened that on January 4, 1948, he was requested by TANAKA Toyoe, an attorney and acquaintance, to introduce the latter to persons who were known to him in various quarters in Akita, where TANAKA intended to make an industrial inspection tour on behalf of the Agricultural Association of Hamana County, Shizuoka Prefecture, as representative of its president. AMANO decided to act as introducer, availing hemself at the same time of the occasion to realize his abovementioned desire. Without obtaining regular permission from his superior for absence on the trip, he left his post on the 6th of the same month for Akita City, accompanied by TANAKA Toyoe and TAKEUCHI Tetsuo, a non-staff member of the said Agricultural Association. On the 10th of the same month he introduced TANAKA to NAGASAWA Ryokichi, Chairman of the Marine Products Industrial Association of Akita Prefecture, at its office, and subsequently took TANAKA to the private house of HIRAYAMA Yukichi, Director of the General Affairs Bureau of the said Association. He used his good offices between the said person and TANAKA for a preliminary contract for the purchase of approximately fifteen thousand (1,500) *kan* of dried cuttle-fish by the Agricultural Association of Hamana County from the said Marine Products Industrial Association. He then returned to Hamamatsu.

Subsequently from about the 13th of the same month till the middle of February, the abovementioned person applied against received from HIRAYAMA several telegrams addressed to Judge AMANO, the Hamamatsu Branch of the Shizuoka District Court, concerning the transaction in question. The said person transmitted them to TANAKA on receipt of each, and TANAKA on his part frequently despatched telegrams in the name of the said Judge with the latter's tactful consent. Thus a situation arose where the transaction would lead one to

suppose that Judge AMANO was a party to it. He failed, however, to take steps to dispell any suspicion thus occasioned. Later, about February 13 of the same year, HIRAYAMA, in pursuance of the contract in question, sent to Shimizu Port by the Taihei Maru approximately two thousand (2,000) *kan* of dried cuttle-fish restrictively destined for Tokyo Metropolis. As the final destination of the goods was not Shizuoka Prefecture the unloading of the goods at the said port was not premitted. Being worried over the circumstances, HIRAYAMA telegraphed to the aforesaid person applied against, for his help. Hence the said person, a few days thereafter, went alone to Hotel Masuya (in Shimizu) where HIRAYAMA was staying. He was told, however, that, after negotiations with a certain SUZUKI representing TANAKA, upon mutual agreement, HIRAYAMA cancelled the abovementioned contract for the sale of dried cuttle-fish with the Agricultural Association of Hamana County, and further agreed to sell the same to the Agricultural Association of Abe County, Shizuoka Prefecture, through the good offices of MOCHIZUKI Kajuro. He blamed HIRAYAMA for having without due reflection cancelled the agreement for the sale contract without confirming SUZUKI's scope of authority as representative, and requested, in vain, to revive the transaction and sell the dried cuttle-fish to the Agricultural Association of Hamana County. Thus he returned without obtaining any results. Being unable to give up this idea, he twice telephoned to HIRAYAMA, late that evening and early on the following morning, again requesting him earnestly to stay at that hotel until the completion of the necessary procedure for the change in the final destination of the dried cuttle-fish. Here again his request was refused.

Subsequently, on the 26th of the same month, while on his way back after an official tour to Udo, Abe County, Shizuoka Prefecture, for investigation into evidence in a civil case, he called at the house of MIZUTANI Uta, an acquaintance of his, and heard from TAKEUCHI Tetsuo, who happended to be in her house, that the latter was in trouble since MOCHIZUKI Kajiro, the possessor of the certificate of shipping necessary for the procedure for the change in the final destination of the said dried cuttle-fish, had refused to surrender it to him. Summoning MOCHIZUKI to the said place, and urging him to hand the certificate in question to TAKEUCHI, the said person applied against gave his visiting card (without the title of judge) to MOCHIZUKI, on which was written a receipt, in exchange for which he received the said certificate from MOCHIZUKI, and further gave in to TAKEUCHI. Thus he facilitated the procedure for the change in the final destination on behalf of the Agricultural Association of Hamana County.

As a result, on the 28th of the same month, the final destination of the dried cuttle-fish was at last changed to Shizuoka Prefecture. However, on the day preceding the completion of the said procedure of change (the 27th of the same month), the transportation of the dried cuttle-fish in question was exposed by the Ibara District Police Station, Shizuoka Prefecture, as a violation of the Staple Goods Transportation Regulations, and subsequently, on March 5 of the same year, the goods were ordered to be disposed of by conversion into money.

This matter having come to his ears, the person applied against, on the 13th of the same month, after attending the opening ceremony of the Shizuoka Summary Court, rode with MITSUMA Ryohei, Chief of the said Police Station, who was one of the guests on that occasion, in the latter's motor-car, and went to the said Police Station, where he reported to IKETANI Shinji, Assistant Police Inspector and Chief of the Economic Section of the said Police Station, the opinion of KATAYAMA Seimei, Engineer of the Fisheries Section of the said Prefecture, that the aforesaid disposition by the Police to convert the goods into money was an infringement of the administrative jurisdiction of the Prefecture over the distribution of controlled goods, and advanced the criticism that it was exceedingly inappropriate not to have reported the exposure of such a serious case to the Chief of the Police Station, and to have further resorted, without sanction to disposition of the goods by conversion into money. After a heated discussion, he asserted that the violator of the Regulations was MOCHIZUKI, while the Agricultural Association of Hamana County, etc., were not connected with the diversion of the dried cuttle-fish into illegal channels, and requested that the said dried cuttle-fish be delivered to the control organ, thus going so far as to give an impression to the police authorities that, taking advantage of his position of judge, the person applied against came to the Police Station for the purpose of smoothing over the exposure. The series of the aforesaid acts are not worthy of the dignity of a judge.

These facts may be proved by summing up the following descriptions in the records of the case of prosecution for dismissal of judge-ship of AMANO Toshiichi, the indicted, which have been forwarded to this Court by the Impeachment Court (copy thereof this applying to documents hereinafter mentioned):

1. Descriptions in the protocols of the first and second trials of the statement made by the person applied against that he acted in the manner described in the statement of facts in this Decision, except the point that the said person used his good offices for the preliminary contract for a transaction of dried cuttle-fish between the Marine Products Industrial Association, Akita Prefecture and the Agricultural Association of Hamana County, Shizuoka Prefecture, the date of the exposure of the case of the violation of Staple Goods Transaction Regulations as well as the date of the disposition of the said goods by conversion into money and the point that he requested the police to deliver the said dried cuttle-fish to the control organ;
2. The descriptions of the statements, corresponding to the facts mentioned in the statement of facts in this Decision, and respectively made by the witness TANAKA Toyoe, recorded in the protocol of the third public trial, by the witnesses TAKIUCHI Tetsuo and MOCHIZUKI Kajiro, in the protocol of the fourth public trial, the witnesses HIRAYAMA Yukichi and MITSUMA Ryohei, in that of the fifth public trial, and by the witness NAGASAWA Ryokichi, in that of the seventh public trial.

The acts of the persons applied against falling under Article 49 of the Court Organization Law, this Court has now decided, in accordance with Article 2 of the Law concerning the Status of Judges and Other Court Officials, as the Formal Adjudication in the Judgment.

Special Section for Status Cases,
Tokyo High Court
Presiding Judge.
Judge YOSHIDA Tsunejiro
Judge SAITO Naoichi
Judge SAEKI Kenji
Judge YAMASAKI Ichiro
Judge YANAKA Tadasu

NOTICE IN GENERAL

PUBLIC NOTICE

Notice re Dissolution

May 28, 1949

Notice is hereby given that the undermentioned company was dissolved on March 31, 1948, in accordance with the approved adjustment plan. Accordingly the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Any claim, failing to be submitted within the aforesaid period, shall be excluded from the liquidation.

Nobeoka Tochi Jutaku K. K.
Liquidator: Hisashi Hayakawa
No. 4100, Oaza Tsunetomi-kita,
Nobeoka-shi

Notice re Amalgamation of Companies

May 5, 1949

Notice is hereby given in accordance with the provisions of the Commercial Code that at the stockholders' general meetings of Toyohashi Electric Tram-way Co., Ltd. held on April 26, 1949 and Toyohashi Bus Co., Ltd. held on April 28, 1949, it was decided that Toyohashi Electric Tram-way Co., Ltd. should be merged with Toyohashi Bus Co., Ltd. and the former continue to exist succeeding to all the rights and duties of the latter which is to be dissolved on the effectuation of the said amalgamation. In this connection, any creditor who has objection to the above decision is requested to report to that effect within two months from the day of publication of this notice.

Toyohashi Electric Tram-way Co., Ltd.

Notice re Regular General Meeting of Stockholders

May 14, 1949

You are cordially requested to present yourselves at the 30th regular general meeting of stockholders to be held at the head office of the company on May 29, 1949, at 3.00 p.m. in order to bring up the following matters for discussions:

Hanamaki Seimen K. K.
(Hanamaki Cotton Manufacturing Co., Ltd.)
President and Director:
Genkichi Hashimoto
Hanamaki-cho, Hienuki-gun,
Iwate-ken

Subjects for discussion:

1. Recognition of the 30th business report, inventory, balance sheet and profit and loss statement, and disposition of profits
2. Considering and voting upon an election of directors and auditors, due to the expiry of their terms
3. Increase of remuneration to directors and auditors, 1,000 *yen* shall be increased to 70,000 *yen* or less
4. Present authorized capital, 100,000 *yen* shall be increased to 300,000 *yen*
5. Partil revision of the articles of incor poration:

1. In Article 5, "100,000 *yen*" and "2,000 stocks" shall read "300,000 *yen*" and "6,000 stocks" respectively
2. In Paragraph 2 of Article 10, "ten *sen*" shall read "fifty *sen*"
3. In Paragraph 2 of Article 11, "fifty *sen*" shall read "five *yen*"
4. In Paragraph 2 of Article 12, "fifty *sen*" shall read "five *yen*"
5. In Paragraph 3 of Article 13, "ten *sen*" shall read "fifty *sen*."

OFFICIAL GAZETTE

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EXTRA No. 53 — SATURDAY, MAY 28, 1949

LAW

I hereby promulgate the Second-hand Business Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 103

The Second-hand Business Law

(Definition)

Article 1. The term "second-hand article", as used in this Law, shall mean an article (fine arts for appreciations included; hereinafter the same) used previously, or an article not used previously but transacted for use, or the article which, coming under any one of the abovementioned articles, has been partially repaired.

2 The term "second-hand dealer", as used in this Law, shall mean a person who, as his business, sells, purchases or exchanges second-hand articles, or sells, purchases, or exchange in trust "second-hand articles", obtaining a permit of the second-hand dealer in accordance with the provisions of Art. 2, par. 1.

3 The term "market", as used in this Law, shall mean a market therein to sell, purchase or exchange second-hand articles among second-hand dealers.

4 The term "market manager", as used in this Law, shall mean a person who, obtaining a permit in accordance with the provisions of Art. 3, manages a market.

(Permit of Second-hand Dealer)

Article 2. Any person who wants to become a second-hand dealer shall, fixing, in each business office, the kinds of second-hand articles he deals in, obtain a permit of the Public Safety Commission in whose jurisdiction his business office will be located (in case there is no business office, place of his residence or abode: hereinafter the same), as provided for in the Prime Minister's Office Ordinance (hereinafter referred to as the Ordinance).

2 In the case of the preceding paragraph, when a person, who wants to become a second-hand dealer, opens a business office which he does not supervise in person, he shall designate a manager of the office.

(Permit of Market Manager)

Article 3. Any person who wants to become a market manager shall, as provided for in the Ordinance, obtain a permit of the Public Safety Commission in whose jurisdiction the place of the market will be located.

(Standard of Permit)

Article 4. In case where any person who wants to obtain a permit, in accordance with the provisions of Art. 2 par. 1 or the preceding Article, comes under any one of the following items, the Public Safety Commission shall not give him a permit:

1) When three (3) years have not elasped with respect to any person who has completed the term of imprisonment without hard labor or heavier penalty, or to any person who has become not to be liable to an execution.

2) Any person who has been sentenced to a fine, within past three (3) years prior to the date of his application of a permit, for violation of provisions of Art. 6, or who has been sentenced to fines more than two (2) times within the same period for violations of the provisions of other laws and ordinances, unless his repentance has been recognized.

3) Any person who has no fixed place of residence or abode.

4) A minor who is not a person of full legal capacity to carry on business; or a person adjudged incompetent. However, this shall not be applicable to the case where the person is heir to a second-hand dealer or a market manager and whose legal representative does not come under any one of the preceding items or item 5.

5) Any person with respect to whom three (3) years have not elasped since the day when his permit was cancelled in accordance with the provision of par. 1 of Art. 24.

6) Any person whose relative (Shinzoku), lodging with him, comes under the provision of the preceding item, or is under the disposition of suspension from carrying on the business.

7) Any person whose business is under management of an office manager who comes under any one of items 1 to 5 inclusive.

8) Any juridical person which has, among its executive directors who carry on the business, a person who comes under any one of the provisions of items 1 to 5 inclusive of this Article.

2 In the case where a permit is not given, the Public Safety Commission shall notify the applicant with a written note describing the reason therefor.

(Change of Business Conditions)

Article 5. In the case where any second-hand dealer or a market manager, wants to remove his business office or his market, or to change the kinds of second-hand articles in which he deals, in the same sphere of jurisdiction of the competent Public Safety Commission, he shall, as provided for in the Ordinance, obtain a permit of the competent Public Safety Commission. The same shall apply when an office manager of a business office is installed anew, changed or abolished.

2 In the case where any second-hand dealer or market manager has closed or wants to suspend his business for a long time, or where the items entered in a written application for permit, mentioned in Art. 2, par. 1 of Art. 3, have been changed, he shall report the matters to the competent Public Safety Commission as provided for in the Ordinance.

3 In the case where a second-hand dealer or market manager died, his relative (Shinzoku) who lodged with him, his legal representative or office manager shall, pursuant to the provision of the preceding paragraph, make a report of his death.

(Prohibition of Business without a Permit)

Article 6. No person other than a second-hand dealer or a market manager shall, as his business, sell, exchange, or sell, exchange in trust second-hand articles, or shall establish a market.

(Prohibition of Business under Another Person's Name)

Article 7. Any second-hand dealer or market manager shall not, under his name, make another person engage in the business of second-hand dealing or marketing.

(Permit for Peddling and Street-stalling)

Article 8. In the case where any second-hand dealer wishes to engage in peddling or street-stalling, he, as provided for in the Ordinance, shall obtain a permit of the Public Safety Commission whose jurisdiction covers the place of his business office.

2 Any second-hand dealer may make his employees, engage in peddling or street-stalling. In this case the provisions of the preceding paragraph shall apply mutatis mutandis.

(Permit for Auction)

Article 9. In the case where any second-hand dealer wishes to make an auction sale in a place other than the market, he shall, as provided for in the Ordinance, fixing the date and place of the sale, obtain a permit of the Public Safety Commission in whose jurisdiction the auction sale will be held.

(Permit Card)

Article 10. When the Public Safety Commission gives a permit in accordance with the provisions of Art. 2 par. 1, Art. 3, Art. 8 par. 1 or 2, or Art. 9, a written permit in card form shall be delivered.

2 The permit card mentioned in the preceding paragraph shall lose its validity, unless it is renewed every three years by the Public Safety Commission which issued it as provided for in the Ordinance.

3 The necessary matters concerning the form, revision and re-delivery, etc. of the permit card shall be provided for in the Ordinance.

4 Any person who has obtained the permit card in accordance with the provisions of paragraph 1 of this Article, shall not lend, or give it to any other person.

5 When any person who has obtained the permit card in accordance with the provisions of paragraph 1 of this Article loses the said permit or has it stolen, he shall, forthwith, report to that effect to the competent Public Safety Commission.

(Return of the Permit Card)

Article 11. When any person who has obtained the permit card in accordance with the provisions of the preceding Article comes under any one of the following items, he shall return the permit card concerned to the competent Public Safety Commission within ten days as provided for in the Ordinance:

(1) When the term of validity of the permit card expired;

(2) When any one closed his business or stopped peddling, street-stalling or auction;

(3) When employees shown in paragraph 2 of Article 8 stopped engaging in peddling or street-stalling;

(4) When any one who had been re-delivered the permit card recovered the former lost or stolen permit;

(5) When a permit was cancelled.

2 When a second-hand dealer or a market manager died, a relative (Shinzoku) who lodged with him, his legal representative or an office manager, who is obliged to report his death pursuant to the provision of paragraph 3 of Article 5, shall return the permit card in accordance with the provisions of the preceding paragraph.

(Carrying of the Permit Card)

Article 12. When a second-hand dealer engages in peddling, street-stalling or auction, he shall carry with him the permit card concerned. It shall be the same when employees as shown in paragraph 2 of Article 8 engage in peddling or street-stalling.

(Indication of Permit)

Article 13. Any person who has obtained a permit in accordance with the provisions of Art. 2 par. 1, Art. 3 or Art. 8, par. 1 or 2 shall indicate the permit, as provided for in the Ordinance, at a place easily to be seen in each business-office, market or street-stall.

(Charge)

Article 14. Any person, who wants to be delivered, renewed or re-delivered a permit card by the *To*, *Do*, *Fu*, or Prefectural Public Safety Commission in accordance with the provisions of Article 10, shall pay a charge to cover the cost of its issuance for permit, renewal or re-delivery as provided for in the Ordinance.

2 The amount of the charge as shown in the preceding paragraph shall be within 1,000 *yen* and be provided for in the Ordinance.

3 In the case where any city, town or village, or the Tokyo Metropolitan Office levies a charge for the business concerning the permit card to be done by the Public Safety Commission of city, town or village, or of a special ward, in accordance with the provisions of Article 10, the amount of the charge shall not be over 1,000 *yen*.

(Restriction on Business)

Article 15. Any second-hand dealer shall not receive second-hand articles from a person other than a second-hand dealer for the purpose of purchase or exchange, or for the purpose of sale or exchange in trust in places except his business-office, or the residence or abode of the person.

2 No person other than a second-hand dealer shall sell, purchase, exchange second-hand articles or receive them for sale or exchange in trust in the market.

(Confirmation and Report)

Article 16. In the case where any second-hand dealer purchases or exchanges a second-hand article, or is trusted to sell or exchange, he shall, as provided for in the Ordinance, confirm the name, address, occupation and age of the other party. In case there is a suspicion of fraudulent article, he shall report forthwith to that effect to a police official of National Rural Police or of Autonomous Entity.

(Book)

Article 17. Any second-hand dealer shall, as provided for in the Ordinance, provided a book in which each of the following matters shall be entered whenever he receives or transfers an article in order to sell, purchase or exchange, or being trusted to sell, purchase or exchange:

1. Data of transaction;
2. Name and quantity of the article;
3. Characteristics of the article;
4. Address, name, occupation, age and features of the other party (exclusive of the other party, as provided for in the Ordinance, to whom the dealer makes a sale);
5. Method of confirmation as provided for in the provision of Art. 16.

Article 18. Any market manager shall provide a book, as provided for in the Ordinance, in which matters provided for in Art. 18, items 1 to 3 inclusive, and the names and addresses of the persons involved in each transaction shall be entered whenever a second-hand article is transacted or exchanged in the market.

Article 19. Any second-hand dealer or market manager shall continue to preserve the book stipulated for in the preceding two Articles until he will be directed otherwise at his request by the chief of police station concerned.

2 In case any second-hand dealer or market manager has damaged, lost, or has been stolen the book provided for in the preceding Article, he shall forthwith report to that effect to the chief of the police station mentioned in the preceding paragraph.

(Circular)

Article 20. A chief of police or chief of a police station, when he considers it necessary to do so, may issue circulars of a stolen article to second-hand dealers or market managers.

2 In case any second-hand dealer or market manager receives the circular provided for in the preceding paragraph, he shall enter the date of receipt on it and preserve it during six (6) months from that date.

3 In case any second-hand dealer is in possession of the stolen article at the time when he receives a circular, or receives a coincidental article during the period provided for in the preceding paragraph, he shall forthwith report to that effect to a police official of National Rural Police or of Autonomous Entity.

4 In case the coincidental second-hand article mentioned in a circular is brought to a market to be transacted during the period provided for in par. 2, any market manager shall forthwith report to that effect to a police official of National Rural Police or of Autonomous Entity.

(Regaining of Stolen and Lost Articles)

Article 21. In the case where there is a stolen or lost article among the second-hand articles which a second-hand dealer has purchased or exchanged, the victim or the loser may make a request for recovery to him without compensation, no matter whether or not it has been bona fide transferred to the second-hand dealer in a public market or from another dealer who handles the same kind of articles. However, the cases of the elapse of one year or more after robbery or loss shall be precluded from the application of the present Article.

(Suspension)

Article 22. In the case where there is a reason enough to suspect a second-hand article, which any second-hand dealer has purchased, exchanged, or has been entrusted to sell or exchange, to be a stolen or lost article, the chief of the police station may, fixing a period not exceeding thirty (30) days, order the said dealer to keep the said article in custody.

(Entry and Investigation)

Article 23. In case an official of National Rural Police or of Autonomous Entity deems it necessary, he may enter, during the business hour, into a business office, a place where second-hand articles are kept in custody, a market, or a place where an auction sale is carried on as provided for in the provisions of Art. 9, in order to inspect second-hand

articles and books and may inquire the persons concerned of the second-hand business.

2 In the case of the preceding paragraph, the police official of National Rural Police or of Autonomous Entity shall carry his identification certificate and show it to the persons concerned.

3 In case a chief of a police station deems it necessary, he may demand a necessary report of a second-hand dealer or a market manager regarding a stolen or lost article.

(Administrative Disposition)

Article 24. In case a Public Safety Commission deems it necessary in the cases of the following items, it may, as provided for in the Ordinance, cancel the permit of second-hand dealer or market manager, or may, fixing a period, suspend the business of a second-hand dealer or of a market:

1) In case a second-hand dealer or market manager is sentenced to imprisonment without hard labor or heavier penalty or is sentenced to a fine within three (3) years since he was sentenced to a fine on a charge of violation of other laws and ordinances.

2) In case any second-hand dealer or market manager comes under the provisions of item 3 or 7 of par. 1, Art. 4; or in case any second-hand dealer or market manager is a juridical person which has, among its executive directors who carry on the business, a person who comes under any one of the provisions of item 1 or items 3 to 5 of par. 1, Art. 4, or who has been sentenced to a fine, within past three (3) years prior to the date of cancelling the permit or suspending the business for violation of provisions of Art. 6, or who has been sentenced to fines more than two (2) times within the same period for violations of other laws and ordinances.

3) In case any legal representative of a second-hand dealer or market manager comes under any one of the provisions of item 1 or 3 or 5, of par. 1, Art. 4, or is sentenced to a fine within three (3) years after he was sentenced to a fine on a charge of violation of other laws and ordinances.

4) In case any second-hand dealer, market manager, his proxy, his employee or other worker violates the present Law or the Ordinance issued in accordance with this Law.

5) In case any second-hand dealer or market manager does not renew his permit card without any justifiable reason.

2 In the case where the permit of a second-hand dealer, who has more than two (2) business offices, is cancelled, or his business is suspended with respect to one office, the competent Public Safety Commission for the other office or offices may, in case the circumstances are serious, cancel the permit or suspend the business of the other office or offices. In this case, cancellation or suspension shall be done no matter whether or not the place of the former office is situated under the jurisdiction of the same Public Safety Commission as the one mentioned above.

3 In the case where any person who has obtained the permit, in accordance with the provisions of Art. 8 par. 1 or 2, or Art. 9 or his employee violates this Law, or the Ordinance issued in accordance with this Law, or the person who has obtained the permit in accordance with the provisions of Art. 8 par. 1 or 2, or Art. 9 does not renew his permit card without any justifiable reason the Public Safety Commission may cancel the said permit or may, fixing the period suspend his business of peddling, street-stalling, or auction sale.

(Public Hearing)

Article 25. In the case where the Public Safety Commission wants to make a disposition, as provided for in the preceding Article, the said Commission shall open a public hearing previously asking for the presence of the dealer involved or his proxy.

2 In the case of the preceding paragraph, the Public Safety Commission shall notify the dealer involved of the reason for disposition, the fixed date and place of the hearing one week prior to the fixed date, and make public the fixed date and place of the hearing.

3 In the case where a public hearing is opened the dealer involved may make the explanation for his own sake and may produce evidence.

(Bringing in Action)

Article 26. Any one, who has been given a disposition of the Public Safety Commission or Chief of Police Station under the provisions of this Law, may bring in an action in accordance with the provisions of the Law for Special Regulations concerning the Procedure of Administrative Litigations (Law No. 81 of 1948).

(Penal Provisions)

Article 27. Any person who violates the provisions of Art. 6, or Art. 7, or who offends against the disposition provided for in the provisions of Art. 24, par. 1 or 2 shall be liable to imprisonment with hard labor for a term not exceeding three (3) years, or a fine not exceeding one hundred thousand *yen* (¥100,000).

Article 28. Any person who violates the provisions of Art. 8, par. 1 or 2, Art. 9, or Art. 15, par. 1, or who offends against the disposition provided for in the provisions of Art. 24, par. 3 shall be liable to imprisonment with hard labor for a term not exceeding one (1) year, or a fine not exceeding thirty thousand *yen* (¥30,000).

Article 29. Any person who violates the provisions of Art. 5, par. 1, Art. 10, par. 4, Art. 15 par. 2, the first sentence of Art. 16, Art. 17, Art. 18, Art. 19 or Art. 20 par. 2 to par. 4 inclusive or who offends against the disposition provided for in the provisions of Art. 22 shall be liable to imprisonment with hard labor for a term not exceeding six (6) months or to a fine not exceeding ten thousand *yen* (¥10,000).

Article 30. A person who falls under any one of the following items shall be liable to a fine not exceeding ten thousand *yen* (¥10,000):

(1) Any person who violates the provisions of par. 2 or 3 of Art. 5, par. 5 of Art. 10, Art. 11, Art. 12 or Art. 13.

(2) Any person who refuses, hinders or challenges the entry, or the investigation of a book or document, by the police official of National Rural Police or of Autonomous Entity, as provided for in the provisions of Art. 23 par. 1.

(3) Any person who does not submit the report provided for in the provisions of Art. 23 par. 3, or offers a false one.

Article 31. On a person who commits any of the offences mentioned in Art. 27, 28, or 29, both imprisonment with hard labor stipulated for in each Article and a fine may, in case the circumstances are serious, be imposed.

Article 32. Any person who violates the provisions of Art. 20, par. 3 or 4, due to negligence, shall be liable to detention or a minor fine.

Article 33. In case any representative of a juridical person, proxy, employee, or the other worker of a juridical person or of a person commits the offences coming within the purview of the provisions of Art. 27, 28, 29 or 30 as regards the business or property of the juridical person or of the person, not only the offender be punished but the juridical person or the person concerned shall be liable to a fine, as provided for in each Article in this penal provisions.

Supplementary Provisions:

1. This Law shall come into force as from July 1, 1949.

2. The Second-hand Dealer Control Law (Law No. 13 of 1895) and the Detailed Regulations for the Second-hand Dealer Control Law (Home Ministry Ordinance No. 8 of 1895) shall be abrogated.

3. As to the offences in contravention of the provisions of the Second-hand Dealer Control Law, which were committed before the enforcement of this Law, the penal provisions of that Law shall be applicable.

4. Any person who, at the time of enforcement of this Law, has obtained a permit, approval or permission certificate or who has been prohibited or suspended from carrying on his business, in accordance with the provisions of the Second-hand Dealer Control Law, hitherto in force or the Detailed Regulations for the Second-hand Dealer Control Law, based upon the Law, shall be regarded as the one who has received the permit or the revocation of a permit or suspension of business under the provisions of corresponding Article of the present Law. However, the person who is regarded as the one who has obtained a permit, shall receive a permit card in accordance with the provisions of Art. 10 par. 1 of the present Law within three (3) months after the enforcement of this Law.

5. As to the application of item 2 of Art. 4 par. 1, any person who has violated the provisions of Art. 2 of the former Second-hand Dealer Control Law or par. 1 of Art. 9 of the former Regulations for the same law, shall be regarded as the one who has violated the provisions of Art. 6 of the present Law.

6. Any person who, at the time of enforcement of this Law, actually engages in the business of auction sale, making the report to this effect in accordance with the provisions of Art. 11 of the former Regulations for the Second-hand Dealer Control Law, and also wants to carry on the same business successively, shall be regarded as the one who has received the permit in accordance with the provisions of Art. 9 for thirty (30) days after the enforcement of the present Law.

Prime Minister
YOSHIDA Shigeru
Attorney-General
UEDA Shunkichi

I hereby promulgate the Postal Services Special Account Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 109

The Postal Services Special Account Law

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Chapter I General Provisions

(Establishment)

Article 1. For the purpose of securing business-like operation and development of the postal services, a Special Account shall be established as separated from the General Account.

(Scope of the Postal Services)

Article 2. In this Law, "the postal services" shall mean mail services; postal savings, postal order and postal transfer savings services; post office life insurance and post office annuities services; services entrusted by the Ministry of Telecommunications; services related to the sale of revenue stamps and businesses related to payment of annual and lump sum pensions, receipt and payment of national treasury; and other businesses incidental thereto.

(Management)

Article 3. This Account shall be managed by the Minister of Postal Services in accordance with laws and ordinances.

(Classification of Accounts)

Article 4. In this Account, the balance-sheet accounts and the profit and loss accounts shall be established, in order to show increase, decrease and change of assets and capital together with profit and loss of the postal services.

2 The balance-sheet accounts shall be classified into the asset accounts and the capital accounts. The profit and loss accounts shall be classified into the revenue accounts and the expense accounts.

3 Besides the accounts referred to in the preceding two paragraphs, in order to show the process of accounting, the construction accounts, the repair-shop accounts and other necessary accounts may be established.

(Principle of Accounting)

Article 5. In this Account, the accounting shall be maintained on an actual accounting basis of increase, decrease and change of assets, regardless of cash receipt and payment.

2 Whether or not the fact of increase, decrease and change of assets mentioned in the preceding paragraph applies to one or another fiscal year shall be determined by the standards established by cabinet order.

(Computation of Costs)

Article 6. In this Account, the procedures with regard to cost computation necessary to the business fo postal services shall be established by the Minister of Postal Services.

Chapter II Capital and Assets

(Capital and the Classification thereof)

Article 7. In this Account, the capital represents the amount equal to the value of assets belonging to this Account.

2 The capital referred to in the preceding paragraph shall be classified into three groups, the owned capital, the reserve for depreciation, and the borrowed capital. The owned capital shall be sub-divided into the capital proper, the capital transferred from other Accounts, and the reserves. The borrowed capital shall be sub-divided into public bonds, borrowings and other liabilities.

3 The capital proper represents the amount of the capital succeeded to this Account from the Communication Enterprise Special Account.

4 The amount of the capital transferred to this Account from other Accounts represents the amount appropriated for increasing the fixed assets of this Account.

5 The reserves represent the accumulated amount of the reserves referred to in Article 36 paragraph 1.

6 The reserve for depreciation represents the accumulated amount of the reserve for depreciation for the assets belonging to this Account (the amount deducted, if any, the retransferred amount referred to in Article 11 paragraph 2).

7 The borrowed capital represents the amount of public bonds, borrowings, temporary borrowings, accommodation notes, accounts payable, advances received, cash in custody, and other similar credits to this Account.

(Assets and the Classification thereof)

Article 8. The assets of this Account shall be classified into the fixed assets, the working assets and the currents assets.

2 The fixed assets represent land, buildings, structures, water-craft, plants under construction; and machines and apparatus, patent rights and other similar franchises, as designated by the Minister of Postal Services.

3 The working assets represent the articles in store and the work in process.

4 The current assets represent cash, deposits, accounts receivable, advances paid and other similar debits to this Account.

(Value of Fixed Assets)

Article 9. The value of fixed assets shall be set on the total amount of direct and indirect expenses incurred in the acquisition thereof being fixed by the Minister of Postal Services. The fixed assets as contributed to this Account without compensation shall be determined by estimate.

(Depreciation and Replacement)

Article 10. Depreciation on the depreciable assets as designated by the Minister of Postal Services shall be made every fiscal year in accordance with the standards established by the Minister of Postal Services. Replacement on the replaceable assets as designated by the Minister of Postal Services shall be made likewise.

2 As to establishing the standards of depreciation referred to in the preceding paragraph, the Minister of Postal Services shall consult with the Minister of Finance.

(Revision and Elimination from the Value of Fixed Assets)

Article 11. In such cases where a fixed asset is shall be lost, transferred, withdrawn or otherwise abandoned, the value thereof revised or eliminated according to the degree of the particular cases mentioned above, in accordance with the procedures established by the Minister of Postal Services.

2 Provided, in case the revised or eliminated asset referred to in the preceding paragraph is a depreciable asset, the amount of the depreciation made so far on the said asset shall be retransferred from the reserve for depreciation.

(Value of Working Assets)

Article 12. The value of working assets shall be the purchase price, or the costs required in the manufacture or production.

2 In case the determination of value under the provision of the preceding paragraph is difficult, or the said provision is inapplicable due to a particular reason, the value shall be determined by estimate.

(Transfer of the Value of Working Assets, etc.)

Article 13. When working assets ar used for services, eliminating said price from working assets the value thereof shall be transferred to the appropriations for the said services.

2 The expenses necessary for the handling of working assets shall be apportioned to the appropriations referred to in the preceding paragraph in accordance with the procedures established by the Minister of Postal Services.

3 The expenses for repair on articles not in the category of assets under the provision of Article 15 shall be transferred to the account of the appropriate service utilizing the said articles in accordance with the procedures established by the Minister of Postal Services.

(Revaluation of Working Assets)

Article 14. In such cases where a working asset is damaged, deteriorated, lost or becomes obsolete to any revised standard, the value thereof shall be revised or eliminated according to the degree of the particular cases mentioned above.

(Storing, etc. of Working Assets)

Article 15. In this Account, within the designated limit of appropriations, it is authorized to purchase and store working assets necessary for the operation of the services with the cash belonging to this Account, or to repair articles not in the category of assets.

Chapter III Funds

(Public Bonds and Borrowings)

Article 16. In this Account, for plant extension or improvement, or for increasing the quantity of articles in store, it is authorized to raise public bonds or borrowings, liable to this Account.

2 In this Account, to cover the shortage in the appropriations necessary for the operation of the services, it is authorized to make borrowings liable to this Account.

3 As to the limit of the amount of public bonds or borrowings raised under the provision of the preceding two paragraphs, the approval of the Diet shall be obtained for the budget concerned.

(Temporary Borrowings and Accommodation Notes)

Article 17. In this Account, in the case where cash is insufficient to make payment, it is authorized to make temporary borrowings or to issue accommodation notes, liable to this Account.

2 As to the limit of the amount of temporary borrowings and accommodation notes referred to in the preceding paragraph, the approval of the Diet shall be obtained for the budget concerned.

3 The temporary borrowings and accommodation notes referred to in paragraph 1 shall be redeemed within the current fiscal year; provided, in case no redemption is made due to decrease in the revenues, the temporary borrowings or accommodation notes, limited to the amount not redeemed, may be renewed.

4 The renewed temporary borrowings or accommodation notes under the proviso to the preceding paragraph shall be redeemed within one year from the date of the renewal.

(Transfer to the National Debt Consolidation Fund Special Account)

Article 18. The redemption funds for public bonds, borrowings, temporary borrowings, accommodation notes, the interest thereon, and the expenses incurred in the issuance and redemption shall be transferred every fiscal year to the National Debt Consolidation Fund Special Account, except for the redemption funds for temporary borrowings and accommodation notes to be paid within the current fiscal year; provided, where borrowings are made under the provision of Article 16 paragraph 2 or temporary borrowings or accommodation notes are renewed under the proviso to Article 17, paragraph 3, only the redemption funds for public bonds and borrowings may not be transferred to the said Special Account.

(Business Related to Redemption, etc. of Public Bonds, Borrowings, etc.)

Article 19. The business related to raising, redeeming and renewing public bonds, borrowings, temporary borrowings and accommodation notes, etc. liable to this Account, shall be performed by the Minister of Finance.

(Operation of Surplus Funds)

Article 20. The surplus funds in this Account may be deposited with the Deposits Bureau of the Ministry of Finance.

Chapter IV Budget

(Preparation and Submission of the Statement of Estimated Revenues and Expenditures, etc.)

Article 21. The Minister of Postal Services shall be responsible for the preparation and submission every fiscal year to the Minister of Finance of the statement of estimated revenues and expenditures and the statement of contract authorizations, of this Account.

2 The statement of estimated revenues and expenditures and the statement of contract authorizations shall be attached with the following details:

(1) Business operation program;

(2) Profit and loss statement, balance-sheet and inventory for the fiscal year before last;

(3) Estimated profit and loss statements and provisional balance-sheets for the current and the previous fiscal years;

(4) As for the contract authorizations extending over to the succeeding fiscal year, the statements of payments made and expected to be made by the end of the pre-

vious fiscal year, and the statements of estimated payments for the current and the succeeding fiscal years. As for the contract authorizations extending over to several ensuing fiscal years, the plan of payments covering the entire period of the said fiscal years supported by written explanations as to show the progress of the business schedules, etc.;

(5) Statement of temporary borrowings under the provision of Article 17.

(Classification of the Revenue and Expenditure Budgets)

Article 22. The revenue and expenditure budget for this Account shall be classified into titles and items according to the nature of the revenues and the purpose of the expenditures.

(Preparation and Submission of Budget Estimates)

Article 23. The Cabinet shall be responsible for the preparation of the budget estimates for this Account every fiscal year and for submission thereof to the Diet together with the General Account budget estimates.

2 The budget estimates referred to in the preceding paragraph shall be attached with the details prescribed in Article 21 paragraph 2.

(Distribution of the Revenue and Expenditure Budgets)

Article 24. As to the distribution of the revenue and expenditure budgets to be executed in this Account, the classification of the expenditure budget into details may not be required, regardless of the provision of Article 31, paragraph 2, of the Finance Law (Law No. 34 of 1947).

(Transfer of Appropriations)

Article 25. The Minister of Postal Services, as for the appropriations in the business operation program of this Account designated by Cabinet Order, shall not make transfer of appropriations without the approval of the Minister of Finance.

2 The amount of the transferred appropriations under the provision of the preceding paragraph shall be mentioned in the report of business operation results with due explanations therfor.

(Disbursement of Reserve Funds)

Article 26. In this Account, the Minister of Postal Services, within the limit of the amount of the plan or acts to incur disbursements designated by the Minister of Finance under the provision of Article 34, paragraph 1 of the Finance Law, is authorized to approve the use of the reserve funds appropriated for the business operating expenses, regardless of the provision of Article 35, paragraphs 2 and 3 of the same Law.

2 The Minister of Postal Services, when the use of the reserve funds is approved for use under the provision of the preceding paragraph, shall be responsible for the preparation and submission to the Minister of Finance and the Board of Audit of the written explanations for the reason, amount and calculation basis.

3 When the use of the reserve funds is approved under the provision of paragraph 1, the said appropriations are construed as distributed under the provision of Article 31, paragraph 1 of the Finance Law.

(Preparation of the Disbursement Plan)

Article 27. The disbursement plan of this Account shall be divided into the following two groups:

(1) That which reflects the maximum amount to the extent of which checks or treasurys' cash transfer notes may be issued;

(2) That which reflects the maximum amount to the extent of which the official cashiers are authorized to make the payments under the provision of Article 33.

2 The notification to the Bank of Japan of the disbursement plan prescribed in item 2 of the preceding paragraph is not required.

(Carrying over of Appropriations)

Article 28. In this Account, as to the carrying over of the appropriations approved by the Diet under the provision of Article 25 of the Finance Law, the Minister of Postal Services, provided the said appropriations are within the amount of the plan of acts to incur disbursements approved by the Minister of Finance under the provision of Article 34, paragraph 1 of the Finance Law, is authorized to make the carrying over of the said appropriations to the succeeding fiscal year, regardless of the provision of Article 43 paragraph 1 of the Finance Law.

2 The Minister of Postal Services, when the carrying over is made under the provision of the preceding paragraph, shall be responsible for the notification to the Minister of Finance and the Board of Audit of the expenditure items, amount and reason.

3 The appropriations carried over under the provision of paragraph 1 are construed as distributed under the provision of Article 31 paragraph 1 of the Finance Law.

(Continuance of the Authorization for Raising Public Bonds and Borrowings)

Article 29. In this Account, provided the public bonds or borrowings approved for raising by the Diet are not raised up to the designated limit of amount, the said authorization for the remaining portion of the amount may be continued to the succeeding fiscal year within the amount of the appropriations and payables carried over from the previous fiscal year.

Chapter V Revenues and Expenditures

(Designation of Assistant Disbursement Officials)

Article 30. The Minister of Postal Services, when considered necessary, is authorized to designate assistant disbursement officials to charge them with a part of the business of disbursement officials.

2 The Minister of Postal Services, when he designates assistant disbursement officials under the provision of the preceding paragraph, shall make notification of the designation to the Minister of Finance and the Board of Audit.

(Delegation to the Chiefs of Post Offices of Special Responsibilities)

Article 31. The Minister of Postal Services is authorized to delegate to the chiefs of post offices special responsibilities of revenue collecting officials, disbursement officials or assistant disbursement officials, which special responsibilities are prescribed by Cabinet Order.

2 The provision of Articles 8 and 26 of the Accounts Law (Law No. 35 of 1947) shall not apply to the said chiefs of post offices referred to in the preceding paragraph.

(Resources of Funds from which Payments are Made)

Article 32. For every fiscal year, the total of the disbursed amount of the appropriations and the amount of the payables carried over from the previous fiscal year on this account shall not exceed the total of the amount which can be devoted to the resources of expenditures out of the cash carried over from the previous fiscal year on this Account and the amount of already collected revenues for the current fiscal year.

(Disbursement Orders)

Article 33. For the purpose of disbursing the expenditure money, the disbursement official of this Account is authorized, in addition to issuing checks or treasury's cash transfer notes money orders, to issue disbursement orders to official cashiers designated by the Minister of Postal Services in accordance with the provision of Cabinet Order.

2 The disbursement official, within the limit designated in the disbursement plan prepared under the provision of Article 27 paragraph 1 item 2, is authorized to direct the assistant disbursement official referred to in Article 30 paragraph 1 to issue, in accordance with the provision of Cabinet Order, the disbursement orders of the expenditure money, within the designated limit of the amount, to the official cashier referred to in the preceding paragraph.

