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HEADQUARTERS
SHIMANE MILITARY GOVERNMENT TEAM
APO 317

JRH/dak

13 February 1948

SMOT 012.34

SUBJECT: Evasive Action by Foreign Chinese
Nationals in Payment of Tax Returns

THROUGH: Commanding Officer, Headquarters, Chugoku
Military Government Region, Headquarters
and Headquarters Detachment, APO 317

TO : Commanding General, Headquarters, Eighth Army, APO 343
(Attention: Military Government Section)

1. On 11 February 1948, the Izumo Tax Office, Shimane Prefecture, brought to the attention of this headquarters that Chinese Nationals in its locality had not paid their taxes and were putting the tax officials off with promises to pay in the future.

2. Mr. Teunte Ling, President of the Chinese School and Association of Chinese in Shimane Prefecture was summoned to the Izumo Tax Office.

3. It was learned by conversation with Mr. Ling that the Chinese in this section had been told not to pay taxes by orders from the headquarters of the Chinese Association in Tokyo because taxes were being used to pay reparations and that the Chinese did not think it was fair for them to have to pay Japanese reparations.

4. The tax representative of this headquarters had explained to Mr. Ling by the Chief of the Izumo Tax Office why taxes must be collected and what government installations taxes were used to finance. It was pointed out to Mr. Ling that he and all of his associates benefitted by the installations financed by taxes. The tax laws and penalties for evasion of the laws were also pointed out to Mr. Ling. He was advised to do what was in his power to persuade immediate payment of taxes and avoid further penalty for non-payment.

5. Mr. Ling indicated that he fully understood that the Chinese should pay and that he would persuade payment without further loss of time. The results of his promise have not as yet been observed.

CLAYTON L. MAUSERT
Lt. Col. TC
Commanding

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HEADQUARTERS
SHIMANE MILITARY GOVERNMENT TEAM
APO 317

SMGT-IG 012.312 (Japanese Government) 21 April 1948

SUBJECT: Re-transmittal of Report

THROUGH: Commanding Officer, Chugoku Military Government
Region, APO 317

TO : Commanding General, Eighth Army, APO 343
(Attention: Military Government Section)

1. Transmitted herewith is report, Subject: Activities of Tax Employee's Labor Union, dtd 23 March 1948, which was sent to your headquarters through proper military channels 23 March 1948. So far as has been determined, above mentioned report has not been received. Dispatch record of this headquarters indicates that this report was received by Region Headquarters 26 March 1948.

2. Reference was made to this report in monthly re-current report from Shimane Military Government for month of March as required by paragraph 28, O.D. #4, Headquarters Eighth Army, dtd 21 January 1948.

CLAYTON L. MAUSERT
Lt. Colonel, T.C.
Commanding

HEADQUARTERS
SHIMANE MILITARY GOVERNMENT TEAM
APO 317

JRW/sm

SMGT-LG 012.312(Japanese Government)

23 March 1948

SUBJECT: Activities of Tax Employees Labor Union

THROUGH: Commanding Officer Chugoku Military Government
Region, APO 317TO : Commanding General, Eighth Army, APO 343
Attention: Military Government Section

1. This Headquarters was notified 12 March 1948, by Chugoku Military Government Region Headquarters that disputes were expected to commence immediately between Tax Office employees, Labor Union and the Japanese government. This Headquarters was further notified to have Prefectural Government contact Union Leaders and tell them that a strike would be in violation of Article 38 Labor Relations Laws. This was done immediately.

2. The chief of the Matsue Tax Office was immediately summoned to this Headquarters for the purpose of gaining information concerning any dispute or anticipated dispute involving tax office employees.

3. The chief of the Matsue Tax Office disclosed the following information:

- a. A meeting of representatives of each tax office in Shimane and Tottori Prefectures was, at the present, being held in the Matsue Municipal Hall.
- b. A vote had been taken as to whether to strike or not to strike.
- c. Seventy per cent voted in favor of the strike and the remainder against.
- d. The older employees were not in favor of striking but the younger employees were "hot-headed" and much in favor of it.

