

Ref Doc. 1417

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CERTIFICATE OF ORIGIN AND ESTABLISHMENT OF DOCUMENT

I, MORINAGA, Sadaichiro, chief of Archives Section of the Finance Minister's Secretariat, hereby certify that the document attached hereto, written in Japanese in 4 pages entitled THE NORTH CHINA INCIDENT SPECIAL TAX LAW (pages 91 - 95) is an exact and authentic copy of the extract from the compendium of laws published in 1937 by the government printing bureau and in custody of the Archives Section of Finance Minister's Secretariat of Japanese Government.

15 April 1947

At Ministry of Finance, Tokyo

MORINAGA, Sadaichiro

Chief of Archives Section of
Finance Minister's Secretariat

Signed and sealed in my presence
at same date and same place

Witness....AICHI, Kiichi

Chief of Finance Minister's
Secretariat

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Sec. ... Article ...

THE NORTH CHINA INCIDENT SPECIAL TAX LAW

(Law No. 66, 12 August, 1937).

(An extract)

Article

Sec. 1. The North China Incident special tax shall be composed of:

1. Income special tax.
2. Extraordinary profits special tax.
3. Dividends special tax.
4. Public and private bond interest special tax.
5. Commodities special tax.

Article

Sec. 2. The income special tax shall be imposed on persons paying income tax.

Article

Sec. 3. The income special tax of a person paying the first class income tax shall be levied on his income of each business year ending within one year from the day of enforcement of this law (excepting liquidation incomes); and its amount shall be 10% of the first class income tax levied on said income (including the additional levy under the Extraordinary Tax Increase Law).

Article

Sec. 4. The income special tax of a person paying the second class income tax shall be levied on his second class income received within one year from the day of enforcement of this law (excepting interest on national bonds); and its amount

shall be 5% of the second class income tax levied on said income.

Article
Sec. 5.

The income special tax of a person paying the third class income tax shall be levied on his third class income belonging to the year 1937; and its amount shall be 7.5% of the third class income tax levied on said income (including the additional levy under the Extraordinary Tax Increase Law).

Article
Sec. 7.

The extraordinary profits special tax shall be imposed on persons paying extraordinary profits tax.

Article
Sec. 8.

The extraordinary profits special tax of a juridical person shall be levied on his profits of each business year ending within one year from the day of enforcement of this law; and its amount shall be 15 % of the extraordinary profits tax levied on said profits (including the additional levy under the Extraordinary Tax Increase Law).

Article
Sec. 9.

The extraordinary profits special tax of an individual shall be levied on his profits belonging to the year 1937; and its amount shall be 15 % of the extraordinary profits tax levied on said profits (including the additional levy under the Extraordinary Tax Increase Law).

Article

Sec. 11. The dividends special tax shall be imposed on persons receiving dividends from juridical persons having head offices in the sphere wherein this law is enforced.

Persons exempted from the second class income tax, by the income tax law or any other laws, shall be exempted from the dividends special tax.

Article

Sec. 12. The dividends special tax shall be levied on the dividends received from the juridical persons as prescribed in the preceding Section, within one year from the enforcement of this law; and its amount shall be 10 % of such portion of dividend amount as surpassing 7 % p. a.

Article

Sec. 14. The public and private bond interest special tax shall be imposed on persons receiving interest on public or private bonds, within the sphere wherein this law is enforced.

Persons exempted from the second class income tax, by the income tax law or any other laws, shall be exempted from the public and private bond interest special tax.

Article

Sec. 15. The public and private bond interest special tax shall be levied on the interest on public or private bonds received within one year from the day of enforcement of this law (excepting interest

on such foreign currency bonds as prescribed in Paragraph 2, Section 1 of the Foreign Currency Bonds Special Tax Law);, and its amount shall be 10 % of such portion of the interest amount as surpassing 4 % p. a. as to national bonds, and 4.5 % p. a. as to other bonds.

Articles
Sec. 20.

The commodities special tax shall be levied on the following goods, whose particulars shall be stipulated by Ordinance.

Group 1:

- 1- Precious stones, semi-precious stones or articles in which precious stones or semi-precious stones are used.
- 2- Pearls or articles in which pearls are used.
- 3- Precious metals or articles made of precious metals.
- 4- Articles made of tortoise-shell.
- 5- Articles made of corals.

Group 2:

- 1- Cameras, Photograph enlarger, film projector and parts thereof.
- 2- Dry plate for cameras, film and sensitized paper.
- 3- Phonographs and parts thereof.
- 4- Phonograph records.
- 5- Musical instruments and parts thereof.

Supplementary Provisions

The present Law shall come into force on the day of promulgation.

The provisions relating to the commodities special tax shall be applied to goods of the first and second categories, liable to the commodities special tax, which are sold, forwarded from manufactories, or taken out of bonded zones, on or prior to 31 March, 1938.