(Cash Payments)

Article 34. The official cashier referred to in paragraph 1 of the preceding Article, when the disbursement order is to hand, is authorized to make payments with the cash in his custody in accordance with the provision of Cabinet Order.

2 In case the amount of the payment during the current month under the provision of the preceding paragraph exceeds the total of the amount of the revenues held by the official cashier at the beginning of the current month plus the amount of the revenues received by the official cashier during the current month, the Minister of Postal Services shall deliver the excess amount, in accordance with the provision of Cabinet Order, to the said official cashier by the end of the month after next.

Chapter VI Settlement of Accounts

(Preparation of Financial Statements)

Article 35. The Minister of Postal Services shall be responsible for the preparation every fiscal year of the profit and loss statement, the balance-sheet, the inventory, the comparative statement of increased and decreased assets, and the comparative statement of increased and decreased capital.

(Disposition of the Surplus and the Deficit)

Article 36. In this Account, any surplus earned in the settlement of accounts shall be added every fiscal year to the reserves, and the deficit shall be settled by deducting from the reserves.

2 In case the deficit referred to in the preceding paragraph exceeds the reserves, the excess amount may be carried forward as the accumulate deficit.

(Preparation and Submission of the Statement of Determined Revenues and Expenditures)

Article 37. The Minister of Postal Services shall be responsible for the preparation and submission every fiscal year to the Minister of Finance of the statement of determined revenues and expenditures.

2 The statement referred to in the preceding paragraph shall be attached with the following details:

(1) Report on business operation results;

(2) Profit and loss statement, balance-sheet, inventory, comparative statement of increased and decreased assets, and comparative statement of increased and decreased capital for the current fiscal year;

(3) Statement of liabilities.

(Form of the Settlement of Revenues and Expenditures)

Article 38. The settlement of revenues and expenditures for this Account shall be made as classified into the same titles of accounts as in the budgets for revenues and expenditures, and supported by the following details:

(1) Revenues:

1) Amount of estimated revenues;

2) Amount of determined revenues (as for such revenues as are not predeterminable, the amount determined after the receipt is to be included in the amount of the determined revenues);

3) Amount of uncollectibles.

(2) Expenditures:

1) Amount of estimated expenditures;

2) Amount of appropriations carried over from the previous fiscal year;
3) Amount of appropriated reserve funds;
4) Transferred amount of Accounts;
5) Amount of determined expenditures;
6) Amount of appropriations to be carried over to the succeeding fiscal year;
7) Balance appropriations.

(Preparation and Submission of the Statement of Settled Revenues and Expenditures)

Article 39. The Cabinet shall be responsible for the preparation of the statement of settled revenues and expenditures for this Account every fiscal year and for submission thereof to the Diet together with that of the General Account.

2 The statement referred to in the preceding paragraph shall be attached with the details prescribed in Article 37, paragraph 2.

Chapter VII Miscellaneous Provisions

(Transfer of the Proceeds of Revenue Stamps)

Article 40. The proceeds from the sales of the revenue stamps and the amount of the purchasing shall be accounted for respectively the revenues and the expenditures of this Account. The proceeds less the amount of the purchasing and the expenses necessary for the sales of the revenue stamps shall be transferred to the General Account.

(Transfer from Other Accounts)

Article 41. In order to appropriate for the expenses of the business related to the payment of the annual and lump sum pensions, receipt and payment of the treasury and others, the Accounts entrusting the above businesses to this Account are authorized to make the transfer of funds to this Account within the limit of the respective appropriations.

(Transfer to the Telecommunication Services Special Account)

Article 42. This Account is authorized to make the transfer of funds to the Telecommunication Services Special Account within the limit of the appropriations to cover: the expenses necessary for the installation, maintenance and operation of the facilities of the Ministry of Telecommunications wholly or partly utilized by the Ministry of Postal Services in accordance with the agreement between the Minister of Postal Services and the Minister of Telecommunications; and for the telecommunication services charges collected in postage stamps less the expenses necessary for the performance of the said business.

(Matters Related to the Enforcement of This Law)

Article 43. The necessary procedural and administrative matters for enforcement of this Law shall be prescribed by Cabinet Order.

Supplementary Provisions:

1. This Law shall come into force as from June 1, 1949.
2. The Communication Enterprise Special Account Law (Law No. 41 of 1949) shall be abolished, however, the said Law remains effective as for the disbursement of the reserve funds made before the abolition of the said Law, and the settlement of accounts for the fiscal years 1948-49 and 1949-50.
3. The assets and the capital belonging to the Communication Enterprise Special Account as of May 31, 1949, as separated, shall fall on the respective jurisdictions of the Postal Services Special Account, the Telecommunication Services Special Account and the General Account, in accordance with the provision of Cabinet Order.
4. The Post Office Life Insurance and Annuities Special Account Law (Law No. 12 of 1944) shall partially be amended as follows:

"Communication Enterprise Special Account" in Articles 3 to 5 inclusive shall be amended as "Postal Services Special Account".

5. The Postal Transfer Savings Law (Law No. 60 of 1948) shall partially be amended as follows:

"Communication Enterprise Special Account" in Article 51, paragraph 1, Article 52, paragraphs 1 and 2, and Article 53 of the same Law shall be amended as "Postal Services Special Account".

Minister of Finance
IKEDA Hayato
Minister of Communications
OZAWA Saeki
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Telecommunication Services Special Account Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 110

The Telecommunication Services Special Account Law

Contents

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Supplementary Provisions

Chapter I General Provisions

(Establishment)

Article 1. For the purpose of securing business-like operation and development of the telecommunication services, a Special Account shall be established as separated from the General Account.

(Scope of the Telecommunication Services)

Article 2. In this Law, "the telecommunication services" shall mean the services for rendering any means of transmitting or receiving or both of intelligence by electrical methods of transmission or reception or both such as, but not limited to, telegraph, telephone, facsimile, telephoto whether by wire or by radio, and other businesses incidental thereto.

(Management)

Article 3. This Account shall be managed by the Minister of Telecommunications in accordance with laws and ordinances.

(Classification of Accounts)

Article 4. In this Account, the balance-sheet accounts and the profit and loss accounts shall be established, in order to show increase, decrease and change of assets and capital together with profit and loss of the telecommunication services.

2 The balance-sheet accounts shall be classified into the assets accounts and the capital accounts. The profit and loss accounts shall be classified into the revenue accounts and the expense accounts.

3 Besides the accounts referred to in the preceding two paragraphs, in order to show the process of accounting, the construction account, the repair-shop accounts and other necessary accounts may be established.

(Principle of Accounting)

Article 5. In this Account, the accounting shall be maintained on an actual accounting basis of increase, decrease, and change of assets, regardless of cash receipt and payment.

2 Whether or not the fact of increase, decrease and change of assets mentioned in the preceding paragraph applies to one or another fiscal year shall be determined by the standards established by Cabinet Order.

(Computation of Costs)

Article 6. In this Account, the procedures with regard to cost computation necessary to telecommunication services shall be established by the Minister of Telecommunications.

Chapter II Capital and Assets

(Capital and the Classification Thereof)

Article 7. In this Account, the capital represents the amount equal to the value of assets belonging to this Account.

2 The capital referred to in the preceding paragraph shall be classified into three groups, the owned capital, the reserve for depreciation, and the borrowed capital. The owned capital shall be sub-divided into the capital proper, the capital transferred from other Accounts, and the reserves. The borrowed capital shall be sub-divided into public bonds, borrowings and other liabilities.

3 The capital proper represents the amount of the capital succeeded to this Account from the Communication Enterprise Special Account.

4 The amount of the capital transferred to this Account from other Accounts represents the amount appropriated for increasing the fixed assets of this Account.

5 The reserves represent the accumulated amount of the reserves referred to in Article 35 paragraph 1.

6 The reserve for depreciation represents the accumulated amount of the reserve for depreciation for the assets belonging to this Account (the amount deducted, if any, the retransferred amount referred to in Article 11 paragraph 2).

7 The borrowed capital represents the amount of public bonds, borrowings, temporary borrowings, accommodation notes, accounts payable, advances receive, cash in custody, and other similar credits to this Account.

(Assets and the Classification Thereof)

Article 8. The assets of this Account shall be classified into the fixed assets, the working assets, and the current assets.

2 The fixed assets represent land, buildings, structures, water-craft, telegraph and telephone lines, telegraph and telephone equipments, radio telegraph and telephone equipments, plants under construction, and machines and apparatus, patent rights and other similar franchises, as designated by the Minister of Telecommunications.

3 The working assets represent the articles in store and the work in process.

4 The current assets represent cash, deposits, accounts receivable, advances paid and other similar debits to this Account.

(Value of Fixed Assets)

Article 9. The value of fixed assets shall be set on the total amount of direct and indirect expenses incurred in the acquisition thereof being fixed by the Minister of Telecommunications. The fixed assets as contributed to this Account without compensation shall be determined by estimate.

(Depreciation and Replacement)

Article 10. Depreciation on the depreciable assets as designated by the Minister of Telecommunications shall be made every fiscal year in accordance with the standards established by the Minister of Telecommunications. Replacement on the replaceable assets as designated by the Minister of Telecommunications shall be made likewise.

2 As to establishing the standards referred to in the preceding paragraph, the Minister of Telecommunications shall consult with the Minister of Finance.

(Revision and Elimination from the Value of Fixed Assets)

Article 11. In such cases where a fixed asset is lost, transferred, withdrawn or otherwise abandoned, the value thereof shall be revised or eliminated according to the degree of the particular cases mentioned above, in accord-

ance with the procedures established by the Minister of Telecommunications.

2 Provided, in case the revised asset or the eliminated assets referred to in the preceding paragraph is a depreciable asset, the amount of the depreciation made so far on the said asset shall be retransferred from the reserve for depreciation.

(Value of Working Assets)

Article 12. The value of working assets shall be the purchase price, or the costs required in the manufacture or production.

2 Provided, in case the determination of value under the provision of the preceding paragraph is difficult, or the said provision is inapplicable due to a particular reason, the value shall be determined by estimate.

(Transfer of the Value of Working Assets, etc.)

Article 13. When working assets are used for services, eliminating said price from working assets the value thereof shall be transferred to the appropriation for the said services.

2 The expenses necessary for the handling of working assets shall be apportioned to the appropriations referred to in the preceding paragraph in accordance with the procedures established by the Minister of Telecommunications.

3 The expenses for repair on articles not in the category of assets under the provision of Article 15 shall be transferred to the account of the appropriate service utilizing the said articles in accordance with the procedures established by the Minister of Telecommunications.

(Revaluation of Working Assets)

Article 14. In such cases where a working asset is damaged, deteriorated, lost or becomes obsolete to any revised standards, the value thereof shall be revised or eliminated according to the degree of the particular cases mentioned above.

(Storing, etc. of Working Assets)

Article 15. In this Account, within the designated limit of the appropriations, it is authorized to purchase and store working assets necessary for the operation of the services with the cash belonging to this Account, or to repair articles not in the category of assets.

Chapter III Funds

(Public Bonds and Borrowings)

Article 16. In this Account, for plant extention or improvement, or for increasing store articles, it is authorized to raise public bonds or make borrowings, liable to this Account.

2 In this Account, to cover the shortage in the appropriations necessary for the operation of the services, it is authorized to make borrowings, liable to this Account.

3 As to the limit of the amount of public bonds or borrowings raised under the provision of the preceding two paragraphs, the approval of the Diet shall be obtained for the budget concerned.

(Temporary Borrowings and Accommodation Notes)

Article 17. In this Account, in the case where cash is insufficient to make payment, it is authorized to make temporary borrowings or to issue accommodation notes, liable to this Account.

2 As to the limit of the amount of temporary borrowings and accommodation notes referred to in the preceding paragraph, the approval of the Diet shall be obtained for the budget concerned.

3 The temporary borrowings and accommodation notes referred to in paragraph 1 shall be redeemed within the current fiscal year; provided, no redemption is made due to decrease in the revenues, the temporary borrowings or accommodation notes, limited to the amount not redeemed, may be renewed.

4 The renewed temporary borrowings or accommodation notes under the proviso to the preceding paragraph shall be redeemed within one year from the date of the renewal.

(Transfer to the National Debt Consolidation Fund Special Account)

Article 18. The redemption funds for public bonds borrowings, temporary borrowings, accommodation notes, the interest thereon, and the expenses incurred in the issuance and redemption shall be transferred to the National Debt Consolidation Fund Special Account every fiscal year, except for the redemption funds for temporary borrowings and accommodation notes to be paid within the current fiscal year; provided, where borrowings are made under the provision of Article 16 paragraph 2, or temporary borrowings or accommodation notes are renewed under the proviso to Article 17 paragraph 3, only the redemption funds for public bonds and borrowings may not be transferred to the said Special Account.

(Business Related to Redemption, etc. of Public Bonds, Borrowings, etc.)

Article 19. The business related to raising, redeeming and renewing public bonds, borrowings, temporary borrowing and accommodation notes, etc. liable to this Account, shall be performed by the Minister of Finance.

(Operation of Surplus Funds)

Article 20. The surplus funds in this Account may be deposited with the Deposits Bureau of the Ministry of Finance.

Chapter IV Budget

(Preparation and Submission of the Statement of Estimated Revenues and Expenditures, etc.)

Article 21. The Minister of Telecommunications shall be responsible for the preparation and submission every fiscal year to the Minister of Finance of the statement of estimated revenues and expenditures, and the statement of contract authorizations of this Account.

2 The statement of estimated revenues and expenditures and the statement of contract authorizations shall be attached with the following details:

(1) Business operation program;

(2) Profit and loss statement, balance-sheet and inventory, for the fiscal year before last;

(3) Estimated profit and loss statements and provisional balance-sheets, for the current and the previous fiscal year;

(4) As for the contract authorizations extending over to the succeeding fiscal year, the statement of payments made and expected to be made by the end of the previous fiscal year, and the statements of estimated payments for the current and the succeeding fiscal year. As for the contract authorizations extending over to serveral ensuing fiscal years, the plan of payments covering the entire period of the said fiscal years supported by written explanations as to show the progress of the business schedules;

(5) Statement of temporary borrowings under the provision of Article 17.

(Classification of the Revenue and Expenditure Budgets)

Article 22. The revenue and expenditure budgets for this Account shall be classified into titles and items according to the nature of the revenues and the purpose of the expenditures.

(Preparation and Submission of Budget Estimates)

Article 23. The Cabinet shall be responsible for the preparation of the budget estimated for this Account every fiscal year and for submission thereof to the Diet together with the General Account budget estimates.

2 The budget estimates referred to in the preceding paragraph shall be attached with the details prescribed in Article 21 paragraph 2.

(Distribution of the Revenue and Expenditure Budget)

Article 24. As to the distribution of the revenue and expenditure budgets to be executed in this Account, the classification of the expenditure budget into details may not be required, regardless of the provision of Article 31 paragraph 2 of the Finance Law (Law No. 34 of 1947).

(Transfer of Appropriations)

Article 25. The Minister of Telecommunications, as for the appropriations in the business operation program of this Account designated by Cabinet Order, shall not make transfer of appropriations without the approval of the Minister of Finance.

2 The amount of the transferred appropriations under the provision of the preceding paragraph shall be mentioned in the report of business operation results with due explanations therefor.

(Appropriation of Reserve Funds)

Article 26. In this Account, the Minister of Telecommunications within the limit of the amount of the plan of acts to incur disbursements designated by the Minister of Finance under the provision of Article 34 paragraph 1 of the Finance Law, is authorized to approve the use of the reserve funds appropriated for the business operating expenses, regardless of the provision of Article 35 paragraphs 2 and 3 of the same Law.

2 The Minister of Telecommunications, when the reserve funds are approved for use under the provision of the preceding paragraph, shall be responsible for the preparation and submission to the Minister of Finance and the Board of Audit of the written explanations for the reason, amount and calculation basis.

3 When the use of the reserve funds is approved under the provision of paragraph 1, the said appropriations are construed as distributed under the provision of Article 31 paragraph 1 of the Finance Law.

(Preparation of the Disbursement Plan)

Article 27. The disbursement plan of this Account shall be divided into the following two groups:

(1) That which reflects the maximum amount to the extent of which checks or Treasury's cash transfer notes may be issued;

(2) That which reflects the maximum amount to the extent of which the official cashiers are authorized to make the payments under the provision of Article 32.

2 The notification to the Bank of Japan of the disbursement plan prescribed in item (2) of the preceding paragraph is not required.

(Carrying Over of Appropriations)

Article 28. In this Account, as to the carrying over of the appropriations approved by the Diet under the provision of Article 25 of the Finance Law, the Minister of Telecommunications, provided the said appropriations are within the amount of the plan of acts to incur disbursements approved by the Minister of Finance under the provision of Article 34 paragraph 1 of the Finance Law, is authorized to make the carrying over to the said appropriations to the succeeding fiscal year, regardless of the provision of Article 43 paragraph 1 of the Finance Law.

2 The Minister of Telecommunications shall, when the carrying over is made under the provision of the preceding paragraph, be responsible for the notification to the Minister of Finance and the Board of Audit of the expenditure items, amount and reason.

3 The appropriations carried over under the provision of paragraph 1 are construed as distributed under the provision of Article 31 paragraph 1 of the Finance Law.

(Continuance of the Authorization for Raising Public Bonds and Borrowings)

Article 29. In this Account, provided the public bonds or borrowings approved for raising by the Diet are not raised up to the designated limit of amount, the said authorization for the remaining portion of the amount may be continued to the succeeding fiscal year within the amount of the appropriations and payables carried over from the previous fiscal year.

Chapter V Revenues and Expenditures

(Designation of Assistant Disbursement Officials)

Article 30. The Minister of Telecommunications when considered necessary, is authorized to designate assistant disbursement officials to charge them with a part of the business of disbursement officials.

2 The Minister of Telecommunications, shall when he designated assistant disbursement officials under the provision of the preceding paragraph, make notification of the designation to the Minister of Finance and the Board of Audit.

(Resources of Funds from which Payments are made)

Article 31. For every fiscal year, the total of the disbursed amount of the appropriations and the amount of the payables carried over from the previous fiscal year on this Account shall not exceed the total of the amount which can be devoted to the resources of expenditures among the cash carried over from the previous fiscal year on this Account and the amount of already collected revenues for the current fiscal year.

(Disbursement Orders)

Article 32. For the purpose of disbursing the expenditure money, the disbursement official of this Account is authorized, in addition to issuing checks or Treasury's cash transfer notes, to issue disbursement orders to official cashier designated by the Minister of Telecommunications in accordance with the provision of Cabinet Order.

2 The disbursement official, within the limit designated in the disbursement plan prepared under the provision of Article 27, paragraph 1 item (2), is authorized to direct the assistant disbursement official referred to in Article 30 paragraph 1 to issue, in accordance with the provision of Cabinet Order, the disbursement orders of the expenditure money, within the designated limit of the amount, to the official cashier referred to in the preceding paragraph.

(Cash Payments)

Article 33. The official cashier referred to in paragraph 1 of the preceding Article, when the disbursement order is to hand, is authorized to make payments with the cash in his custody in accordance with the provision of Cabinet Order.

2 In case the amount of the payment during the current month under the provision of the preceding paragraph exceeds the total of the amount of the revenues held by the official cashier at the beginning of the current month plus the amount of the revenues received by the official cashier during the current month, the Minister of Telecommunications shall deliver the excess amount, in accordance with the provision of Cabinet Order, to the official cashier by the end of the month after next.

Chapter VI Settlement of Accounts

(Preparation of Financial Statements)

Article 34. The Minister of Telecommunications shall be responsible for the preparation every fiscal year of the profit and loss statement, the balance-sheet, the inventory, the comparative statement of increased and decreased assets, and the comparative statement of increased and decreased capital.

(Disposition of the Surplus and the Deficit)

Article 35. In this Account, any surplus earned in the settlement of accounts shall be added to the reserves every fiscal year, and the deficit shall be settled by deducting from the reserves.

2 In case the deficit referred to in the preceding paragraph exceeds the reserves, the excess amount may be carried forward as the accumulated deficit.

(Preparation and Submission of the Statement of Determined Revenues and Expenditures)

Article 36. The Minister of Telecommunications shall be responsible for the preparation and submission every fiscal year to the Minister of Finance of the statement of determined revenues and expenditures.

2 The statement referred to in the preceding paragraph shall be attached with the following details:

(1) Report on business operation results;
(2) Profit and loss statement, balance-sheet, inventory, comparative statement of increased and decreased assets, and comparative statement of increased and decreased capital for the current fiscal year;
(3) Statement of liabilities.

(Form of the Settlement of Revenues and Expenditures)

Article 37. The settlement of revenues and expenditures for this Account shall be made as classified into the same titles of accounts as in the budgets for revenues and expenditures, and supported by the following details:

(1) Revenues:
1) Amount of estimated revenues;
2) Amount of determined revenues (as for such revenues as are not predeterminable, the amount determined after the receipt is to be included in the amount of the determined revenues);
3) Amount of uncollectibles.
(2) Expenditures:
1) Amount of estimated expenditures;
2) Amount of appropriations carried over from the previous fiscal year;
3) Amount of appropriated reserve funds;
4) Transferred amount of accounts;
5) Amount of determined expenditures;
6) Amount of appropriations to be carried over to the succeeding fiscal year;
7) Balance appropriations.

(Preparation and Submission of the Statement of Settled Revenues and Expenditures)

Article 38. The Cabinet shall be responsible for the preparation of the statement of settled revenues and expenditures for this Account every fiscal year and for submission thereof to the Diet together with that of the General Account.

2 The statement referred to in the preceding paragraph shall be attached with the details prescribed in Article 36 paragraph 2.

Chapter VII Miscellaneous Provisions

(Transfer to the Postal Services Special Account)

Article 39. This Account is authorized to transfer funds to the Postal Services Special Account within the designated limit of the appropriations to cover: the expenses necessary for the performance of the business entrusted to the Ministry of Postal Services in accordance with the provision of Article 6 paragraph 1 of the Ministry of Telecommunications Establishment Law (Law No. 245 of 1948); the expenses necessary for the receipt of revenue money of this Account and the expenses necessary for the installation, maintenance and operation of the facilities of the Ministry of Postal Services wholly or partly utilized by the Ministry of Telecommunications in accordance with the agreement between the Minister of Telecommunications and the Minister of Postal Services.

(Matters related to the Enforcement of This Law)

Article 40. The necessary procedural and administrative matters for enforcement of this Law shall be prescribed by Cabinet Order.

Supplementary Provision:

This Law shall come into force as from June 1, 1949.

Minister of Finance
IKEDA Hayato
Minister of Communications
OZAWA Saeki
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Tobacco Monopoly Law.

Signed: HIROHITO, Seal of the Emperor
This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)
Prime Minister
YOSHIDA Shigeru

Law No. 111

Tobacco Monopoly Law

Whole Part of the Tobacco Monopoly Law (Law No. 14 of 1904) shall be amended.

Contents:

Chapter I. General Provisions (Articles 1—3)
Chapter II. Cultivation (Articles 4—26)
Chapter III. Manufacture (Article 27)
Chapter IV. Import (Article 28)
Chapter V. Sale (Articles 29—45)
Chapter VI. Export (Articles 46—50)
Chapter VII. Cigarette Paper for Manufactured Tobacco (Articles 51—61)
Chapter VIII. Miscellaneous Provisions (Articles 62—70)
Chapter IX Penal Provisions (Articles 71—79)
Supplementary Provisions

Chapter I. General Provisions

(Definition)

Article 1. The term of "tobacco" in this Law shall mean a plant which belongs to Tobacco Genus.

2 The term of "leaf tobacco" in this Law shall mean the leaf of tobacco.

3 The term of "manufactured tobacco" in this Law shall mean a manufactured article using leaf tobacco as its main material and prepared in such a condition as suitable for smoking, chewing or snuffing.

4 The term of "cigarette paper for manufactured tobacco" in this Law shall mean the paper which is manufactured for tube paper of manufactured tobacco.

(Power of Monopoly)

Article 2. The power of the import of tobacco seeds, the monopolistic purchase, import and sale of leaf tobacco, the manufacture, import and sale of manufactured tobacco as well as the monopolistic purchase, import and sale of cigarette paper for manufactured tobacco shall belong exclusively to the State.

(Enforcement of Power of Monopoly)

Article 3. The power which belongs exclusively to the State by the provision of the preceding Article and necessary matters attached to the power, shall be exercised by the Japan Monopoly Public Corporation (hereinafter to be referred to as "the Corporation") by virtue of the provisions of this Law and the Japan Monopoly Public Corporation Law (Law No. 255 of 1948).

Chapter II. Cultivation

(Permission for Cultivation)

Article 4. Tobacco shall not be cultivated or cultivated for trial by any person other than the Coporation or a person who has obtained the permission prescribed in the provision of paragraph 1 of Article 8 or paragraph 1 of Article 26.

(Purchase)

Article 5. The Corporation shall purchase all the leaf tobacco harvested by a person who cultivates tobacco with the permission of the Corporation (hereinafter to be referred to as "cultivator") excepting leaf tobacco to be disused in accordance with the provision of paragraph 3 of Article 18.

2 The Corporation shall fix yearly the price of the purchase under the preceding paragraph and make a public announcement thereof in advance.

(Localities of Cultivation)

Article 6. The Corporation shall decide the localities of tobacco cultivation and make a public announcement thereof.

(Plan for Cultivation)

Article 7. The Corporation shall determine

yearly the type of tobacco to be cultivated and the acreage of cultivation, and make a public announcement thereof in advance.

(Application for Permission)

Article 8. Any person who intends to cultivate tobacco shall yearly decide the site aid acreage of cultivating field, the type of tobacco as well as the site of curing place and storage, and apply to the Corporation for permission.

2 In case a cultivator intends to make a change in the matters prescribed in the preceding paragraph or to abandon his cultivation, he shall apply to the Corporation for permission.

3 In case the application for permission to abandon the cultivation prescribed in the preceding paragraph is made with proper reasons, the Corporation shall not refuse to permit it so far as there is no phenomenal drawback in ensuring the production of leaf tobacco.

(Restriction on Permission)

Article 9. The Corporation may refuse to permit a person for the cultivation of tobacco in the cases which come under one of the following items:

(1) In case an applicant is a person who has been punished in accordance with this Law (including the notified measure to be issued on the basis of the Anti-National Tax Evasion Law (Law No. 67 of 1900) applied mutatis mutandis to the case mentioned in Article 79; hereinafter the same) and of whom a period of two years has not expired since the date of the punishment; and in case an applicant is a person who has been sentenced to imprisonment with hard labor and of whom a period of two years has not expired since the date of completion of the execution or exemption form the execution;

(2) In case an applicant is a person who has had his permission for cultivation of tobacco cancelled in accordance with this Law and of whom a period of two years has not expired since the date of the cancellation;

(3) In case an applicant has shown a poor result in his cultivation of tobacco;

(4) In case a person intends to cultivate in such a place which is deemed unsuitable for cultivation or inspection of tobacco;

(5) In case the acreage of cultivation applied for is deemed too small;

(6) In case a person is deemed to be lacking in the capacities of management and technique which are necessary for tobacco cultivation.

2 In case a juridical person is an applicant, the representative of the juridical person shall also be deemed to be an applicant in regard to the application of the provisions of items 1 and 2 of the preceding paragraph.

3 In case a minor or interdict is applicant, his legal representative shall be deemed to be an applicant in regard to the application of the provisions of items 1 and 2 of paragraph 1; provided that this shall not apply to the case of a minor who has equal competence to an adult in regard to the transaction of business.

(Succession of Cultivation)

Article 10. In the case of the decease of a cultivator, his heir who intends to cultivate tobacco in succession shall report to that effect to the Corporation without delay.

2 In addition to the preceding paragraph, any person who intends to succeed to the cultivation of tobacco of a cultivator, shall obtain a permission from the Corporation.

3 The provisions of items 1 to 3 inclusive of paragraph 1, paragraph 2 and paragraph 3 of the preceding Article shall apply mutatis mutandis to the permission mentioned in the preceding paragraph.

(Tobacco Seeds)

Article 11. Any person other than the Corporation or cultivator shall not possess tobacco seeds.

2 The Corporation may deliver tobacco seeds to a cultivator in case it is deemed necessary.

(Tobacco Seedlings)

Article 12. Any person other than the Corporation or cultivator shall not grow tobacco seedlings.

2 Any person who intends to grow tobacco seedlings shall yearly decide the site and acreage of the seedling bed and apply to the Corporation for permission.

3 The provisions of paragraphs 2 and 3 of Article 8 shall apply mutatis mutandis to such a person who intends to change the matters prescribed in the preceding paragraph or to abandon the growing of tobacco seedlings.

4 Any person who intends to transfer or to obtain by transfer tobacco seedlings, shall apply to the Corporation for permission.

(Obligation of Cultivation and Harvest)

Article 13. A cultivator shall cultivate and harvest in accordance with the method established by the Corporation.

(Assessment)

Article 14. The Corporation shall assess the crop quantity or the number of leaves of leaf tobacco prior to the harvest; provided that such assessing may be omitted in case it is deemed unnecessary.

2 In case the Corporation intends to assess in accordance with the provision of the preceding paragraph, it shall notify to a cultivator or make a public announcement to that effect in advance; provided that the same shall apply to the case where the Corporation intends to omit the assessment in accordance with the provisions of the proviso to the preceding paragraph.

3 On the occasion of the assessment mentioned in paragraph 1, the cultivator shall attend the proceedings; in case he fails to attend, without proper reasons, he shall not claim for a re-assessment mentioned in Article 15 against the assessment.

(Re-assessment)

Article 15. In case a cultivator is dissatisfied with the assessment of the quantity or the number of leaves under the preceding Article, he may claim for a re-assessment to the Corporation.

2 The re-assessment under the preceding paragraph shall be claimed on the occasion of the assessment except in case the cultivator did not attend the proceedings of the assessment with proper reasons.

3 In case the re-assessment is claimed under paragraph 1, the Corporation shall nominate two or more assessors to make them re-assess and make a decision on the quantity or the number of leaves. In this case, at least half of the assessors shall be nominated from persons other than the employees of the Corporation.

4 In case the difference between the quantity or the number of leaves of leaf tobacco claimed by the claimant for the re-assessment and the amount decided pursuant to the provision of the preceding paragraph is more than the difference between the amount assessed under the provisions of the preceding Article and the amount decided pursuant to the provisions of the preceding paragraph, the expenses required for the re-assessment shall be borne by the claimant.

(Plucking of Leaf Tobacco or Drawing out of the Trunk or Root prior to the Assessment)

Article 16. A cultivator shall not pluck leaf tobacco, or draw out the trunk or root of tobacco without obtaining permission from the Corporation, unless after he has undergone the assessment by the provisions of paragraph 1 of Article 14 or has received notice concerning the omission of the assessment or a public announcement has been made thereof, in accordance with the provisions of paragraph 2 of the same Article. The same shall be applicable to a person who has claimed for the re-assessment mentioned in the provisions of the preceding Article, prior to the decision thereupon.

(Disposal after Harvest)

Article 17. When a cultivator has finished harvesting of the first cropped leaf except in case he has obtained the permission prescribed in the provision of paragraph 2, he shall immediately draw out the trunk and root of tobacco, disusing leaf tobacco springing from the trunk.

2 In case a cultivator intends to gather tobacco seeds or harvest the second cropped leaf, he shall obtain permission of the Corporation.

3 In the case of the preceding paragraph, when such a person has finished the gathering or harvesting, he shall make the disposal prescribed in paragraph 1.

(Delivery)

Article 18. A cultivator shall deliver all the leaf tobacco harvested by him to the Corporation after curing and arrangement in accordance with the method decided by the Corporation.

2 The date and place of the delivery prescribed in the preceding paragraph shall be decided by the Corporation.

3 If leaf tobacco harvested by a cultivator is not suitable for the delivery to the Corporation, it shall be disused with an approval of the Corporation.

(Judging and Re-judging)

Article 19. The Corporation shall judge the grade of leaf tobacco delivered by a cultivator and pay to the cultivator a purchase price appropriate for the grade thereof.

2 In case a cultivator is dissatisfied with the judging mentioned in the preceding paragraph, the may claim re-judging to the Corporation.

3 The claim of re-judging mentioned in the preceding paragraph shall be made prior to the request for the purchase price.

4 The provisions of paragraph 3 of Article 15 shall apply mutatis mutandis to the claim of re-judging mentioned in the provisions of paragraph 2.

5 If the grade of leaf tobacco re-judging is proved not to be higher than the grade judged under paragraph 1, the expenses required for the re-judging shall be borne by the claimant.

6 In case the re-judging by the provisions of paragraph 2 is claimed, the Corporation may refuse the payment of the purchase price pending the decision thereupon.

(Deficiency in Delivered Quantity)

Article 20. If the quantity or the number of leaves of leaf tobacco delivered by a cultivator does not reach, without proper reasons, the quantity or the number of leaves assessed or decided by the Corporation, the Corporation may make him pay against the deficiency a sum equivalent to the price not exceeding ten times as much as the amount estimated on the basis of the provisions of paragraph 2 of Article 21.

(Reduction of Acreage and Abandonment of Cultivation)

Article 21. If a cultivator has reduced the acreage of his cultivation or abandoned his cultivation without obtaining permission from the Corporation, the Corporation may make him pay a sum equivalent to the price of leaf tobacco which could have been produced on such a reduced or abandoned field.

2 The price of leaf tobacco mentioned in the preceding paragraph shall be estimated on the basis of the purchase price of similar leaf tobacco produced in that year on the similar cultivating field in the neighborhood.

Article 22. In case a cultivator has reduced the

acreage of his cultivation or abandoned his cultivation and no person succeeds to his cultivation, the Corporation may make such a cultivator disuse the existing tobacco or tobacco seedlings.

(Transportation of Leaf Tobacco)

Article 23. Leaf tobacco of a cultivator shall not be transported to any place, other than the case of transportation to cultivating field, curing place, storage or purchasing place decided by the Corporation.

2 The Corporation may indicate to a cultivator the route and time for transporting leaf tobacco when it is deemed necessary.

(Compensation for Disaster)

Article 24. In case tobacco cultivated or leaf tobacco harvested by a cultivator is heavily damaged by wind, flood, earthquake, hail, drought, disease or other disaster, the Corporation may give to the cultivator, a compensation equivalent to the amount decided in accordance with Ministry of Finance Ordinance within the limit of the amount equivalent to one half of the amount of such damage.

(Organization of Cultivators)

Article 25. In case cultivators have formed organizations or federations thereof with the objectives of conducting the following businesses, they shall report to that effect without delay to the Corporation attaching agreements thereof:

(1) Improvement of methods of tobacco cultivation as well as curing and arrangement of leaf tobacco;

(2) Guidance and propaganda for the elevation of management and technique in tobacco cultivation;

(3) Common purchase of fertilizers and other materials for the production of leaf tobacco;

(4) Mutual aid to the damage which the cultivators have suffered by disasters;

(5) Common experimental projects necessary for the production of leaf tobacco;

(6) Rendering service to the distribution of tobacco seeds;

(7) Assistance to the business of the assessment and purchase of leaf tobacco undertaken by the Corporation;

(8) Transmission of indications, etc. issued by the Corporation to the cultivators;

(9) Voluntary practice to prevent the violation of this Law.

2 The organizations or the federations thereof having as their objectives the business mentioned in the preceding paragraph shall be in possession of the following conditions:

(1) To aim at the mutual help of cultivators (except those who are juridical persons);

(2) To allow the constituent members to enter or retire by the voluntary will;

(3) To allow the constituent members equal right of voting.

3 The Corporation may give the necessary indications concerning the businesses mentioned in items 5 to 9 inclusive of paragraph 1 to the organizations or the federations thereof mentioned in paragraph 1.

4 The Corporation may give, to the organizations or federations thereof given indications mentioned in the provision of the preceding paragraph, the amount equivalent to either whole or a part of the expenses required for its indicated business within the limit of the budget for the fiscal year concerned.

(Trial Cultivation)

Article 26. Any person who intends to cultivate tobacco for trial shall determine the site and acreage of trial cultivating field and type of tobacco as well as the site of curing place and storage for each trial cultivation and apply to the Corporation for a permission.

2 The provisions prescribed in Article 5, paragraphs 2 and 3 of Article 8, Article 9 (excluding item 5 of paragraph 1), Article 10 to 12 inclusive, Article 18, paragraph 1 of Article 19, Article 22 as well as Article 23 shall be applicable mutatis mutandis to the case mentioned in the preceding paragraph.

Chapter III. Manufacture

(Manufacture)

Article 27. Manufactured tobacco shall not be manufactured by any person other than the Corporation.

Chapter IV. Import

(Import)

Article 28. Tobacco seeds, leaf tobacco or manufactured tobacco shall not be imported by any person other than the Corporation or a person who is entrusted by the Corporation; provided that the manufactured tobacco which is indispensable to a person for reason of health or habit, may be imported by such a consumer with permission of the Corporation.

Chapter V. Sale

(Retailer)

Article 29. The Corporation may make a retailer of manufactured tobacco designated by it (hereinafter referred to as "retailer") sell manufactured tobacco.

2 Any person other than the Corporation or a retailer shall not sell manufactured tobacco.

(Application for Designation)

Article 30. Any person who intends to be a retailer shall decide the locality of his store and apply to the Corporation for designation at each store.

2 In the written application mentioned in the preceding paragraph, the following items shall be described:

(1) Construction of furnishings of store and sketch showing the neighbourhood thereof;

(2) Estimated quantity of manufactured tobacco for transaction and total amount of fund to be appropriated therefor;

(3) Kind of other business if engaged at present time;

(4) In the case of a juridical person, the amount of capital and names of officers.

3 In case a retailer intends to change the locality of his store, he shall apply for permission to the Corporation.

4 In case a retailer intends to sell manufactured tobacco by visiting any place other than his store, he shall determine the place and term of the selling visit and apply to the Corporation for permission.

(Restriction on Designation)

Article 31. The Corporation may not designate any person as a retailer, who falls under one of the following items:

(1) In case an applicant is a person who has been punished in accordance with this Law and of whom a period of two years has not expired since the date of the punishment; and in case an applicant is a person who has been sentenced to imprisonment with hard labor and of whom a period of two years has not expired since the date of completion of the execution or exemption from the execution;

(2) In case an applicant is a person who has had his designation of retailer cancelled in accordance with this Law and of whom a period of two years has not expired since the date of the cancellation;

(3) In case the locality or furnishings of his store are deemed unsuitable for doing business of the retailer;

(4) In case the estimated amount of transaction of manufactured tobacco does not reach the standard decided by the Corporation or other matters are deemed extremely unsuitable for the business;

(5) In case a retailer is transacting unsuitable articles as business at his store for maintaining the quality of manufactured tobacco;

(6) In case an applicant is an insolvent and not yet rehabilitated or the foundation of management of his business is otherwise deemed extremely weak.

2 The provisions of paragraphs 2 and 3 of Article 9 shall be applicable mutatis mutandis to the case under the preceding paragraph; in this case, "items 1 and 2 of the preceding paragraph" and "items 1 and 2 of paragraph 1" shall read "items 1, 2 and 6 of paragraph 1 of Article 31", respectively.

(Period of Designation and Delivery of Certificate)

Article 32. The designation of retailer shall be made with a term not exceeding three years at each store.

2 In case the Corporation has designated a retailer, it shall deliver a certificate to him.

3 In case the term under paragraph 1 has expired, the Corporation may re-designate such a person without his application under Article 30 when it deems proper to designate successively.

(Succession of Retailer)

Article 33. In the case of the death of a retailer, his heir who intends to be a retailer at the store of the deceased in succession shall report to that effect to the Corporation without delay.

(Fixed Price)

Article 34. The Corporation shall fix, with the approval of the Minister of Finance, the retail price of manufactured tobacco and make a public announcement thereof.

2 The provisions of the preceding paragraph shall not impede the application of the provision of Article 3 of the Finance Law (Law No. 34 of 1947).

3 A retailer shall not, at any price other than the retail price prescribed in paragraph 1, sell manufactured tobacco.

(Liability of Notification)

Article 35. A retailer shall post at his store a table of the retail price of manufactured tobacco.

(Book, Information and Report)

Article 36. A retailer shall prepare a book and state therein such matters as decided by the Corporation.

2 A retailer shall submit an information on his business to the Corporation in accordance with its indication.

3 In case any change has been made in address, name or title, or items prescribed in paragraph 2 of Article 30, a retailer shall report to that effect to the Corporation without delay.

(Restriction on Purchase and Sale)

Article 37. A retailer shall not receive the transfer of manufactured tobacco for the purpose of sale from any person other than the Corporation with the exception of a case which falls under one of the following items:

(1) In case a retailer receives the transfer from other retailer who has become unable to continue his business by reason of abandoning the business or other causes;

(2) In the case of acquisition through auction.

2 A retailer shall make an information to the Corporation without delay in the case mentioned in each item of the preceding paragraph.

(Prohibition upon Sale)

Article 38. A retailer shall not change the packing or contents of manufactured tobacco, or sell any manufactured tobacco of which the packing is damaged or stained.

(Indication)

Article 39. The Corporation may indicate to a retailer with respect to the furnishings of his store, the amount by brands and types of manufactured tobacco which he is to hold in the store, the method of preserving and sale of manufactured tobacco and other matters concerning the sale of manufactured tobacco.

2 The Corporation may indicate to an organization formed by retailers or the federations thereof concerning necessary matters for attaining sound development of retail business of manufactured tobacco.

(Profit and Loss in Balance)

Article 40. In case the retail price of manufactured tobacco has been revised, the Corporation may make the retailer pay for or may

refund to him the whole or a part of the profit or loss in balance accrued from the sale of manufactured tobacco which he actually owns.

2 In case the retail price has been revised, a retailer shall report without delay to the Corporation on the amount by brands and types of manufactured tobacco which he owns on the occasion of the said revision.

(Exchange)

Article 41. In case the manufactured tobacco falls under one of the following items, the Corporation shall exchange it at the request of a retailer:

(1) In case the quality has deteriorated;

(2) In case the packing has been damaged or stained;

(3) Besides the preceding each item, in case the Corporation regards it unsuitable for sale.

2 Except in case the cause of exchange mentioned in the provisions of the preceding paragraph is liable to the Corporation or force majeure, a retailer shall pay to the Corporation a sum equivalent to the reduced amount in the price of manufactured tobacco.