4. The Tax Surveillance Team assigned to this headquarters immediately went to the Municipal Hall for the purpose of determining what the general trend of the meeting would be and for the purpose of informing the Union Leaders and members present that a strike would be in violation of the law.

5. Upon arrival at the meeting, with proper introductions and assurances that there was no intention to in any way curtail or impose on freedom of assembly or speech by Military Government, Article 38 of Labor Relations Law was read to the assembly. It was also explained why such a law existed.

6. At the conclusion of the reading of Article 38, the following information was given to representative of this Headquarters by the chairman of the meeting in the presence of the entire assembly.

- a. The Union members were gathered for this meeting per orders from Headquarters in Tokyo.
- b. They had no intentions of striking although they felt that the government itself had violated the Labor Relations Law because according to their understanding of the Law, the employee was guaranteed by the government that he would not have any occasion to want to strike and that the government had not lived up to its bargain since all employees were being paid a wage too low to live on.
- c. The meeting had been called to decide on a way to ask for a living wage, and to decide on how much increase in pay to ask for.
- d. They had delayed this meeting for as long as they could possibly stand it and could not wait any longer.
- e. They intended to complete the current tax collecting program with as little loss of time as possible.
- f. They were not a communist organization even though union flag is red.

7. Representative of this Headquarters explained that there was a proper way of asking their government for an increase in wages but that they should first complete the present tax program and that strikes or long meetings held during working hours would not accomplish anything. It was further pointed out that many people were making great personal sacrifice to pay the present high tax and that an immediate raise in pay for tax employees would throw a still greater financial burden on the government and the people.

8. The Union had plans for holding another meeting on the following day, 13 March, but soon adjourned and decided to go back to work and not ask for anything more until a later date. The chairman reported on the following day, 13 March, that it had been decided useless to try for a raise

in pay and that the union would act no further unless it received contradictory orders from Union Headquarters in Tokyo.

9. At 2200 hours, 14 March, the chairman of the Union along with representatives of each of the tax offices of Shimane and Tottori Prefectures reported to this Headquarters that they had received orders from the Tokyo Headquarters at approximately 1630 hours 13 March, to take a 24 hour "holiday". The chairman stated that the orders did not specifically say for them to go on a 24 hour strike.

10. The Union Leaders were again warned that the changing of the phraseology from "strike" to "holiday" did not alter the situation in the eyes of the law and that any strike or non-legal holiday would be considered as violation of the law.

11. On 15 March 1948, six tax offices of Shimane Prefecture "struck" for 24 hours. Three offices did not strike.

12. The Labor Relations Committee of Shimane Prefectural Government will hold a hearing on 23 March 1948 to decide whether or not Union Leaders were guilty of violating a law. Trial of Union Leader participants of strike is expected

13. This Headquarters is closely observing the further activity on the part of Union Officials and Japanese Government Officials with relation to present labor difficulties. Action taken thus far by Government Officials has the approval of this Headquarters.

CLAYTON L. MAUSERT
Lt. Colonel T. C.
Commanding

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HEADQUARTERS
SHIMANE MILITARY GOVERNMENT TEAM
APO 317

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JRW/sm

SMGT-LG 012.33 (Japanese Government) 23 March 1948

SUBJECT: Activities of Tax Employees Labor Union

THROUGH: Commanding Officer Chugoku Military Government
Region, APO 317TO : Commanding General, Eighth Army, APO 347
Attention: Military Government Section

1. This Headquarters was notified 12 March 1948, by Chugoku Military Government Region Headquarters that disputes were expected to commence immediately between Tax Office employees, Labor Union and the Japanese government. This Headquarters was further notified to have Prefectural Government contact Union Leaders and tell them that a strike would be in violation of Article 38 Labor Relations Laws. This was done immediately.

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3. The chief of the Matsue Tax Office disclosed the following information:

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- d. The older employees were not in favor of striking but the younger employees were "hot-headed" and much in favor of it.