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文書ノ出所竝ニ成立ニ關スル證明書

(三號)

自分、森永貞一郎ハ大藏省大臣官房文書課長ノ職ニ居ル者ナル處、茲ニ添付セラレタル日本語ニ依ツテ書カレ四頁ヨリ成ル北支事件特別稅法(抄)ト題スル書類ハ日本政府大藏省大臣官房文書課ノ保管ニ係ル内閣印刷局發行法令全書昭和十二年第八號法律自九一頁至九五頁ニ掲載セラレアル同法ノ拔萃ノ正確ニシテ眞實ナル寫シナルコトヲ證明ス

昭和二十二年四月十五日 於東京大藏省

大藏大臣官房文書課長 森永貞一郎

右署名捺印ハ自分ノ面前ニ於テ爲サレタリ

同日於同所

立會人 大藏省大臣官房長

長 知 捺



北支事件特別税法(抄) (昭和十二年八月十三日法律第六十六号)

第一条 北支事件特別税人之ヲ尤、五種トス。

一、所得特別税

二、臨時利得特別税

三、利益配当特別税

四、公債及社債利子特別税

五、物品特別税

第二条 所得特別税ハ所得税ヲ納ムル者ニ之ヲ課ス。

第三条 第一種所得税ヲ納ムル者ノ所得特別税ハ法人ノ本法施行後一年以内ニ終了スル各事業年度ノ所得(清算所得ヲ除ク)ニ付之ヲ賦課シ其ノ所得ニ付スル第一種所得税額(臨時租税増徴法ニ依ル増徴税額ヲ含ム)ノ百分ノ十二ニ相当スル金額ヲ以テ其ノ税額トス。

第四条 第二種所得税ヲ納ムル者ノ所得特別税ハ本法施行後一年以内ニ支拂ヲ受ケル第二種所得(國債ノ利子ヲ除ク)ニ付之ヲ賦課シ其ノ所得ニ付スル第二種所得税額ノ百分ノ五ニ相当スル金額ヲ以テ其ノ税額トス。

第五条 第三種所得税ヲ納ムル者ノ所得特別税ハ昭和十二年分第三種所得ニ付之ヲ賦課シ

其ノ所得ニ対スル身三種所得税(臨時租税増徴法ニ依ル増徴税額ヲ含ム)ノ百分ノ七五ニ相当スル金額ヲ以テ其ノ税額トス。

身七條 臨時利得特別税ハ臨時利得税ヲ納ル者ニ之ヲ課ス。

身八條 法人ノ臨時利得特別税ハ本法施行後一年以内ニ終了スル各事業年度ノ利得ニツキ、之ヲ賦課シ其ノ利得ニ対スル臨時利得税額(臨時租税増徴法ニ依ル増徴税額ヲ含ム)ノ百分ノ十五ニ相当スル金額ヲ以テ其ノ税額トス。

身九條 個人ノ臨時利得特別税ハ昭和十二年分利得ニ付之ヲ賦課シ其ノ利得ニ対スル臨時利得税額(臨時租税増徴法ニ依ル増徴税額ヲ含ム)ノ百分ノ十五ニ相当スル金額ヲ以テ其ノ税額トス。

身十條 利益配当特別税ハ本法施行地ニ本店ヲ有スル法人ヨリ利益ノ配当ヲ受クル者ニ之ヲ課ス。

所得税法其他ノ法律ニ依リ身二種所得ヲ課セラレザル者ニハ利益配当特別税ヲ課セス身十一條 利益配当特別税ハ本法施行後一年以内ニ前條ノ法人ヨリ支拂ヲ受クル利益ノ配当ニ付之ヲ賦課シ配当金中配当率身七分ノ割合ヲ以テ算出シタル金額ヲ。

超ユル金額ノ百分ノ十二相当スル金額ヲ其ノ税額トス。

第十四條 公債及社債利子特別税ハ本法施行地ニ於テハ公債又ハ社債利子ノ支拂受ル者ニ之ヲ課ス。

所得税法其他ノ法律ニ依リテ二種所得税ヲ課セラザル者ハ公債及社債利子其ノ特別税ヲ課ス。

第十五條 公債及社債利子特別税ハ本法施行後一年以内ニ支拂ヲ受クル公債又ハ社債(外貨債特別税法第一條第二項ニ規定スル外貨債ヲ除ク)ノ利子ニ付之ヲ賦課シ利子

金額中國債ニ在リテハ利率年四分、國債以外ノ公債及社債ニ在リテハ利率四分五厘ノ割合ヲ以テ算出シタル金額ヲ超ユル金額ノ百分ノ十二相当スル金額ヲ以テ其ノ税額トス。

第十六條 物品特別税ハ左ニ掲グル物品ニシテ命令ノ定ムルモノニ之ヲ課ス。

第一種

一、貴石若クハ半貴石又ハ用ヒタル製品。

二、眞珠又ハ眞珠ヲ用ヒタル製品。

三、貴金屬製品又ハ貴金屬ヲ用ヒタル製品。

四、蠟甲製品。

五、珊瑚製品。

牙二種

- 一 寫真機、寫真引伸機、映寫機、同部分品及附屬品
- 二 寫真用乾板、フィルム及感光紙
- 三 蓄音器及同部分品
- 四 蓄音器用レコード
- 五 樂器及同部分品

附則

本法ハ公布ノ日ヨリ之ヲ施行ス。

物品特別税ニ關スル規定ハ昭和十三年三月三十一日以前ニ於テ物品特別税ヲ課セラルベキ販賣・製造^場ヨリ移出又ハ保税地域ヨリ引取ヲ爲シタル牙一種又ハ牙二種ノ物品ニ付之ヲ通用ス。