(Abandonment of Business)

Article 42. In case a retailer intends to abandon the business at his store, he shall report to that effect to the Corporation.

(Cancellation of Designation or Suspension of Sale)

Article 43. The Corporation may cancel the designation of retailer when he falls under one of the following items:

(1) In case he is in contravention of the provisions of this Law;

(2) In case he does not obey the indications given by the Corporation in accordance with this Law;

(3) In case he falls under item 5 of paragraph 1 of Article 31;

(4) In case he falls under item 6 of paragraph 1 of Article 31;

(5) In case he ceases his business, without proper reasons, for period over one month in succession, or the quantity of manufactured tobacco purchased by him does not reach the standard decided by the Corporation successively for a period over three months;

(6) In case he has made false descriptions in books or informations under Article 36.

2 In case a retailer falls under the provisions of item 1 or 2 of the preceding paragraph, the Corporation may suspend the sale of manufactured tobacco for a period not exceeding one month instead of cancellation of the designation.

3 The provision of paragraph 2 or 3 of Article 9 shall be applicable mutatis mutandis to the cases of the preceding two paragraphs. In this case, "items 1 and 2 of the preceding paragraph" and "items 1 and 2 of paragraph 1" shall read "items 1, 2 and 4 of paragraph 1 of Article 43" respectively, and "applicant" shall read "retailer".

Article 44. In case the Corporation intends to cancel the designation or suspend the sale of a retailer in accordance with the provisions of the preceding Article, it shall give a notice to such a person to that effect in advance, request his or his representatives presence and make employees appointed by the Corporation hear the reason to give a chance by which an evidence is submitted for explanation.

(Repurchase)

Article 45. In case such a state of things by which he became unable to continue his business by abandoning the store or other reasons, has arisen to a retailer, he may request to the Corporation, within a period of thirty days after the case occurred, the repurchase of existing manufacturer tobacco.

2 In case the manufactured tobacco which has been requested to be repurchased under the provision of the preceding paragraph, has fallen under item 1 or 2 of paragraph 1 of Article 41, without a cause for which the Corporation is liable or by force majeure, the Corporation shall deduct the sum equivalent to the deficit in price from the sum to be refunded.

Chapter VI. Export

(Export)

Article 46. The Corporation may export leaf tobacco or manufactured tobacco, or sell it for the purpose of export.

2 The Corporation shall fix the selling price of leaf tobacco or manufactured tobacco for the purpose of export.

3 The provision of paragraph 2 of Article 34 shall apply mutatis mutandis to the case under the preceding paragraph.

(Book and Certificate)

Article 47. A person who has purchased leaf tobacco or manufactured tobacco for the purpose of export under the provisions of the preceding Article, shall prepare a book and state therein such matters as decided by the Corporation.

2 A person who has purchased leaf tobacco or manufactured tobacco for the purpose of export under the provisions of the preceding Article, shall submit to the Corporation within a period indicated by the Corporation, the export permit along with papers proving the fact that it has been landed at the foreign port of destination.

3 In case the permit and papers mentioned in the preceding paragraph fail to be submitted without proper reasons, such leaf tobacco or manufactured tobacco shall be deemed to have been short without proper reasons, and the provisions of Article 50 shall apply thereto.

(Restriction prior to Export)

Article 48. Leaf tobacco or manufactured tobacco purchased from the Corporation for the purpose of export shall not be transferred to others or consumed prior to export; provided that it shall not apply to the case where the same is transferred to others for the purpose of export under the permission of the Corporation. In this case, the leaf tobacco or manufactured tobacco shall be regarded to have been purchased from the Corporation for the purpose of export.

2 Leaf tobacco or manufactured tobacco which was purchased from the Corporation for the purpose of export and has become unsuitable for use shall not be disused without obtaining a permission from the Corporation.

(Abandonment of Export)

Article 49. In case a person who purchased leaf tobacco or manufactured tobacco for the purpose of export, has abandoned the export, the Corporation shall, with his application, repurchase such tobacco so far as it is suitable for use and have the rest disused.

2 In case leaf tobacco or manufactured tobacco which was purchased from the Corporation for the purpose of export, has not been exported after lapse of one year from the date of purchase, the Corporation may repurchase such tobacco so far as it is suitable for use and have the rest disused.

3 The provisions of paragraph 2 of Article 45 shall apply mutatis mutandis to repurchase under the provisions of the preceding two paragraphs.

(Additional Collection against Deficient Amount)

Article 50. In case the total quantity of leaf tobacco exported, repurchased and disused under the provisions of this Chapter and the existing leaf tobacco is found to be deficient, without proper reasons, in comparison with the total quantity of leaf tobacco purchased from the Corporation for the purpose of export, the Corporation shall make such a purchaser pay a sum not exceeding four times as much as the amount equivalent to the selling price on deficient quantity of leaf tobacco. The same shall apply to the total quantity of manufactured tobacco which was purchased from the Corporation for the purpose of export.

Chapter VII. Cigarette Paper for Manufactured Tobacco

(Permission for Manufacture)

Article 51. Cigarette paper for manufactured tobacco (hereinafter referred to as "cigarette paper") shall not be manufactured by any person other than the Corporation or a person who has obtained a permission of the Corporation.

2 A person who intends to manufacture cigarette paper shall decide the site of manufactory and storage and apply to the Corporation for permission at each manufactory.

3 The following items shall be described in the written application for permission under the preceding paragraph:

(1) Construction of furnishings of manufactory and storage as well as annual capacity of manufacture;

(2) Total amount of funds to be appropriated for manufacture of cigarette paper;

(3) In the case of a juridical person, the amount of capital and names of officers.

4 In case a manufacturer of cigarette paper intends to change the matters permitted mentioned in paragraph 2, he shall obtain a permission of the Corporation.

(Restriction on Permission for Manufacture)

Article 52. The Corporation may refuse to permit any person who falls under one of the following items to manufacture cigarette paper:

(1) In case an applicant is a person who has been punished in accordance with this Law and of whom a period of two years has not expired since the date of the punishment; and in case an applicant is a person who has been sentenced to imprisonment with hard labor and of whom a period of two years has not expired since the date of completion of the execution or exemption from the execution;

(2) In case an applicant is a person who has had his permission for manufacture of cigarette paper cancelled in accordance with this Law and of whom a period of two years has not expired since the date of the cancellation;

(3) In case the furnishings of manufactory or storage are deemed unsuitable for manufacture of cigarette paper;

(4) In case the estimated amount of manufacture of cigarette paper does not reach the standard decided by the Corporation;

(5) In case an applicant is an insolvent and not yet rehabilitated, or the foundation of management of his business is deemed extremely weak.

2 The provisions of paragraphs 2 and 3 of Article 9 shall be applicable mutatis mutandis to the case of the preceding paragraph. In this case, "items 1 and 2 of the preceding paragraph" and "items 1 and 2 of paragraph 1" shall read "items 1, 2 and 5 of paragraph 1 of Article 52" respectively.

(Manufacture)

Article 53. The Corporation shall determine at each manufactory yearly its estimated amount to be manufactured and notify it to a person who manufactures cigarette paper under the permission of the Corporation (hereinafter to be referred to as "cigarette paper manufacturer").

2 A cigarette paper manufacturer shall manufacture cigarette paper in accordance with the method decided by the Corporation.

(Purchase)

Article 54. The Corporation shall purchase all the cigarette paper which is manufactured by a cigarette paper manufacturer; provided that the same is not applicable to the articles to be treated in accordance with the provision of paragraph 3 of Article 55.

2 The Corporation shall decide the quality, standard and purchase price of cigarette paper.

(Delivery)

Article 55. All the cigarette paper manufactured by a cigarette paper manufacturer shall be delivered to the Corporation.

2 The Corporation shall decide the date and place of the delivery prescribed in the preceding paragraph.

3 A cigarette paper manufacturer shall give a proper treatment, in accordance with the indication of the Corporation, on the cigarette paper manufactured by him which is not suitable for the delivery to the Corporation.

(Examination)

Article 56. The Corporation shall examine the quality and standard of the cigarette paper delivered by a cigarette paper manufacturer and pay the purchase price corresponding to its quality and standard for it.

(Book and Report)

Article 57. A cigarette paper manufacturer shall prepare a book and state therein such matters as decided by the Corporation.

2 A cigarette paper manufacturer shall, in case any change has been made in address, name or title or items prescribed in paragraph 3 of Article 51, report to that effect to the Corporation without delay.

(Cease or Abandonment of Manufacture)

Article 58. A cigarette paper manufacturer who intends to cease or abandon the manufacture of cigarette paper shall apply for a permission to the Corporation.

2 In case an application for permission to cease or abandon the manufacture of cigarette paper prescribed in the preceding paragraph, is made with proper reasons, the Corporation shall not refuse the permission so far as there is no phenomenal drawback in ensuring the production of cigarette paper.

3 In case a cigarette paper manufacturer has ceased or abandoned the manufacturer of cigarette paper, or the permission for manufacture for him has been cancelled, the existing raw materials, stuff or half-finished products of cigarette paper shall not be disposed of, unless he obtains the approval of the Corporation.

(Cancellation of Permission)

Article 59. The Corporation may cancel the permission for manufacture of cigarette paper manufacturer in case he falls under one of the following items:

(1) In case he is in contravention of the provisions of this Law;

(2) In case he does not accord, without proper reasons, with the method determined by the Corporation in manufacturing cigarette paper;

(3) In case he falls under item 5 of paragraph 1 of Article 52;

(4) In case he, without proper reasons, has ceased the manufacture of cigarette paper for the period over six months in succession or manufactured quantity has shown extremely deficit compared with the estimated quantity decided by the Corporation;

(5) In case he has made false descriptions in books or reports under Article 57.

2 The provisions of paragraphs 2 and 3 of Article 9 shall apply mutatis mutandis to the case of the preceding paragraph. In this case, "items 1 and 2 of the preceding paragraph" and "items 1 and 2 of paragraph 1" shall read "items 1 to 3 inclusive of paragraph 1 of Article 59", and "applicant" shall read "cigarette paper manufacturer", respectively.

3 In case the permission has been cancelled under the provision of paragraph 1, the Corporation may make a person who was formerly a cigarette paper manufacturer continue the manufacture and other necessary actions for a certain period, if it is deemed necessary. In this case, he is deemed to be a cigarette paper manufacturer for the period of its continuance.

4 The provision of Article 44 shall apply mutatis mutandis to the cancellation of permission prescribed in paragraph 1.

(Sale)

Article 60. Cigarette paper shall not be sold by any person other than the Corporation or a retailer.

2 The provisions of Articles 34 to 41 inclusive shall apply mutatis mutandis to the sale of cigarette paper.

(Import and Export)

Article 61. The Corporation may export cigarette paper or sell it for the purpose of export.

2 The provisions of paragraph 2 of Article 46 to Article 50 inclusive, shall apply mutatis mutandis to the case under the preceding paragraph.

3 Cigarette paper shall not be imported by any person other than the Corporation or a person who is entrusted by the Corporation.

Chapter VIII. Miscellaneous Provisions

(Special Sale)

Article 62. The Corporation may sell leaf tobacco, manufactured tobacco or waste of leaf tobacco or manufactured tobacco for manufacturing agricultural drugs or other purposes.

2 A person who has purchased leaf tobacco, manufactured tobacco or waste of leaf tobacco or manufactured tobacco under the provision of the preceding paragraph shall not use for any purpose other than the object determined by the Corporation on the occasion of purchase thereof.

3 A person who has purchased leaf tobacco, manufactured tobacco or waste of leaf tobacco or manufactured tobacco under the provision of paragraph 1 shall, in accordance with the decision of the Corporation, prepare a book and state therein the matters relative to the manufacture of agricultural drugs or disposal of products and the like.

(Permission of Deferred Payment of Purchase Price)

Article 63. In case leaf tobacco, manufactured tobacco, waste of leaf tobacco or manufactured tobacco, or cigarette paper is sold by the Corporation, it may permit the deferred payment of the price, if it is specially deemed necessary.

2 In case the deferred payment of prices is permitted under the provision of the preceding paragraph, the Corporation shall obtain the approval of the Minister of Finance.

(Sample and Specimen)

Article 64. The Corporation may deliver or permit to import tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper exclusively for the purpose of using as sample or specimen.

2 Except in case tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper which was delivered or permitted to import under the provision of the preceding paragraph, are used for the purpose of using as sample or specimen, they shall not be disposed without permission of the Corporation.

(Restriction on Manufacture and the Like of Tools or Machines)

Article 65. Any person other than the Corporation or a person with the permission of the Corporation, shall not manufacture, sell, export or import any tools or machines to be used for manufacturing manufactured tobacco.

2 A person who has obtained the permission in accordance with the provisions of the preceding paragraph, shall report to the Corporation the storing place of tools or machines to be used for manufacturing manufactured tobacco, the same is applicable to the case he intends to change it.

(Restriction on Possession and the Like)

Article 66. No person shall, expect the case authorized by the provisions of this Law, possess, hold, transfer or be transferred tobacco seeds, tobacco seedlings, tobacco, leaf tobacco, manufactured tobacco or cigarette paper which is not sold by the Corporation, or tools or machines to be used for manufacturing manufactured tobacco; provided that the same shall not apply to a person who possesses or holds them with proper reasons.

2 The Corporation may, except in the case of confiscation under this Law, have the articles disused, which fall under the preceding paragraph or disuse them of itself or make other necessary disposal.

(Prohibition upon Manufacture and Sale of Substitute)

Article 67. No person shall manufacture or sell for the purpose of business any article usable as a substitute of manufactured tobacco.

(Cancellation of Permission for Offenders against Law)

Article 68. In case a cultivator, or a person who cultivates tobacco for trial obtaining a permission from the Corporation (hereinafter to be referred to as "trial cultivator") or manufacturer, seller, exporter or importer of tools or machines to be used for manufacturing manufactured tobacco is in contravention of the provisions of this Law, the Corporation may cancel the permission for cultivation, trial cultivation, manufacture, sale, export or import.

2 The provision of Article 44 shall apply mutatis mutandis to the cancellation of permission mentioned in the preceding paragraph.

(Visiting for Inspection)

Article 69. The Corporation may make its competent employees visit places enumerated below for the inspection of tobacco seeds, tobacco seedlings, tobacco, leaf tobacco, manufactured tobacco, cigarette paper, tools or machines to be used for manufacturing manufactured tobacco, books or papers:

(1) Seedling beds, cultivating fields or trial cultivating fields, curing places or stages of leaf tobacco, or addresses, offices or stores of cultivators or trial cultivators.

(2) Offices, stores factories business establishments or warehouse (including storages of tools or machines to be used for manufacturing manufactured tobacco) of importers of tobacco seeds, leaf tobacco, manufactured tobacco, cigarette paper or tools or machines to be used for manufacturing manufactured tobacco, retailers, persons who have purchased leaf tobacco, manufactured tobacco or cigarette paper for the purpose of export, cigarette paper manufacturer, persons who have purchased leaf tobacco, manufactured tobacco or waste thereof by the provisions of Article 62 or manufacturer, seller or exporter of tools or machines to be used for manufacturing manufactured tobacco.

2 On the inspection visiting the places under the preceding paragraph, the competent employees shall carry a certificate to prove his status and show it at the request of the persons concerned.

(Compulsory Collection)

Article 70. The sum of price to be paid to the Corporation in accordance with the provisions mentioned in paragraph 4 of Article 15, paragraph 5 of Article 19, Article 20, paragraph 1 of Article 21, paragraph 1 of Article 40 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60) and Article 50 (including the case where the same Article applies mutatis mutandis in paragraph 2 of Article 61) may be collected following the suit of disposition for the recovery of the national tax in arrears; provided that the same comes next to the national tax in the order of the preferential right.

Chapter IX. Penal Provisions

Article 71. A person who falls under one of the following items shall be punished with imprisonment with hard labor not longer than

three years or a fine not exceeding 300,000 *yen*;

(1) A person who violates the provisions of Article 4, paragraph 1 of Article 12 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 26), paragraph 1 of Article 37 (including the case where the same paragraph applies mutatis mutandis paragraph 2 of Article 60), paragraph 1 of Article 48 (including the case where the same paragraph shall applies mutatis mutandis in paragraph 2 of Article 61), paragraph 2 of Article 62, paragraph 1 of Article 65, paragraph 1 of Article 66 or Article 67;

(2) A cultivator or trial cultivator who cultivates or cultivates for trial tobacco at any place other than the site of cultivating or trial cultivating field or in area exceeding the acreage for which the permission has been given;

(3) A person consumes or secretes leaf tobacco or cigarette paper which is to be delivered to the Corporation;

(4) A person who, in contravention of the provision of Article 27 or paragraph 1 of Article 51, manufactures or prepares to manufacture manufactured tobacco or cigarette paper;

(5) A person who, in contravention of the provision of paragraph 2 of Article 29 or paragraph 1 of Article 60, sells or prepares to sell manufactured tobacco or cigarette paper;

(6) A person who receives the transfer of leaf tobacco or manufactured tobacco (or cigarette paper in case the same paragraph applies mutatis mutandis in paragraph 2 of Article 61) which was transferred in contravention of the provision of paragraph 1 of Article 48 (including the case the same paragraph applies mutatis mutandis in paragraph 2 of Article 61);

(7) A person who receives the transfer of leaf tobacco, manufactured tobacco or waste of leaf tobacco or manufactured tobacco which was transferred in contravention of paragraph 2 of Article 62.

Article 72. A person who imports tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper without a trust or a permission of the Corporation, shall be punished with imprisonment with hard labor not longer than three years or a fine not exceeding 300,000 *yen*; provided that in case the amount equivalent to 10 times as much as the price of tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper imported exceeds 300,000 *yen*, the fine shall be the sum not exceeding 10 times as much as the corresponding price.

2 A person who has intentionally prepared to commit the crime under the preceding paragraph or commenced to commit but not accomplished the crime under the same paragraph shall be followed by the suit of the same paragraph.

3 The amount equivalent to the price under paragraph 1 shall be the aggregation of the original cost at the place where such tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper were produced or purchased, packing cost, freight cost, insurance premium and other expenses needed before its arrival at the importing place, and a sum equivalent to import duty.

Article 73. A person who falls under one of the following items shall be punished with a fine not exceeding 100,000 *yen*:

(1) A person who violates the provision of Article 16, paragraph 3 of Article 34 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60), Article 38 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60), paragraph 2 of Article 48 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 61), paragraph 3 of Article 55 or paragraph 3 of Article 58;

(2) A cultivator or trial cultivator who cultivates or cultivates for trial a type of tobacco for which permission is not obtained;

(3) A person who has, in contravention of the provision of paragraph 2 of Article 10 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 26) succeeded the cultivation for trial of tobacco;

(4) A cultivator or trial cultivator who grows tobacco seedlings without permission or at any place other than the site of seedling bed or in area exceeding the acreage for which permission has been obtained;

(5) A cultivator or trial cultivator who cures or stores leaf tobacco at places other than the curing place or storage for which permission has been obtained;

(6) A person who has, in contravention of the provision of paragraph 2 of Article 17, gathered tobacco seeds or harvested second cropped leaf;

(7) A person who has, in contravention of the provision of paragraph 1 of Article 23 (including the case where the same Article applies mutatis mutandis in paragraph 2 of Article 26; this shall be the same in cases to be referred to in this item), or in contravention of the indication by the Corporation prescribed in paragraph 2 of Article 23, transported leaf tabacco;

(8) A person who has, in contravention of the provision of paragraph 3 or 4 of Article 30, changed the locality of his store or made the selling visit of manufactured tobacco;

(9) A person has violated, without proper reasons, the indication of the Corporation under the provision of paragraph 1 of Article 39 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60);

(10) A person who has, in contravention of the provision of paragraph 4 of Article 51, changed the matters prescribed in paragraph 2 of the same Article;

(11) A person who has, in contravention of the provision of paragraph 1 of Article 58, ceased or abandoned the manufacture of cigarette paper.

Article 74. A person who falls under one of the following items shall be punished with a fine not exceeding 50,000 *yen*:

(1) A person who violates the provisions of paragraph 1 of Article 10 (including the case where the same paragraph shall applies mutatis mutandis in paragraph 2 of Article 26), Article 33, Article 35 (including the case where the same Article shall applies mutatis mutandis in paragraph 2 of Article 60) or paragraph 2 of Article 37 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60);

(2) A cultivator, trial cultivator or cigarette paper manufacturer who fails, without proper reasons, to deliver leaf tobacco or cigarette paper on the date of delivery decided by the Corporation;

(3) A person who fails to prepare a book or to state the prescribed matters therein under the provision of paragraph 1 of Article 36 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60), paragraph 1 of Article 47 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 61), paragraph 1 of Article 57 or paragraph 3 of Article 62, or makes therein false descriptions;

(4) A person who fails to make an information or report prescribed in the provision of paragraph 2 of Article 36 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60), or paragraph 2 of Article 40 (including the case where the same paragraph applies mutatis mutandis in paragraph 2 of Article 60) or makes a false information or report;

(5) A person who has, in contravention of the provision of Article 42, abandoned his business;

(6) A person who has, in contravention of the provision of paragraph 2 of Article 64, consumed or disused tobacco seeds, leaf tobacco, manufactured tobacco or cigarette paper;

(7) A person who has rejected, interfered or avoided the inspection prescribed in Article 69.

Article 75. Tobacco, tobacco seeds, tobacco seedlings, leaf tobacco, manufactured tobacco, waste of leaf tobacco or manufactured tobacco, cigarette paper, substitute of manufactured tobacco, materials thereof or tools or machines to be used for manufacturing manufactured tobacco, cigarette paper or substitute of manufactured tobacco relating to the offence mentioned in Article 71, paragraph 1 or 2 of Article 72 or items 4 to 7 inclusive of Article 73, shall be confiscated.

2 In case the objects mentioned in the preceding paragraph have been transferred to others or consumed, or such objects are unconfiscable because they are owned by another person, a sum equivalent to the price thereof shall be collected in addition from the offender.

Article 76. A person who has committed a crime under Article 71 or paragraph 1 or 2 of Article 72 may be punished with imprisonment with hard labor and a fine at the same time in accordance with the attendant circumstances.

Article 77. In case a representative of a juridical person or a proxy, servant or other employee of a juridical person or a person is found to have done a violating act under the provisions of Articles 71 to 74 inclusive in respect to the business or property of the juridical person or the person, the actual violator shall be punished, and besides the juridical person himself or the person himself shall be punished with a fine under the provisions of the respective Article.

Article 78. To a person who has committed crimes mentioned in the provisions of Articles 71 to 74 inclusive (excluding items 3 and 7 of Article 74), provisions of the proviso to paragraph 3 of Article 38, paragraph 2 of Article 39, Article 40, Article 41, paragraph 2 of Article 48, Article 63 and Article 66 of the Criminal Code (Law No. 45 of 1907) shall not apply; provided that this shall not apply to the case where such person shall be punished with imprisonment with hard labor or to the imprisonment with hard labor when he shall be punished concurrently with imprisonment with hard labor and a fine.

Article 79. The provisions of the Anti-National Tax Evasion Law shall apply mutatis mutandis to the violating case of this Law. In this case, the violating case of this Law shall be deemed to be violating case of indirect national tax.

2 In the case of the preceding paragraph the duties of the chief of Regional Financial Bureau or the chief of Taxation Office under the Anti-National Tax Evasion Law shall be acted by the officer or employee of the Corporation, who has been designated by the Minister of Finance in accordance with the extent of jurisdiction determined by him on the recommendation of the President of the Corporation.

3 In the case of paragraph 1, the duties of tax collector under the Anti-National Tax Eva-

sion Law shall be acted by the employee of the Corporation who has been designated by the Minister of Finance on the recommendation of the President of the Corporation, under the extent of jurisdiction for the officer or employee of the Corporation designated by the Minister of Finance in accordance with the provisions of the preceding paragraph as well as the judicial police personnel and national public personnel enumerated below (hereinafter referred to as "judicial police personnel and the like"). In this case, the employee of the Corporation who has been designated in accordance with the extent of jurisdiction for the officer or employee of the Corporation who acts the duties of the chief of Regional Finance Bureau, shall be deemed to be a tax collector of Regional Financial Bureau, and the employee of the Corporation who has been designated in accordance with the extent of jurisdiction for the officer or employee of the Corporation who acts the duties of the chief of Taxation Office as well as the judicial police personnel and the like shall be deemed to be a tax collector of Taxation Office:

(1) Police officers of Government of Local Public Entity;
(2) Maritime Safety Officials;
(3) Officers and employees of the Japanese National Railways who act their duties as judicial policemen;
(4) Afforestation Officers;
(5) Customs Officers;
(6) Tax Collectors.

4 The President of the Corporation shall assign a candidate and make the recommendation in accordance with the provisions of the preceding two paragraphs.

5 In case the officer or employee prescribed in paragraph 2 or 3 acts the duties of the chief of Regional Financial Bureau, the chief of Taxation Office or the tax collector, he shall be under the supervision of the Minister of Finance.

6 The Minister of Finance may release the designation in accordance with the provision of paragraph 2 or 3 when he recognizes it necessary.

7 In case the officer or employee prescribed in paragraph 2 or 3 who acts the duties of the chief of Regional Financial Bureau, the chief of Taxation Office or the tax collector is found to have been in contravention of the same Law or order issued thereunder or order in respect of the supervision of the Minister of Finance by the provision of paragraph 5 or has neglected his duties, the Minister of Finance himself may dismiss the officer or may order the President of the Corporation to take disciplinary action to the employee. The provisions of Articles 24 and 45 of the Japan Monopoly Public Corporation Law shall apply mutatis mutandis to this case.

8 The money and other objects which have been paid or delivered in accordance with the notification under the provisions of paragraph 1 of Article 14 of the Anti-National Tax Evasion Law applied mutatis mutandis in paragraph 1, shall belong to the National Treasury.

9 In respect to the application of the provisions of the State Redress Law (Law No. 125 of 1947) to the case where the officer or employee prescribed in paragraph 2 or 3 acts the duties of the chief of Regional Financial Bureau, the chief of Taxation Office or the tax collector mentioned in the National Tax Evasion Law, the performance of the competent duties shall be deemed to be the exercise of public power and the said officer or employee shall be deemed to be a public personnel of the State.

10 Expenditures to be required for the performance of duties by the officer and employee of the Corporation in accordance with the Anti-National Tax Evasion Law applied mutatis mutandis in paragraph 1, shall be borne by the Corporation.

Supplementary Provisions:

1. This Law shall come into force as from June 1, 1949.
2. A permission, designation, cancellation thereof, order, instruction, decision and other disposition which have been given by the Government under the Tobacco Monopoly Law before amendment (Law No. 14 of 1904; hereinafter referred to as "Old Law") or ordinances issued thereunder shall be deemed to be those which have been given by the Corporation under this law on the date of disposition thereof.
3. An application, demand of protest or rejudging, report, information, notice or submittance of papers under the Old Law or ordinances issued thereunder shall be deemed to have been made to the Corporation under this Law.
4. Under the Old Law or ordinances issued thereunder, or by the disposition of the Government under the Old Law or ordinances issued thereunder, the price, leaf tobacco, cigarette paper and other articles which are to be delivered to the Government or to be received from the Government on and after the date of enforcement of this Law shall be delivered to or received from the Corporation respectively. The same shall be applicable to those which were to be delivered to or to be received from the Government prior to the enforcement of this Law.
5. In case a notification has been given by the provision of paragraph 1 of Article 37-(3) in the Old Law before the enforcement of this Law and permission has not been cancelled yet, the provisions of the same Article shall be still effective in respect of the cancellation of the permission concerned.
6. A person who has been punished under the Old Law or ordinances issued thereunder shall be deemed to be a person who has been punished under this Law.
7. The application of penal provisions for an act which has been committed before the enforcement of this Law shall be followed by the suit of the precedent.

8. The violating case under the Old Law shall be dealt with following the suit of Article 79.
9. The disposition under the Anti-National Tax Evasion Law applied mutatis mutandis in Article 67 of the Old Law, shall be deemed to have been made by the competent officer or employee of the Corporation in accordance with this Law.
10. The designation or the appointment of the officer or employee of the Corporation under the provision of paragraph 2 or 3 of Article 79 at the time of enforcement of this Law, may be made without the recommendation of the President of the Corporation.
11. The designation under the provision of the preceding paragraph shall lose its effect on the date when it elapsed one month after the date of enforcement of this Law or on the date when the designation or the appointment was made in accordance with the provision of paragraph 2 or 3 of Article 79 on the recommendation of the President of the Corporation.
12. Leaf tobacco, manufactured tobacco and cigarette paper which have been sold by the Government before the enforcement of this Law shall be deemed to have been sold by the Corporation in accordance with this Law.
13. Article 3 of the Finance Law mentioned in paragraph 2 of Article 34 (including the case where the same Article applies mutatis mutandis to the provision of paragraph 3 of Article 46 and paragraph 2 of Article 60) shall be deemed to contain the Law concerning to the Exception to Article 3 of the Finance Law (Law 27 of 1948) so far as the same Law remains effective.
14. A part of the Trade Association Law (Law No. 191 of 1948) shall be amended as follows:

Next to item 4-d of paragraph 1 of Article 6, the following item shall be added:

4-e. An organization formed by tobacco cultivators and federations thereof which has made reports in accordance with the provision of paragraph 1 of Article 25 of the Tobacco Monopoly Law (Law No. 111 of 1949).

Item 3 of Article 7 shall be amended as follows:

3. Deleted.

15. A part of the Japan Monopoly Public Corporation Law shall be amended as follows:

In Article 1, "the Tobacco Monopoly Law (Law No. 14 of 1904), the Salt Monopoly Law (Law No. 11 of 1905), and the Crude Camphor and Camphor Oil Monopoly Law (Law No. 5 of 1903)" shall read "the Tobacco Monopoly Law (Law No. 111 of 1949), the Salt Monopoly Law (Law No. 112 of 1949) and the Camphor Monopoly Law (Law No. 113 of 1949)".

In Article 27, items 1 to 7 inclusive shall be amended as follows:

(1) Purchase of leaf tobacco, cigarette paper for manufactured tobacco, salt, bittern, crude camphor and crude camphor oil;
(2) Manufacture of manufactured tobacco, salt, bittern, crude camphor and crude camphor oil;
(3) Sale of manufactured tobacco, cigarette paper for manufactured tobacco, salt, bittern, crude camphor and crude camphor oil;
(4) Business pertaining to the guidance and encouragement of production to be offered to manufacturers of leaf tobacco, cigarette paper for manufactured tobacco, salt, bittern, crude camphor and crude camphor oil;
(5) Business pertaining to guidance and assistance to be offered to dealer in manufactured tobacco, cigarette paper for manufactured tobacco and salt;
(6) Business pertaining to export and import of leaf tobacco, manufactured tobacco, cigarette paper for manufactured tobacco, salt, bittern, crude camphor and crude camphor oil;
(7) Business pertaining to enforcement of matters prescribed in the Tobacco Monopoly Law, the Salt Monopoly Law and the Camphor Monopoly Law, other than those prescribed in each of preceding items.

In item 1 of paragraph 1 of Article 45, "the Tobacco Monopoly Law, Salt Monopoly Law and Crude Camphor and Camphor Oil Monopoly Law" shall read "the Tobacco Monopoly Law, the Salt Monopoly Law and the Camphor Monopoly Law".

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Salt Monopoly Law.
Signed: HIROHITO, Seal of the Emperor
This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)
Prime Minister
YOSHIDA Shigeru

Law No. 112

Salt Monopoly Law

Whole Part of the Salt Monopoly Law (Law No. 11 of 1905) shall be amended.

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Chapter I. General Provisions (Articles 1—3)
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Chapter I. General Provisions

(Definition)

Article 1. The term of "salt" in this Law shall mean a solid substance containing more than 40 per cent of sodium chloride in quantity; provided that Chile nitre, kainite, silvinite and other minerals prescribed by Ministry of Finance Ordinance shall be excluded.

2 The term of "bittern" in this Law shall mean mother liquid or residue of brine from which salt has been crystallized in the course of manufacture of salt.

3 The term of "brine" in this Law shall mean liquid operated to sea water or brine spring, containing more than 50 per cent of sodium chloride in quantity in its solid substance and having specific gravity at the rate of more than 5 degrees in Baume densimeter at the temperature at 15°C.

4 The term of "refining" of salt in this Law shall mean re-manufacturing salt, for the purpose of increasing utility value of salt, by dissolving the salt and then operating the dissolved substance, except the case where salt is used for self-supply.

5 The term of "processing" of salt in this Law shall mean, except the case where salt is used for self-supply, changing salt or eliminating impure matters from salt or degenerating salt, for the purpose of increasing utility value of salt by means of burning, washing, crashing, compressing and the like other than the solution.

(Power or Monopoly)

Article 2. The power of the monopolistic purchase, import, refining, processing and sale of salt and bittern shall belong exclusively to the State.

(Enforcement of Power of Monopoly)

Article 3. The power belonging exclusively to the State in accordance with the provisions of the preceding Article and necessary matters attached to the power shall be exercised by the Japan Monopoly Public Corporation (hereinafter referred to as "the Corporation") by virtue of this Law and the Japan Monopoly Public Corporation Law (Law No. 255 of 1948).

Chapter II. Manufacture

(Permission for Manufacture)

Article 4. Salt, bittern or brine shall not be manufactured (excluding refining; hereinafter the same) by any person other than the Corporation or a person who has obtained the permission under paragraph 1 of Article 6.

(Purchase)

Article 5. The Corporation shall purchase all the salt or bittern manufactured by a person who manufactures salt or bittern with its permission, provided that this shall not apply to salt which is used for the consumption of a person manufacturing salt with the permission and his employees and which is decided in accordance with Ministry of Finance Ordinance.

2 The Corporation shall fix the price of the purchase under the preceding paragraph and make a public announcement thereof in advance.

(Application for Permission)

Article 6. A person who intends to manufacture salt, bittern or brine shall apply to the Corporation for permission at each manufactory, stating the kind of products, method of manufacture, scale and location of manufactory and storage, and annual capacity of manufacture.

2 In the written application under the preceding paragraph the following items shall be stated:

(1) Construction of equipments of manufactory and storage;

(2) Prearranged date of opening manufacture and period of operation during the year;

(3) Kind of other business, if actually engaged in;

(4) In the case of a juridical person, the amount of capital and names of officers.

3 When he intends to change any item prescribed in paragraph 1, he shall apply for permission to the Corporation.

(Restriction on Permission)

Article 7. The Corporation may refuse to permit the manufacture of salt, bittern or brine to any person who falls under any of the following items:

(1) In case an applicant is a person who has been punished in accordance with this Law (including the notified measure to be issued on the basis of the Anti-National Tax Evasion Law (Law No. 67 of 1900) applying mutatis mutandis to the case mentioned in Article 55; hereinafter the same) and of whom a period of two years has not expired since the date of the punishment; and in case the applicant is a person who has been sentenced to imprisonment with hard labor and of whom a period of two years has not expired since the date of completion of the execution or exemption from the execution.

(2) In case an applicant is a person who has had his permission for the manufacture cancelled in accordance with this Law and of whom a period of two years has not expired since the date of the cancellation.

(3) In case an applicant is carrying on sale of salt.

(4) In case the location, equipments of manufactory or method of manufacture are deemed to be improper from the viewpoint of manufacture or inspection.

(5) In case the annual capacity of manufacture fails to reach the standard decided by the Corporation.

(6) In case restriction on amount of salt manufacture is necessary for the adjustment of the demand and supply of salt.

2 In case a juridical person is an applicant, the representative of the juridical person shall also be deemed to be an applicant in regard to the application of the provisions of items 1 to 3 inclusive of the preceding paragraph.

3 In case a minor or interdict is an applicant, the legal representative thereof shall also be deemed to be the applicant in regard to the application of the provisions of items 1 to 3 inclusive of paragraph 1; provided that this shall not apply to the case of a minor who has equal competence to an adult in regard to the transaction of business.

(Succession of Manufacture)

Article 8. In the case of the decease of a person who manufactures salt, bittern or brine with the permission of the Corporation (hereinafter referred to as "manufacturer"), his heir who intends to continue the manufacture of the same shall report to the Corporation to that effect without delay.

2 In addition to the preceding paragraph, any person who intends to succeed to the manufacture of salt, bittern or brine of a manufacturer, shall obtain the permission of the Corporation.

3 The provisions of items 1 to 3 inclusive of paragraph 1, and paragraphs 2 and 3 of the preceding Article shall apply mutatis mutandis to the permission under the preceding paragraph.

(Restriction on Manufacture)

Article 9. The Corporation may restrict the amount of manufacture of salt, bittern or brine of manufacturers, when it is necessary for the adjustment of the demand and supply thereof.

(Indication)

Article 10. The Corporation may give indications to the manufacturers to be in conformity with the standard which is previously decided by the Corporation, relating to the manufacturing methods, storing places or storing methods of salt, bittern or brine.

(Report)

Article 11. A manufacturer shall report, when any change has been made in his address, name or title, or items referred to under paragraph 2 of Article 6, to the Corporation to that effect without delay.

2 When a manufacturer has suffered damage to salt, bittern or brine, manufactory or storage caused by disasters or other accidents, he shall report the cause and extent of the damage to the Corporation without delay.

(Abandonment and Cease)

Article 12. When a manufacturer intends to abandon the manufacture in his manufactory, he shall apply for permission to the Corporation.

2 When the application for permission to abandon the manufacture under the preceding paragraph is made with proper reasons, the Corporation shall not refuse to permit it so far as there is no phenomenal drawback in ensuring the amount of salt manufacture.

3 When a manufacturer intends to cease manufacture or to restore the manufacture in any of his manufactories after the same cessation, he shall report it to the Corporation, stating the reasons.

(Book and Information)

Article 13. The manufacturer shall prepare books and state therein such matters as decided upon by the Corporation.

2 The manufacturer shall submit, in accordance with the indications of the Corporation, informations pertaining to his business to the Corporation.

(Delivery)

Article 14. The manufacturer shall deliver, except the case falling under the proviso to paragraph 1 of Article 5, all the salt and bittern manufactured by him to the Corporation.

2 The Corporation may give indications as to the date, place and carrying route of the delivery and method of packing salt under the preceding paragraph to the manufacturer.

3 In case the salt or bittern delivered by a manufacturer is extremely inferior in quality, the Corporation may indicate him to re-deliver the salt or bittern after giving it proper treatments.

4 The Corporation may indicate to a manufacturer to deliver to the person designated by the Corporation the salt or bittern to be delivered to it under the provision of paragraph 1. In this case he is deemed to have made the delivery mentioned in the provision of the same paragraph at the time when the Corporation has given the indications of the delivery.

(Judging and Re-judging)

Article 15. The Corporation shall judge the quality or class of salt or bittern delivered by a manufacturer (including the case where he is deemed to have made the delivery in accordance with the provision of paragraph 4 of the preceding Article), and pay him a purchase price appropriate for the quality or class thereof.

2 In case a manufacturer is dissatisfied with the judging under the preceding paragraph, he may claim a re-judging to the Corporation.

3 The claim of the re-judging under the preceding paragraph shall be made before he requests payment for the purchase price.

4 When the claim of the re-judging is made, the Corporation shall nominate two or more judges to make them re-judge and make a decision on the quality or class thereof. In this case, at least a half of the judges shall be nominated from persons other than the employees of the Corporation.

5 In case the quality or class of salt or bittern re-judged is proved not to be higher than the quality or class thereof judged under paragraph 1, the expenses required for the re-judging shall be borne by the claimant.

6 When the claim of the re-judging mentioned in the provisions of paragraph 2 is made, the Corporation may refuse the payment of the purchase price pending the decision thereupon.

(Compensation for Disaster)

Article 16. When a manufacturer suffers loss, impairment or other damage to salt, bittern or brine caused by tidal wave, wind and flood,

earthquake or other disasters, the Corporation may give, to the manufacturer, a compensation equivalent to the amount to be decided in accordance with Ministry of Finance Ordinance within the limit of the amount equivalent to two thirds of the amount of such damage.

(Organization of Manufacturers)

Article 17. The Corporation may entrust a part of its business or give necessary indications in order to attain a sound development of the enterprise of salt manufacture to an organization formed by manufacturers or the owners of salt manufacturing equipments or a federation thereof.

2 The Corporation may give subsidies, within the limit of the budget for the fiscal year concerned, to the organization or its federation entrusted or given indications under the preceding paragraph.

(Cancellation of Permission)

Article 18. In case a manufacturer falls under any one of the following items, the Corporation may cancel the permission for manufacture:

(1) In case he is in contravention of the provisions of this Law;

(2) In case he does not obey the indications given by the Corporation in accordance with this Law;

(3) In case he falls under item 3 of paragraph 1 of Article 7;

(4) In case he ceases manufacture for more than a year without proper reasons.

2 The provisions of paragraphs 2 and 3 of Article 7 shall apply mutatis mutandis to the case under the preceding paragraph; in this case "applicant" shall be taken to read "manufacturer".

Article 19. When the Corporation intends to cancel the permission for a manufacturer in accordance with the provisions of the preceding Article, it shall notify him to that effect beforehand, shall request the attendance of him or his representative and shall let employees appointed by it make hearing in order to give an opportunity by which an evidence is submitted for explanation.

(Disposal subsequent to Abandonment of Business)

Article 20. In case the manufacturer has had been cancelled his permission for manufacture or abandoned his manufacture, when there actually exists salt, bittern or brine, he shall still be deemed to be a manufacturer with regard to the existing material.

(Refining and Processing)

Article 21. Any person other than the Corporation or a person entrusted by the Corporation shall not refine or process salt.

2 A person who manufactures medicine falling under the provision of paragraph 1 of Article 1, in accordance with the provisions of the Pharmaceutical Affairs Law (Law No. 197 of 1948) may, for the purpose of making medicine, refine or process salt sold by the Corporation with permission of the Corporation, notwithstanding the provision of the preceding paragraph.

Chapter III. Import

(Import)

Article 22. Salt and bittern shall not be imported by any person other than the Corporation or a person entrusted by the Corporation; provided that this shall not apply to salt or bittern which is carried with by a traveller for his own use and which is decided upon by Ministry of Finance Ordinance.

Chapter IV. Sale

(Sales)

Article 23. The Corporation may make salt wholesalers or salt retailers designated by it (hereinafter referred to as "sellers") sell salt.

2 Any person other than the Corporation or sellers shall not sell salt; provided that this shall not apply to the substance falling within the purview of item 1 of paragraph 4 of Article 2 of the Pharmaceutical Affairs Law or the products made or the said substance or prepared of the same medicine.