4. The Tax Surveillance Team assigned to this headquarters immediately went to the Municipal Hall for the purpose of determining what the general trend of the meeting would be and for the purpose of informing the Union Leaders and members present that a strike would be in violation of the law.

5. Upon arrival at the meeting, with proper introductions and assurances that there was no intention to in any way curtail or impose on freedom of assembly or speech by Military Government, Article 38 of Labor Relations Law was read to the assembly. It was also explained why such a law existed.

6. At the conclusion of the reading of Article 38, the following information was given to representative of this Headquarters by the chairman of the meeting in the presence of the entire assembly.

- a. The Union members were gathered for this meeting per orders from Headquarters in Tokyo.
- b. They had no intentions of striking although they felt that the government itself had violated the Labor Relations Law because according to their understanding of the Law, the employee was guaranteed by the government that he would not have any occasion to want to strike and that the government had not lived up to its bargain since all employees were being paid a wage too low to live on.
- c. The meeting had been called to decide on a way to ask for a living wage, and to decide on how much increase in pay to ask for.
- d. They had delayed this meeting for as long as they could possibly stand it and could not wait any longer.
- e. They intended to complete the current tax collecting program with as little loss of time as possible.
- f. They were not a communist organization even though the union flag is red.

7. Representative of this Headquarters explained that there was a proper way of asking their government for an increase in wages but that they should first complete the present tax program and that strikes or long meetings held during working hours would not accomplish anything. It was further pointed out that many people were making great personnel sacrifice to pay the present high tax and that an immediate raise in pay for tax employees would throw a still greater financial burden on the government and the people.

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in pay and that the union would act no further unless it received contradictory orders from Union Headquarters in Tokyo.

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10. The Union Leaders were again warned that the changing of the phraseology from "strike" to "holiday" did not alter the situation in the eyes of the Law and that any strike or non-legal holiday would be considered as a violation of the Law.

11. On 15 March 1948, six tax offices of Shimane Prefecture "struck" for 24 hours. Three offices did not strike.

12. The Labor Relations Committee of Shimane Prefectural Government will hold a hearing on 23 March 1948 to decide whether or not Union Leaders were guilty of violating a law. Trial of Union Leader participants of strike is expected to follow.

13. This Headquarters is closely observing the further activity on the part of Union Officials and Japanese Government Officials with relation to present labor difficulties. Action taken thus far by Government Officials has the approval of this Headquarters.

CLAYTON L. MAUBERT
Lt. Colonel T. C.
Commanding

HEADQUARTERS
SHIMANE MILITARY GOVERNMENT TEAM
APO 317

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ENGT-16 012. ~~214~~

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17 April 1948

SUBJECT: Activities of All Japan Financial Bureau Union
THROUGH: Commanding Officer, Chugoku Military Government
Region, APO 317
TO : Commanding General, Eighth Army APO 343
(Attention: Military Government Section)

1. An article appearing in the Yomiuri Shimbun (Tokyo Newspaper) on approximately 12 April 1948 concerning expulsion of certain tax offices in Shimane Prefecture from the All Japan Financial Bureau Union was brought to the attention of this office this date.

2. The article stated that the Shimane chapter of the Union had recommended that the six tax offices of Shimane Prefecture, Hamada, Masuda, Oda, Izumo, Daito, and Saigo, who did not participate in the recent 24 hour "Holiday" strikes, be expelled from the Union.

3. The article further stated that a meeting of the entire Union would be held in Beppu (Kyushu) on 26 April 1948 to discuss the recommendations of the Shimane Chapter.

4. In view of the fact, that under the guidance of this headquarters, six out of nine tax offices in this Prefecture chose to obey a National Law of Japan and remain on the job instead of obeying a union order and go on strike, the practice of denying them future union membership seems unfair and intolerable.

5. This matter is brought to the attention of higher headquarters for any action deemed necessary.

CLAYTON L. MAUGERT
Lt. Colonel T. C.
Commanding