3 The salt wholesaler shall purchase salt from the Corporation and sell it to the salt retailer; provided that he may sell it directly to consumers in case it exceeds the quantity prescribed by Ministry of Finance Ordinance.

4 The salt retailer shall purchase salt from the salt wholesaler and sell it to consumers.

5 Any person other than the Corporation or a person entrusted by the Corporation shall not sell bittern.

(Application for Designation)

Article 24. A person who intends to become a seller shall apply to the Corporation for a designation stating the kind of a wholesaler or a retailer, and location of store and storage.

2 In the written application under the preceding paragraph, the following items shall be stated:

(1) Construction of furnishing of storage;

(2) Kind of goods to be sold;

(3) Estimated amount of sale during the year;

(4) Total amount of funds to be appropriated for sale;

(5) Kind of other business, if actually engaged in;

(6) In the case of a juridical person, the amount of capital and names of officers.

3 When he intends to change any item prescribed in paragraph 1, he shall apply to the Corporation for permission; the same shall be applicable to the case where he intends to establish or abandon his store or storage.

(Restriction on Designation)

Article 25. The Corporation may refuse to designate any person as a seller, who falls under any one of the following items:

(1) In case an applicant is a person who has been punished in accordance with this Law and of whom a period of two years has not expired since the date of the punishment; and in case an applicant is a person who has been sentenced to imprisonment with hard labor and of whom a period of two years has not expired since the date of completion of the execution or exemption from the execution;

(2) In case an applicant is a person who has had his designation of a seller cancelled in accordance with this Law and of whom a period of two years has not expired since the date of the cancellation;

(3) In case an applicant is a manufacturer, or a person entrusted with refining, processing or importing salt, or he deals, as his business, in other goods improper from the viewpoint of inspection;

(4) In case an applicant intends to be a wholesaler and a retailer concurrently;

(5) In case the equipments of store or storage are recognized to be improper for carrying on sale of salt;

(6) In case the estimated amount of sale of salt is deemed difficult to reach the standard decided by the Corporation, or other matters are beemed extremely unsuitable for the business;

(7) In case an applicant is an insolvent and is not yet rehabilitated or the foundation of management of his business is regarded extremely weak.

2 The provisions of paragraphs 2 and 3 of Article 7 shall apply mutatis mutandis to the case under the preceding paragraph, in this case, "items 1 to 3 inclusive of the preceding paragraph" and "items 1 to 3 inclusive of paragraph 1" shall be taken to read "items 1 to 4 inclusive and item 7 of paragraph 1 of Article 25", respectively.

(Period of Designation and Delivery of Certificate)

Article 26. The designation of sellers shall be made within a period not exceeding three years.

2 When the Corporation has designated a seller, it shall deliver a certificate to him.

3 In case the period under paragraph 1 has expired, the Corporation may redesignate to such a person without his application under Article 24, when it deems proper to designate successively.

(Succession of Sales)

Article 27. In the case of the decease of a seller, his heir who intends to continue the sale of salt shall report to the Corporation to that effect without delay.

2 In addition to the preceding paragraph, any person who intends to succeed to the sale of salt, shall obtain permission of the Corporation.

3 The provisions of items 1 to 4 inclusive and item 7 of paragraph 1, and paragraph 2 of Article 25 shall apply mutatis mutandis to the case under the preceding paragraph.

(Selling Price of the Corporation)

Article 28. The Corporation shall fix, with the approval of the Minister of Finance, the selling price of salt and bittern and make a public announcement thereof.

2 The provision of the preceding paragraph shall not impede the application of the provision of Article 3 of the Finance Law (Law No. 34 of 1947).

(Special Price)

Article 29. In case the Corporation sells salt to a person who intends to use salt for manufacture of caustic soda, soda ash or other chemicals to be designated by Cabinet Order, the Corporation may, notwithstanding the provisions of the preceding Article, sell salt at the lower price than the selling price under paragraph 1 of the said Article (hereinafter referred to as "special price") with approval of the Minister of Finance.

2 The Corporation may make the person who has purchased salt at the special price in accordance with the provision of the preceding paragraph prepare books, submit informations, and may give necessary indication to him. The same shall apply to a person obtaining by transfer salt, transferred with the permission in accordance with the provision of paragraph 4, for the use referred to under the preceding paragraph.

3 In case the Corporation sells salt at the special price to the person falling under paragraph 1, the Corporation may, in accordance with Ministry of Finance Ordinance, make him deposit the security corresponding to the amount of whole or a part of the balance between the special price and the selling price under paragraph 1 of the preceding Article.

4 When a person intends to alter the purpose of use of salt purchased at the special price for the use under paragraph 1, or intends to transfer the same to others, he shall apply for permission to the Corporation. In this case, the Corporation shall collect a sum corresponding to the balance between the special price and the selling price under paragraph 1 of the peceding Article, except the case where salt is transferred to another person falling under paragraph 1.

5 When salt purchased at a price other than the special price has been used by any person for the purpose prescribed in paragraph 1, the Corporation may give to the said person a subsidy equivalent to four fifths of the balance between the special price and the selling price mentioned in paragraph 1 of the preceding Article.

6 In the case following under item 1 or 2, the Corporation shall collect a forfeit within the amount corresponding to twice the amount obtained by multiplying the balance between the special price and the selling price under paragraph 1 of the preceding Article by the quantity of salt sold (the quantity of deficit in the case of item 2); in the case of

following item 3 the Corporation shall collect forfeit within the amount corresponding to twice the amount of the subsidies given according to false papers or statements:

(1) In case salt which was purchased at the special price, has changed its purpose for use or been transferred to others without a permission of the Corporation;

(2) In case the quantity of salt used for the purpose has been deficient as compared with whole quantity of the salt purchased at the special price without proper reasons;

(3) In case the subsidies under paragraph 5 has been given according to false papers or statements.

(Custody Fee)

Article 30. When a person who has purchased salt or bittern from the Corporation fails to take delivery of the goods within the receiving term decided by the Corporation, the Corporation may collect due amount of custody fee; provided that this shall not apply to the number of days while the person cannot take delivery of the goods due to the reason not liable for his responsibilities.

(Deferred Payment of Purchase Price)

Article 31. The Corporation may permit a person who purchased salt or bittern from the Corporation for the deferred payment of the purchased price by collecting a reliable security, when it is deemed difficult to be paid at one time.

2 Notwithstanding the provision of the preceding paragraph, the Corporation may, when it is deemed specially necessary, exempt from the deposit of securities; provided that the amount equivalent to the securities deposited shall be more than one third of the purchase price.

3 In the case under paragraph 1, when the person fails to pay the purchase price by the date of payment, the Corporation may collect interest against the amount in arrears in accordance with Ministry of Finance Ordinance.

4 When the Corporation deems it unnecessary to continue the deferred payment to the person permitted in accordance with the provision of paragraph 1 or it deems it extremely improper to continue the deferred payment to him, it may cancel permission for the deferred payment.

(Sales Commission)

Article 32. The Corporation may fix the sales commission to be added to the selling price under paragraph 1 of Article 28 at the time of sale of salt by wholesalers and retailers respectively, and indicate it to them.

Article 33. In case the Corporation sells salt to a person other than wholesalers (the person coming under paragraph 1 of Article 29 excluded) in accordance with Ministry of Finance Ordinance, the Corporation may sell it, notwithstanding the provisions of Article 28, at the price within the sum of the price under paragraph 1 of the same Article in addition to the sales commission of a wholesaler or a retailer.

(Restriction on Purchase and Sale)

Article 34. Wholesalers shall not receive the transfer of salt from any person other than the Corporation for the purpose of sale and retailers shall not receive the transfer of salt from any person other than the Corporation and wholesalers therefor, provided that this shall not apply to the case falling under one of the following items:

(1) In the case where salt is transferred from a wholesaler or a retailer who has become unable to continue his business due to abandonment of business or other reasons to any wholesaler or retailer respectively;

(2) In the case of acquisition through auction.

2 In the case under each item of the preceding paragraph, a seller shall inform to that effect to the Corporation without delay.

(Prohibition on Mixture)

Article 35. Sellers shall not mix other materials with salt sold by him.

2 Sellers shall not sell salt mixed with other materials; provided that this shall not apply to the case where they obtain permission of the Corporation for sale of salt mixed with other materials due to the reason not attributable to his responsibilities.

(Indication)

Article 36. The Corporation may give indications to a seller with respect to the equipments of his store and storage, methods of taking over, kinds and quantities of salt which he is to keep in store and methods of the sale and preservation of salt as well as its buyer, uses, quantity and time in case of the sale of salt.

2 The Corporation may give indications to an organization formed by sellers or a federation thereof concerning necessary matters for attaining a sound development of the salt selling business.

3 The provisions of Article 13 shall apply mutatis mutandis to a seller, an organization formed by sellers or a federation thereof.

(Profit and Loss in Balance)

Article 37. In case the selling price mentioned in paragraph 1 of Article 28 has been revised, the Corporation may make the seller pay to it or may refund to him the whole or a part of the profit or loss in balance accrued from the sale of salt which he actually owns.

2 In case the selling price has been revised, a seller shall report to the Corporation without delay on the quantity by brands and types which he owns on the occasion of the said revision.

(Report)

Article 38. When a seller changes his address, name, title or items referred to under paragraph 2 of Article 24, he shall report to that effect without delay to the Corporation.

2 When a seller intends to abandon his business he shall report to that effect to the Corporation.

(Cancellation of Designation and Suspension of Sale)

Article 39. The Corporation may cancel the designation of a seller when he falls under any one of the following items:

(1) In case a seller is in contravention of the provisions of this Law;

(2) In case a seller does not obey the indications given by the Corporation in accordance with this Law;

(3) In case a seller falls under item 3, 4 or 7 of paragraph 1 of Article 25;

(4) In case a seller ceases his business, without proper reasons, for more than three months in succession;

(5) In case a seller makes false statements in his reports, informations or books prescribed in this Law;

(6) In case a wholesaler fails, without proper reasons, to pay all the purchase price after the date of the payment.

2 In case a seller falls under the provision of item 1 or 2 of the preceding paragraph, the Corporation may suspend the sale of salt for a period not exceeding one month instead of the cancellation of the designation.

3 The provisions of paragraphs 2 and 3 of Article 7 shall apply mutatis mutandis to the cases under the preceding two paragraphs; in this case "applicant" shall be taken to read "seller".

4 The provisions of Article 19 shall apply mutatis mutandis to the cancellation of the designation mentioned in paragraph 1 and the suspension of sale mentioned in paragraph 2.

(Disposal subsequent to Abandonment of Business)

Article 40. The salt which a seller owns when the designation for him has been cancelled or he has abandoned his business, shall not be disposed of without indications of the Corporation.

Chapter V. Export

(Export)

Article 41. The Corporation may export salt or bittern or sell it for the purpose of export.

2 The salt or bittern purchased from the Corporation for the purpose of the export, shall not be transferred to others or consumed prior to export without the permission of the Corporation.

3 The Corporation may, if it is deemed necessary, make the person to whom the Corporation has sold salt or bittern for the purpose of the export in accordance with the provisions of paragraph 1, submit informations with respect to the salt or bittern purchased from it.

Chapter VI. Miscellaneous Provisions

(Restriction on Possession and the Like)

Article 42. No person shall possess, hold, transfer or be transferred salt or bittern which was not sold by the Corporation except the case authorized by the provisions of this Law; provided that the same shall not apply to a person who possesses or holds salt or bittern with proper reasons.

2 The Corporation may make article which falls under the preceding paragraph deliver as decided by the Corporation except in the case of confiscation under this Law; in this case the provision of paragraph 1 of Article 15 shall apply mutatis mutandis with the exception of salt or bittern mixed with other materials.

(Transfer of Brine)

Article 43. Brine shall not be transferred to any person other than salt or bittern manufacturers; provided that the above shall not apply to the case where the permission of the Corporation has been obtained.

2 In case brine is used for a purpose other than salt or bittern manufacture, the permission of the Corporation shall be obtained.

3 In case it is deemed specially necessary to coordinate the demand and supply of salt, the Corporation may indicate to a manufacturer with respect to the person to whom brine is transferred, its use and the quantity, time and place to be transferred.

4 The Corporation may restrict the transfer price of brine.

(Information concerning the Use of Bittern)

Article 44. The Corporation may, when it is deemed necessary, make a person who has purchased from the Corporation bittern exceeding the quantity decided in accordance with Ministry of Finance Ordinance submit informations with respect to the use of the purchased bittern.

(Visiting for Inspection)

Article 45. The Corporation may make its competent employees visit the following places for the inspection of salt, bittern, brine, tools or machines, books or papers:

(1) Manufactories or storages of salt, bittern or brine;

(2) Offices, stores, factories, business establishments or warehouses of manufacturers, persons who obtained the consignment or permission of refining or processing salt, persons who obtained the consignment of importing salt or bittern, sellers, persons who purchased salt at the special price or persons who possess or use the above salt, persons who received or intend to receive the payment of subsidies mentioned under the provision of paragraph 5 of Article 29, persons who purchased salt from the Corporation for the purpose of the export or persons who purchased bittern from the Corporation.

2 On the inspection visiting the places under the preceding paragraph, the competent employee shall carry a certificate to prove his status and show it at the request of the persons concerned.

(Compulsory Collection)

Article 46. The sum of the price to be paid to the Corporation in accordance with the provisions of paragraph 5 of Article 15, paragraphs 4 and 6 of Article 29 as well as paragraph 1 of Article 37, may be collected following the suit of the disposition for the recovery of the national tax in arrears; provided that

the same shall come next to the national tax in the order of the preferential right.

Chapter VII. Penal Provisions

(Penal Provisions)

Article 47. A person who falls under one of the following items shall be punished with imprisonment with hard labor not longer than three years or a fine not exceeding 300,000 *yen*:

(1) A person who, in contravention of the provisions of Article 4, manufactures or prepares to manufacture salt, bittern or brine;

(2) A person who, in contravention of the provisions of paragraph 2 or 5 of Article 23, sells or prepares to sell salt or bittern;

(3) A person who has violated the provision of paragraph 1 of Article 34, Article 35, paragraph 2 of Article 41 or paragraph 1 of Article 42.

Article 48. A person who has imported salt or bittern in contravention of the provision of Article 22 shall be punished with imprisonment with hard labor not longer than three years or a fine not exceeding 300,000 *yen*; provided that in case the amount equivalent to ten times as much as the price of salt or bittern imported exceeds 300,000 *yen*, the fine shall not exceed ten times as much as the corresponding price.

2 As to a person who has intentionally prepared for the purpose of committing the crime mentioned in the preceding paragraph, or has commenced to commit the crime and has not accomplished it, the examples of the above paragraph shall be followed.

3 The price under paragraph 1 shall be the aggregation of the original cost at the place where such salt or bittern was produced or purchased, the packing cost, freight cost, insurance premium and other expenses needed before its arrival at the importing place, and a sum equivalent to the import duty.

Article 49. A person who falls under one of the following items shall be punished with a fine not exceeding 100,000 *yen*:

(1) A manufacturer who establishes the manufactory or the storage of salt, bittern or brine outside the place permitted by the Corporation;

(2) A person who changes the kinds of products, the method of manufacture, the scale of manufactory or storages, or the capacity of manufacture in contravention of the provisions of paragraph 3 of Article 6;

(3) A person who succeeds to the manufacture of salt, bittern or brine or the sale of salt in contravention of the provision of paragraph 2 of Article 8 or paragraph 2 of Article 27;

(4) A person who abandons the manufacture in contravention of the provisions of paragraph 1 of Article 12;

(5) A manufacturer who fails, without proper reasons, deliver salt or bittern to the place of the delivery indicated by the Corporation on the date of the delivery indicated by it;

(6) A person who violates the indications of the Corporation mentioned in the provision of paragraph 4 of Article 14;

(7) A person who violates the provision of paragraph 1 of Article 21 or paragraph 1 or 2 of Article 43;

(8) A seller who sells salt at a price other than a sum equivalent to the aggregation of the selling price mentioned in paragraph 1 of Article 28 and the sales commission indicated by the Corporation;

(9) A brine manufacturer who transfers brine at a price exceeding the restricted price mentioned in the provision of paragraph 4 of Article 43.

Article 50. Any person who falls under one of the following items shall be punished with a fine not exceeding 50,000 *yen*:

(1) A person who violates the provision of paragraph 1 of Article 8, paragraph 1 of Article 27, paragraph 2 of Article 34 or Article 40;

(2) A person who, without proper reasons, violates the indications of the Corporation mentioned in the provision of Article 10, paragraph 1 of Article 36 or paragraph 3 of Article 43;

(3) A person who fails to prepare books mentioned in the provisions of paragraph 1 of Article 13, (including the case where it is applicable mutatis mutandis to a seller in paragraph 3 of Article 36) or paragraph 2 of Article 29 or fails to state the decided matters thereon or makes therein false descriptions;

(4) A person who fails to make informations or a report mentioned in the provisions of paragraph 2 of Article 13 (including the case where it is applicable mutatis mutandis to a seller in paragraph 3 of Article 36), paragraph 2 of Article 37 or paragraph 3 of Article 41, or makes false informations or reports;

(5) A person who violates the indications concerning the carrying route or the method of packing mentioned in the provision of paragraph 2 of Article 14;

(6) A person who changes the location of the store or the storage, establishes or abandons the store or the storage in contravention of the provisions of paragraph 3 of Article 24;

(7) A person who abandons the business in contravention of the provisions of paragraph 2 of Article 38;

(8) A person who has rejected, interferred or avoided the inspection mentioned in the provisions of Article 45.

Article 51. Salt, objects in which salt is mixed with other materials, bittern or brine relating to the offences under Article 47, paragraph 1 or 2 of Article 48 or item 6 of Article 49, shall be confiscated.

2 When the object under the preceding paragraph has been transferred to others or consumed, or can not be confiscated, it being in possession of a person other than an offender, a sum equivalent to the price thereof shall be collected in addition.

Article 52. A person who commits the crime mentioned in Article 47 or paragraph 1 or 2 of Article 48 may be punished with imprisonment with hard labor and a fine at the same time in view of the attendant circumstances.

Article 53. When a representative of a juridical person or a proxy, servant or other employee of a juridical person or a person, in respect to the business or the property of the juridical person or the person, is found to have done the violating act of Articles 47 to 50 inclusive, the actual violater shall be punished and besides the juridical person or the person shall be punished with the fine mentioned in the respective Articles.

Article 54. The provisions of the proviso to paragraph 3 of Article 38, paragraph 2 of Article 39, Article 40, Article 41, paragraph 2 of Article 48, Article 63 and Article 66 of the Criminal Code (Law No. 45 of 1907) shall not apply to a person who has committed the crimes mentioned in Articles 47 to 50 inclusive, (excluding items 3 and 8 of Article 50); provided that this shall not apply to the case where such person shall be punished with imprisonment with hard labor when he shall be punished concurrently with imprisonment with hard labor or to the imprisonment with hard labor and a fine.

Article 55. The provisions of the Anti-National Tax Evasion Law shall apply mutatis mutandis to the violating case of this Law. In this case, the violating case of this Law shall be deemed to be the violating case of the indirect national tax.

2 In the case of the preceding paragraph, the duties of the chief of Regional Financial Bureau or the chief of Taxation Office or the tax collector prescribed in the Anti-National Tax Evasion Law shall be acted by the officer or employee of the Corporation as well as the judicial police personnel and national public personnel prescribed in paragraph 2 or 3 of Article 79 of the Tobacco Monopoly Law (Law No. 111 of 1949).

3 The provisions of paragraphs 5 and 7 to 10 inclusive of Article 79 of the Tobacco Monopoly Law shall apply mutatis mutandis to the case of paragraph 1.

Supplementary Provisions:

1. This Law shall come into force as from June 1, 1949.
2. The permission, designation, cancellation of them, orders, indications, decisions and other dispositions (except those concerning salt industry associations or federations thereof) which were made by the Government in accordance with the Salt Monopoly Law before the amendment (Law No. 11 of 1905; hereinafter referred to as "the Old Law") or ordinances issued thereunder shall be deemed to have been made by the Corporation under this Law on the date when those dispositions were made.
3. An application, claim of re-judging, report, information, notice or submittance of papers made in accordance with the Old Law or ordinances thereunder shall be deemed to have been made to the Corporation under this Law.
4. The price, salt, bittern or other objects which are to be delivered to or received from the Government, on and after the date of the enforcement of this Law, under the Old Law or ordinances thereunder or in accordance with the disposition by the Government under the Old Law or ordinances thereunder, shall respectively be delivered to or received from the Corporation, the same shall also apply to the objects which were to be delivered to or received from the Government before the enforcement of this Law.
5. In case a notification was given on the basis of the provisions of paragraph 2 of Article 13 of the Old Law before the enforcement of this Law and the permission has not been cancelled yet, the provisions of the same Article shall still remain effective will regard to the cancellation of the corresponding permission.
6. As for the case where salt has been sold at the specially fixed prices or receiving of subsidies may be made on the basis of the provisions of Article 19 of the Old Law before the enforcement of this Law, if salt can not be sold at the special prices or receiving of subsidies can not be made in accordance with the provisions of Article 29, the provisions of Article 19 of the Old Law and ordinances issued thereunder shall still remain effective.
7. A person who has been punished under the Old Law or ordinances issued thereunder shall be deemed to have been punished under this Law.
8. As for the application of the penal provisions for an act which was committed before the enforcement of this Law, the suit of the precedent shall still be followed.
9. As for the violating case of the Old Law, the example of Article 55 shall be followed.
10. The dispositions under the Anti-National Tax Evasion Law applied mutatis mutandis in Article 38 of the Old Law, shall be deemed to have been made by the officers or employees of the Corporation who are competent in accordance with this Law.
11. The salt and bittern which were sold by the Government before the enforcement of this Law shall be deemed to have been sold by the Corporation in accordance with this Law.
12. The Article 3 of the Finance Law mentioned in paragraph 2 of Article 28 shall be deemed to include the Law concerning the Exceptions to Article 3 of the Finance Law (Law No. 27 of 1948) so long as the same Law remains effective.
13. The provisions of Articles 24 to 26 inclusive, paragraphs 2 and 3 of Article 27, paragraph 1 of Article 38 (only the part concerning paragraph 2 of Article 24) and Article 39 shall not apply while the allocation and the distribution

of salt are taking place under the Law concerning the Temporary Adjustment of Demand and Supply of Commodities (Law No. 32 of 1946).

14. A person who was registered or cancelled for a salt wholesaler or a salt retailer in accordance with Ordinances issued under the Law concerning the Temporary Adjustment of Demand and Supply of Commodities, shall be deemed respectively to be a person who was designated or cancelled for a salt wholesaler or a salt retailer under this Law.

15. The provisions concerning salt industry association and federations thereof in the Old Law and the Ordinances in accordance with Article 17-(12) of the Old Law (except the part concerning the Central Conference of Salt Industry Associations and the part which is incompatible with the conditions enumerated under each of the items of Article 24 of the Law relating to the Prohibition of Private Monopoly and Methods of Preserving Fair Trade (Law No. 54 of 1947)), shall still be effective until the Law concerning the Co-operative Associations of Medium and Small-Enterprices, etc. is established and comes into force.

16. Salt industry associations and federations thereof organized in accordance with the provisions of the Old Law which is effective in accordance with the provisions of the preceding paragraph shall be the organizations mentioned in item 1 of paragraph 1 of Article 6 of the Trade Association Law (Law No. 191 of 1948) so long as the provisions thereof remain effective.

17. The following Imperial Ordinances shall be abolished:

The Regulations of Salt for Special Use (Imperial Ordinance No. 197 of 1916);

The Salt Industry Association Ordinance (Impreial Ordinance No. 402 of 1943);

The Interim Exceptions for the Salt Monopoly Law (Imperial Ordinance No. 729 of 1945).

18. A person who made the report for the manufacture of salt, bittern or brine in accordance with the provision of Article 2 of the Interim Exceptions to the Salt Monopoly Law before the abolishment and manufactures the above objects actually at the time of the enforcement of this Law and intends to manufacture the above continuously after the enforcement of this Law, shall apply for a permission to the Corporation in accordance with the provision of paragraph 1 of Article 6 within a month after the enforcement of this Law; in this case the provisions of items 4 and 5 of paragraph 1 of Article 7 shall not be applicable.

19. In case the Corporation permits the manufacture to a person who comes under the provision of item 4 or 5 of paragraph 1 of Article 7 on the basis of an application under the provisions of the preceding paragraph, the Corporation may limit the period of the above permission to a certain extent within a year.

20. A person who any make an application in accordance with the provision of paragraph 18 may, notwithstanding the provisions of this Law, manufacture salt, bittern or brine within the period mentioned in the same paragraph (until the disposition to permit or not is made by the Corporation on the basis of his application in case he made an application under the provision of the same paragraph).

21. The precedent shall be followed with regard to salt, bittern or brine which is manufactured by a person who may manufacture salt, bittern or brine in accordance with the provision of the preceding paragraph within the period when the manufacture may be made, provided that, in this case, "the Government" shall be taken to read "the Corporation".

22. A part of the Trade Association Law shall be amended as follows:

Item 1-b of paragraph 1 of Article 6 shall be amended as follows:

b. Deleted.

23. The Corporation may, notwithstanding the provision of Article 32, limit the sale price for wholesaler or retailer till the date to be decided by the Minister of Finance.

24. Any wholesaler or retailer who sells salt at an exceeded price limited in the provision of the preceding paragraph shall be punished with a fine not exceeding 100,000 *yen*.

25. The provisions of Article 53 and Article 54 shall be applicable mutatis mutandis to the preceding paragraph.

26. The Corporation may, notwithstanding of the provision of Article 33, sell salt within the limits of amount accrued by adding the amount decided by the Corporation to the sale price mentioned in paragraph 1 of Article 28 till the date mentioned in paragraph 23, in case the salt is sold to a person other than a wholesaler (except a person falling under paragraph 1 of Article 29).

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Camphor Monopoly Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 113

Camphor Monopoly Law

Whole Part of the Crude Camphor and Camphor Oil Monopoly Law (Law No. 5 of 1913) shall be amended:

Contents

Chapter I. General Provisions (Articles 1–3)
Chapter II. Manufacture (Articles 4–13)
Chapter III. Import (Article 14)
Chapter IV. Sales (Articles 15–17)
Chapter V. Miscellaneous Provisions (Articles 18–20)
Chapter VI. Penal Provisions (Articles 21–28)
Supplementary Provisions

Chapter I. General Provisions

(Definition)

Article 1. The term "camphor" in this Law shall mean a solid substance containing more than 50 per cent of 2-Oxo-Camphane in quantity.

2 The term "crude camphor" in this Law shall mean the camphor manufactured from the plant of cinnamomum or turpentine oil by distillation or adding other operation.

3 The term "re-manufactured camphor" in this Law shall mean the camphor manufactured from crude camphor oil.

4 The term "refined camphor" in this Law shall mean the camphor refined from re-manufactured camphor or crude camphor by sublimation or adding other operation.

5 The term "camphor oil" in this Law shall mean crude camphor oil, and oil substance separated from crude camphor oil by distillation or adding other operation.

6 The term "crude camphor oil" in this Law shall mean the oil substance described in the following items containing more than 5 per cent of 2-Oxo-Camphane in quantity:

(1) Oil substance extracted from the plant of cinnamomum by distillation or adding other operation;

(2) Oil substance containing more than 50 per cent of the substance prescribed in the preceding item.

7 The term "rectified camphor oil" in this Law shall mean the oil substance separated from crude camphor oil by distillation or adding other operation.

(Power of Monopoly)

Article 2. The power of the monopolistic purchase, import and sale of crude camphor, and crude camphor oil belongs exclusively to the State.

(Enforcement of Power of Monopoly)

Article 3. The power which belongs exclusively to the State in the provisions of the preceding Article and necessary matters attached to the power shall be exercised by the Japan Monopoly Public Corporation (hereinafter to be referred to as the "Corporation") by virtue of this Law and the Japan Monopoly Public Corporation Law (Law No. 255 of 1948).

Chapter II. Manufacture

(Manufacture)

Article 4. The Corporation or any person who has obtained from the Corporation an allotment prescribed in paragraph 1 or 2 of Article 7 may manufacture crude camphor or crude camphor oil.

2 Crude camphor or crude camphor oil shall not be manufactured by any person other than those prescribed in the preceding paragraph.

(Purchase)

Article 5. The Corporation shall purchase all the crude camphor or crude camphor oil manufactured by each person who manufactures crude camphor or crude camphor oil after obtaining the allotment prescribed in paragraph 1 or 2 of Article 7 (hereinafter to be referred to as "manufacturer").

2 The purchase price for the articles mentioned in the preceding paragraph shall be fixed by the Corporation and a public announcement thereof shall be made previously.

(Estimated Quantity of Manufacture)

Article 6. The Corporation shall yearly decide the estimated quantity of crude camphor and crude camphor oil to be manufactured during a fiscal year beginning from April 1 and ending March 31 of the following year.

(Allotment of the Quantity to be Manufactured)

Article 7. A person who intends to manufacture crude camphor or crude camphor oil shall, on application to the Corporation, at each manufactory, obtain yearly the allotment of the crude camphor or crude camphor oil estimated to be manufactured during the ensuing year in accordance with the procedure prescribed by the Corporation.

2 The Corporation may increase the individual allotment referred to in the preceding paragraph, or grant additional allotments, based on respective applications, within the fiscal year concerned, when it is necessary to ensure the estimated quantity of manufacture mentioned in the preceding Article.

3 A manufacturer shall not manufacture crude camphor or crude camphor oil exceeding the quantity allotted in accordance with the provisions of the preceding two paragraphs.

4 A person who intends to manufacture crude camphor or crude camphor oil shall, except when he himself is in charge of the manufactory, decide an administrator for each manufactory, and submit a report to that effect at the time of sending in an application mentioned in paragraph 1 or 2. A similar report shall be submitted each time when an administrator is intended to be either newly decided or changed.

5 The allotment mentioned in paragraph 1 or 2, within the limit of the applied quantity, shall be decided by making the capacity of manufacture, etc. standard. In this case, the allotment shall not be made on the basis of, or influenced by the fact of the permission for manufacturing crude camphor or crude camphor oil previously granted by virtue of the Crude Camphor and Crude Camphor Oil Monopoly Law before amendment (hereinafter to be referred to as "Old Law").

(Restriction or Cancellation of Allotment)

Article 8. The Corporation may refuse to make the allotment mentioned in paragraph 1 or 2 of the preceding Article in case an applicant or administrator of a manufactory falls under one of the following items:

(1) In case he has been punished by virtue of this Law (including the notified measure to be issued on the basis of the Anti-National Tax Evasion Law (Law No. 67 of 1900) which shall apply mutatis mutandis to the case mentioned in Article 28, and hereinafter the same shall apply), and a

period of two years has not expired since the date of his punishment;

(2) In case he is engaged in the manufacture, processing and sale, etc. of lumber and there is a possibility that he may use camphor trees for purposes other than the manufacture of crude camphor or crude camphor oil;

(3) In case he is engaged in the sale or export of camphor or camphor oil or engaged in the business of manufacturing plastics, medicines, perfumes, or other products making use of camphor or camphor oil.

2 The Corporation may cancel the allotment made in accordance with paragraph 1 or 2 of the preceding Article in case a manufacturer has fallen under one of the items mentioned in paragraph 1.

3 The Corporation may require a manufacturer a change in the administrator of a manufactory in case the administrator has fallen under one of the items mentioned in paragraph 1. In this case the provisions of the preceding paragraph shall apply mutatis mutandis when the manufacturer fails to comply with the Corporation's requirement.

4 In case a juridical person is an applicant or a manufacturer, the representative of the juridical person shall be also deemed to be an applicant or a manufacturer in regard to the application of the provisions of paragraphs 1 and 2.

5 In case a minor or interdict is an applicant, manufacturer or administrator of a manufactory, his legal representative shall be also deemed to be an applicant, manufacturer or administrator of a manufactory in regard to the application of the provisions of paragraphs 1 to 3 inclusive; provided that this shall not apply in the case of a minor who has equal competence to an adult in regard to the transaction of business.

6 In case the Corporation intends to make cancellation of allotment in accordance with the provisions of paragraph 2 (including the case where the said paragraph shall apply mutatis mutandis to the latter part of paragraph 3), or to require to make a change in an administrator of a manufactory in accordance with the provisions in the former part of paragraph 3, the Corporation shall hold a hearing for interested persons, for the purpose of determining whether such cancellation or change shall be required.

7 The hearing mentioned in the preceding paragraph shall be held 15 days after the notice has been delivered in writing to the manufacturer or his representative, to the effect that the Corporation may make the disposition in accordance with the preceding paragraph.

8 The manufacturer, administrator of a manufactory, their representative, others interested and the necessary witnesses may attend the hearing mentioned in paragraph 6 and express their opinions or state the facts in question.

(Succession to and Abandonment of Manufacture)

Article 9. In the case of the decease of a manufacturer, his heir who intends to succeed to the manufacture of the crude camphor or crude camphor oil, shall report to that effect within two months from the date of the decease to the Corporation.

2 The manufacturer who intends to abandon the manufacture in his manufactory shall report to the Corporation.

(Requirement)

Article 10. The Corporation may require the manufacturers to be in conformity with the standard which is previously decided by the Corporation, relating to methods of extraction and use of materials, processes of manufacture as well as places and ways of storing.

(Delivery)

Article 11. The manufacturer shall deliver all of the crude camphor or crude camphor oil manufactured by him to the Corporation after giving it arrangements with the method decided by the Corporation.

2 The Corporation shall decide the term, date and the place of the delivery prescribed in the preceding paragraph.

3 The manufacturer shall not mix other materials with the crude camphor or crude camphor oil to be delivered.

4 In case the crude camphor or crude camphor oil delivered by a manufacturer is inferior in quality, the Corporation may indicate him to re-deliver it after giving it proper treatment.

(Judging and Re-judging)

Article 12. The Corporation shall judge the quality of the crude camphor or crude camphor oil delivered by a manufacturer and pay him a purchase price appropriate for the quality thereof.

2 In case the manufacturer is dissatisfied with the judging in the preceding paragraph, he may demand a re-judging to the Corporation.

3 The claim for the re-judging in the preceding paragraph shall be made before the request for a purchase price.

4 In case the claim for the re-judging was made, the Corporation shall nominate two or more judges to make them re-judge and decide its quality. In this case, at least a half of all judging members shall be nominated from among persons other than the employees of the Corporation.

5 In case the quality of the crude camphor or crude camphor oil re-judged proves not to be higher than the quality judged under paragraph 1, the judging expenses shall be borne by the claimant.

6 The Corporation may, when the re-judging

in accordance with the provisions of paragraph 2 is claimed, postpone the payment of the purchase price before the decision thereupon.

(Disposal subsequent to Abandonment of Business)

Article 13. As to the crude camphor or crude camphor oil which is in existence actually in case the manufacturer has abandoned his manufacture or his allotment has been cancelled in accordance with the provisions of paragraph 2 of Article 8 (including the case where the said paragraph shall apply mutatis mutandis to the latter part of paragraph 3 of the same Article), he shall still be deemed to be a manufacturer thereof.

Chapter III. Import

(Import)

Article 14. The crude camphor or crude camphor oil shall not be imported by any person other than the Corporation or a person who is entrusted by the Corporation.

2 The camphor or camphor oil except the crude camphor or crude camphor oil shall not be imported without the permission of the Corporation.

3 The provisions of the preceding two paragraphs shall not be applicable to the camphor or camphor oil which is held by a traveller for the purpose of his own use, in case it is the article decided by the provisions of Ministry of Finance Ordinance.

Chapter IV. Sale

(Sale Price)

Article 15. The Corporation shall fix the sale price of the crude camphor or crude camphor oil to be sold by the Corporation with the approval of the Minister of Finance.

2 The provisions of the preceding paragraph shall not impede the application of the provisions of Article 3 of the Finance Law (Law No. 34 of 1947).

(Custody Fee)

Article 16. In case a person who has purchased the crude camphor or crude camphor oil from the Corporation fails to take delivery of the goods within the term agreed upon between the Corporation and the parties concerned, the Corporation may collect the appropriation of the custody fee from the said person, provided that this shall not apply to the number of days when the person cannot take delivery of the goods due to the reason not liable for his responsibilities.

(Postponed Payment of Purchase Price)

Article 17. The Corporation may permit a person who purchased the camphor or crude camphor oil from the Corporation for the postponed payment of the purchased price by collecting the reliable security, when it is deemed difficult to be paid at one time.

2 Notwithstanding the provisions of the preceding paragraph, the Corporation may, when it is deemed specially necessary, exempt from the deposit of securities, provided that the amount equivalent to the securities deposited shall be more than one-third of the purchase price.

3 When the purchase price has not, the case of paragraph 1, been paid by the date of the payment, the Corporation may collect the interest against the amount in arrears under the provisions of Ministry of Finance Ordinance.

4 In case the postponement for the person permitted in accordance with paragraph 1 has been deemed unnecessary or extremely improper to be continued by the Corporation, the Corporation may cancel the permission for the postponement.

Chapter V. Miscellaneous Provisions

(Restriction on Possession and the Like)

Article 18. No person shall possess, hold, transfer or be transferred the camphor or camphor oil, except in the case authorized by the provisions of this Law, other than the crude camphor or crude camphor oil sold by the Corporation, or the refined camphor, re-manufactured camphor or the rectified camphor oil manufactured from those articles sold by the Corporation, or articles processed with the above, provided that the same shall not apply to a person who possesses or holds it with proper reasons.

2 The Corporation may, except in the case of confiscation under this Law, make the articles which fall under the preceding paragraph deliver as decided by the Corporation, in this case the provisions of paragraph 1 of Article 12 shall be applicable mutatis mutandis, except the camphor or camphor oil mixed with other materials.

(Visiting for Inspection)

Article 19. The Corporation may make its competent employees visit the manufactories, offices, stores, business establishments or warehouses of the manufactures or a person who has received the trust or permit for the import of the camphor or camphor oil by the Corporation to inspect the camphor, camphor oil, tools or machines, book or papers.

2 On visiting the places under the preceding paragraph for the inspection, the competent employees shall carry a certificate to prove his status and show it at the request of the persons concerned.

(Compulsory Collection)

Article 20. The sum of price to be paid to the Corporation in accordance with the provisions mentioned in paragraph 5 of Article 12, may be collected following the suit of the disposition for the recovery of the national tax in arrears, provided that the same shall come next to the National Tax in the order of the preferential right.

Chapter VI. Penal Provisions

(Penal Provisions)

Article 21. A person who is in contravention of the provisions of paragraph 2 of Article 4 or paragraph 1 of Article 18 shall be punished with a fine not exceeding 300,000 *yen*.

Article 22. A person who imports the camphor or camphor oil in contravention of the provisions of paragraph 1 or 2 of Article 14, shall be punished with a fine not exceeding 300,000 *yen*, provided that, if the sum equivalent to ten times as much as the price of the camphor or camphor oil has been imported exceeding 300,000 *yen*, the fine shall be the sum not exceeding ten times as much as the corresponding price.

2 With regard to a person who has prepared with the purpose of committing a crime under the preceding paragraph or has commenced to execute his crime under the provisions of the same paragraph but not accomplished it, the example of the same paragraph shall be followed.

3 The price mentioned in paragraph 1 shall be the sum of the original cost at the place where such camphor or camphor oil was produced or purchased added to the packing cost, freight cost, insurance premium, other expenses needed before its arrival at the importing place and a sum equivalent to the import duty.

Article 23. Any person who falls under any one of the provisions of the following items shall be punished with a fine not exceeding 100,000 *yen*:

(1) A person who is in contravention of the provisions of paragraph 3 of Article 7 or paragraph 3 of Article 11;

(2) A manufacturer who fails, without proper reasons, to deliver the crude camphor or crude camphor oil to the place decided by the Corporation till the date of deliver decided by it.

Article 24. Any person who falls under any one of the provisions of the following items shall be punished with a fine not exceeding 50,000 *yen*:

(1) A person who fails to make the report prescribed in the provisions of paragraph 4 of Article 7 or paragraph 1 or 2 of Article 9 or makes a false report;

(2) A person who fails to obey the requirement of the Corporation prescribed in the provisions of Article 10;

(3) A person who has rejected, interfered, or avoided the inspection prescribed in Article 19.

Article 25. The camphor or camphor oil (including the objects with other materials mixed with the camphor or camphor oil) relating to such offences under Article 21, paragraph 1 or 2 of Article 22 or item 1 of Article 23, shall be confiscated.

2 In case the objects mentioned in the preceding paragraph have been transferred to others or consumed, or such objects are inconfiscable because they are owned by another person, a sum equivalent to the price thereof shall be additionally collected from the offender.

Article 26. In case a representative of a juridical person or a proxy, servant or other employee of a juridical person or a person, is found to have done a violative act under the provisions of Articles 21 to 24 inclusive concerning the business or the property of a juridical person or a person, not only the actual violator but also the juridical person or a person shall be punished with a fine under the provision of the respective Articles.

Article 27. To a person who has committed a crime in respect to the provisions of Articles 21 to 24 inclusive (except item 3 of Article 24), the provisions of the proviso to paragraph 3 of Article 38, paragraph 2 of Article 39, Article 40, Article 41, paragraph 2 of Article 48, Article 63 and Article 66 of the Criminal Code (Law No. 45 of 1907) shall not apply.

Article 28. The provisions of the Anti-National Tax Evasion Law shall apply mutatis mutandis to the violative case under this Law; in this case, such violative case under this Law shall be deemed to be the violative case of an indirect national tax.

2 In the case of the preceding paragraph, the duties of the chief of Regional Financial Bureau or the chief of Taxation Office or the tax collector prescribed in the Anti-National Tax Evasion Law shall be performed by the officers or employees of the Corporation as well as the juridical police personnel and national public personnel prescribed in the provisions of paragraph 2 or 3 of Article 79 of the Tobacco Monopoly Law (Law No. 111 of 1949).

3 The provisions of paragraph 5 and paragraphs 7 to 10 inclusive of Article 79 of the Tobacco Monopoly Law shall apply mutatis mutandis to the case under the provisions of paragraph 1.

Supplementary Provisions:

1. This Law shall come into force as from June 1, 1949.
2. The designation made under the provisions of Article 2 of the Old Law, the compensation published under the provisions of Article 3 of the Old Law or the fixed price under the provisions of Article 13 of the Old Law or the permission for the deferred payment of the purchased price made under the provisions of the Ministerial Ordinance issued under the Old Law, shall be deemed to be the term, place, price decided by the Corporation or the permission for the deferred payment made by it under this Law respectively.
3. The price, the camphor or camphor oil or other articles which are to be delivered to or received from the Government, on and after the date of enforcement of this Law, under the Old Law or the ordinance issued thereunder or in consequence of the disposition made by the Government under the Old Law or the ordinance issued thereunder shall respectively be delivered to or received from the Corporation; the same shall be applicable to the articles which were to be delivered to or received from the Government before the enforcement of this Law.
4. A person who has been punished under the Old Law shall be deemed to have been punished under this Law.
5. With regard to the application of the penal provisions for an act which was committed before the enforcement of this Law the example of the precedent shall be followed.
6. The violative case under the provisions of the Old Law shall be dealt with following the example of Article 28.
7. The disposition which has been made in accordance with the Anti-National Tax Evasion Law which applies mutatis mutandis to Article 23 of the Old Law, shall be deemed to have been made by the officers or employees of the Corporation who are competent in accordance with this Law.
8. A person who actually manufactures the crude camphor or crude camphor oil at the time of the enforcement of this Law with the permission in accordance with the provisions of paragraph 1 of Article 6 or paragraph 2 of Article 7 of the Old Law and intends to continue the manufacture after the enforcement of this Law, shall, for each manufactory apply to the Corporation in order to obtain the allotment of the estimated quantity to be manufactured, for the quantity after April 1, 1949 till March 31 of the ensuing year including the quantity already manufactured on and after April 1, 1949, within one month after the enforcement of this Law.
9. The provisions of the former part of paragraph 4 and paragraph 5 of Article 7, and paragraphs 1, 4 and 5 of Article 8 shall apply mutatis mutandis to the allotment under the preceding paragraph.
10. A person who has obtained the allotment under paragraph 8 shall be deemed to be a person to have obtained the allotment under paragraph 1 of Article 7.
11. A person who has obtained the permission under paragraph 1 of Article 6 of the Old Law or under paragraph 2 of Article 7 of the Old Law and actually manufactures the crude camphor or crude camphor oil at the time of the enforcement of this Law, may manufacture the crude camphor or crude camphor oil, notwithstanding the provisions of Article 4, till the date when one month has elapsed after the enforcement of this Law (as to a person who has applied in accordance with the provisions of paragraph 8, till the date of allotment under the same paragraph has been given or the date when the notification of non-allotment in accordance with the provisions of paragraph 1 of Article 8 that shall apply mutatis mutandis to paragraph 9 has been made.)
12. The crude camphor or crude camphor oil manufactured within the period prescribed in the preceding paragraph by a person to whom the provision of the preceding paragraph shall be applicable, shall be deemed to be the articles manufactured by the manufacturer in accordance with the provisions of this Law.
13. The camphor other than the crude camphor possessed by the Corporation at the time of enforcement of this Law, so far as the application of this Law is concerned, shall be deemed to be the crude camphor.
14. The camphor and camphor oil which has been sold by the Government before the enforcement of this Law and the rectified camphor oil which the Corporation has possessed at the time of the enforcement of this Law and sold after the enforcement of this Law, as far as the application of the provisions of Article 18, is concerned shall be deemed to be the crude camphor or crude camphor oil sold by the Corporation.
15. The Law relative to the Exceptions to Article 3 of the Finance Law (Law No. 27 of 1948) shall be deemed to be contained, while it is remained effective, in Article 3 of the Finance Law mentioned in paragraph 2 of Article 15.

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Law concerning Government Investment, etc. to the Reconversion Finance Bank.

Signed: HIROHITO, Seal of the Emperor
This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)
Prime Minister
YOSHIDA Shigeru

Law No. 114

Law concerning Government Investment, etc. to the Reconversion Finance Bank

(Grant of Registered National Bonds to the Reconversion Finance Bank)

Article 1. The Government shall be authorized to make investment under the provision of Article 4 paragraph 1 of Reconversion Finance Bank Law (Law No. 34 of 1946) in the from of registered national bonds; provided, that the amount shall not exceed 62,467,000,000 *yen*.

2 The delivered price, term of redemption and interest of registered national bonds to be granted for investment in accordance with

the provision of the preceding paragraph shall be as follows:

(1) Delivered price — 100 *yen* to face value of 100 *yen*;
(2) Term of redemption — 10 years;
(3) Interest — 5.5% per annum

3 The Government may issue national bonds in the fiscal year 1949-50 within the amount necessary for the investment referred to in paragraph 1.

(Payment into the Treasury of the surplus of the Reconversion Finance Bank)

Article 2. The Reconversion Finance Bank shall pay the surplus for each business year to the Treasury in the fiscal year when the said surplus accrued, regardless of the provision of Article 27 of the Reconversion Finance Bank Law; provided, that when the budgetary amount concerning the payment is not sufficient to the amount of payment concerned, for the fiscal year 1949-50 only, the said shortage shall be paid until the fiscal year after next.

2 The procedure concerning the calculation and payment of the surplus referred to in the preceding paragraph shall be prescribed by Cabinet Order.

Supplementary Provision:

This Law shall come into force as from the day of its promulgation.

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Law for Partial Amendments to the Civil Code, etc.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 115

Law for Partial Amendments to the Civil Code, etc.

Article 1. The Civil Code (Law No. 89 of 1896) shall partially be amended as follows:

In Article 306, item 2 and item 3 shall respectively be changed to item 3 and item 2.

Article 308 shall read Article 309 and Article 309 (the proviso thereto being deleted) shall read Article 308.

Article 2. The Code of Civil Procedure (Law No. 29 of 1890) shall partially be amended as follows:

Article 570 paragraph 1 item 6 shall read as follows:

6 Of an income mentioned in items 5 and 6 of the first paragraph of Article 618, the amount of money not to be seized, it being computed according to the number of days from the date of seizure to the next payday.

In Article 618, paragraph 2, "only the portion which exceeds three-fourths of the total amount to be received in a year" shall read "only the portion which is one-fourth of the amount of money to be received at the date of payment."

Supplementary Provision:

This Law shall come into force as from the day of its promulgation.

Attorney-General
UEDA Shunkichi
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Law for Partial Amendments to the Code of Criminal Procedure.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Law No. 116

Law for Partial Amendments to the Code of Criminal Procedure

The Code of Criminal Procedure (Law No. 131 of 1948) shall be partially amended as follows:

In paragraph 2 of Article 23, "or a judge of a Family Court" shall be added next to "a sole judge of a District Court".

In paragraph 2 of Article 24, "a judge of a Summary Court" shall read "a judge of a Family Court or of a Summary Court".

In paragraph 2 of Article 31, ",Family Court" shall be added next to "the Summary Court".

In paragraph 4 of Article 43, paragraphs 1 to 3 inclusive of Article 66, the proviso to paragraph 1 of Article 70, paragraphs 1 to 3 inclusive of Article 125, paragraphs 1 to 3 inclusive of Article 163, paragraph 1 of Article 349, Article 372, paragraph 2 of Article 393 and Article 445, ",Family Court" shall be added next to "District Court".

In paragraph 3 of Article 55, "the 1st, 2nd or 4th of January" shall read "the 1st, 2nd or 3rd of January".

In paragraph 1 of Article 97, "the detention is to be rescinded" shall read "the detention is to be renewed or rescinded".

In paragraph 2 of Article 218, "in the preceding paragraph" shall read "in the first paragraph", and next to paragraph 1 of the same Article, the following one paragraph shall be added:

In the case where a suspect is under physical restraint, his finger-prints or foot-prints may be taken, his height or weight measured, or his photographs taken without the warrant mentioned in the preceding paragraph, provided that he cannot be stripped naked.

In item 2 of paragraph 1 of Article 429, "release on bail," shall be added next to "detention," and in paragraph 3 of the same Article, "or Family Court" shall be added next to "District Court".

The latter part of paragraph 2 of Article 468 shall be deleted and, in paragraph 3 of the same Article "the former part of the preceding paragraph" shall read "the preceding paragraph".

Supplementary Provision:

The Law shall come into force as from the day of its promulgation.

Attorney-General
UEDA Shunkichi
Prime Minister
YOSHIDA Shigeru

CABINET ORDERS

I hereby promulgate the Cabinet Order for the Accounts of the Japan Monopoly Public Corporation.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 115

Cabinet Order for the Accounts of the Japan Monopoly Public Corporation

In accordance with the provisions of paragraph 4 of Article 31, paragraphs 2 and 3 of Article 36, and Article 40 of the Japan Monopoly Public Corporation Law (Law No. 255 of 1948), the Cabinet establishes this Cabinet Order.

(Form and Contents of Budget)

Article 1. The budget of the Japan Monopoly Public Corporation (hereinafter to be referred to as "the Corporation") shall consist of the general budget provisions, revenue and expenditure estimates, and the act of charging liability.

2 The budget of revenue and expenditure of the Corporation shall be divided into Titles and Items according to the nature of revenue and the purpose of expenditure.

3 The division of the Titles and Items in the preceding paragraph shall be decided by the President of the Japan Monopoly Public Corporation (hereinafter to be referred to as "the President"), consulting with the Minister of Finance.

(General Budget Provisions)

Article 2. In the general budget provisions, the provisions concerning the following matters shall be included in addition to summary regulations pertaining to revenue and expenditure estimates and act of charging liability:

(1) The limit to the amount of borrowings in accordance with the provision of paragraph 2 of Article 37 of the Japan Monopoly Public Corporation Law (hereinafter referred to as "the Law");
(2) The limit to the amount resulting from the act of charging liability in accordance with the provision of paragraph 2 of Article 15 of the Finance Law (Law No. 34 of 1947) applied mutatis mutandis in paragraph 1 of Article 3;
(3) Matters necessary for the execution of the budget in addition to those mentioned in each of the preceding items.

(Act of Charge of Liability)

Article 3. The provisions of Articles 15 and 26 of the Finance Law shall apply mutatis mutandis to the act of charge of liability of the Corporation.

2 In accordance with the provision of paragraph 1 or 2 of Article 15 of the Finance Law applied mutatis mutandis in the preceding paragraph, the act of charge of liability of the Corporation shall be named the act of charging liability.

(Accompanied Documents)

Article 4. The accompanied documents of the budget of the Corporation shall be as follows:

(1) Detailed statement of estimated revenue, detailed statement of estimated expenditure, and detailed statement of the act of charging liability;
(2) Profit and loss statement, balance sheet, and inventory for the preceding fiscal year before last;
(3) Estimated profit and loss statement and estimated balance sheet for the preceding fiscal year and this fiscal year;
(4) Documents showing the disbursement and estimates of the disbursement, and estimated amount of expenditures after the present fiscal year, of the act of charging liability which will be carried forward to the following fiscal year, and the same showing the total plan the progress and others of the business extending over several fiscal years.

2 The form and contents of the detailed statement of estimated revenue, detailed statement of estimated expenditure, and detailed statement of the act of charging liability provided in item 1 of the preceding paragraph, shall be the same as the examples of estimated accounts of revenue and expenditure and requisitions of national liability in the Special Account for Monopoly Bureau in the past.

(Counting Profit)

Article 5. The profit provided in Article 36 of the Law (hereinafter referred to as "Profit") shall be the sum reducing the appropriate amount of the increased sum, when the total amount of the sum of the fixed capital and operative capital has increased in the business year concerned, (the sum reducing the appropriate amount of the increased sum, when the increased sum includes the increased sum caused by the revenue on the basis of the long-termed borrowings in the business year concerned) from the sum equivalent to the balance between the total earning and the total loss in the settlemnet of accounts of each business year.

(Method of Delivery of Profit)

Article 6. Part of the profit may, in rough esti-

mate, be delivered to the National Treasury more than one time every month by the Government.

2 The sum delivered in rough estimate in the preceding paragraph shall be decided by the Minister of Finance after consultation with the President.

3 The Corporation shall liquidate the profit, reducing the sum delivered in rough estimate in accordance with the provisions of the preceding two paragraphs, and deliver the profit to the National Treasury by May 31 of next year.

4 The provisions of the preceding paragraph shall not interfer with the application of the provision of Article 2 of the Law concerning the Exceptions to Payment of Profit of the Special Account for Monopoly Bureau, the Special Account for Printing Bureau, and the Special Account for Alcohol Monopoly to the General Accounts (Law No. 64 of 1949) following the examples in accordance with the provision of paragraph 1 of Article 29 of the Law.

(Revision)

Article 7. Before the law concerning the accounts of the public corporation is enacted and put into force in accordance with the provisions of Article 29 of the Law, when the accounts of the Corporation (including those concerning the price and fee) follows the example of the provisions of the laws and orders applied to the past accounts of the enterprise of the Monopoly Bureau, "revenue officer", "charging officer of charging expenditure", "disbursing officer", "certifying officer of charging expenditure", "checks, etc. certifying officer", "accounting officer", "account of articles officer", "treasure officer", "accounting officer with cash funds advanced", "accounting officer of cash not belonging to annual revenues or expenditures", "head officer managing money on deposit", "head officer managing securities on deposit", and "head officer managing securities belonging to the Government" in these laws and orders, shall be taken to read respectively "revenue post", "charging post of charging expenditure", "disbursing post", "certifying post of charging expenditure", "checks, etc. certifying post", "accounting service", "account of articles service", "treasure service", "accounting service with cash funds advanced", "accounting service of cash not belonging to annual revenues or expenditures", "head managing money on deposit", "head managing securities on deposit", and "head managing securities belonging to the Government".

(Management of Cash on Business)

Article 8. When the accounting service or the cashier of the Corporation and the Bank of Japan has delivered cash on business of the Corporation, they shall trust with it to the National Treasury as decided by the Minister of Finance.

Supplementary Provision:

This Cabinet Order shall come into force as from the day of the enforcement of the Japan Monopoly Public Corporation Law (June 1, 1949).

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Cabinet Order for the Application Mutatis Mutandis of Laws and Orders to the Japan Monopoly Public Corporation and Others.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 116

Cabinet Order for the Application Mutatis Mutandis of Laws and Orders to the Japan Monopoly Public Corporation and Others

In accordance with the provision of Article 49 of the Japan Monopoly Public Corporation Law (Law No. 225 of 1948) and the provision of Article 9 of the Enforcement Law for the Japan Monopoly Public Corporation Law (Law No. 62 of 1949), the Cabinet establishes this Cabinet Order.

(Application Mutatis Mutandis of Laws)

Article 1. As to the laws enumerated below, the Japan Monopoly Public Corporation (hereinafter referred to as "the Corporation") shall be deemed to be a national administrative agency and such laws shall be applicable mutatis mutandis to the Corporation in accordance with the provision of Article 49 of the Japan Monopoly Public Corporation Law:

Administration Appeal Law (Law No. 105 of 1890);

Petition Law (Law No. 13 of 1947);

Law concerning the Protection of the Government against Unjust Claims and Others (Law No. 171 of 1947);

Law for Administrative Execution by Proxy (Law No. 43 of 1948);

Law for Special Regulations concerning the Procedure of Administrative Litigations (Law No. 81 of 1948);

Law concerning the Collection of Commissions, etc. on the Assignment of Goods (Law No. 152 of 1948).

2 In case the Law for Special Regulations concerning the Procedure of Administrative Litigations shall be applicable mutatis mutandis in accordance with the provision of the preceding paragraph, notwithstanding the provision of Article 4 of the same Law, the action applying for annulment or alteration of illegal disposition made by the Corporation shall be under the exclusive jurisdiction of the Court within whose district the

head office or branch office of the Corporation to which the officers of the Corporation having disposed for the purpose of the Corporation or the agents mentioned in the provisions of Article 15 of the Japan Monopoly Public Corporation Law belong, is located.

Article 2. As to the provisions of the laws enumerated below, the Corporation shall be deemed to be a national administrative agency and the provisions of such laws shall apply mutatis mutandis to the Corporation in accordance with the provision of Article 49 of the Japan Monopoly Public Corporation Law:

Article 34, paragraph 2 of Article 38, Article 47, Article 59, Article 67, Article 71, paragraph 2 of Article 72, Article 77, and Article 83 of the Civil Code (Law No. 89 of 1896);

Article 135-(25), Article 135-(30) and Article 150-(2) (including the case where this Article applies mutatis mutandis in the other laws and ordinances) of the Non-litigant Case Procedure Law (Law No. 14 of 1898);

Article 25, Article 28-(2) to Article 31 inclusive, paragraph 3 of Article 35, Article 62, Article 102-(3) to Article 103-(2) inclusive, Article 110, Article 121, Article 135, Article 148 and Article 149 of the Immovables Registration Law (Law No. 24 of 1899);

Item 1 of Article 11 and item 9 of Article 30 of the Copyright Law (Law No. 37 of 1899);

Article 35 of the Ships Law (Law No. 46 of 1899);

Article 61, paragraph 2 of Article 381 and item 5 of Article 498 of the Commercial Code (Law No. 48 of 1899);

Item 2 of Article 2, proviso to paragraph 1 of Article 9, proviso to Article 13 and paragraph 2 of Article 15 of the Land Expropriation Law (Law No. 29 of 1900);

Proviso to paragraph 1 of Article 40, proviso to Article 50, proviso to paragraph 1 of Article 58 and proviso to paragraph 1 of Article 61 of the Forest Law (Law No. 43 of 1907);

Paragraph 2 of Article 28 of the Road Law (Law No. 58 of 1919);

Article 42 of the Law concerning the Filling in Public Waters (Law No. 57 of 1921);

Article 15 and Article 40 (including the case where these provisions apply mutatis mutandis in Article 26 of the Utility Model Law (Law No. 97 of 1921)) as well as paragraph 7 of Article 65 (including the case the provisions apply mutatis mutandis in Article 26 of the Utility Model Law and in Article 25 of the Design Law (Law No. 98 of 1921) of the Patent Law (Law No. 96 of 1921));

Article 5 of the Agricultural Land Adjustment Law (Law No. 67 of 1938);

Article 3 and Article 5 to Article 7 inclusive of the Temporary Demand and Supply Adjustment Law (Law No. 32 of 1946);

Item 1 of Article 5 of the Law concerning the Special Measures for the Establishment of Owner Farmers (Law No. 43 of 1946);

Paragraph 1 of Article 8, Article 13, paragraph 1 of Article 17, paragraph 3 of Article 41, Article 51 to Article 53 inclusive, paragraph 2 of Article 54 and paragraph 1 of Article 55 of the Commercial and Industrial Co-operative Union Law (Law No. 51 of 1946);

Article 6-(2) of the Statistics Law (Law No. 18 of 1947);

Item 2 of paragraph 2 of Article 3, proviso to Article 19 and Article 44 of the Land Ledger Law (Law No. 30 of 1947);

Item 2 of paragraph 1 of Article 4 and Article 26 of the House Ledger Law (Law No. 31 of 1947);

Paragraph 2 of Article 99, paragraphs 4 to 6 inclusive and paragraph 12 of Article 100 as well as paragraph 3 of Article 213 of the Local Autonomy Law (Law No. 67 of 1947);

Article 1, Article 2 and Article 4 to Article inclusive of the State Redress Law (Law No. 125 of 1947);

Paragraph 2 of Article 6 to Article 8 inclusive of the Law concerning the Authority, etc. of the Attorney-General in the Judicial Procedure in which the Interests of the State are Involved (Law No. 194 of 1947);

Article 24 of the National Diet Library Law (Law No. 5 of 1948);

Paragraph 2 of Article 239 of the Code of Criminal Procedure (Law No. 131 of 1948);

Article 6 of the Medical Service Law (Law No. 205 of 1948).

(Application Mutatis Mutandis of Cabinet Orders and Imperial Ordinances)

Article 3. As to the Patent Expropriation Ordinance (Imperial Ordinance No. 52 of 1938) and the Cabinet Order concerning the Special Instances for the Medical Service Law, etc. (Cabinet Order No. 326 of 1948), the Corporation shall be deemed to be a national administrative agency and such Cabinet Order and Imperial Ordinance shall apply mutatis mutandis to the Corporation in accordance with the provision of Article 49 of the Japan Monopoly Public Corporation Law.

Article 4. As to the provisions of the Cabinet Orders and Imperial Ordinance enumerated below, the Corporation shall be deemed to be a national administrative agency and such Cabinet Orders and Imperial Ordinances shall apply mutatis mutandis to the Corporation in accordance with the provision of Article 49

of the Japan Monopoly Public Corporation Law:

Article 21 and Article 22 of the Patent Registration Ordinance (Imperial Ordinance No. 461 of 1921);

Article 30 of the Enforcement Ordinance of the Law concerning the Filling in Public Waters (Imperial Ordinance No. 194 of 1922);

Article 7 of the Price Control Ordinance (Imperial Ordinance No. 118 of 1946);

Article 5 of the Enforcement Ordinance of the Agricultural Land Adjustment Law (Imperial Ordinance No. 128 of 1946);

Paragraph 2 of the Supplementary Provisions of the Imperial Ordinance for Partial Amendments to the Price Control Ordinance (Imperial Ordinance No. 382 of 1946);

Article 23 of the Land and House-Rent Control Ordinance (Imperial Ordinance No. 443 of 1946);

Paragraph 3 of Article 20, Article 24, paragraph 2 of Article 27 and Article 28 of the Enforcement Ordinance of the Commercial and Industrial Co-operative Union Law (Imperial Ordinance No. 582 of 1946);

Article 3 of the Cabinet Order relating to the Fees concerning Patents, Utility Models, Designs and Trade Marks (Cabinet Order 172 of 1948).

(Revised Reading)

Article 5. In case the provisions of the laws and ordinances enumerated in the first column of the following list apply mutatis mutandis in accordance with the provisions of the preceding four Articles, the letters or phrases which exist in these provisions and are enumerated in the second column of the same list shall be taken to read as the letters or phrases enumerated in the third column of the same list respectively.

Paragraph 1 of Article 2 of the Administration Appeal Law	Administrative office who has made the relative disposition	Officers of the Corporation or agents mentioned in the provision of Article 15 of the Japan Monopoly Public Corporation Law, who make dispositions for the purpose of the Corporation
	Direct to a higher administrative office	To the president of the Corporation (the Minister of Finance, in the case of the disposition made by the president of the Corporation for the purpose of the Corporation)
Paragraph 2 of Article 2 of the Administration Appeal Law	A higher administrative office	The Minister of Finance
The Law concerning the Protection of the Government against Unjust Claims and Others	The State	The Corporation
	Government official	Officer and employee of the Corporation
	Competent officials concerned	Corresponding officers and employees of the Corporation
Paragraph 2 of Article 6 of the Law for Administrative Execution by Proxy	A priority claim next to national taxes or the same priority with other cases of collecting of money by the local public body concerned, as the case may be, according to the classification of office expenses	The same priority with other cases of collecting of money by the Corporation
Paragraph 3 of Article 6 of the Law for Administrative Execution by Proxy	The revenue of national treasury or of local public body according to the classification of such office expenses	The Corporation
Article 30 of the Immovables Registration Law	Immovables belonging to the State	The Immovables belonging to the Corporation
Paragraph 3 of Article 35 of the Immovables Registration Law	Employees of government or other public offices appointed by orders or regulations	Officers and employees, designated by the president of the Corporation and made a public announcement to that effect with the Official Gazette
Item 1 of Article 11 of the Copyright Law	Official document	Document issued by the Corporation
Article 2 of the Land Expropriation Law	The Government or public offices	Buildings of the Corporation such as office and factory

Proviso to paragraph 1 of Article 9 and proviso to paragraph 13 of the Land Expropriation Law	The State	The Corporation
	The Minister of Imperial Household or the Competent Minister	The Corporation
Paragraph 2 of Article 15 of the Land Expropriation Law	The State	The Corporation
	The Minister of Imperial Household, the Competent Minister	The Corporation
Paragraph 2 of Article 28 of the Road Law	The State	The Corporation
Paragraph 1 of Article 42 of the Law concerning the Filling in Public Waters	The State	The Corporation
Article 15 and Article 40 of the Patent Law	The Government	The Corporation
Paragraph 7 of Article 65 of the Patent Law	The State	The Corporation
Item 2 of Article 5 of the Agricultural Land Adjustment Law	The State	The Corporation
Article 3 of the Temporary Demand and Supply Adjustment Law	The Competent Minister	The Corporation
	The officials concerned	Corresponding officers and employees of the Corporation
Item 1 of Article 5 of the Law concerning the Special Measures for the Establishment of Owner Farmers	The State	The Corporation
Item 2 of paragraph 2 of Article 3 of the Land Ledger Law	The State	The Corporation
Proviso to Article 19 of the Land Ledger Law	The authorities concerned	The Corporation
Article 44 of the Land Ledger Law	Lands owned by the State	Lands owned by the Corporation
Item 2 of Article 4 of the House Ledger Law	The State	The Corporation
Paragraph 1 of Article 26 of the House Ledger Law	Houses owned by the State	Houses owned by the Corporation
Paragraphs 4 to 6 inclusive of Article 100 of the Local Autonomy Law	The government or public office concerned	The Corporation
Paragraph 12 of Article 100 of the Local Autonomy Law	The Government	The Corporation
Paragraph 3 of Article 213 of the Local Autonomy Law	The State	The Corporation
Article 1, Article 2, Article 4 and Article 6 of the State Redress Law	The State	The Corporation
Paragraph 2 of Article 6 of the Law concerning the Authority, etc. of the Attorney-General in the Judicial Procedure in which the Interests of the State are Involved	The judicial procedure provided for in paragraph 1 of the preceding Article	The judicial procedure to which the Corporation is the party concerned or participator
	A person who has been nominated or chosen by an Administrative Office in accordance with the provisions of paragraph 1 or 2 of the preceding Article	A person bringing the judicial procedure for the purpose of the Corporation

Paragraph 2 of Article 239 of the Code of Criminal Procedure	A government official.	An officer or an employee of the Corporation
Article 6 of the Medical Service Law	The State	The Corporation
Article 1, Article 2 and paragraph 1 of Article 4 of the Cabinet Order concerning the Special Instances for the Medical Service Law, etc.	The State	The Corporation
The third column of the list of Article 2 of the Cabinet Order concerning the Special Instances for the Medical Service Law, etc.	Minister concerned	The Corporation
	The Minister concerned or officials designated by him	The Corporation
Article 22 of the Patent Registration Order	The Government	The Corporation
Article 30 of the Enforcement Order of the Law concerning the filling in Public Waters	The State	The Corporation
Article 5 of the Enforcement Order of the Agricultural Land Adjustment Law	The State	The Corporation
Article 23 of the Land and House-Rent Control Ordinance	The State	The Corporation
Article 3 of the Cabinet Order relating to the Fees concerning Patents, Utility Models, Designs and Trade Marks	The State	The Corporation

(Application Mutatis Mutandis of Prime Minister's Office Ordinances and the Like)

Article 6. As to the Prime Minister's Office Ordinances Sorifu-rei (including the Cabinet Ordinances Kaku-rei and the Prime Minister's Office Ordinances (Soricho-rei)), the Attorney-General's Office Ordinances (Homufu-rei) (including the Attorney-General's Office Ordinances (Homucho-rei)), Ministerial Ordinances and Economic Stabilization Board Ordinances designated by the Ministry of Finance Ordinance, the Corporation shall be deemed to be a national administrative agency and, according to the Ministry of Finance Ordinance, such orders shall apply mutatis mutandis to the Corporation.

(Exceptions for Registration of Immovables)

Article 7. Notwithstanding the provision of paragraph 1 of Article 31 of the Immovables Registration Law applied mutatis mutandis in Article 2, the letter of consent of a registration obligor shall be unnecessary to be accompanied with to the letter of entrust of the registration to be made, in case the Corporation has succeed to the claims pertaining to the immovables in accordance with the provision of Article 3 of the Enforcement Law of the Japan Monopoly Public Corporation Law, concerning the same claims.

Supplementary Provision:

This Cabinet Order shall come into force as from the day of the enforcement of the Japan Monopoly Public Corporation Law (June 1, 1949).

Prime Minister
YOSHIDA Shigeru

Minister of Finance
IKEDA Hayato
Attorney-General
UEDA Shunkichi
Minister of Education
TAKASE Sotaro
Minister of Welfare
HAYASHI Joji
Minister of Agriculture and Forestry
MORI Kotaro
Minister of International Trade and Industry
INAGAKI Heitaro
Minister of Transportation
OYA Shinzo
Minister of Construction
MASUTANI Shuji

I hereby promulgate the Cabinet Order designating Chemicals for the Manufacturing of which Salt may be sold at Special Price.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 117

Cabinet Order designating Chemicals for the Manufacturing of which Salt may be sold at Special Price

In accordance with the provision of paragraph 1 of Article 29 of the Salt Monopoly Law (Law No. 112 of 1949), the Cabinet establishes this Cabinet Order.

The chemicals for the manufacturing of which salt may be sold for at special price by the Japan Monopoly Corporation shall be designated as follows:

(1) Caustic soda;
(2) Soda ash.

Supplementary Provision:

This Cabinet Order shall come into force as from the day of the enforcement of the Salt Monopoly Law (June 1, 1949).

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Cabinet Order for Partial Amendments to the Special Accounts Order for Monopoly Bureau and Printing Bureau.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 118

Cabinet Order for Partial Amendments to the Special Accounts Order for Monopoly Bureau and Printing Bureau

In accordance with the provision of Article 15 of the Law concerning Special Accounts for the Enterprises of the Monopoly Bureau and Printing Bureau (Law No. 36 of 1947), the Cabinet establishes this Cabinet Order.

A part of the Special Accounts Order for Monopoly Bureau and Printing Bureau (Cabinet Order No. 292 of 1947) shall be amended as follows:

In Article 23, the following one paragraph shall be added:

The disbursing official of the Special Account for the Printing Bureau may advance the fund to the accounting official belonging to him, in respect to the expenses for purchasing packing and transporting "mitsumata".

Supplementary Provision:

This Cabinet Order shall come into force as from the day of its promulgation.

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Precious Metals Special Account Order.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 119

Precious Metals Special Account Order

In accordance with the provision of Article 15 of the Precious Metals Special Account Law (Law No. 34 of 1949), the Cabinet establishes this Cabinet Order.

(The statement of the Estimated Revenues and Expenditures)

Article 1. In the statement of the estimated revenues and expenditures, as regards the revenues, the amount shall be divided into titles and items in accordance with sources of revenues, and furthermore, the amount of each item shall be subdivided into objects, showing the reasons for the estimate and the basis of calculation, and as regards the appropriations, the amount shall be divided into matters showing the explanation of requests for appropriations, the amount of the item for the matter concerned and the like.

2 The statement of the estimated revenues and expenditures shall show the explanation concerning the whole of estimated revenues and appropriations of the present Account.

3 The statement of the estimated revenues and expenditures shall be prepared by October 31 of the preceding fiscal year.

4 In case there are among the appropriations of the present Account those which are necessary to carry over and disburse in the following fiscal year under the provision of Article 25 of the Finance Law (Law No. 34 of 1947), it shall be shown clearly in the statement of estimated revenues and expenditures.

(The Details of Estimated Revenues and Appropriations)

Article 2. The Minister of Finance shall prepare the details of estimated revenues and appropriations without delay in accordance with the budget of revenues and appropriations, after the budget was submitted to the Diet.

2 In the details of estimated revenues and appropriations prescribed in the preceding paragraph, the amount of each item shall be divided into objects, and furthermore, the amount of each object shall be subdivided into details showing the basis of calculation thereof.

(Fund for Disbursement)

Article 3. In the present Account, the revenue received for the fiscal year concerned and the temporary borrowings under the provision of Article 8 paragraph 1 of the Precious Metals Special Account Law shall be the fund for disbursement, and the disbursement of appropriation shall not exceed the said fund for disbursement.

(Payment by Rough Estimate of Purchased Money of Precious Metals)

Article 4. In case there is necessity for payment of purchased money of precious metals in the present Account, the said money may be paid by rough estimate.

(Time-limit of Preparation of the Final Statement of Annual Revenues and Appropriations)

Article 5. The final statement of annual revenues and appropriations of the present Account shall be prepared by July 31 of the following fiscal year.

(Books in the Ministry of Finance)

Article 6. The Ministry of Finance shall prepare the diary, the ledger and the subsidiary book, and the whole calculation concerning the present Account shall be registered therein.

Article 7. Besides books prescribed in the preceding Article and in Article 130 of the Budget, Settlement of Account and Accounts Regulations (Imperial Ordinance No. 165 of 1947), the Ministry of Finance shall prepare the balance book of the fund for disbursement; and the fund for disbursement, the appropriations disbursed and the balance shall be registered therein.

(Books of disbursing official)

Article 8. Besides the disbursement book, the disbursing official shall prepare the balance book of the fund for disbursement; and the fund for disbursement, the appropriations disbursed and the balance shall be registered therein.

(Form and method of entry of books)

Article 9. The form and the method of entry of books under the provision of the preceding three Articles shall be prescribed by the Minister of Finance.

Supplementary Provisions:

1. This Cabinet Order shall come into force as from the day of its promulgation, the provisions of paragraphs 3 to 5 inclusive of the Supplementary Provisions shall apply as from the day of the approval of the budget for the fiscal year 1949–50 (April 20, 1949) and the other provisions shall apply as from the fiscal year 1949–50.
2. The time-limit of peparation of the final statement of annual revenues and appropriations of the present Account may be postponed, for the time being, by August 31 of the following fiscal year, in spite of the provision of Article 5.
3. The Gold Fund Special Account Regulations (Imperial Ordinance No. 457 of 1937) and Imperial Ordinance concerning the Operation of the Gold Fund (Imperial Ordinance No. 137 of 1939) shall be abolished; provided, that the Gold Fund Special Account Regulations shall still effective to the receipts and disbursements of the Gold Fund Special Account for the fiscal year 1948–49 and the settlement of account of the said Special Account for the fiscal years 1947–48, 1948–49 and 1949–50.
4. A part of the Cabinet Order for Exceptions to Each Special Account Order, etc. (Cabinet Order No. 70 of 1949) sahll be amended as follows:

Article 1 item 6 shall be amended as follows:

6. Deleted.

5. Regardless of the provision of the preceding paragraph, the Cabinet Order for Exceptions to Each Special Account Order, etc. shall still apply to the Gold Fund Special Account only within the extent in which the Regulations concerning the Gold Fund Special Account is effective under the provision of the proviso to paragraph 3 of the Supplementary Provisions.

Minister of Finance
IKEDA Hayato
Prime Minister
YOSHIDA Shigeru

I hereby promulgate the Cabinet Order for Partial Amendments to the Foreign Trade Special Account Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 120

Cabinet Order for Partial Amendments to the Foreign Trade Special Account Law

In accordance with the Imperial Ordinance relating to the Orders to be issued in consequence of the Acceptance of the Potsdam Declaration (Imperial Ordinance No. 542 of 1945), the Cabinet establishes this Cabinet Order.

A part of the Foreign Trade Special Account Law (Law No. 41 of 1949) shall be amended as follows:

Article 1 shall be amended as follows:

(Establishment)

Article 1. A special account shall be established as distinct from the General Account in order to make clear the management by the Government concerning the foreign trade (including transactions similar thereto), the acquisition and disposition of the U. S. aid commodities to Japan and the operation to the foreign exchange, etc. (meaning the foreign exchange, the foreign currency and the foreign currency instruments (including bonds and documents proving the right of property), and claims; hereinafter the same).

To Article 2 the following proviso shall be added:

; provided, that the Foreign Exchange Fund shall be administered by the Prime Minister having jurisdiction over the Foreign Exchange Control Commission.

Article 3 shall be amended as follows:

(Sub-accounts and fund)

Article 3. The present Account shall be divided into the business expenses sub-account, aid commodities sub-account, administrative expenses sub-account and the liquidation sub-account, and furthermore for the purpose of operation to the foreign exchange, etc., the Foreign Exchange Fund shall be established in the present Account.

Article 4 paragraph 1 shall be amended as follows:

In the business expenses sub-account, the revenues shall be the proceeds from the sale of imported commodities (including those similar to imported commodities and excluding the aid commodities of U. S. aid to Japan; hereinafter the same), the transfer from the General Account, the proceeds from sale of foreign exchanges, etc. owned by the present sub-account, the proceeds from the domestic sale of exportable commodities (including those similar to exportable commodities; hereinafter the same), the refunded money of loans to the Foreign Trade Kodan, the transfer from the Special Account for Foreign Trade Special *Yen* Fund, the payments under the provision of Article 20 paragraph 5 of the Foreign Trade Public Corporation Law (Law No. 58 of 1947), the surplus transferred from the administrative expenses sub-account and the liquidation sub-account and accessory sundry receipts; and the expenditures shall be the purchasing money of exportable commodities, the disbursement for acquisition of the foreign exchange, etc. in the present sub-account, the charges on imported commodities, the processing cost of imported commodities (including charges), the disbursement due to transactions similar to the foreign trade the loans to the Foreign Trade Kodan, the transfer to the administrative expenses sub-account for the resources of grants to the Foreign Trade Kodan and transfers to the liquidation sub-account, the redemption of borrowings under the provisions of paragraphs 6 and 7 of the Supplementary Provisions and accessory miscellaneous expenses.

Next to Article 4, the following one Article shall be added:

(Annual revenues and expenditures of aid commodities sub-account)

Article 4–(2). In the aid commodities sub-account, the revenues shall be the proceeds from sale of the U. S. aid commodities to Japan, the transfers from the General Account and the accessory sundry receipts; and the expenditures shall be the transfer to the Special Account for Counterpart Fund of U. S. Aid to Japan, the charges on the U. S. aid commodities to Japan and the accessory miscellaneous expenses.

2 The transfer from the General Account referred to in the preceding paragraph shall be transferred as the resources of subsidies for price adjustment, in accordance with the provision of the budget.

In Article 5, "the preceding Article" shall read "Article 4", and next to "expenses for managing business", "(excluding those concerning the management of the Foreign Exchange Fund)" shall be added.

Next to Article 6 the following one Article shall be added:

(Foreign Exchange Fund)

Article 6–(2). The amount transferred from the business expenses sub-account shall be devoted to the Foreign Exchange Fund.

2 In case there arose any deficit in the Foreign Exchange Fund, the said deficit may be covered temporarily by the diversion of the Treasury's cash available.

3 The diverted cash under the provision of the preceding paragraph shall be redeemed within the fiscal year concerned.

4 The Prime Minister shall make the Foreign Exchange Control Commission manage the operation of the Foreign Exchange Fund.

5 The Foreign Exchange Control Commission may make the Bank of Japan manage the business concerning the operation of the Foreign Exchange Fund.

6 In the case referred to in the preceding paragraph, the expenses for management of the business concerned shall be paid by the Bank of Japan.

In Article 8, next to "the business expenses sub-account", "the aid commodities sub-account" shall be added, and next to "the present Account shall be divided into", "four sub-accounts:" shall be added.

In Article 10 paragraph 1, "in the business expenses sub-account" shall read "in the business expenses sub-account and the aid commodities sub-account".

Next to Article 10, the following one Article shall be added:

(Settlement of profit or loss on the fund operation)

Article 10–(2). Every fiscal year, in case there arise any profits on the operation of the Foreign Exchange Fund, the said profits shall be included in the Foreign Exchange Fund, and in case there arise any losses, the said losses shall be settled by reducing the Foreign Exchange Fund.

Next to item 2 of Article 12 paragraph 2, the following three items shall be added:

(3) Summary table of receipt and payment of the Foreign Exchange Fund;

(4) Details of the operation assets of the Foreign Exchange Fund as of the end of the fiscal year concerned;

(5) Summary table of the profit and loss on the operation of the Foreign Exchange Fund.

In Article 13 paragraph 4, "among each sub-account of the present Account" shall read "among the business expenses sub-account, the administrative expenses sub-account and the liquidation sub-account of the present Account".

The heading of Article 16 shall be amended as "(Business concerning aquisition and disposition of the foreign exchange, etc.)"; in paragraph 1 of the same Article, "the purchase and sale of claims for foreign currency" shall read "the aquisition and disposition of the foreign exchange, etc. in the business expenses sub-account of the present

Account"; and in paragraph 2 of the same Article, "purchasing claims for foreign currency" shall read "aquisition of the foreign exchange, etc."

In paragraph 1 of the Supplementary Provisions, "paragraph 14 to paragraph 18 inclusive of the Supplementary Provisions" shall read "paragraph 16 to paragraph 20 inclusive of the Supplementary Provisions".

Paragraph 14 of the Supplementary Provisions shall be paragraph 16, and the subsequent paragraphs shall be carried down by two paragraphs, and next to paragraph 13, the following two paragraphs shall be added:

14. The amount of appropriation of the business expenses sub-account of the present Account may be transferred to the aid commodities sub-account with the approval of the Minister of Finance, only in the fiscal year 1949–50.

15. The provisions of Article 33 paragraphs 4 and 5 of the Finance Law and Article 17 of the Budget, Settlement of Account and Accounts Regulations (Imperial Ordinance No. 165 of 1947) shall apply mutatis mutandis to the transfer referred to in the preceding paragraph.

Supplementary Provisions:

1. This Cabinet Order shall come into force as from the day of its promulgation.

2. A part of the Law concerning Special Account for Special Measures on Unjustly Possessed Materials, etc. (Law No. 36 of 1948) shall be amended as follows:

In Article 14, "the business expenses sub-account, administrative expenses sub-account and the liquidation sub-account" shall read "four sub-account: the business expenses sub-account, the aid commodities sub-account, the administrative expenses sub-account and the liquidation sub-account".

3. A part of the Law concerning the Special Account for Foreign Trade Special *Yen* Fund (Law No. 213 of 1948) shall be amended as follows:

In Article 10, "the business expenses sub-account, administrative expenses sub-account and the liquidation sub-account" shall read "three sub-accounts: the business expenses sub-account, the aid commodities sub-account, the administrative expenses sub-account and the liquidation sub-account".

4. A part of the Cabinet Order concerning the Purchase of Gold, Foreign Currencies and Foreign Currency Instruments (Cabinet Order No. 52 of 1949) shall be amended as follows:

In Article 1 paragraph 2, Article 2, Article 3 paragraph 2 and Article 4 paragraph 2, "the Minister of Commerce and Industry" shall respectively read "the Foreign Exchange Control Commission".

In Article 6, "on the burden of the business expenses sub-account" shall read "as the operation of the Foreign Exchange Fund".

Prime Minister
YOSHIDA Shigeru
Minister of Finance
IKEDA Hayato
Minister of International
Trade and Industry
INAGAKI Heitaro

I hereby promulgate the Enforcement Order of the People's Finance Corporation Law.

Signed: HIROHITO, Seal of the Emperor

This twenty-eighth day of the fifth month of the twenty-fourth year of Showa (May 28, 1949)

Prime Minister
YOSHIDA Shigeru

Cabinet Order No. 121

Enforcement Order of the People's Finance Corporation Law

In accordance with the provisions of Article 6 paragraph 1, Article 10 paragraph 13, Article 45 paragraph 1 and Article 48, the Cabinet establishes this Cabinet Order.

Contents:

Chapter I Registration (Articles 1–13)
Chapter II People's Finance Council (Articles 14–15)
Chapter III Miscellaneous Provisions (Articles 16–17)
Supplementary Provisions

Chapter I Registration

(Registration of Establishment)

Article 1. Registration of Establishment of the People's Finance Corporation (hereinafter referred to as "the Corporation") shall be made at the place where the head office is located.

2 The registration of the establishment shall include the following matters:

1. Object and business;
2. Name;
3. Offices;
4. Capital;
5. Names and addresses of officers;
6. When Vice-president or Directors are authorized to represent the Corporation, their names.

3 The Corporation shall make registration of the matters stated in the preceding paragraph at the places where its branch offices are located, within two weeks from the date on which registration of establishment has been made.

(Registration of Opening of Branch Office)

Article 2. The Corporation, when it has opened a new branch office after its establishment, shall register the opening of the said branch office within two weeks at the place where its head office is located, register the matters prescribed in the preceding Article paragraph 2 within three weeks at the place where the said branch office is opened and also register the opening of the said branch office within the same period at each of places where the other branch offices are located.

2 In case a new branch office is opened in the area under jurisdiction of the registry office under whose jurisdiction comes the head office or other branch office, the registration of such opening alone shall be required.

(Registration for Removal of Offices)

Article 3. In case the Corporation has removed its head office, it shall register such removal within two weeks at the former place and register the matters prescribed in Article 1 paragraph 2 within three weeks at the new place, and in case it has removed its branch office, it shall register such removal within three weeks at the former place and register the matters prescribed in the same paragraph within four weeks at the new place.

2 In case the head office or the branch office is removed within the area under jurisdiction of the same registry office, the registration of such removal alone is required.

(Registration of Alteration)

Article 4. In case any alteration is made in the matters prescribed in Article 1 paragraph 2, such alteration shall be registered within two weeks at the place where the head office is located and also within three weeks at the place where each branch office is located.

(Registration of Agent)

Article 5. When an agent has been authorized to have the juridical or non-juridical competence as to the business of the branch office, his name, address and the matters concerning the office that has the said agent shall be registered within two weeks at the place where the said office is located. Such shall apply to the case of any alteration of the registered matters and lapse of power of agency.

(Jurisdictional Registry Office and Register Book)

Article 6. With regard to the registration of the Corporation, a legal affairs bureau, a district legal affairs bureau, a branch legal affairs bureau or a branch legal affairs office having jurisdiction over the locality in which the offices of the Corporation are located shall take charge of it as its jurisdictional registry office.

2 Each registry office shall keep a register book of the People's Finance Corporation.

(Applicant of Registration)

Article 7. Registration of establishment shall be made upon the application of all the officers and the other registration in accordance with the provisions of the present Ordinance, shall be made upon application of the President.

(Accompanying Documents of Written Application for Registration)

Article 8. The written application for registration of the establishment shall be accompanied by the documents certifying completion of payment of the capital and the qualification of the officers.

Article 9. A written application for registration of opening of new offices, removing of offices or alteration of matters prescribed in Article 1 paragraph 2 shall be accompanied by documents certifying the new opening or removing of offices or alteration of registered matters.

Article 10. A written application for registration of appointment of an agent in accordance with the provision of Article 5 shall be accompanied by the document certifying the said appointment.

2 A written application for registration of alteration of registered matters or lapse of agent's power of agency in accordance with the provision of Article 5 shall be accompanied by the document certifying such alteration or lapse.

(Initial Date in Reckoning of Term Registration)

Article 11. As regards matters to be registered which required an approval of the Minister of Finance, the term of registration shall be reckoned from the date of acceptance of a letter of the approval.

(Public Notice of Registered Matters)

Article 12. Public notice of the registered matters shall be given by the jurisdictional registry office without delay.

(Application Mutatis Mutandis of the Provision of the Non-litigant Procedures Law)

Article 13. The provisions of Article 139-(2), Articles 142 to 151-(6) inclusive and Articles 154 to 157 inclusive of the Non-Litigant Procedures Law (Law No. 14 of 1898) shall apply mutatis mutandis to registration of the Corporation.

Chapter II People's Finance Council

(Chairman)

Article 14. The Chairman of the People's Finance Council (hereinafter referred to as "the Council") shall administer the business of the Council.

2 The Council shall previously appoint from among the members such person who acts the office of the chairman on behalf of him in case of his absence.

(Proceedings)

Article 15. The Council shall not make any resolution without unanimous votes of six members or more.

2 The President of the Corporation shall be enpowered to attend the meeting of the Council and express his opinion at any time he wants.

Chapter III Miscellaneous Provisions

(Special Account)

Article 16. In addition to the credits and debits prescribed in Article 45 paragraph 1 of the People's Finance Corporation Law (hereinafter referred to as "the Law"), of the credits and debits suceeded by the Corporation from the People's Bank and the Pension Bank,

those which are stated below shall be placed on the special account for liquidation thereof in accordance with the provision of the said paragraph;

(1) Pension Bank Debentures already issued;

(2) Loans made in accordance with the provision of Article 4 paragraph 5 of the Enforcement Ordinance of the Law concerning Exceptions of the Banking Law, etc. (Imperial Ordinance No. 126 of 1945) under the provision before amendment of paragraph 15 of Supplementary Provisions of this Cabinet Order;

(3) Discounted bills made, in accordance with the provision of Article 4 paragraph 6 of the Enforcement Ordinance of the Law concerning Exceptions to the Banking Law, etc. under the provision before amendment of paragraph 6 of Supplementary Provisions of this Cabinet Order.

2 With regard to the credits and debits placed in the special accounts of the Corporation in accordance with the provisions of items (2), and (3) of the preceding paragraph, the Corporation may conduct such business which is necessary to liquidate the special account, until the liquidation of the special account is completed.

3 The Corporation may, only for three months after its establishment, handle safe deposits of securities, which were handled by the People's Bank under the provision before amendment of Article 4 paragraph 6 of the Enforcement Ordinance of the Law concerning Exceptions to the Banking Law, etc.

Article 17. The Corporation shall make report, to the Minister of Finance, concerning the status of liquidation of the special account prescribed in the provision of Article 45 paragraph 1 of the Law by each quarter of the year.

Supplementary Provisions:

1. In this Cabinet Order, the provisions of Chapter 1 shall come into force as from June 1, 1949, the provisions of paragraph 2 to 5 inclusive of the Supplementary Provisions as from the date of establishment of the Corporation and the other provisions as from the date of promulgation of this Cabinet Order.
2. The following Imperial Ordinances shall be abolished:
   - Imperial Ordinance concerning the Establishment of the Pension Bank (Imperial Ordinance No. 306 of 1938);
   - The Enforcement Ordinance of Pension Bank Law (Imperial Ordinance No. 443 of 1938);
   - The Ordinance for Registration of People's Bank (Imperial Ordinance No. 455 of 1938);
   - The Ordinance for People's Bank Debentures (Imperial Ordinance No. 456 of 1938).
3. With regard to the registration of dissolution of People's Bank and Pension Bank and or Pension Bank Debentures taken over by the Corporation in accordance with the provision of Article 44 paragraph 1 of the Law, irrespective of the provision of the preceding paragraph, the Enforcement Ordinance of Pension Bank Law and the Ordinance for Registration of People's Bank shall still be effective.
4. When the registration of dissolution of People's Bank or Pension Bank is completed, the registration official involved shall close the registration book with his authority.
5. Enforcement Ordinance of Law concerning Exceptions to Banking Law, etc. shall partially be amended as follows:

   Article 4 paragraphs 5 and 6 shall be deleted.

   In Article 7 "Prime Minister and Minister of Finance as regards Pension Bank" shall be deleted.

Prime Minister
YOSHIDA Shigeru
Minister of Finance
IKEDA Hayato
Attorney-General
UEDA Shunkichi
Minister of Welfare
HAYASHI Joji

OFFICE ORDINANCE

Attorney-General's Office Ordinance No. 55

May 28, 1949

The Ordinance for Procedure Handling the Registration of the People's Finance Corporation shall be provided for as follows:

Attorney-General
UEDA Shunkichi

The Ordinance for Procedure Handling the Registration of the People's Finance Corporation

Article 1. The chief of Legal Affairs Bureau or District Legal Affairs Bureau shall compile the Registration Book of the People's Finance Corporation in accordance with Form No. 1 of the Appendix.

Article 2. The Receipt-Book shall be prepared in accordance with Form No. 2 of the Appendix.

Article 3. When the boundary of an administrative district or the geographical name of a place has been changed, the registrar shall enter the old and new names of the place and the fact of such a change in the Alteration Column of the registration papers and affix his seal thereto.

Article 4. The registration concerning the business of the People's Finance Corporation shall be filled up in the Object Column of the registration papers.

Article 5. The registration of selection of the proxy mentioned in the Article 5 of the Order for Enforcement of the People's Finance Corporation Law shall be made in the Reserved Column of the registration papers.

Article 6. The provisions of Arts. 10, 12 to 23, Art. 24, par. 1 Arts. 26 to 36, Arts. 38 to 43, Arts. 45 to 47, Art. 65, par. 1, Arts. 70 to 72, Arts. 79 and 108 of the Ordinance for Procedure Handling the Commercial Registration (Ministry of Justice Ordinance No. 58 of 1939) shall apply mutatis mutandis to the registration of the People's Finance Corporation.

Supplementary Provisions:

1. This Ordinance shall come into force as from June 1, 1949.
2. The Ordinance for Procedure Handling the Registration of the Pension Bank and the People's Bank (Ministry of Justice Ordinance No. 16 of 1938) shall be abolished. However, the Ordinance shall still remain in force so far as the registration of dissolution of the Pension Bank and the People's Bank concerned.
3. The registration of dissolution of the Pension Bank or the People's Bank shall be made in the Reserved Column of the Registration Papers.

Appendix No. 1

Registration Book of the People's Finance Corporation

Legal Affairs Bureau (District Legal Affairs Bureau)

Number of Sheets Excepting Cover:

Director of Legal Affairs Bureau (Director of District Legal Affairs Bureau)

Page

Registration Number	No.				
Date of Registration and Official Seal		From Column 1 To Column Registered on , 19			
1	Name		2	Office	
2	Office				
3	Object		5	Names and addresses of the President, Vice-President and Directors	
4	Amount of Capital				
5	Names and addresses of the President, Vice-President and Directors		6	Names and addresses of Inspectors	

Page

Reserved		Reserved	
Reserved		Reserved	

(The 2 sheets to follow for Reserved Columns omitted.)

Page

Alteration		Alteration	
Alteration		Alteration	

(The 30 sheets to follow for Alteration Columns omitted.)

Appendix No. 2

Receipt-Book of Registration of the People's Finance Corporation

Legal Affairs Bureau (District Legal Affairs Bureau)

Page

Date of Receipt	Receipt Number	Object of Registration	Name of Applicant	Remarks

OFFICIAL GAZETTE

GOVERNMENT PRINTING BUREAU — ENGLISH EDITION — 昭和二十一年十一月三十日 第三種郵便物認可

EXTRA No. 54 — SATURDAY, MAY 28, 1949

OFFICE AND MINISTERIAL ORDINANCE

Prime Minister's Office and Ministry of Communications Ordinance No. 5

May 28, 1949

Ordinance for Partial Amendments to the Regulations governing the Rates of Postage on Foreign Mails shall be established as follows:

Prime Minister
YOSHIDA Shigeru
Minister of Communications
OZAWA Saeki

Ordinance for Partial Amendments to Regulations governing Rates of Postage on Foreign Mails

Part of the Regulations governing the Rates of Postage on Foreign Mails (Prime Minister's Office and Ministry of Communications Ordinance No. 1 of 1948) shall be amended as follows:

Article 4 shall be amended as follows:

Article 4. The rates of postage on regular mails destined for foreign countries other than Korea shall be fixed as follows:

1. Letters	
Up to 20 grams in weight	24 *yen*
For each additional 20 grams or fraction thereof	14 *yen*
2. Post cards	
Single	14 *yen*
Reply-paid	28 *yen*
3. Commercial papers	
Up to 250 grams in weight	24 *yen*
For each additional 50 grams or fraction thereof	5 *yen*
4. Prints	
For each 50 grams in weight or fraction thereof	5 *yen*
5. Printed matter in braille points for the use of the blind	
For each 1 kilogram in weight or fraction thereof	2 *yen*
6. Samples of merchandise	
Up to 100 grams in weight	10 *yen*
For each additional 50 grams or fraction thereof	5 *yen*
7. Small packets	
Up to 250 grams in weight	48 *yen*
For each additional 50 grams or fraction thereof	10 *yen*

In Article 6, "90 *yen*" shall read "120 *yen*".

In Article 7-(2), "38 *yen*" shall read "62 *yen*".

In Article 7-(3), "20 *yen*" shall read "36 *yen*".

In Article 8, "35 *yen*" shall read "48 *yen*" and "25 *yen*" shall read "36 *yen*".

In Article 9, "32 *yen*" shall read "48 *yen*", "40 *yen*" shall read "60 *yen*", "20 *yen*" shall read "30 *yen*" and "10 *yen*" shall read "15 *yen*".

Annexed Table No. 1 shall be amended as follows:

Annexed Table No. 1

List of International Postage Rates for Parcel Post

Countries of Destination (1)	Classification (2)	Way of Transmission or country to pass through (3)	Maritime Service to employ (4)	Postage Rates (Unit: *yen*) up to 1 kg (5)	up to 2 kg (6)	up to 3 kg (7)	up to 4 kg (8)	up to 5 kg (9)	up to 6 kg (10)	up to 7 kg (11)	up to 8 kg (12)	up to 9 kg (13)	up to 10 kg (14)	Remarks (15)
Aden	Straits Settlements Parcels	Straits Settlements	Great Britain Packets	up to 0.9 kg 576	up to 1.35 kg 708	945	1308	up to 4.95 kg 1308						
Afghanistan	,,	,,	,,	up to 0.9 kg 624	up to 1.35 kg 672	918	1188	up to 4.95 kg 1188						
Algeria	Union Parcels	France	U.S.A. Packets	426	684	864	1116	1296	1806	1986	2166	2346	2526	
,,	,,	Portugal	,,	552	840	1020	1308	1488	2136	2316	2496	2676	2856	
Republic of Argentina Costa del Sur, Tierra del Fuego, with neighbouring islands	,,	Direct (via U.S.A)	,,	552	798	978	1224	1404	1878	2508	2238	2418	2598	
Other localities	,,	,,	,,	492	738	918	1164	1344	1818	1998	2178	2358	2538	
Ascension	Great Britain Parcels	Great Britain	,,	576	966	1146	1548	up to 4.95 kg 1728						
Commonwealth of Australia	Australia Parcels	Direct	Great Britain Packets		up to 1.35 kg 240	up to 3.15 kg 510	780	up to 4.95 kg 780						
Austria	Union Parcels	Switzerland	U.S.A Packets	504	774	954	1224	1404	1998	2178	2358	2538	2718	
Bahama Is.	U.S.A. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2028	2388	2568	
Protectorate of Betuanaland	Great Britain Parcels	Great Britain	,,	678	1284	1464	2124	up to 4.95 kg 2304						
Belgium	Union Parcels	France	,,	438	696	876	1134	1314	1788	1968	2148	2328	2508	
Colony of Belgian Congo														
South eastern localities	,,	,,	,,	660	1056	1236	1632	1812	2808	2988	3168	3348	3528	
Other localities	,,	,,	,,	606	984	1164	1542	1722	2628	2808	2988	3168	3348	
Bermuda Islands	U.S.A. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568	
Bismark Arch.	Australia Parcels	Australia	Great Britain Packets	240	522	822	582	up to 4.95 kg 852						
Bolivia La Paz, Oruro	Union Parcels	Argentina	U.S.A. Packets	468	726	906	1164	1344	1878	2058	2238	2418	2598	
Sucre Cochabamba Potoci Tupisa Uyuni Vilason	,,	,,	,,	486	780	960	1254	1434	1938	2118	2298	2478	2658	
Other localities	,,	Argentina	,,	546	870	1050	1374	1554	2148	2328	2508	2688	2868	
Brazil	Union Parcels	(Direct (via U.S.A)	,,	510	768	948	1124	1404	1878	2058	2238	2418	2598	
British Guiana	U.S.U. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568	
British Honduras	,,	,,	,,	450	672	852	1074	1254	1608	1788	1968	2148	2328	
British New Guinea including Admiralty Is. Bougainvills Is. Buka I., New Hanover, New Ireland, Rabaul	Australia Parcels	Australia	Great Britain Packets	240	522	522	852	up to 4.95 kg 852						
British North Borneo (Protectorate)	Straits Settlements Parcels	Straits Settlements	Great Britain Packets	up to 1.35 kg 288	486	672	up to 4.95 kg 672							
British Somaliland (Protectorate)	,,	,,	Great Britain Packets	up to 0.9 kg 660	up to 1.35 kg 936	1182	1428	up to 4.95 kg 1428						
Burma (Rangoon only)	Hongkong Parcels	Hongkong	Great Britain Packets		up to 1.35 kg 330	594	858	858	1188	1188	1188	1188	up to 9.9 kg 1188	
Brunei (Protectorate)	Straits Settlements Parcels	Straits Settlements	,,		up to 1.35 kg 288	486	672	up to 4.95 kg 672						

Bulgaria	Union Parcels	Switzerland	U.S.A. Packets	583	876	1056	1344	1524	2208	2388	2568	2748	2928
Cameroon (French Zone	,,	France	,,	498	774	954	1230	1410	1998	2178	2358	2538	2718
British Zone	Great Britain Parcels	Great Britain	,,	612	948	1128	1500	up to 4.95 kg 1680					
Canada	Canada Parcels	Direct (via U.S.A.)	,,	318	576	714	972	up to 4.95 kg 1110					
Cape Verde	Union P rcels	Portugal	,,	516	786	966	1236	1416	2010	2190	2370	2550	2730
Ceylon	Straits Settlements Parcels	Straits Settlements	Great Britain Packets		up to 1.35 kg 432	774	1104	up to 4.95 kg 1104					
Chile	Union Parcels	Direct (via U.S.A.)	U.S.A. Packets	492	738	918	1164	1344	1818	1998	2178	2358	2538
Republic of Colombia Barranquilla, Cartagena, Santa Marta, Tumaco	,,	,,	,,	522	768	948	1194	1374	1848	2028	2208	2388	2568
Cauca Valle	,,	,,	,,	522	972	1152	1494	1674	2268	2448	2628	2808	2988
Other localities	,,	,,	,,	522	1008	1188	1674	1854	2688	2868	3048	3228	3408
Republic of Costa Rica	,,	,,	,,	390	648	828	1074	1254	1728	1908	2088	2268	2448
Republic of Cuba Guantanamo Bay	Great Britain Parcels	Great Britain	,,	655	1176	1356	1914	up to 4.95 kg 2094					
Other localities	,,	,,	,,	636	1032	1212	1614	up to 4.95 kg 1974					
Netherlands Antilles	U.S.A. Parcels	U.S.A.	,,	330	576	732	954	1134	1488	1668	1848	2028	2208
Cyprus	Union Parcels	France	,,	648	912	1092	1350	1530	2232	2412	2592	2772	2952
Czecho Slovakia	,,	Switzeland	,,	474	744	924	1194	1254	1968	2148	2328	2508	2688
Dahomey	,,	France	,,	480	750	930	1200	1380	1956	2136	2316	2496	2676
Denmark (including Greenland and Feroe)	U.S.A. Parcels	Direct (via U.S.A.)	,,	402	642	822	1062	1242	1698	1878	2058	2238	2418
Republic of Dominica	,,	U.S.A.	,,	438	696	876	1122	1302	1776	1956	2136	2316	2496
Ecuador	Union Parcels	Direct (via U.S.A.)	,,	516	750	930	1164	1344	1758	1938	2118	2298	2478
Egypt Egypt except Egyptian Sudan	,,	France	,,	516	792	972	1242	1422	2022	2202	2382	2562	2742
Egyptian Sudan	,,	,,	,,	608	882	1062	1332	1512	2112	2292	2472	2652	2832
Eire	Great Britain Parcels	Great Britain	,,	594	864	1044	1314	up to 4.95 kg 1494					
Republic of El Salvador	Union Parcels	Direct (via U.S.A.)	,,	492	738	918	1164	1344	1818	1998	2178	2358	2538
Eritrea	Great Britain Parcels	Great Britain	,,	660	1032	1212	1602	up to 4.95 kg 1782					
Ethiopia	,,	,,	,,	648	1032	1212	1584	up to 4.95 kg 1764					
Falklands Is.	,,	,,	,,	732	1038	1218	1632	up to 4.95 kg 1812					
Fanning I.	Australia Parcels	Australia	Great Britain Packets	234	528	528	840	up to 4.95 kg 840					
Fiji Is. and Washington Is.	,,	,,	,,	192	444	444	714	up to 4.95 kg 714					
Finland	Union Parcels	Denmark	U.S.A. Packets	492	768	948	1218	1398	1986	2166	2346	2526	2706
France Continent and Monaco	,,	Direct (via U.S.A.)	,,	402	648	828	1074	1254	1698	1878	2058	2238	2418
Corsica	,,	France	,,	426	684	864	1116	1296	1806	1986	2166	2346	2526
French Equatorial Africa Gabon	,,	,,	,,	486	762	942	1218	1398	1986	2166	2346	2526	2706
Moyen (Middle) Congo (including Ubangi-Chari & Tchad)	,,	,,	,,	486	762	942	1218	1398	1986	2166	2346	2526	2706
French Guiana	U.S.A. Parcels	U.S.A.	,,	330	552	732	954	1134	1488	1668	1848	2028	2208

French Guinea	Union Parcels	France	U.S.A. Packets	468	732	912	1176	1356	1914	2094	2274	2454	2634
India (French Settlements)	Straits Settlements Parcels	Straits Settlements	Great Britain Packets		up to 1.35 kg 432	774	1110	up to 4.95 kg 1110					
French Settlements in Oceania (Gambia Arch. Marquesas Is. Society Is. Tahiti Is. Tuamotu Is. Tubuai Is.)	Australia Parcels	Australia	Great Britain Packets	306	534	534	792	up to 4.95 kg 792					
French Somaliland	Union Parcels	France	U.S.A. Packets	492	762	942	1212	1392	1974	2154	2334	2514	2694
French Sudan	,,	,,	,,	468	732	912	1176	1356	1914	2094	2274	2454	2634
Gambia	Great Britain Parcels	Great Britain	,,	678	1086	1266	1674	up to 4.95 kg 1854					
Germany (only American and British Combined Zone)	U.S.A. Parcels	U.S.A.	,,	402	648	828	1074	1254	1728	1908	2088	2268	2448
Gibraltar	Great Britain Parcels	Great Britain	,,	570	954	1134	1464	up to 4.95 kg 1644					
Gilbert and Ellice Is.	Australia Parcels	Australia	Great Britain Packets	192	444	444	714	up to 4.95 kg 714					
Gold Coast	Great Britain Parcels	Great Britain	U.S.A. Packets	702	1056	1236	1626	up to 4.95 kg 1806					
United Kingdom of Great Britain and Northern Ireland	,,	Direct (via U.S.A.)	,,	432	714	936	1218	up to 4.95 kg 1440					
Greece (including Dodecanese)	Union Parcels	Switzerland	,,	552	936	1116	1416	1596	2310	2490	2670	2850	3030
Guadeloupe (including Desirade Is., Les Saintes, Marie Garante, Petite Terre, St. Bartholomew, French St. Martin.)	,,	France	,,	492	768	948	1224	1404	1968	2148	2328	2508	2688
Guatemala	,,	Direct (via U.S.A.)	,,	492	738	918	1164	1344	1818	1998	2178	2358	2538
Republic of Haiti	U.S.A. Parcels	U.S.A.	,,	390	672	852	1104	1284	1788	1968	2148	2328	2508
Holland	Union Parcels	France	,,	462	726	906	1170	1350	1884	2064	2244	2424	2604
Republic of Honduras	,,	Direct (via U.S.A.)	,,	432	678	858	1104	1284	1758	1938	2118	2298	2478
Hongkong	Hongkong Parcels	Direct	Great Britain Packets		up to 1.5 kg 150	270	390	390	510	510	510	510	510
Hungary	Union Parcels	Switzerland	U.S.A. Packets	510	792	972	1254	1434	2088	2268	2448	2628	2808
Republic of Iceland	,,	Denmark	,,	660	984	1164	1464	1644	2394	2574	2754	2934	3114
India	Straits Settlements Parcels	Straits Settlements	Great Britain Packets		up to 1.35 kg 432	774	1104	up to 4.95 kg 1104					
Iran	,,	,,	,,	up to 0.9 kg	up to 1.35 kg			up to 4.95 kg					
Zahedan and other localities in the province of Sistan, Mechud and other localities in the province of Khorassan, Berjand, Torbat Heidari				528	564	810	1068	1068					
Kasri-Chirin, Kermanchan, Hamadan, Malayer, Broudjerde, Sultan-Abad Khoram-Abad and other localities in the province of Loristan, Senendadje, Kazvin, Recht and other localities in the province of Guilan, Zindjan, Tauris	,,	,,	,,	up to 0.9 kg 624	up to 1.35 kg 690	936	1224	up to 4.95 kg 1224					

and other localities in the province of Azerbaidjan Teheran, Semnan, Damghan, Chabroud, Barforeuche and other localities in the province of Mazindaran, Astrabad Bender-Guiez													
All other places	Straits Settlements Parcels	Straits Settlements	Great Britain Packets	up to 0.9 kg 576	up to 1.35 kg 624	870	1140	up to 4.95 kg 1140					
Iraq	,,	,,	,,	up to 0.9 kg 666	up to 1.35 kg 756	1002	1314	up to 4.95 kg 1314					
Israel	Union Parcels	France	U.S.A. Packets	576	918	1098	1470	1650	2322	2502	2682	2742	3042
Ivory Coast (Côte d'Ivoire)	,,	,,	,,	480	750	930	1200	1380	1956	2136	2316	2496	2676
Italy (including San Marino)	,,	,,	,,	468	726	906	1164	1344	1878	2058	2238	2418	2598
Jamaica (including Cayman Is.)	U.S.A. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568
Kenya (Protectorate) and Uganda (Protectorate)	Great Britain Parcels	Great Britain	,,	696	1176	1356	1818	up to 4.95 kg 1998					
Korea	Union Parcels	Direct	Japanese Packets	65	65	85	85						
Lebanon	,,	France	U.S.A. Packets	528	804	984	1260	1440	2052	2232	2412	2592	2772
Leeward Is. (including Anguilla, Antigua, Barbados, Dominica, Montserrat, Nevis, Redonda, St. Christopher, St. Kitts, Virgin Is. (British))	U.S.A. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568
Republic of Liberia	Great Britain Parcels	Great Britain	,,	762	1080	1260	1578	up to 4.95 kg 1758					
Libya Cyrenaica	,,	,,	,,	726	1152	1332	1740	up to 4.95 kg 1920					
Tripolitania	,,	,,	,,	648	1074	1254	1656	up to 4.95 kg 1836					
Luxemburg	Union Parcels	France	,,	402	648	828	1074	1254	1716	1896	2076	2256	2436
Macao	Hongkong Parcels	Hongkong	Great Britain Packets		up to 1.5 kg 288	450	588	588	930	930	930	930	up to 9.9 kg 930
Madagascar and Dependencies	Union Parcels	France	U.S.A. Packets	498	780	960	1242	1422	2028	2208	2388	2568	2748
Straits Settlements (including Singapore Christmas Is., and Cocos Is., Maracca, Penang, Welleslay, Negrisembilam, Penang, Perak, Selangore, Johore, Kedah, Kelantan, Perlis, Trengganu)	Straits Settlement Parcels	Direct	Great Britain Packets		up to 1.35 kg 288	486	672	672					
Malta	Great Britain Parcels	Great Britain	U.S.A. Packets	594	978	1158	1500	up to 4.95 kg 1680					
Nauru Is.	Australia Parcels	Australia	Great Britain Packets	240	522	522	852	up to 4.95 kg 852					
Martinique	Union Parcels	France	U.S.A. Packets	492	768	948	1224	1404	1968	2148	2328	2508	2685
Mauritania	,,	,,	,,	468	732	912	1176	1356	1914	2094	2274	2454	2634
Mauritius Is. (including Rodorigues I.)	Great Britain Parcels	Great Britain	,,	714	1026	1206	1644	up to 4.95 kg 1824					

Mexico	Union Parcels	Direct (via U.S.A.)	U.S.A. Packets	360	504	702	906	1044	1476	1614	1752	1890	2028
Morocco													
1. French Zone													
a. Morocco West Post Office													
Casablanca and Tangier	,,	France	,,	474	744	924	1194	1374	1956	2136	2316	2496	2676
Other localities	,,	,,	,,	594	864	1044	1314	1494	2076	2256	2436	2616	2796
b. Morocco East Post Office													
Ujda	,,	,,	,,	498	780	960	1236	1416	2046	2226	2406	2586	2766
Other localities	,,	,,	,,	618	900	1080	1356	1536	2166	2346	2526	2706	2886
2. Spanish Zone	,,	,,	,,	534	804	984	1254	1434	2058	2238	2418	2598	2778
Mozambique	,,	Portugal	,,	588	894	1074	1380	1560	2262	2442	2622	2802	2982
Nepal	Straits Settlements Parcels	Straits Settlements	Great Britain Packets		up to 1.35 kg 432	774	1104	up to 4.95 kg 1104					
New Caledonia and Dependencies (Nouvelle Caledonia et Dependences)	Australia Parcels	Australia	Great Britain Packets	306	540	540	720	up to 4.95 kg 720					
Newfoundland (Dominion)	Canada Parcels	Canada	U.S.A. Packets	474	990	1128	1644	up to 4.95 kg 1782					
New Hebrides (including Banks Is. and Santa Cruz Is.)	Australia Parcels	Australia	Great Britain Packets	192	444	444	714	up to 4.95 kg 714					
New Zealand (including Cook Is., Danger Is., Manahiki I., Palmerston Is., Penrhyn Is., Rakahama Is., Savage Is., Swalow Is.)	,,	,,	,,	192	444	444	714	up to 4.95 kg 714					
Nicaragua	Union Parcels	Direct (via U.S.A.)	U.S.A. Packets	390	642	822	1074	1254	1728	1908	2088	2268	2448
Niger	,,	France	,,	480	750	930	1200	1380	1956	2136	2316	2496	2676
Colony of Nigeria	Great Britain Parcels	Great Britain	,,	612	948	1128	1500	up to 4.95 kg 1680					
Norway	Union Parcels	Denmark	,,	498	774	954	1230	1410	2016	2196	2376	2556	2736
Nyasaland (Protectorate)	Great Britain Parcels	Great Britain	,,	792	1260	1440	1296	up ty 4.95 kg 2106					
Ocean Is.	Australia Parcels	Australia	Great Britain Packets	192	144	444	714	up to 4.95 kg 714					
Pakistan	Straits Settlements Parcels	Straits Settlements	,,	up to 0.9 kg 468	up to 1.35 kg 492	834	1164	up to 4.95 kg 1164					
Republic of Panama	Union Parcels	Direct (via U.S.A.)	U.S.A. Packets	492	738	918	1164	1344	1818	1998	2178	2358	2538
Paraguay	,,	Argentina	,,	468	726	906	1164	1344	1878	2058	2238	2418	2598
Persian Bay (British Post Office at Bahrein, Kowejt, Mascat and Dubai)	Great Britain Parcels	Great Britain	,,	768	1176	1356	1764	up to 4.95 kg 1944					
Peru	Union Parcels	Direct (via U.S.A.)	,,	552	798	978	1224	1404	1878	2058	2238	2418	2598
Pitcaian I.	Australia Parcels	Australia	Great Britain Packetes	282	474	474	726	up to 4.95 kg 726					
Poland	Union Parcels	Switzerland	U.S.A. Packets	546	840	1020	1314	1494	2208	2388	2568	2748	2928
Portugal Continent	,,	Direct (via U.S.A.)	,,	432	678	858	1104	1284	1758	1938	2118	2298	2478
Azores Is.	,,	Portugal	,,	612	858	1038	1284	1464	1938	2118	2298	2478	2658
Madeira	,,	,,	,,	612	858	1038	1284	1464	1938	2118	2298	2478	2658
Portuguese Guinea	,,	,,	,,	516	786	966	1236	1416	2010	2190	2370	2550	2730
Portuguese India	Straits Settlements Parcels	Straits Settlements	Great Britain Packets	up to 0.9 kg 558	up to 1.35 kg 594	840	1098	up to 4.95 kg 1098					

Porutuguese Timor	Australia Parcels	Australia	Great Britain Packets	348	570	570	810	up to 4.95 kg 810					
Reunion	Union Parcels	France	U.S.A. Packets	510	798	978	1266	1446	2070	2250	2430	2610	2790
Rhodesia North Rhodesia	Great Britain Parcels	Great Britain	,,	930	1680	1860	2820	up to 4.95 kg 3000					
South Rhodesia	,,	,,	,,	846	1536	1716	2460	up to 4.95 kg 2640					
Roumania	Union Parcels	Switzerland	,,	576	870	1050	1344	1524	2238	2418	2598	2778	2958
Ryukyu (including other South-Western Is. in South of 30° North Latitude)	,,	Direct	Japanese Packets	up to 450 g 104 up to 900g 123	up to 2.25 kg 198 up to 1.8 kg 179	up to 2.25 kg 198 up to 2.7 kg 218	up to 3.15 kg 237 up to 3.6 kg 274	up to 4.05 kg 293 up to 4.5 kg 312	up to 4.95 kg 332 up to 5.4 kg 441	up to 5.85 kg 460 up to 6.3 kg 479	up to 6.75 kg 498 up to 7.2 kg 518	up to 7.65 kg 537 up to 8.1 kg 556 up to 8.55 kg 575	up to 9 kg 594 up to 9.45 kg 614 up to 9.9 kg 633
St. Helena	Great Britain Parcels	Great Britain	U.S.A. Packets	576	966	1146	1548	up to 4.95 kg 1728					
St. Pierre and Miquelon	,,	,,	,,	738	1032	1212	1506	up to 4.95 kg 1686					
St. Thomas and Principe	Union Parcels	Portugal	,,	540	822	1002	1284	1464	2094	2274	2454	2634	2814
Solomon Is. (except Bougenville and Buka)	Australia Parcels	Australia	Great Britain Packets	192	444	444	714	up to 4.95 kg 714					
Samoan Is. (Apia) (except U.S. zone)	,,	,,	,,	192	444	444	714	up to 4.95 kg 714					
Sarawak (Protectorate)	Straits Settlements Parcels	Straits Settlements	,,		up to 1.35 kg 288	486	672	up to 4.95 kg 672					
Sarre	Union Parcels	France	U.S.A. Packets	402	648	828	1074	1254	1728	1908	2088	2268	2448
Saudi Arabia (Jedda, Mecca, Medina, Yenbo, only)	Straits Settlements Parcels	Straits Settlements	Great Britain Packets	up to 0.9 kg 696	up to 1.35 kg 774	1020	1326	up to 4.95 kg 1326					

Senegal	Union Parcels	France	U.S.A. Packets	468	732	912	1176	1356	1914	2094	2274	2454	2634
Secychelles Is.	Straits Settlements Parcels	Straits Settlements	Greats Britain Packets	up to 0.9 kg 564	up to 1.35 kg 612	858	1146	up to 4.95 kg 1146					
Siam	Hongkong Parcels	Hongkong	,,		up to 1.35 kg 438	702	900	900	1224	1224	1224	1224	up to 9.9 kg 1224
Sierra Leone	Great Britain Parcels	Great Britain	U.S.A. Packets	702	1056	1236	1626	up to 4.95 kg 1086					
Somaliland	Union Parcels	Switzerlank	,,	654	1002	1182	1530	1710	2526	2706	2886	3066	3246
South West Africa	Great Britain Parcels	Great Britain	,,	678	1284	1464	2124	up to 4.95 kg 2304					
Spain	Union Parcels	France	,,	528	786	966	1224	1404	1938	2118	2298	2478	2658
Sweden	,,	Denmark	,,	456	720	900	1164	1344	1848	2028	2208	2388	2568
Switzerland Confederation (including Lichtenstein)	,,	Direct (via U.S.A. and France	,,	426	684	864	1302	1482	1824	2004	2184	2364	2544
Surinam	U.S.A. Parcels	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568
Syria	Union Parcels	France	,,	564	852	1032	1320	1500	2172	2352	2532	2712	2892
Tanganyika (under British mandate)	Great Britain Parcels	Great Britain	,,	696	1176	1356	1818	up to 4.95 kg 1998					
Togo Britain Zone	,,	,,	,,	702	1056	1236	1626	up to 4.95 kg 1806					
French Zone	Union Parcels	France	,,	480	750	930	1200	1380	1956	2136	2316	2496	2676
Tonga	Australia Parcels	Australia	Great Britain Packets	192	444	444	714	up to 4.95 kg 714					
Trans-Jordan	Union Parcels	France	U.S.A. Packets	588	912	1092	1410	1590	2292	2472	2652	2832	3012
Tunisia	,,	,,	,,	492	762	942	1206	1386	1968	2148	2328	2508	2688
Turkey	,,	Switzerland	,,	648	966	1146	1464	1644	2478	2658	2838	3018	3198
Turks and Caicos IS.	U.S.A. Parcels	U.S.A.	,,	450	672	852	1074	1254	1728	1908	2088	2268	2448
Union of South Africa	Great Britain Parcels	Great Britain	,,	696	1182	1362	1842	up to 4.95 kg 2022					

United States of America U. S. Proper	U.S.A. Parcels	Direct	U.S.A. Packets	up to 455 g 147 up to 910 g 209	up to 1.365kg 302 up to 1.820kg 364	up to 2.275kg 426 up to 2.730kg 489	up to 3.815kg 551 up to 3.640kg 644	up to 4.095kg 706 up to 4.550kg 768	up to 5.005kg 831 up to 5.460kg 1007	up to 5.915kg 1070 up to 6.370kg 1132	up to 6.825kg 1194 up to 7.280kg 1257	up to 7.735kg 1319 up to 8.190kg 1382 up to 8.645kg 1444	up to 9.100kg 1506 up to 9.555kg 1569 up to 10.000 kg 1631
Alaska	,,	U.S.A. Proper	,,	up to 455 g 185 up to 910 g 286	up to 1.365kg 412 up to 1.820kg 518	up to 2.275kg 618 up to 2.730kg 719	up to 3.815kg 820 up to 3.640kg 951	up to 4.095kg 1028 up to 4.550kg 1104	up to 5.005kg 1181 up to 5.460kg 1469	up to 5.915kg 1569 up to 6.370kg 1670	up to 6.825kg 1770 up to 7.280kg 1871	up to 7.735kg 1872 up to 8.190kg 2073 up to 8.645kg 2174	up to 9.100kg 2274 up to 9.555kg 2375 up to 10.000 kg 2476
Puerto Rico and Virgin Is. Panama Canal Zone	,,	,,	,,	up to 455 g 209 up to 910 g 334	up to 1.365kg 483 up to 1.820kg 608	up to 2.275kg 732 up to 2.730kg 857	up to 3.815kg 982 up to 3.640kg 1143	up to 4.095kg 1268 up to 4.550kg 1392	up to 5.005kg 1517 up to 5.460kg 1756	up to 5.915kg 1881 up to 6.370kg 2006	up to 6.825kg 2130 up to 7.280kg 2255	up to 7.735kg 2380 up to 8.190kg 2505 up to 8.645kg 2630	up to 9.100kg 2754 up to 9.555kg 2879 up to 10.000 kg 3004
Samoa Guam	,,	,,	,,	up to 455 g 166 up to 910 g 248	up to 1.365kg 353 up to 1.820kg 435	up to 2.275kg 516 up to 2.730kg 598	up to 3.185kg 680 up to 3.640kg 797	up to 4.095kg 879 up to 4.550kg 960	up to 5.005kg 1042 up to 5.460kg 1238	up to 5.915kg 1319 up to 6.370kg 1401	up to 6,825kg 1482 up to 7.280kg 1564	up to 7.735kg 1646 up to 8.190kg 1727 up to 8.645kg 1809	up to 9.100kg 1890 up to 9.555kg 1972 up to 10.000 kg 2054
Hawaii	,,	,,	,,	up to 455 g 128 up to 910 g 171	up to 1.365kg 238 up to 1.820kg 281	up to 2.275kg 324 up to 2.730kg 368	up to 3.185kg 411 up to 3.640kg 490	up to 4.095kg 533 up to 4.550kg 576	up to 5.005kg 620 up to 5.460kg 774	up to 5.915kg 820 up to 6,370kg 863	up to 6.285kg 906 up to 7,280kg 950	up to 7.735kg 993 up to 8.190kg 1036 up to 8.645kg 1079	up to 9.100kg 1122 up to 9.555kg 1166 up to 10.000 kg 1209
Eastern Republic of Uruguay													
Montevideo	*Union Parcels*	*Direct (via U.S.A.)*	U.S.A. Packets	390	648	828	1074	1254	1728	1908	2088	2268	2448
Other localities	,,	,,	,,	480	738	918	1164	1344	1818	1998	2178	2358	2538
State of City of Vatican	,,	France	,,	468	726	906	1164	1344	1878	2058	2238	2418	2598
United States of Venezuela	,,	Direct (via U.S.A.)	,,	552	822	1002	1224	1404	1878	2058	2238	2418	2598
Windward Is. (including Barbados, Granada. St. Lucia, St. Vincent, Tobago and Trinidad)	,,	U.S.A.	,,	510	732	912	1134	1314	1848	2028	2208	2388	2568
People's Federative Republic of Yugoslavia	Union Parcels	Switzerland	,,	540	822	1002	1284	1464	2118	2298	2478	2658	2838
Zanjibar (Protectorate)	Great Britain Parcels	Great Britain	,,	624	1068	1248	1710	up to 4.95 kg 1890					

Annexed Table No. 2 shall be amended as follows:

Annexed Table No. 2

Air Mail Surcharge

Zones	Districts of destination	Surcharge per 10 g or fraction sthereof		Remarks
1	Korea, China, Ryukyu, Hongkong, Macao	IC AO	16 *yen* 7	
2	Wake, Guam, Republic of Philippines, Siam, Alaska	LC AO	34 12	
3	U.S.A., Hawaii, India, Pakistan, Canada	LC AO	59 18	Only for Parkistan and Canada: TO 59 *yen*
4	Central America, West-Indies, Netherlands Antilles, Ecuador, Venezuela, Near East, Other Asia (except districts included in the other zones.), Europe, Commonwealth of Australia	TO	103	AO Forwaded direct for Great Britain and Turkey: 38 *yen*
5	Africa, Oceania (except Commonwealth of Australia, Hawaii, Guam and Wake.), South America (except Netherlands Autilles, Ecuador and Venezuela)	TO	144	

Note: Enumerated under are the districts of destination being included in the 4th or 5th zone:

The 4th zone: Newfoundland, St. Pierre and Miquelon.
Bahama Is., Bermuda Is., British Honduras, Costa Rica, Cuba, El Salvador, Dominica, Guatemala, Haiti, Honduras, Jamaica, Nicaragua, Mexico, Panama, Panama Canal Zone, Puerto Rico and Virgin Is., Leeward Is. (Anguilla, Antigua, Barbuda, Dominica, Guadeloupe, Marie Galante, Martinique, Montserrat, Nevis, Santa Cruz, St. Christopher, St. Martin), Windward Is. (Barbados, Grenada, St. Lucia, St. Vincent, Tobago, Trinidad), Turks and Caicos Is.
British North Borneo, Brunei, Burma, Ceylon, India (French Settlements), Indo-China, Nepal, Malay, Indonesia, Portuguese India, Portuguese Timor, Sarawak, Aden, Afghanistan, Cyprus, Iran, Iraq, Lebanon, Palestine, Saudi Arabia, Syria, Trans-Jordan, Yemen.
Netherlands Autilles, Ecuador, Venezuela.
Albania, Austria, Belgium, Bulgaria, Czecho-Slovakia, Denmark, Finland, France (including Monaco and Corsica), Germany, Gibraltar, Great Britain and Northern Ireland, Greece, Iceland, Ireland, Italy, Luxemburg, Hungary, Malta, Netherland, Norway, Poland, Portugal (including Azores and Madeira), Roumania, San Marino, Sarre, Spain, Sweden, Switzerland, Turkey, U.S.S.R. (including Asiatic zone), Yugoslavia, Vatican, Australia.

The 5th zone: Ascension, Algeria, Angola, Belgian Congo, Betuanaland (Protectorate), British Somaliland, Cameroon, Canary Is., Cape Verde Is., Ivory Coast, Egypt, Eritrea, Ethiopia, French Equatorial Africa, French Guinea, French Somali Coast, Gambia, Gold Coast, Kenya (Protectorate) and Uganda (Protectorate), Liberia, Libya, Madagascar and Dependencies, Mauritania, Mauritius Is., Mozambique, Niger, Nigeria, Morroco, Portuguese Guinea, Reunion, Rhodesia, St. Helena, St. Thomas, Principe Is., Senegal, Seychelles Is., Sierra Leone, Somaliland, South-West Africa, Sudan, Tanganyika, Togo, Tunis, South Africa.
Canton I., Fiji Is., Gilbert and Ellice Is., New Guinea, New Hebrides, New Zealand, New Caledonia, Samoa Is., Solomon Is., and other Oceanian islands.
Argentina, Bolivia, Brazil, British Guiana, Chile, Colombia, Folkland Is., French Guiana, Paraguay, Peru, Surinam, Uruguay.

Supplementary Provision:

This Ordinance shall come into force as from June 1, 1949.

NOTIFICATIONS

Ministry of Education Notification No. 148

May 28, 1949

The following articles shall be authorized as Important Art Objects in accordance with Article 2 of the Law concerning Preservation of the Important Art Objects, etc. (Law No. 43 of 1933):

Minister of Education
TAKASE Sotaro

PAINTINGS

Objects	Owner
Landscape. By Sun Chün-tsè. Painted in black ink with light color on silk. 1 *kakemono.*	Yasunosuke Ogiwara 2-5, Kanda Surugadai, Chiyoda-ku, Tokyo-to
Daruma (Dharma, Indian priest). Painted in black ink with light color on silk. 1 *kakemono.* Has inscription by Nei Issan.	,,
Landscape. Traditionally attributed to Gakuo. Painted in black ink on paper. 1 *kakemono.*	,,
Paintings in imitation of old paintings. By Kano Tan-yu. Painted in color on silk. 2 albums.	Morio Ishijima 2063, Kitami-cho, Setagaya-ku, Tokyo-to
Monju (Manjusri, Buddhist divinity) As a Young Boy. Painted in black ink on paper. 1 *kakemono.* Has inscription by Kosei Ryuha.	Keita Goto 112, Tamagawa Kami-noge-machi, Setagaya-ku, Tokyo-to
Rakan (Arhat, Buddhist sage). Painted in color on silk. 1 *kakemono.*	Yataro Noguchi 3-1, Chihaya-cho, Toshima-ku, Tokyo-to
Portrait of Priest Bukkan Zenji. Painted in color on silk. 1 *kakemono.* Has inscription by Toryo Eiyo.	Engaku-ji (temple) Yamanouchi, Kamakura-shi, Kanagawa-ken
Portrait of Su Tung-p'o. Painted in black ink with light color on paper. 1 *kakemono.* Has inscription by Isho Tokugan.	Soei Tanabe c/o Engaku-ji Temple, Yamanouchi, Kamakura-shi, Kanagawa-ken
Kanzan (Han-shan, Chinese priest). By Ashikaga Yoshimochi. Painted in black ink on paper. 1 *kakemono.* Has inscription by Shunsaku Zen-yo.	Shinzo Hosono Meigetsu-dani, Yamanouchi, Kamakura-shi, Kanagawa-ken
Orchids and Stones. By Hsüeh-ch'uang. Painted in black ink on silk. 1 *kakemono.* Has inscriptions by Han-yü and four other priests.	Fukuichiro Matsuda 3-51, Juji, Odawara-shi, Kanagawa-ken
Landscapes. Painted in black ink with light color on silk. 6 *kakemono.*	Tomokichi Uji-ie 39, Suehiro-cho, Takaoka-shi, Toyama-ken
Owari no Hamanushi (master of Bungaku dance). By Ukita Ikkei. 1 *kakemono.*	Shunji Nakajima Fukuzuka-mura, Ampachi-gun, Gifu-ken
Yoro Waterfall. By Tanaka Totsugen. Painted in color on silk. 1 *kakemono.*	Genzo Masuda 20, Atami, Atami-shi, Shizuoka-ken
Nirvana. Painted in color on silk. 1 *kakemono.* Has written seal-mark by Ashikaga Mochiuji and stamped seals reading "Yozan" and "Dokei."	Myoryu-ji (temple) Washizu-machi, Hamana-gun, Shizuoka-ken

SCULPTURES

Juichimen Kannon (Buddhist divinity), standing. 1 wooden statue.	Ei Koyama 17, 4-chome, Nihombashi Kakigara-cho, Chuo-ku, Tokyo-to
Seitaka Doji (one of attendants to Fudo, Buddhist divinity), standing. 1 wooden statue.	Takutaro Hirakushi 44, Ueno Sakuragi-cho, Taito-ku, Tokyo-to
Sumiyoshi Myojin (Shinto god), seated on chair. 1 wooden statue.	Tsurugaoka Hachiman-gu (shrine) Yukinoshita, Kamakura-shi, Kanagawa-ken

Mask of Bosatsu (Buddhist divinity). Wood. 1 piece.	Eiji Tabata 554, Aza Tatsuno, Higashi Koiso, Oiso-machi, Naka-gun, Kanagawa-ken	
Tenjin, Mask for Noh Play. Wood. 1 piece. Has inscription on back stating that mask was donated to the shrine by Nojiri Chiyokumamaru in January, 1571.	Suwa Asugi Jinja (shrine) Inari, Kami-ikeda-mura, Imatachi-gun, Fukui-ken	
Fudo Myo-o (Buddhist divinity), seated, and Four Attendants, standing. 5 wooden statues. Halo of Fudo has inscription by Hozan Tankai.	Hozan-ji (temple) Ikoma-machi, Ikoma-gun, Nara-ken	
Dai-nichi Nyorai (Buddhist divinity), seated. 1 wooden statue.	Keigan-ji (temple) Oaza Hikosaki, Nadasaki-mura, Kojima-gun, Okayama-ken	
LITERATURE, DOCUMENTS AND CALLIGRAPHY		
Daiba Bosatsu Den (Buddhist scripture). Written in gold and silver ink on dark blue paper. 1 scroll. Originally owned by Chuson-ji Temple.	Tobei Ikeno Shinkoku-cho, Morioka-shi, Iwate-ken	
Hannya-shin-kyo (Buddhist scripture). Copied by Emperor Gosai. Written in gold ink on dark blue paper. 1 scroll.	Rinno-ji (temple) Nikko-machi, Kami-tsuga-gun, Tochigi-ken	
Shinsen Tsukuba Shu (old anthology). 2 volumes.	Seiyu Mikannagi Aza Jirin, Angyo-mura, Kita-adachi-gun, Saitama-ken	
Calligraphy by Sekishitsu Zenkyu. 1 *kakemono*. Date: 1 April, 1386.	Heirin-ji (temple) Nobidome, Owada-machi, Iruma-gun, Saitama-ken	
Letter by Fujiwara Norifusa. 1 *kakemono*. Date: 22 August. Has inscription by Priest Daito Kokushi.	,,	
Archives of Heirin-ji. 22 sheets.	,,	
Calligraphy by Guchu Shukyu. 1 *kakemono*. Is a hogo (words giving clue to Buddhist enlightenment).	Yasunosuke Ogiwara 2-5, Kanda Surugadai, Chiyoda-ku, Tokyo-to	
Calligraphy by Chung-mou Liang-yu. 1 *kakemono*. Is a ge (words giving clue to enlightenment in form of a poem) presented to Priest Getsurinko. Date: Full-moon day (15th) of December, 1329.		
Letter by Kano Motonobu. 1 *kakemono*. Date: 3 January. Addressed to Tosa Gyobu Taifu.		
Calligraphy by Priests Kuei-feng Ting-hui and Yao-lin Ch'ing-liang. 1 scroll. Printed in Shao-hsing era (1131-1162). Originally owned by Kozan-ji Temple.	Giichi Umesawa 5-chome, Kobiki-cho, Chuo-ku, Tokyo-to	
Senzai Waka Shu (old anthology), fragment of Vol. 17. 1 *kakemono*. Known as "Hino fragment." Begins with: Akatsuki no.....	,,	
Fragment of Reika Shu (old anthology). 1 *kakemono*. Known as "Kogami fragment." Begins with: Udaijin no.....		
Nihon Shoki (Japan Chronicle), Part of Mythological Age, Vol. 1. 1 volume. Copied by Kiyohara Norikata in May, 1512.	Yoshikane Yoshida 1, Moto-akasaka-machi, Minato-ku, Tokyo-to	
Gokoku-kyo (Buddhist scripture). 1 scroll. Preface missing. Has list of translators dated November, 999.	35, Komagome Hayashi-cho, Bunkyo-ku, Tokyo-to	

Dai Hannya-kyo (Buddhist scripture), Vol. 262. 1 scroll.		,,
Kongoshu-bosatsu Kobuku-issaibu Tadaikyoo-kyo (Buddhist scripture), Vol. 2. 1 scroll. Has list of translators dated January, 994. Originally owned by Kozan-ji Temple.		,,
Yuimakutsu-gyo (Buddhist scripture), Vol. 2. 1 scroll. Preface is missing.		,,
Kyukyo Daihi-kyo (Buddhist scripture), Vol. 1. 1 scroll. Preface is missing.		,,
Hannya Haramitsu Hoko-kyo (Buddhist scripture), Vol. 20. 1 scroll. Preface is missing.		,,
Daihatsu Nehan-gyo (Buddhist scripture), Vol. 22. 1 scroll. Back of cover has colored picture of Ryujin (Buddhist divinity).		,,
Tekagami (calligraphy album). 3 volumes. Named "Kankanjo." Vol. I: Poem entitled "Winter Clouds," known as "Hirosawa fragment"; Kaishi (poem written on paper called kaishi) by Emperor Ogimachi, beginning with "Uete min....."; and 176 others. Vol. II: Poem beginning with "Ima mo gamo .....", known as "Koya fragment"; Poem beginning with "Oiraku no.....", known as "Honami fragment"; Fragment of Chinese style poem beginning with "Rimpu shofu.....", attributed to calligraphy of Kozei; Poem beginning with "Somedono.....", attributed to calligraphy of Kozei, known as "Kameyama fragment"; Poem entitled "Morning-glory", known as "Taga fragment"; Poem beginning with "Aki no shigure.....", known as "Hino fragment"; and 174 others. Vol. III: Poem beginning with "Shide ni amata .....", fragment from Shui Shu (old anthology), attributed to calligraphy of Toshiyori; Fragment from collection of poems by Prince Munetaka, beginning with poem entitled "In the Kampyo era", attributed to calligraphy of Prince Munetaka; and 109 others.	Fumie Takeda 4-417, Kita Shinagawa, Shinagawa-ku, Tokyo-to	
Kokin Waka Shu (old anthology), Fragment of Vol. 18. 1 *kakemono*. Is a poem beginning with: Yo ni fureba..... Known as "Koya fragment."		,,
Kokin Waka Shu, Fragment of Vol. 19. 1 *kakemono*. Paper begins with ".....ramiraru", continued from preceding paper. Known as "Toshi fragment."		,,
Fragment of Reika Shu (old anthology). 1 *kakemono*. Paper begins with "Mikado-o....." Known as "Kogami fragment."		,,
Mannyo Shu, (old anthology) Fragment of Vol. I. 1 *kakemono*. Is a poem beginning with: "Taoyame no....." Attributed to calligraphy of Shunkan.		,,

Genji Monogatari (Tales of Genji), Chapter of Kashiwagi. 1 volume. Is an old copy.	Hideo Beni c/o Takeda, location ibid.
Genji Monogatari, Chapter of Yadorigi. 1 volume. Is an old copy.	,,
Kaishi of old poem copied by Emperor Gomizuno-o. 1 *kakemono*. Is a poem beginning with "Wasureji no....."	Akio Yoshida 172, Taira-machi, Meguro-ku, Tokyo-to
Kaishi of old poem copied by Emperor Gosai. 1 *kakemono*. Is a poem beginning with "Ima wa mata....."	,,
Kaishi of old poem copied by Emperor Reigen. 1 *kakemono*. Is a poem beginning with "Miyamaji ya....."	,,
Daijo Genrei Hokuto Hommyo Ensho-kyo (Buddhist scripture). 1 scroll. Printed in Yüan Dynasty. Scroll includes 9 other scriptures.	Teiichi Kurihara Okukata, Tenjin-cho, Nakano-ku, Tokyo-to
Calligraphy by Muso Soseki. 1 *kakemono*. Is a poem entitled: Learning is like making fire.	Yoshiaki Yamamoto 346, Taishido, Setagaya-ku, Tokyo-to
Letter of donation by Issan Ichinei. 1 *kakemono*. Date: 3 January, 1303. Has stamped seal-marks.	Enkaku-ji (temple) Yamanouchi, Kamakura-shi, Kanagawa-ken
Calligraphs for tablets of a Zen temple. By Ashikaga Yoshimitsu. 3 *kakemono*. One reads: Shukuryu. One reads: Fugen. One reads: Keisho.	,,
Calligraphs for tablets of a Zen temple. By Ashikaga Mochiuji. 2 *kakemono*. One reads: Josho. One reads: Kichijo-kaku.	,,
Fan-papers with maps of Japan, China and Korea. 2 sheets mounted on 1 *kakemono*. Said to be owned by Toyotomi Hideyoshi.	Kinta Muto Location ibid.
Letter by Toyotomi Hideyoshi. 1 sheet. Date: 12 July. Addressed to Mandokoro, wife of Hideyoshi.	Hakone Jinja (shrine) Moto Hakone-mura, Ashigara Shimo-gun, Kanagawa-ken
Kaishi of old poem copied by Emperor Gosai. 1 *kakemono*. Poem begins with "Shimo mayou....."	Jion-ji (temple) Hachiman-cho, Gunjo-gun, Gifu-ken
Hoto Zammaigyo-ho (Buddhist scripture). 1 scroll.	Hommon-ji (temple) Oaza Nishiyama, Shibatomi-mura, Fuji-gun, Shizuoka-ken
Nyorai Juryo-bon (chapter) of Hoke-kyo (Buddhist scripture). 1 scroll. Calligraphy by Princess Tsuneko. Copied on 3 November, 1678 to pray for peaceful rest of the deceased Shinkogimon-in.	,,
Selections from Hoke-kyo. 1 scroll. Calligraphy by Princess Tsuneko. Copied on 23 June, 1690.	,,
Dai Hannya-kyo. 589 scrolls. 12 scrolls are printed. Copied by Priest Ken-ichi from 1176 to 1179.	Utari Jinja (shrine) Kozakai-machi, Hoi-gun, Aichi-ken
Calligraphy by Issan Ichinei. 1 *kakemono*. Is a letter.	Risuke Ohashi Imadegawa-agaru, Muromachi-dori, Kamikyo-ku, Kyoto-shi

Calligraph by Mugan So-o. 1 *kakemono*. Is an introduction to a ge. Foreword is missing. Date: April, 1370.	,,
Kaishi by Fujiwara Tamesuke. 1 *kakemono*. Poems entitled: "The First Day of Spring" and "Spring Haze."	,,
Letter by Emperor Goyozei. 1 *kakemono*. Date: 18 August. Addressed to Saitoin no Nii.	,,
Hokke Daimoku Sho (explanation on Hoke-kyo). Calligraphy by Honami Koetsu. 1 scroll.	Hompo-ji Hompojimae-machi, Teranouchi-agaru, Ogawa-dori, Kamikyo-ku, Kyoto-shi
Nyosetsu Shugyo Sho (collection of sermons based on Hoke-kyo, written in kana letters). Calligraphy by Honami Koetsu. 1 scroll.	,,
Rissho Ankoku-ron (sermons by Priest Nichiren). Calligraphy by Honami Koetsu. 1 scroll. Has colophone dated 5 July, 1619.	Myoren-ji Myorenjimae-machi, Omiya-higashi-iru, Teranouchi, Kamikyo-ku, Kyoto-shi
Shimon Butsujo-gi (collection of sermons based on Hoke-kyo, written in kana letters). Calligraphy by Honami Koetsu. 1 scroll. Has colophone dated 27 December, 1619.	,,
Calligraphy by Ashikaga Yoshimitsu. 1 *kakemono*. Reads: Hoge wa sunawachi kore.	Sokoku-ji (temple) Sokokuji-monzen-machi, Karasumaru-higashi-iru, Imadegawa-dori, Kamikyo-ku, Kyoto-shi
Letter by Chüeh-hai Chung-chin. 1 *kakemono*. Date: 6 May. Addressed to Taisai Zosu.	Chotoku-an (temple) Location ibid.
Fragment of Shinsen Ruirin Sho (Chinese anthology). 1 *kakemono*.	Shinko-in (temple) Shinkoin-machi, Nishi Kamo, Kamikyo-ku, Kyoto-shi
Memorandum of poems. By Priest Daito Kokushi. 2 scrolls.	Hoshun-in (temple) Daitokuji-machi, Murasakino, Kamikyo-ku, Kyoto-shi
Letter by Emperor Gokogon. 1 *kakemono*. Begins with: Izoe no sho no koto..... Date: 26 October.	Tsoji Hashimoto Kami Wakakusa-cho, Murasakino, Kamikyo-ku, Kyoto-shi
Kaishi by Emperor Gomizuno-o. 1 *kakemono*. Poem begins with: Omoe yo wa.....	Tokuemon Nakagawa Ageya-machi, Shin-yashiki, Kamikyo-ku, Kyoto-shi
Kaishi by Nakatomi Sukeharu. 1 *kakemono*. Known as "Kasuga Kaishi." Poems entitled: "Singing Insects Under the Moon" and "Moon Over Hermitage."	Tsunezo Satomi Sanjo-agaru, Sakaimachi-dori, Nakagyo-ku, Kyoto-shi
Calligraphy by Jakushitsu Genko. 1 *kakemono*. Reads "Shuga," pen-name Genko gave to a priest.	,,
Shikishi (poem written on paper called shikishi) by Emperor Sakuramachi. 1 *kakemono*. Poem begins with: Sakisome-te..... Related item: Letter of presenting shikishi.	,,
Daihi-kyo (Buddhist scripture), Vol. 4. 1 scroll. Copied by wish of Empress Komyo on 1 May, 740.	Chion-in (temple) Hayashishita-machi, Yamato-oji-higashi-iru, Shimbashi-dori, Higashiyama-ku, Kyoto-shi
Ji-hiji-kyo (Buddhist scripture). 1 scroll. Copied by wish of Empress Komyo on 1 May, 740.	,,
Cho-agon Jippoho-kyo (Buddhist scripture), Vol. II. 1 scroll.	,,

Originally among complete set of scriptures owned by Horyu-ji Temple. Copied by wish of Kokaku in May, 762.		
Binima-tokurokuka (Buddhist scripture), Vol. 6. 1 scroll. Copied by wish of Kokaku in May, 762.	,,	
Shoman Shishiku Ichijo Daihoben Hoko-kyo (Buddhist scripture). 1 scroll. Copied by wish of Manda no Sukune Yasumaro.	,,	
Shoku Kegon-kyo Sho (Sequel to Comments on Kegon Scripture), Fragment of Vol. 13. 1 scroll. Written in characters of cursive style.	,,	
Kokuzo Bosatsu Mon-shichibutsu Darani-ju-kyo and Shu-hoetsu Shaku Darani-ju-kyo (Buddhist scriptures). 1 volume.	,,	
Daihi-kyo, Vols. I and II. 2 scrolls. Originally among the complete set of scriptures owned by Horyu-ji Temple.	,,	
Ayui-otchisha-kyo (Buddhist scripture). Vols. II and III. 2 scrolls.	,,	
Sogata-kyo (Buddhist scripture), Vols. II and IV. 2 scrolls.	,,	
Bosatsu Nembutsu Zammai-kyo (Buddhist scripture), Vol. V. 1 scroll.	,,	
Jo Yuishiki-ron Jukki (comments on Buddhist doctrine), Vol. IV. 1 scroll. Has reading marks in white ink. Has colophone in white ink: Lecture hereon started in 786. Another colophone: Read in 928.	,,	
Jo Yuishiki-ron Jukki, Vol. V. 1 scroll. Has reading marks in red ink. Colophone: Putting of reading marks finished in 1061. Originally among complete set of scriptures owned by Horyu-ji Temple.	,,	
Yuishiki Nijuron Jukki (comments on Buddhist doctrine), Vol. II. 1 scroll. Has reading marks in white ink.	,,	
Hannyato-ron (Buddhist scripture), Vol. III. 1 scroll. Originally owned by Yakushi-ji Temple.	,,	
Hoke-kyo, Vol. V. 1 scroll. Written in gold ink on dark blue paper. Back of cover has colored picture.	,,	
Kegon-kyo, Vol. 65. 1 scroll. Preface is missing. Has seal-marks reading: Toin Hoden. Has inscription of Imperial order issued by Empress Mu-hou, T'ang Dynasty, China.	,,	
Hoke-kyo. 8 scrolls. Written in small characters with gold ink on dark blue paper. Copied in 1534 by Priest Hoin Ichiyu. Contained in gilt bronze hammerwork cases.	Jakuko-ji (temple) Kita Monzen-machi, Shin-takakura 1-chome, Higashi-iru, Niomon-dori, Sakyo-ku, Kyoto-shi	
Calligraphy by Ikkyu Sojun. 1 *kakemono*. Two poems given to people at Buddhist assembly.	Manju-in (temple) Takenouchi-machi, Ichijoji, Sakyo-ku, Kyoto-shi	
Calligraphy by Muso Soseki 1 *kakemono*. Two poems of shichigon form (each line consisting of seven characters).	Shumpo-in (temple) Hanazono Konnan-cho, Ukyo-ku, Kyoto-shi	

Calligraphy by Mugan So-o. 1 *kakemono*. Is a ge.	Tenryu-ji (temple) Susuki-no-baba-machi, Tenryuji, Ukyo-ku, Kyoto-shi	
Calligraphy by Muso Soseki. 1 *kakemono*. Poem of Shichigon form beginning with: Suigetsu dojo.....	,,	
Calligraphy by Muso Soseki. 1 *kakemono*. Written on paper having design in wax rubbing. Is a poem of Shichigon form beginning with: Gusha gojin.....		
Calligraphy by Muso Soseki. 1 *kakemono*. Shichigon poem beginning with: Gusha gojin....	Myochi-in (temple) Location ibid.	
Dogyo Hannya-kyo (Buddhist scripture), Vol. V. 1 scroll. Copied by wish of Fujiwara Fujin on 15 March, 739.	Jingo-ji (temple) Takao-machi, Umegahata, Ukyo-ku, Kyoto-shi	
Hoke-kyo. 10 scrolls. Has preface and epilogue. Written in gold ink on dark blue paper.	,,	
Map of Japan. 1 *kakemono*.	Toshodai-ji (temple) Gojo-machi, Nara-shi, Nara-ken	
Calligraphy album of Tanzaku paper. 1 volume. Consists of 211 sheets including calligraphs by: Emperor Gohanazono (poem entitled: Moon viewing); Emperor Gotsuchimikado (poem entitled: Pledge of Love); Emperor Kashiwabara (poem entitled: Smoke Kising from Mountainside Village); Emperor Gonara (poem entitled: Seki no Hana); Emperor Ogimachi (poem entitled: Willows by the River); By Yoko-in (poem entitled: On a Festive Day); Emperor Goyozei (poem beginning with: Fushimi-yama.....); Emperor Gomizuno-o (poem beginning with: Koromo-gawa.....); Emperor Gokomyo (poem beginning with: Chihayaburu.....); and Emperor Gosai (poem beginning with: Moshio yaku.....).	Yoshizo Yamada 29, Sugawara-machi, Kita-ku, Osaka-shi	
Sho Hoke-kyo (Buddhist scripture). 8 scrolls. Written in gold and silver ink on dark blue paper. Vols. I and II have colophone: Revised in 1119. Originally owned by Chuson-ji Temple.	Dainembutsu-ji (temple) 10, Hirano Kami-machi, Higashi Sumiyoshi-ku, Osaka-shi	
Chuhongi-kyo (Buddhist scripture), Vols. I and II. 2 scrolls. Written in gold and silver ink on dark blue paper. Originally owned by Chuson-ji Temple.	,,	
Chuin-kyo (Buddhist scripture), Vols. I and II. 2 scrolls. Written in gold and silver ink on dark blue paper. Originally owned by Chuson-ji Temple.	,,	
Konkomyo-kyo, Vol. 8 and Hannya-shingyo (Buddhist scriptures). 1 volume. Copied by Ashikaga Tadayoshi. Written in gold ink on dark blue paper. Has colophone stating scroll was dedicated to the temple in 1340.		
Selections from poems by Emperor Gokashiwabara, copied by Emperor Gonara. 1 scroll.		
Tablet having inscription in calligraphy by Emperor Goyozei. 1 piece.		

Inscription reads: Shikan Meisei.	
Kaishi of old poem copied by Emperor Gomizuno-o 1 *kakemono*. Poem begins with: Yuki-yara-de.....	
Kaishi of old poem copied by Emperor Gomizuno-o. 1 *kakemono*. Poem begins with: Yama no ha o..... On back of mounting is affixed slip of paper having inscription by Prince Sonsho, dated 1680.	
Daiba-bon (chapter) of Hoke-kyo. 1 scroll. Copied by Emperor Gosai. Written in gold ink on dark blue paper.	
Hannya-shin-gyo. 1 scroll. Written in gold ink on dark blue paper. Has colophone by Prince Yukihito dated 1685.	
Hannya-shin-gyo. 1 scroll. Written in gold ink on dark blue paper. Has colophone by Prince Yukihito dated 1697.	
Hannya-shin-gyo. 1 scroll. Written in gold ink on dark blue paper. Has colophone by Konoe Iehiro stating scripture was copied to pray for peaceful rest of deceased Emperor Gomizuno-o.	
Wakan Roei Sho (selections from old anthology), Vol. I. 1 scroll. Originally owned by Kanazawa Bunko (library)	Shinjiro Yanagisawa 5-37, Sakurazuka Moto-machi, Toyonaka-shi, Osaka-fu
Monju Mon-bodai-kyo (Buddhist scripture). 1 scroll. Written in gold and silver ink on dark blue paper. Originally owned by Chuson-ji Temple.	Matsujiro Yoshino 90, Mushitori, Izumi-otsu-shi, Osaka-fu
Agon Shogyo-gyo (Buddhist scripture). 1 scroll. Written in gold ink on dark blue paper. Originally owned by Jingo-ji Temple.	,,
Kongo Hannya-kyo (Buddhist scripture). 1 volume. Written in silver ink on dark blue paper. Copied by Hang-an in March, 1322.	Shizuko Hiro 3-chome, Sakura-machi, Tsukaguchi Jutakuchi, Amagasaki-shi, Hyogo-ken
Dai Hannya-kyo, Vol. 302. 1 scroll. Written in gold ink on dark blue paper. Originally owned by Chuson-ji Temple.	Kyuzo Yoneda Hamasaka-machi, Mikata-gun, Hyogo-ken
Poem written by Emperor Gonara. 1 *kakemono*. Subject: Buddhism.	Harukichi Miyamoto 5-chome, Tanaka-machi, Wakayama-shi, Wakayama-ken
Shikishi of old poem copied by Emperor Gasai. 1 *kakemono*. Poem begins with: Fujishiro no.....	,,
Letter by Emperor Gosai. 1 *kakemono*. Date: 22 December.	Kinsuke Wanaka Wakanoura, Wakayama-shi, Wakayama-ken
Letter by Emperor Reigen. 1 *kakemono*. Begins with: Shaki sansatsu..... Date: 7th day. Has written seal-mark.	,,
Kaishi by Emperor Reigen. 1 *kakemono*. Subject: The Star Vega Crosses the Heavenly River on the Star Festival Night.	,,
Written prayer by Emperor Gofushimi. 1 scroll. Written for the rest of Emperor Kameyama on the 49th day of his death, 28 October, 1305.	Yoshimi Matsubayashi Myoji-machi, Ito-gun, Wakayama-ken
Calligraphy album of Tanzaku paper. 1 volume. Consists of 59 sheets including calligraphs by: Emperor Gohanazono (poem entitled: Mountain-side House); Emperor Gotsuchimikado (poem entitled: Evening Shower); Emperor Gokashiwabara (poem entitled: Morning); Emperor Gonara (poem beginning with: Momiji wa mo...); Yoko-in (poem beginning with: Okitsu nami); Emperor Ogimachi (poem beginning with: Niwa ochiba); Emperor Goyozei (poem beginning with: Hagi no hana.....); Ashikaga Yoshimasa (poem entitled: The Palace of Taoistic Gods).	Magojiro Nakamura Kusano-machi, Mii-gun, Fukuoka-ken

Plan of the Shoten-ji Temple. Drawn by Kano Shoei. 1 *kakemono*. Has inscription by Sakugen Shuryo dated: Early in July, 1570.	Yaichi Takakura 2023, Kawasaki-machi, Tagawa-gun, Fukuoka-ken
Tanzaku album. 1 volume. Contains tanzaku by Emperor Reigen and 15 others.	Jishu Mori 1, Higashi Kogai-machi, Kumamoto-shi, Kumamoto-ken
SWORDS	
Katana. 1 piece. Has no inscription. Traditionally attributed to Chikakage.	Akira Nosaka 2799, Honjo-machi, Kodama-gun, Saitama-ken
Tachi. 1 piece. Has inscription: Morikage, Inhabitant of Osafune, Bizen Province.	Seki Himo 4-54, Senju, Adachi-ku, Tokyo-to
Tachi. 1 piece. Has inscription: Nobuyoshi. (of Bizen Province).	Tomijiro Miyazaki Ochihata, One-mura, Naka-gun, Kanagawa-ken
Katana. 1 piece. Has inscription in gold inlay: (Made by) Norishige. Shortened from original longer sword. (Appraised by) Honami. (Written seal-mark).	,,
Katana. 1 piece. Has gaku-mei (inscription on severed portion of tang of shortened sword inlaid on new tang): Kuniyasu.	Taisuke Aso Location ibid.
Katana. 1 piece. Has inscription: Etchu-no-kami Masatoshi	Hiroshi Naga c/o Nagoya Branch, Sankyo Co., Ltd. 1, Shimo Tatesugino-cho, Higashi-ku, Nagoya-shi, Aichi-ken
Katana. 1 piece. Has inscription: Iga-no-kami Kanemichi.	Shinobu Naga Location ibid.
Katana. 1 piece. Has inscription: Shigekuni.	Shigeru Kajimura 119, Dojo-machi, Kita-ku, Osaka-shi
Tanto. 1 piece. Has inscription: Uda Kunifusa. August, 1405.	,,
Katana. 1 piece. Has inscription: Nagasone Okisato Nyudo Kotetsu	Hajime Nagafuji 5-9, Sekimoe-cho, Joto-ku, Osaka-shi
Tanto. 1 piece. Has inscription: Hachiman Daibosatsu. Tensho Kodaijin-gu. Kasuga Daimyojin. Forged and sculptured by Okisato in the shin-gitae technique.	Masao Hashimoto 15, Nishi Saraike-machi, Nishinari-ku, Osaka-shi
Tachi. 1 piece. Has inscription: Made by Tsuguyoshi, inhabitant of Bitchu Province. October, 1347. Related item: 1 tachi of Itomaki-no-tachi type.	Mitsuhiro Okano Taishobashi-dori, Kojima-shi, Okayama-ken
Katana. 1 piece. Has inscription: Made by Shigekuni in southern Kii Province.	Isezo Tateishi Ikeda-machi, Miyoshi-gun, Tokushima-ken
Wakizashi. 1 piece. Has inscription: Made at Kusakabe, Bitchu	Hitoshi Sudo Goshima, Mizuma-gun, Fukuoka-ken

Province, by Katsumitsu and Munemitsu, inhabitants of Osafune, Bizen Province. 13 December, 1486.

Katana. 1 piece. — Kawayo Asahara
Has inscription: Fujiwara Kunihiro. — Ueda-no-yu, Beppu-shi, Oita-ken

SWORD ACCESSORIES

Brass

Tsuba. 1 piece. — Taro Ide
Has inscription: Umetada Myoju. — 1-867, Ochiai, Shinjuku-ku, Tokyo-to
Design of loquats in openwork and inlay.

Iron Tsuba. 1 piece. — Keishiro Ide
Has inscription: Hayashi Matashichi. — Location ibid.
Design of fern-fronds and cherry-blossoms in openwork.

Shakudo (gold and cooper alloy) Tsuba. 1 piece. — Jiro Ide
Has inscription: Goto Hokkyo Ichijo. — Location ibid.
Made at Seiunzan Hill in Edo, July, 1852.
Design of lion and stone bridge in high relief and iroe (inlay with metals of various colors).

Iron Tsuba. 1 piece. — Heizaburo Ide
Has no inscription. Traditionally attributed to Miyamoto Musashi. — Location ibid.
Design of namako (trepang) in openwork.

Shakudo Kozuka. 1 piece. — Tose Ide
Has inscription: Kakkenshi Kikuoka Mitsuyuki. — Location ibid
Design of Nio (Buddhist warrior god) and Asahina (Japanese historical warrior) competing in strength, in high relief and iroe on ground of nanako (surface decoration consisting of minute dots). Reverse side rimmed with gold.

Iron Kozuka. 1 piece. — "
Has inscription: Natsuo.
Design of full moon, iron lantern and pigeon in high relief and iroe.

Iron Tsuba. 1 piece. — Sojiro Sudo
Has no inscription. Traditionally attributed to Hikoza. — 549, Wakabayashi-cho, Setagaya-ku, Tokyo-to
Design of floral scroll in gold inlay.
Has silver rim of Odawara fukurin type.

Mitokoromono (set of three accessories). 1 set. — Hitoshi Hayashida
Has design of thirteen lions in all. — 3-36, Aoyama Minami-cho, Minato-ku, Tokyo-to
Kozuka: Has inscription Goto Tokujo.
Kogai: Has inscription Goto Tokujo.
Design in overlay on nanako ground of shakudo. Reverse is covered with gold plate.
Menuki: Has no inscription. Made of gold.

Iron Kozuka. 1 set. — Eiichi Mori
Has inscription: Riju. — Sumiyoshi, Kamakurayama, Kamakura-shi, Kanagawa-ken
Design of Fujito Ford in high relief and iroe.

Rogin (silver and tin alloy) Kozuka. 1 piece. — "
Has inscription: Joi.
Design of lion desciplining its baby in low relief.

Shakudo Kogai. 1 piece.
Has inscription: Somin.
Design of bats in high relief on nanako ground.

Shakudo Kozuka. 1 piece. — Tomijiro Miyazaki
Has inscription: Echizen Daijo Minamoto-no- — Ochihata, One-mura, Naka-gun, Kanagawa-ken

Nagatsune.
Design of Kokei Sansho (three Chinese figures laughing) in high relief and iroe on nanako ground. Reverse is covered with gold plate.

Copper Menuki. 1 pair. — "
Has inscription: Yasuchika (1 inscribed Yasu and the other chika).
Design of Echigo Jishi (title of a dance) in inlay and iroe.

APPLIED ARTS AND ARCHAEOLOGY

Round

Earthenware inkstone for black and red ink. 1 piece. — Yasunosuke Sudo
Excavated at Suwada, Ichikawa-shi, Chiba-ken. — Naka, Izumi-mura, Ishikawa-gun, Fukushima-ken

Turtle-shell incense-container. 1 piece. — Shoryu-ji (temple)
Has design of tiger, bamboo and maple leaves in gold lacquer. Used by wife of Hojo Ujikuni. — Fujita, Yorii-machi, Osato-gun, Saitama-ken

Black-lacquered eight-legged table. 1 piece. — Sadashiro Miyashita
9, Kamesumi-cho, Chiyoda-ku, Tokyo-to

Bowl. By Ninsei Nomura. 1 piece. — Nezu Museum, Juridical Person
Has design of Musashino (field) in overglaze enamel colors. — 6-chome, Aoyama Minami-cho, Minato-ku, Tokyo-to

Bowl. 1 piece. — "
Named "Minomushi." Amamori type (having design like stains caused by leaking rain).

Old Seto incense-burner in shape of Koma-inu (lion). 1 piece. — "

Bronze bell. 1 piece. — Senso-ji (temple)
Has inscription: 3 May, 1387. Izumi-no-kami Tsunehiro. — Asakusa Park, Daito-ku, Tokyo-to

Bronze bell. 1 piece. — Ekei Sugawara
Has design of "seven-star-handle" sword in circle. — c/o Ungyo-ji (temple), Matsukiyo-machi, Taito-ku, Tokyo-to

Bronze bell. 1 piece. — Daido of Shogetsu-in (temple)
Has inscription: Bell for the Sempuku-ji and Shimpuku-ji Temples, Akatsuka, Toshima County, Musashi Province. 8 April, 1340. Inscription written by Shinkei. Made by Heiji, Goro and Yukitsugu. — Kami Akatsuka-machi, Itabashi-ku, Tokyo-to

Bronze bell. 1 piece. — Komiya Jinja (shrine)
Has inscription: Bell dedicated to Great God of Komiya, Tasai County, Musashi Province. June, 1463. Made by Shigeyoshi of Ogawa County. — Kusabana, Tasai-mura, Nishi Tama-gun, Tokyo-to

Bronze bell. 1 piece. — Tennei-ji (temple)
Has inscription: Donated by Mita Masasada. Cast and inscribed by Minamoto-no-Sadatsugu. 10 October, 1521. — Negafu, Kasumi-mura, Nishi Tama-gun, Tokyo-to

Bronze bell. 1 piece. — Shindai-ji (temple)
Has inscription: Bell reverently cast for the Jindai-ji Temple, Tato County, Musashi Province. Length 4.3 ft. — Jindai-mura, Kita Tama-gun, Tokyo-to
— (illegible) 2.3 ft. 15 August, 1376. Made by Shiromori Munemitsu.

Stirrups. 1 pair. — Minokichi Hasegawa
Has design of European figures in silver inlay. — Kugenuma Kaigan, Fujisawa-shi, Kanagawa-ken

Bronze mirror. 1 piece. — Yahiko Jinja (shrine)
Has design of nine luminaries, tomoe (circle — Yahiko-mura, Nishi Kambara-gun, Niigata-ken

composed of two or three comma-shapes) and two cranes.		
Kinuta celadon incense burner having trapezoidal base. 1 piece.	,,	
Pale-white porcelain pitcher. 1 piece. Said to have been excavated from site of Matsumae Castle, Iyo Province.	Kitaro Uchijima Koshibami, Amori-mura, Kami Minochi-gun, Nagano-ken	
Gilt-bronze knife. 1 piece. Excavated from Tenshu Mound at Shimomotegi, Shibane-mura, Saha-gun, Gumma-ken	Hatsuko Yamaoka 1700, Tawara-machi, Atami-shi, Shizuoka-ken	
Bronze mirror with design of Hakke (eight symbols used in fortune-telling). 1 piece.	,,	
Gilt-bronze Sanko-sho (three-pronged pestle used in Buddhist exorcizement). 1 piece. Both said to have been excavated at Mt. Futara, Nikko.	,,	
"Two-bodied" Bishamon (Buddhist divinity). 1 gilt bronze statue.	,,	
Gilt-bronze Goko-sho (five-pronged pestle used in Buddhist exorcizement). 1 piece.		
Lacquered boxes. 1 pair. Have design of peony in chinkin-bori technique (design engraved and filled in with gold dust).	Hommon-ji (temple) Nishiyama, Shibatomi-mura, Fuji-gun, Shizuoka-ken	
Gilt-bronze Goko-rei (bell having handle in shape of five-pringed pestle, used in Buddhist exorcizement). 1 piece. Has inscription: Dedicated to the Tsubaki-do Hall. 2 April, 1317.	Otobe-machi, Tsu-shi, Mie-ken	
Gilt-bronze Kei (flat gong) in shape of suhama (conventionzlized representation of sandbar). 1 piece. Has inscription in line-engraving: Min-an-ji (temple). Design of Peacocks. Reverse has different design.	Jobodai-in (temple) Kashiwabara-mura, Sakata-gun, Shiga-ken	
Wooden tablet (name plate). 1 piece. Reads: Kyo-o-do (hall). Has engraved seal-mark: Taiju Onryo.	Daihon-ji (temple) Rokken-machi-nishi-iru, Itsutsuji-dori, Kamikyo-ku, Kyoto-shi	
Shoko (gong). 1 piece. Has inscription: Dedicated to Toji (Kyo-o-gokoku-ji Temple). 30 June, 1228.	Kyo-o-gokoku-ji (temple) Kujo-machi, Omiya-nishi-iru, Yotsuzuka-dori, Shimokyo-ku, Kyoto-shi	
Bronze pitcher. 1 piece.	Nobuo Saeki Bukkoji-agaru, Yanagi-no-baba, Shimokyo-ku, Kyoto-shi	
Iron Waniguchi (gong). 1 piece. Has inscription: Gong dedicated to Mori-dera (temple). 28 May, 1236.	Seisui-ji (temple) 1-chome, Kiyomizu, Higashiyama-ku, Kyoto-shi	
Wooden tablet (name plate). 1 piece. Reads: Chofuku-ji. Reverse has inscription: Written by Fujiwara Tsunetomo, 11 August, 1270, and is inlaid with small plate having inscription: Donated on 20 July, 1657.	Chofuku-ji (temple) Nakamura-cho, Umezu, Ukyo-ku, Kyoto-shi	
Bronze Kei. 1 piece. Has inscription in rimmed characters: Daihi-zan. 5 August, 1154. Design of flowers.	Bujo-ji (temple) Harachi-shinden, Hanase-mura, Atago-gun, Kyoto-fu	
Bronze Kei. 1 piece. Has inscription: Konzo-ji. Design of peacocks. Reverse has different design.	Konzo-ji (temple) Oharano-mura, Otokuni-gun, Kyoto-fu	

Bronze mirror. 1 piece. Design of cranes carrying pine-spray in beaks. Surface is engraved with image of Senju Kannon (Buddhist divinity).	Ryoichi Hosomi Matsunohama, Ichisukematsu, Izumi-otsu-shi, Osaka-fu	
Bronze mirror. 1 piece. Design of two butterflies and two cranes.	,,	
Ashiya kettle of shin type. 1 piece. Named: Tatsuta-gawa. Design of maple-leaves, stream and fowl. Handles in shape of lion heads.	,,	
Ashiya kettle of shin type. 1 piece. Design of flowers and rafts in circles on ground of embossed dots. Handles in ogre masks.	,,	
Gilt-bronze Shiketsu (drumstick-shape four posts to be set up on corners of Buddhist altar). 1 set.	,,	
Iron axe. 1 piece. Hilt is bound with gilt-bronze tape. Handed down in Jinsho-ji Temple, Omi Province.	,,	
Copper statue of Senju Kannon. 1 piece.	,,	
Iron axe. 1 piece. Has no hilt. Handed down in Jinsho-ji Temple.	,,	
Gilt-bronze Sanko-rei (bell having handle in shape of three-pronged pestle). 1 piece.	Hajime Ishimaru Location ibid.	
Gilt-bronze Tokko-rei (bell having handle in shape of single-pronged pestle). 1 piece.	Matsujiro Yoshino 90, Mushitori, Izumi-otsu-shi, Osaka-fu	
Ashiya kettle of shin type. Design of plum-blossoms. Handles in shape of ogre masks.	Sotaro Kubo Uchida, Kita Matsuo-mura, Sempoku-gun, Osaka-fu	
Bronze Kei. 1 piece. Design of peacocks. Reverse has different design.	Shin Yakushi-ji (temple) Takahata-machi, Nara-shi, Nara-ken	
Bronze Kei. 1 piece. Design of lotus scroll and birds carrying flowers in beaks. Reverse has different design.	Sakura-no-bo of Kinsho-ji (temple) Shideharayama, Heguri-mura, Ikoma-gun, Nara-ken	
Red-lacquered Kongo-ban (tray for holding Buddhist ceremonial implements). 1 piece.	Kaigo Okochi c/o Noman-in (temple), Hatsuse-machi, Shiki-gun, Nara-ken	
Gilt-bronze Goko-rei. 1 piece.	Kimbusen-ji (temple) Yoshino-yama, Yoshino-machi, Yoshino-gun, Nara-ken	
Gilt-bronze Kei in shape of butterfly. 1 piece.	Shinno-in (temple) Koya-machi, Ito-gun, Wakayama-ken	

ARCHITECTURE

Objects	Owner	Location
Kannon-do (hall) of Shimmeisha. 1 building. Related item: 1 zushi (miniature temple.	Shimmei-sha (shrine) Showa-machi, Minami Akita-gun, Akita-ken	In the precinct of Shimmei-sha.
Dwelling house. 1 building.	Masutaro Watanabe Oaza Shimoseki, Sekitani-mura, Iwafune-gun, Niigata-ken	Same as owner's address
Dwelling house. 1 building.	Kotoji Shibata Oaza Ichinono, Awano-mura, Tsuruga-gun, Fukui-ken	Same as owner's address
Shrine and Zuijin-mon (gate) of Kambe Jinja. 2 buildings. Related items: 4 munafuda (tablets). 2 dated 8 May, 1571. 1 dated April, 1644. 1 dated November, 1711.	Kambe Jinja (shrine) Kamikane-mura, Higashi Yamanashi-gun, Yamanashi-ken	In the precinct of Kambe Jinja

Hon-den (shrine) of Wakamiya Hachiman Jinja. 1 building.	Wakamiya Hachiman jinja (shrine) Chikuma, Matsumoto-shi, Nagano-ken	In the precinct of Wakamiya Hachiman Jinja
Non-kan (main building) of Kaichi Elementary School. 1 building.	Matsumoto-shi	172-2, Fukashi Hon-machi, Matsumoto-shi, Nagano-ken
Dwelling house. 1 building.	Matsuo Ogasawara Oaza Izuki, Mitsuho-mura, Shimo-ina-gun, Nagano-ken	Same as owner's address
Sam-mon (gate) and Shoro (belfry) of Kaizen-ji. 2 buildings.	Kaizen-ji (temple) Tatsuoka-mura, Shimo-ina-gun, Nagano-ken	In the precinct of Kaizen-ji
Mon (gate) of Kyozo-ji. 1 building. Originally the front gate of Iida Castle.	Kyozo-ji (temple) Hongo-mura, Shimo-ina-gun, Nagano-ken	In the precinct of Kyozo-ji
Mon (gate). 1 building. Originally the Hakken Mon of Iida Castle.	Sennosuke Kinoshita Oaza Matsuo, Matsuo-mura, Shimo-ina-gun, Nagano-ken	2595, Aza Hisai, Oaza Matsuo, Matsu.mura, Shimo-ina-gun, Nagano-ken
San-mon (gate), Kuri (priests' living quarters) and Hon-do (main hall) of Josho-ji. 3 buildings.	Josho-ji (temple) Okuwa-mura, Nishi-chikuma-gun, Nagano-ken	In the precinct of Josho-ji
Hon-den (shrine) of Shirahige Jinja. 1 building.	Shirahige Jinja (shrine) Kinasa-mura, Kami-minochi-gun, Nagano-ken	In the precinct of Shirahige Jinja
Hon-den of Takeminakatatomi-no-hiko Kamiwake Jinja and Hon-den of Wakamiya Hachiman Jinja attached to the former. 2 buildings. Related item: 1 waniguchi (gong) having inscription dated April, 1594.	Takeminakatatomi-no-hiko Kamiwake Jinja (shrine) Ota-mura, Shimo-minochi-gun, Nagano-ken	In the precinct of Takeminakatatomi-no-hiko Kamiwake Jinja
Hon-den of Hakusan Jinja. 1 building. Related item: 1 munafuda dated 12 August, 1425.	Hakusan Jinja (shrine) Okayama-mura, Shimo-minochi-gun, Nagano-ken	In the precinct of Hakusan Jinja
Hon-den of Kasuga Jinja and Hon-den of Munakata Jinja, attached to Uda Mikumari Jinja. 2 buildings.	Uda Mikumari Jinja (shrine) Uda-machi, Uda-gun, Nara-ken	In the precinct of Uda Mikumari Jinja
Stone Thirteen-storied Pagoda. 1 structure.	Maki-ku (ward) Oaza Maki, Ouda-machi, Uda-gun, Nara-ken	Oaza Maki, Ouda-machi, Uda-gun, Nara-ken
Stone Torii (shrine gate). 1 structure. Has engraved inscription: 2 October, 1361.	Hachiman Jinja (shrine) Ashimori-machi, Kibi-gun, Okayama-ken	In the precinct of Hachiman Jinja

GOVERNMENT MATTERS

CABINET

In accordance with the provisions of Article 46 of the Finance Law, the Cabinet gives a report on the National Budget for Fiscal Year 1949-50, etc. as follows:

On the National Budget for Fiscal Year 1949-50, etc.
(investigated by the Ministry of Finance)

1. Outline of the National Budget for 1949-50 Fiscal Year

The National Budget for 1949-50 Fiscal Year was presented on April 4, 1949 to the fifth session of the Diet, and was authorized by it on April 20, without any revision.

And, owing to delay of the presentation to the Diet of the budget for the whole current fiscal year, the provisional budget for about half a month was presented to the Diet under the provisions

of Article 30 of the Finance Law and was approved by it on April 1.

(1) Fundamental Line of the Budget Formulation

The Budget for 1949-50 Fiscal Year is epoch-making, aiming to establish the sound economic basis, by elimination of the root of inflation from the financial field, and to make the country self-supporting as soon as possible, in line with the so called Nine-point Economic Stabilization Program, and its execution will demand further endeavour and austerity of the people.

That is, the economy of our country in which numerous confusions have reigned since the termination of war, began lately to show the trend toward stabilization. But it owes much to the annual huge aid of U. S. A., and does not rest on the solid basis. In order to get the economy of our country stand on its own legs as soon as possible, the people should curtail the disbursements and appropriate such money to the tax payment and savings, and make efforts to lay the foundation for the economic rehabilitation, applying the fund collected in such way to the accumulation of capital, and at the same time, prepare ground for its participation to the international economy, cutting down the cost by means of rationalization in enterprises.

(2) Features of the Budget

The points of features of the Budget for 1949-50 Fiscal Year compiled in compliance with the abovementioned fundamental policy, are as follows:

(a) Balance between Total Revenues and Expenditures and Redemption of Debt

For the fiscal year 1948-49, the General Account was, at any rate, balanced, but, in the Special Accounts, the expenditures corresponding to the increased fixed assets or working assets had been covered by the public loans or borrowings.

For 1949-50 fiscal year, a large sum of transfer from General Account, investments and grants have been appropriated in the budget, and moreover, decrease of the debt of Gov't is intended, in order to balance, as a whole, the total revenues with expenditures of General and Special Accounts, of such Gov't Corporations as Kodans, F.R.B., etc. and moreover in the local finance.

(b) Establishment of Special Account for Counterpart Fund of U. S. Aid to Japan and Clarification of Subsides for Import

Although the foreign trade of our country since the termination of war has been much unfavourable, the foreign trade fund has frequently been short, because the fund to be counterpart thereof has been applied in obscure form to the subsidies for exports or imports.

For the current fiscal year, in order to clarify such relations, and to use the counterpart fund most efficiently, the counterpart fund estimated at 175,000 million *yen* shall be accumulated in the newly established Special Account for Counterpart Fund of U. S. Aid to Japan to be used most efficiently for the economic stabilization or rehabilitation, and on the other hand, ¥83,300 million needed for imports subsidies shall be otherwise transferred from General Account to the Special Account for Foreign Trade (formery the Trade Fund Special Account).

(c) Curtailment of Expenditures and Administrative Adjustment

The appropriations for 1949-50 Fiscal Year seems to have widely increased because of increase in expenditures to balance the synthetic budget, adding to the expansion of price adjustment expenses due to abovementioned subsides for imports, etc. But they are curtailed by 10 to 20% from the standpoint of financial disbursements. This is on account of the Gov't having made every effort to curtail the appropriations by means of enforcing the administrative adjustments, etc. based on the fundamental policy of the budget for 1949-50 demanding austerity of the people.

2. General Account, Special Account and Government Corporations.

(1) The total appropriations of General Account are 704,667 million *yen*, and classification thereof of important items is as shown in the Annexed Table No. 1, and principal ones of which are as follows; total expenses for price adjustment and for covering deficits in Gov't Corporations are about ¥215.1 billion, a little less than 31% of total appropriations; total expenses for termination of war, reparation equipments disposition and special properties disposition (return of allied powers' properties in preceding fiscal year) are about 129.6 billion *yen*, a little more than 18% of the same; investments are estimated at about 84.2 billion *yen*, a little less than 12% of the same; allotment of local distribution tax is 57.7 billion, a little more than 8% of the same, and expenses for public works are about 51.8 billion, a little more than 7% of the same.

The total revenues of General Account are estimated at 704,934 million *yen*, and, in

General Account, estimates of revenues exceed over the appropriations by 267 million *yen*. The details thereof are as shown in the Annexed Table No. 1. Namely, the revenues from taxes and stamps are 514,660 million *yen*, 73% of the total revenues; the revenues from such Gov't enterprises as tobacco, etc. and Gov't properties are estimated at 130,874 million *yen*, a little less than 19% of the same, and the rest is from miscellaneous revenues.

(2) Special Accounts

The number of Special Accounts was twenty-eight at the end of the fiscal year 1948-49, and it will be twenty-nine at the end of the fiscal year 1949-50 in consequence of new establishment and abolition, etc. during the same fiscal year, namely:

At the end of 1948-49	At the end of 1949-50
	Counterpart Fund of U.S. Aid to Japan (newly established)
	National Hospitals (newly established)
Trade Fund (abolished)	Foreign Trade (newly established, however, succeeding to assets and liabilities of Trade Fund S.A.)
Gold Fund (abolished)	Precious Metals (newly established, however, succeeding to assets and liabilities of Gold Fund S.A.)
Monopoly Bureau	Japan Monopoly Public Corporation (KOSHA) (Estimates of Special Account for Monopoly Bureau shall be those of the Public Corporation after its establishment.)
State Railway	Japan National Railway (Estimates of Special Account for State Railway shall be those of the Public Corporation after establishment of the Japan National Railway)
Communication Service	Postal Communication Telecommunication (Both sub-accounts for Postal Services and Telecommunications in Special Account for Communication Services shall become special accounts separately together with division of Communications Ministry into Postal Services and Telecommunications Ministries)

And, total estimates of all Special Accounts for the fiscal year 1949-50 are—

Revenues.....over 2,505,043 million *yen*
Appropriations .....over 2,356,009 million *yen*

Both Special Accounts of State Railway and Communication Services, which could not adopt the self-supporting accounting system for various reasons in spite of strong demand for it for the past few years, have first established such system by administrative adjustment and other financial retrenchment for the current fiscal year.

(3) Government Corporations

The Kodans, F.R.B., Peoples Finance Bank, C.M.M.C., H.C.L.C., C.I.L.C. and S.C.L.C. have immediate relation with the national economy and densely public character. Thus, statement of estimated revenues and expenditures of these corporations was decided to be presented to the Diet with the Gov't budget in and after 1949-50 fiscal year.

3. Outstanding Amount of National Debt and Borrowings

Outstanding amount of national debt and borrowings as of the end of the fiscal year 1947-48 is as shown in the Annexed Table No. 4.

4. Amount of National Properties in Hand

Amount of national properties in hand as of the end of the fiscal year 1947-48 is as shown in the Annexed Table No. 5.

5. Settlement of Accounts for the Fiscal Year 1947-48

On the settlement of General Account for the fiscal year 1947-48 (formally called "Settlement of accounts of receipts and expenditures for the fiscal year 1947-48)

(in 1,000 *yen*)

Settled account of receipts	214,467,252
Settled account of expenditures	205,841,065
Balance, surplus	8,626,187
However, above surplus includes the amount to be appropriated for the expenses carried over to the fiscal year 1948-49, that is	1,712,814
Balance, net surplus on the settlement of General Account for the fiscal year 1947-48	6,913,373
And,	
Appropriations for the fiscal year 1947-48	214,256,004
Amount authorized to be brought forward from the fiscal year 1946-47 to 1947-48 after the approval of the original budget	1,960,970
Total, appropriations available	216,216,974 (A)
Balance between settled account and estimate of revenues for the fiscal year 1947-48	211,248
Balance between the settled account of expenditures and appropriations for the fiscal year 1947-48	10,375,909
Disbursed amount of appropriations available	205,841,065 (B)
Amount carried forward to the fiscal year 1948-49	1,712,814 (C)
Balance ((A)-(B)-(C)), unused amount of appropriations for the fiscal year 1947-48	8,663,094

Details of the above are as shown in the Annexed Table No. 6, and settlement of accounts of receipts and expenditures of Special Accounts for the fiscal year 1947-48 is as shown in the Annexed Table No. 7.

Annexed Table No. 1

Comparative Table of Estimates of Revenues and Appropriations, Classified by Important Item of General Account for the Fiscal Year 1949-50 with Ones for the Preceding Fiscal Year

(in thousand *yen*)

Classification	Estimates of the fiscal year 1949-50	Estimates of the preceding fiscal year	Balance (increase or decrease)
(Revenues)			
1. Taxes and Stamp Revenues	514,660,000	316,096,675	198,563,325
Income tax	310,202,000	183,468,000	126,734,000
Withholder	120,202,000	61,271,000	58,931,000
Self assessment	190,000,000	122,197,000	67,803,000
Corporation tax	27,271,000	18,056,000	9,215,000
Estate tax	2,117,000	1,250,000	867,000
Liquor tax	65,035,000	45,776,000	19,259,000
Soft drink tax	2,148,000	1,647,000	501,000
Sugar excise	500,000	3,407,000	−2,907,000
Textile excise	17,313,000	10,090,000	7,223,000
Gasoline tax	4,052,000	0	4,052,000
Commodity tax	27,044,000	17,508,000	9,536,000
Transaction tax	45,100,000	21,400,000	23,700,000
Securities transfer tax	772,000	241,000	531,000
Travelling tax	5,801,000	2,389,000	3,412,000
Customs duty and tonnage dues	300,000	180,000	120,000
Stamp revenues	7,005,000	4,639,675	2,365,325
Special corporation tax	0	54,000	−54,000
Non-war-sufferer special tax	0	887,000	887,000
Increased income tax	0	500,000	−500,000
Admission tax	0	4,035,000	−4,035,000
Horse-racing tax	0	424,000	424,000
Temporary excess profits tax	0	145,000	−145,000

2. Receipts from Government Enterprises and Properties	130,874,011	104,055,465	26,818,546
Profits of government enterprises	120,977,351	96,339,402	24,637,949
Profits of monopoly Bureau	120,079,922	94,353,601	25,726,321
Profits of alcohol-monopoly	897,429	1,855,801	−958,372
Profits of Printing Bureau	0	130,000	−130,000
Receipts from government enterprises	4,927,536	3,268,670	1,658,866
Receipts of prisons	1,399,265	517,832	881,433
Receipts of hospitals	3,428,194	2,694,718	2,733,476
Receipts from school farm and forest for practice	100,077	56,120	43,957
Receipts from government properties	4,969,124	4,447,393	521,731
Rent of government properties	354,513	134,067	220,446
Sale of government properties	4,445,403	4,236,106	209,297
Others	169,208	77,220	91,988
3. Miscellaneous Revenues	48,377,528	49,141,109	−763,581
Payments	13,614,897	6,322,755	7,292,142
Payments of the Bank of Japan	3,725,000	800,000	2,925,000
Payments of Kodans	1,270,445	4,970,704	−3,700,259
Payments of Reconstruction Finance Bank	8,590,000	0	8,590,000
Others	29,452	552,051	−522,599
Receipts from special accounts	4,951,417	5,098,563	−147,146
Public bodies' payments of work expenses	0	30,000	−30,000
Public bodies' share of work expenses	2,683,750	1,392,064	1,291,686
Reinbursements and repayments	3,931,196	191,901	3,739,295
Refunds	7,856	5,352,996	−5,345,140
Payments of price differential profits	10,185,000	22,093,187	−11,908,187
Receipts of over-consumption fee of electric power	1,356,000	2,356,279	−1,000,279
Receipts from special properties	1,568,150	2,324,379	−756,229
Proceeds of certificates with prize	3,494,000	1,704,000	1,790,000
Others	6,585,262	2,274,985	4,310,277
4. Special Revenues	7,938,112	23,982	7,914,130
Receipts from termination of war	4,735,622	23,982	4,711,640
Receipts from reparation equipments disposition	14,865	0	14,865
Receipts from special properties disposition	9,491	0	9,491
Receipts from released good disposition	3,178,134	0	3,178,134
5. Surplus in the Preceding Fiscal Year	3,085,000	3,828,373	−743,373
Total	704,934,651	473,145,604	231,789,047
(Appropriations)			
Termination of War	125,230,000	107,062,395	18,167,605
Reparation Equipments Disposition	2,663,000	4,883,845	−2,220,845
Special Properties Disposition	1,717,417	1,600,000	117,417
Released Goods Disposition	198,600	0	198,600
Adjustment Affairs of Commodities and Prices	7,092,026	7,922,000	−829,974
Grants to Kodans	3,274,850	5,336,236	−2,061,386
Others	3,817,176	2,585,764	1,231,412
Public Works	51,869,955	49,517,000	2,352,955
Investments	84,217,407	19,173,566	65,043,841
Reconstruction Finance Bank	30,000,000	18,000,000	12,000,000
Kodans	6,947,000	0	6,947,000

Special Account for Foreign Trade	40,000,000	0	40,000,000
Special Account for Precious Metals	2,633,000	600,000	2,033,000
Others	4,637,407	573,566	4,063,841
Distribution of Local Distribution Tax	57,700,000	49,331,104	8,368,896
Treasury's share for elementary school teachers' pay	13,552,785	9,821,171	3,731,614
New-system middle schools	8,391,768	4,907,281	3,484,487
Part-time high schools	568,494	564,659	3,835
New-system universities	945,094	0	945,094
Protection of Living and Children	12,475,618	9,464,492	3,011,126
National Health Insurance	912,747	560,000	352,747
Counter-measures for Unemployment (including Unemployment Insurance)	2,974,033	451,268	2,522,765
Repatriation	6,611,957	5,239,920	1,372,037
Transportation of repatriates	1,256,000	933,299	322,701
Others	5,355,957	4,306,621	1,049,336
Agricultural Land Reform	4,089,585	4,235,463	−145,878
Foodstuff Delivery	3,996,287	745,315	3,250,972
Expenses for covering the deficits in Government Corporations	12,916,837	47,852,158	−34,935,321
Deposit Bureau	3,751,654	4,146,026	−394,372
Railway	0	30,279,695	−30,279,695
Communications	0	6,926,437	−6,926,437
Foodstuff control	2,898,483	0	2,898,483
Civilian Merchant Marine Committee	6,266,700	6,500,000	−233,300
Adjustment of Prices	202,200,000	62,500,000	139,700,000
Stabilization band	100,2000,000	0	—
Said deficit in the preceding fiscal year	15,000,000	0	—
Import goods	83,3000,000	0	—
Subsidy for differential price of salt	3,700,000	0	—
Commitment to prisons and works	2,867,423	1,846,262	1,021,161
Tax Collection	13,851,154	7,796,764	6,054,390
National Debt	13,636,496	9,925,565	3,710,931
Pension	2,991,315	771,446	2,219,869
Housing for Government Employees	1,100,000	0	1,100,000
Subsidy due to price division	0	4,363,287	−4,363,287
Others	69,897,593	56,110,641	13,786,952
Imperial Household	97,878	58,785	39,093
Diet	1,407,524	1,018,388	389,136
Courts	4,212,686	1,944,038	2,268,648
Board of Audit	173,895	105,222	68,673
Cabinet	299,899	106,808	193,091
Prime Minister's Office	15,753,802	10,965,554	2,791,407
Attorney-General's Office	5,815,143	3,420,581	2,394,562
Ministry of Foreign Affairs	205,549	190,283	15,266
Ministry of Finance	4,328,851	3,098,065	1,230,786
Ministry of Education	11,208,889	7,543,599	3,665,290
Ministry of Welfare	9,249,052	7,952,182	1,296,870
Ministry of Agriculture and Forestry	6,187,102	5,255,197	931,905

Ministry of Commerce and Industry	1,358,882	2,047,635	−688,753
Ministry of Transportation	5,127,475	4,482,575	644,900
Ministry of Communications	1,116,789	792,694	324,095
Ministry of Labor	2,442,125	1,950,647	491,478
Ministry of Construction	912,052	3,181,547	−2,269,495
Reserve Fund	0	6,500,000	−6,500,000
Total	704,667,591	473,145,604	231,521,987
(Excess of Revenues)	267,060	0	267,060

Annexed Table No. 2

Estimates of Revenue and Appropriation of Special Accounts for the Fiscal Year 1948-49
Compared with the Preceeding Fiscal Year

(in thousand *yen*)

Special Accounts	Fiscal Year 1949-50	Preceding Fiscal year	Balance (increase or decrease)
Allotment of local distribution tax			
Revenue	57,700,150	49,332,919	8,367,231
Appropriation	57,700,150	49,332,919	8,367,231
Foreign Trade Special *Yen* Fund			
Revenue	338,270	775,090	−436,820
Appropriation	338,270	775,090	−436,820
Mint			
Revenue	2,985,752	1,727,140	1,258,612
Appropriation	1,657,974	1,349,439	308,535
Fund Dept., Same			
Revenue	90,830	52,891	37,939
Appropriation	245,695	337,043	−91,348
Printing Bureau			
Revenue	5,828,000	4,222,408	1,605,592
Appropriation	5,606,138	4,252,047	1,354,091
Monopoly Bureau			
Revenue	178,423,594	130,449,696	47,973,898
Appropriation	58,343,672	48,307,509	10,036,163
Deposit Bureau, Ministry of Finance			
Revenue	10,396,256	7,389,525	3,006,731
Appropriation	10,396,256	7,389,525	3,006,731
National Debt Consolidation Fund			
Revenue	812,286,251	350,723,019	461,563,232
Appropriation	812,286,251	350,723,019	461,563,232
Precious Metals			
Revenue	3,727,626	324,804	3,402,822
Appropriation	3,727,626	246,268	3,481,358
Receipts from the Capital Levy and the Like			
Revenue	4,254,769	15,860,100	−11,605,331
Appropriation	4,254,769	15,860,100	−11,605,331
Counterpart Fund of U.S. Aid to Japan			
Revenue	175,000,000	0	175,000,000
Appropriation	175,000,000	0	175,000,000
Welfare Insurance			
Health Sub-Account			
Revenue	9,515,391	4,579,329	4,936,062
Appropriation	9,515,391	4,579,329	4,936,062
Annuity Sub-Account			
Revenue	10,684,158	4,009,309	6,674,849
Appropriation	1,342,192	554,992	787,200

Management Sub-Account			
Revenue	852,151	637,611	214,540
Appropriation	852,151	637,611	214,540
Mariner's Insurance			
Revenue	1,441,083	930,344	510,739
Appropriation	1,091,706	519,860	571,846
National Hospital			
Revenue	2,291,998	0	2,291,998
Appropriation	2,291,998	0	2,291,998
Foodstuff Control			
Revenue	441,598,294	326,979,397	114,618,897
Appropriation	441,598,294	326,979,397	114,618,897
Demand and Supply Adjustment of Charcoal and Firewood			
Revenue	28,876,243	26,249,180	2,627,063
Appropriation	28,876,243	26,249,180	2,627,063
Agricultural Mutual Aid Reinsurance			
Agriculture Sub-Account			
Revenue	4,896,205	4,003,695	892,510
Appropriation	4,896,205	4,003,695	892,510
Livestock Sub-Account			
Revenue	1,800,156	1,150,032	650,124
Appropriation	1,800,156	1,150,032	650,124
Management Sub-Account			
Revenue	13,936	8,464	5,472
Appropriation	13,936	8,464	5,472
Forest Fire Insurance			
Revenue	44,222	15,215	29,007
Appropriation	44,222	15,215	29,007
Fishing Boat Reinsurance			
Revenue	284,135	256,055	28,080
Appropriation	284,135	256,055	28,080
Special Measures for Establishment of Landed Farmers			
Revenue	4,743,933	7,042,965	−2,299,032
Appropriation	1,524,726	4,318,095	−2,793,369
Finance for Settlers			
Revenue	2,104,735	2,534,246	−429,511
Appropriation	2,104,735	2,534,246	−429,511
Government Forest Service			
Revenue	13,032,770	9,837,150	3,195,620
Appropriation	13,032,770	9,837,150	3,195,620
Government-operated Horse Racing			
Parimutual Ticket Sub-Account			
Revenue	7,580,227	4,027,326	3,552,901
Appropriation	7,580,227	4,027,326	3,552,901
Management Sub-Account			
Revenue	2,945,802	0	2,945,802
Appropriation	2,945,802	0	2,945,802
Alcohol Monopoly			
Revenue	5,570,767	3,571,369	1,999,398
Appropriation	4,673,338	3,058,160	1,615,178
Foreign Trade			
Operation Sub-Account			
Revenue	434,409,513	0	434,409,513
Appropriation	434,409,513	0	434,409,513
Business Sub-Account			
Revenue	3,323,417	0	3,323,417
Appropriation	3,323,417	0	3,323,417

Liquidation Sub-Account			
Revenue	8,868,067	0	8,868,067
Appropriation	8,868,067	0	8,868,067
Foreign Trade Kodan			
Revenue	0	1,800,988	−1,800,988
Appropriation	0	1,800,988	−1,800,988
Special Measures for Unjustly Possessed Materials, etc.			
Revenue	1,012,285	7,039,041	−6,026,756
Appropriation	340,045	3,064,844	−2,724,799
State Railway			
Revenue	130,435,695	130,488,159	−52,464
Appropriation	130,435,695	130,488,159	−52,464
Communication Service			
Postal Services Sub-Account			
Revenue	48,176,565	Revenue 84,385,365	10,384,859
Appropriation	48,176,565	Appropriation 84,385,365	10,384,859
Telecommunications Sub-Account			
Revenue	46,593,659		
Appropriation	46,593,659		
Post-Office Life Insurance and Annuity			
Insurance Sub-Account			
Revenue	23,630,733	8,557,841	15,072,892
Appropriation	11,191,652	5,373,447	5,818,205
Annuity Sub-Account			
Revenue	975,389	631,653	343,736
Appropriation	335,088	243,768	91,320
Laborers' Accident Compensation Insurance			
Revenue	5,839,717	3,056,413	2,783,304
Appropriation	5,839,717	3,056,413	2,783,304
Unemployment Insurance			
Revenue	12,470,800	4,879,144	7,591,656
Appropriation	12,470,800	4,879,144	7,591,656
Total			
Revenues	2,505,043,544	1,197,527,883	1,307,515,661
Appropriations	2,356,009,246	1,100,593,894	1,255,415,352

Annexed Table No. 3

Estimates of Receipts and Expenditures of the Government Corporations for the Fiscal Year 1949-50

(in thousand *yen*)

Name	Receipts	Expenditures
Price Adjustment Kodan	131,498,200	131,498,200
Liquor Distribution Kodan	78,231,700	78,231,700
Foodstuff Distribution Kodan	344,696,900	344,696,900
Fertilizer Distribution Kodan	47,126,000	47,126,000
Feed Distribution Kodan	5,255,000	5,255,000
Grocery Distribution Kodan	89,251,000	89,251,000
Oilstuff Distribution Kodan	31,883,000	31,883,000
Industrial Reconstruction Kodan	3,238,800	3,238,800
Coal Distribution Kodan	150,268,000	150,268,000
Foreign Trade Kodan for Minerals & Industrial Products	133,503,171	133,503,171
Foreign Trade Kodan for Textile	131,923,869	131,923,869
Petroleum Distribution Kodan	6,213,900	6,213,900
Shipping Kodan	8,537,250	8,537,250

Reconversion Finance Bank	123,600,000	123,600,000
People's Bank	1,862,344	1,862,344
C.M.M.C.	25,517,704	25,517,704
H.C.L.C.	215,499	215,499
C.I.L.C.	1,106,620	1,106,620
S.C.L.C.	103,846	103,846
Total	1,314,032,803	1,314,032,803

Annexed Table No. 4

Amount in Hand of the National Debt and Borrowings at the End of the Fiscal Year 1947-48

(in thousand *yen*)

Classification	Actual Results at the End of the Fiscal Year 1947-48	Actual Results at the End of the Fiscal Year 1948-49
National Debt	209,461,729	280,029,081
Internal debt	208,580,598	279,148,879
Foreign loan	881,130	880,201
Short-term Certificates	46,340,000	120,730,000
Certificates of the Ministry of Finance	5,700,000	0
Foodstuff certificates	40,000,000	118,000,000
Korean Foodstuff certificates	140,000	140,000
Charcoal and Firewood certificates	500,000	2,590,000
Borrowings and Temporary Borrowings	104,864,968	123,245,263
Borrowings	91,227,968	90,708,263
Temporary borrowings	13,637,000	32,537,000
Grand Total	360,666,698	524,004,344

Remarks: The exchange rate of Foreign Currency Security into *Yen* is 9.763 *yen* per 1 pound, 2.006 *yen* per 1 dollar and 0.387 *yen* per 1 franc.

Annexed Table No. 5

Amount in Hand of the National Property at the End of the Fiscal Year 1947-48

(in thousand *yen*)

Classification		Quantity	Price
Land		18,617,853,6610 *bu*	12,733,138
Standing Timber and Bamboo			
Tress		21,564,361 trees	
Timbers		1,059,141,437 *koku*	13,954,402
	Bamboo	599,197 *soku*	
Buildings	building area	17,777,863,2062 *bu*	8,458,185
	floor space	21,087,860,0752 *bu*	
Constructions			13,006,139
Machines and Implements			8,893,844
Ships		12,068 vessels	1,351,713
Superficies, Servitudes, Alluvial Mining Right and other rights according with them		21,320,5826 *bu* (1 *ri* 4 *cho*)	7,189
Stock and quota		65,850,157 stocks 6,911,651 quotas	11,636,056
Total			70,040,669

Annexed Table No. 6

Settlement of Revenues and Expenditures of General Account
for the Fiscal Year 1947—48

(in thousand *yen*)

Classification	Revenues: Estimates of Revenues	Revenues: Revenues Received	Revenues: Balance (increase or decrease)	Remarks
(by sources)				
Taxes and Stamp Revenues	135,422,081	147,461,970	12,039,889	
Receipts from Government Enterprises and Properties	54,900,489	43,756,629	−11,143,859	
Miscellaneous Revenues	23,028,757	19,556,605	−3,472,151	
Surplus in the Preceding Fiscal Year	904,677	3,692,047	2,787,370	
Total	214,256,004	214,467,252	211,248	
(by jurisduction)				
Diet	118	34	−84	
Judicial Establishments	862	1,645	783	
Board of Audit	13	202	189	
Cabinet	8,873,132	6,538,760	−2,334,372	
Ministry of Foreign Affairs	866	1,793	926	
Ministry of Finance	200,132,934	203,772,119	3,639,184	
Ministry of Education	483,263	456,645	−26,618	
Ministry of Welfare	933,225	919,090	−14,134	
Ministry of Agriculture and Forestry	762,186	403,558	−358,627	
Ministry of Commerce and Industry	1,201,781	695,658	−506,122	
Ministry of Transportation	386,122	121,340	−264,782	
Ministry of Communications	956,516	941,021	−24,494	
Ministry of Labor	10	62	51	
Attorney-General's Office	515,968	615,318	99,350	
Total	214,256,004	214,467,252	211,248	

(in thousand *yen*)

Classification	Expenditures: Estimates of Appropriations	Expenditures: Expenditures Disbursed	Expenditures: Balance (increase or decrease)	Remarks
(by purposes)				
Imperial Household	86,318	84,636	−1,681	
Diet	304,130	300,854	−3,275	
Judicial Establishments	533,007	534,290	1,283	
Organs under Imperial Constitution	17,507	15,365	−2,141	
Administration	6,978,367	6,817,759	−160,607	
Justice and Police	3,994,883	3,601,097	−193,785	
Education and Culture	7,081,158	7,047,449	−33,708	
Social Relief and Labor Institutions	8,368,399	8,015,877	−352,521	
Health and Sanitation	1,931,384	1,902,078	−29,305	
Industries and Economy	25,750,206	25,687,561	−62,644	
Public Works	14,746,221	14,830,628	84,407	
Adjustment of Prices	23,225,055	22,511,021	−714,033	
Adjustment Affairs of Commodities and Prices	2,440,000	2,199,851	−240,148	
Common Expenses for Administration	8,929,392	8,298,788	−630,603	
Local Finance	25,136,458	25,008,053	−128,404	
Annuities and Pensions	368,163	160,030	−208,132	
Government Investments	7,124,110	4,009,310	−3,114,800	
National Debt	7,568,246	7,430,381	−137,864	
Termination of War	64,273,000	64,128,474	−144,525	
Resrve Fund	2,000,000	0	2,000,000	
Reparation Equipments Disposition	3,600,000	3,212,773	−387,226	
Special Properties Disposition	0	23,815	23,815	
Materials for Reconstruction of Okinawa	0	20,964	20,964	
Total	214,256,004	205,841,065	−8,414,938	

(by jurisdiction)	Expenditures: Estimates of Appropriations	Expenditures: Expenditures Disbursed	Expenditures: Balance (increase or decrease)
Imperial Household	86,318	84,636	−1,681
Diet	304,130	300,854	−3,275
Judicial Establishments	584,219	581,657	−2,561
Board of Audit	27,700	41,873	14,173
Cabinet	61,777,941	60,563,182	−1,214,758
Ministry of Foreign Affairs	296,753	290,200	−6,552
Ministry of Finance	89,193,063	83,345,058	−5,848,005
Ministry of Education	9,927,392	9,906,982	−20,410
Ministry of Welfare	13,125,946	12,480,185	−645,761
Ministry of Agriculture and Forestry	10,996,041	10,886,986	−109,055
Ministry of Commerce and Industry	3,165,677	3,066,058	−99,619
Ministry of Transportation	15,440,523	15,707,932	267,408
Ministry of Communications	5,703,266	5,209,511	−493,754
Ministry of Labor	1,496,780	1,240,529	−256,251
Attorney-General's Office	2,130,248	1,135,415	5,166
Total	214,256,004	205,841,065	−8,414,938

Annexed Table No. 7

Settlement of Revenues and Expenditures of Special Accounts
for the Fiscal Year 1947—48

(in thousand *yen*)

Special Account	Revenues: Estimates of Revenues	Revenues: Revenues Received	Expenditures: Estimates of Appropriation	Expenditures: Expenditures disbursed	Expenditures: Carried over for the Fiscal Year following	Expenditures: Unnecessary amount
Allotment of Local Allotment Tax	19,809,614	19,869,628	19,801,779	19,669,299	0	132,479
Mint	691,407	311,978	592,267	250,350	18,172	323,744
Fund Sub-Account, Mint	13,440	21,624	255,858	62,587	0	193,270
Printing Bureau	1,717,578	1,561,593	1,864,089	1,507,114	113,880	243,093
Monopoly Bureau	59,375,430	41,004,127	11,966,438	10,117,903	299,946	1,548,588
Deposits Bureau, Ministry of Finance	4,174,596	4,138,627	4,390,922	4,353,732	597	36,592
Debt Consolidation Fund	137,529,213	112,831,803	138,079,213	111,396,593	1,191,377	25,491,242
Gold Fund	11,214	89,056	9,816	5,968	0	3,847
Receipts from Capital Levy, etc.	21,564,723	18,783,353	21,564,723	15,893,653	0	5,671,069
Welfare Insurance						
Health Sub-Account	979,934	934,041	979,934	892,375	0	87,558
Annuity Sub-Account	2,237,346	2,786,285	447,106	167,704	0	279,401
Management Sub-Account	295,008	296,699	295,008	267,364	0	27,643
Relief Liability Insurances for Laborers in case of Accident	7,397	2,492	7,397	3,375	0	4,021
Mariners' Insurance						
Ordinary Insurance Sub-Account	277,045	130,400	103,062	88,334	0	14,727
Unemployment Sub-Account	39,789	21,207	16,430	2,195	0	14,234
Foodstuff Control	113,215,762	113,154,790	113,927,983	109,323,825	1,349,369	3,254,788
Demand and Supply Adjustment of Charcoal and Firewood	11,255,972	8,871,741	12,601,982	8,649,943	2,416,486	1,535,551
Agricultural Mutual Aid Reinsurance						
Agriculture Sub-Account	1,996,184	1,237,066	1,996,184	1,102,946	0	893,238
Livestock Sub-Account	120,042	10,757	120,042	10,024	0	110,017
Management Sub-Account	3,726	3,729	3,726	3,585	46	94

Forest Fire Insurance	4,645	3,148	4,645	2,465	66	2,113
Fishing Boat Reinsurance	58,739	40,143	58,739	34,848	36	23,854
Special Measures for Establishment of Landed Farmers	2,186,434	400,132	2,427,811	285,789	0	2,142,022
Finance for Settlers	956,770	955,143	956,770	823,052	123,272	10,445
Government Forest Service	6,412,584	5,694,401	6,412,584	5,147,741	472,108	792,733
Alcohol Monopoly	1,420,443	1,344,164	1,302,656	1,033,384	27,378	241,893
Foreign Trade Fund	191,297	186,962	191,297	179,186	1,076	11,034
State Railway	60,747,736	54,006,225	61,691,094	53,696,639	3,490,486	4,503,968
Communication Service	27,074,833	25,277,576	28,044,007	24,098,181	2,227,314	1,718,510
Post-Office Life Insurance and Annuity						
Insurance Sub-Account	3,126,779	3,760,513	2,942,204	2,791,755	61,024	89,424
Annuity Sub-Account	670,026	260,892	261,181	241,422	1,758	18,000
Laborers Accident Compensation Insurance	569,290	472,612	569,290	315,515	1,289	252,485
Umemployment Insurance	1,230,459	850,974	492,611	81,802	3,010	407,797
Total	479,965,455	419,113,881	434,378,848	372,500,648	11,798,690	50,079,474