

List of present conditions regarding
Ratifications of International Treaties

International Convention for the abolition of import
and export prohibitions and restrictions.

Treaty signed November 8, 1927, at Geneva.

Supplementary Agreement signed July 11, 1928 at Geneva,
Ratification September 28, 1929.

Protocol concerning the entry into force of the above
said convention signed on December 20, 1929, came into force
(except Japan) January 1, 1930, Japanese notification recogni
recognizing the Protocol, July 4, 1930. Treaty promulgated
by Japan July 11, 1930.

(Note: The preceding treaty and Supplementary agreement have
come into force among the signatory powers as from January 1,
1930, on the basis of the Protocol signed at Paris December
20, 1929, countries listed in the column of Ratifying or
Adhering powers whose names are marked X have deposited their
ratifications, but not having signed the protocol, are not bound
bound by the provisions of the Treaty; those marked O having
made their execution conditional to the ratification of certain
other Power or Powers, and this ratification, not having been
forth coming, are not bound by the provisions of the Treaty as
from July 1, 1930; those marked Δ have repudiated the obligation



obligations of the treaty as well as of the Appendix in accordance with the provisions of the Executive Protocol, par. 6.

(A) Treaty.

Powers having deposited instruments of ratification or adhered.

- Germany.

Germany.
(Text omitted)
- The United States of America.
(Text omitted)
- Austria.
(Text omitted)
- Belgium.
(Text omitted)
- Great Britain And North Ireland.
(Text omitted)
- Denmark.
(Text omitted)
- Finland
(Text omitted)
- France
(Text omitted)
- Hungary.
(Text omitted)
- Italy.
(Text omitted)
- Japan.
(Text omitted)
- Luxemburg.
(Text omitted)

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△ Norway
(Text omitted)

Netherlands
(Text omitted)

Curacao.
(Text omitted)

△ Portugal.
(Text omitted)

○ Roumania.
(Text omitted)

○ Switzerland.
(Text omitted)

× Sweden.

○ Czecho-Slovakia
(Text omitted)

○ Yugoslavia
(Text omitted)

Signatory Powers who have not ratified the treaty:

Bulgaria.

Chili.
(Text omitted)

Egypt.

Esthonia.

India.
(Text omitted)

Latvia.

Poland.

Siam.

Turkey.

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Non-signatory Powers:

The Union of South Africa.

Albania

Argentine

~~The~~ Commonwealth of Australia.

Bolivia.

Brazil.

Canada.

The Republic of China.

Columbia.

Costa Rica.

Cuba.

The Republic of Dominica.

Ecuador.

Ethiopia.

Greece.

Guatemala.

Haiti.

Honduras.

The Irish Free State.

Liberia.

Lithuania.

Mexico.

Newzealand.

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Nicaragua.

Panama.

Paraguay.

Persia.

Peru.

Salvador

The Union of Soviet Socialist Republics.

Spain.

Uruguay.

Venezuela.

Def. Doc. #1918-5-B

CERTIFICATE OF SOURCE AND AUTHENTICITY

I, HAYASHI, Kaoru, who occupy the post of Chief of the Archives and Documents Section, hereby certify that the document hereto attached, written in Japanese, consisting of 17 pages and entitled "List of present conditions regarding Ratifications of International Treaties", is an exact and authorized excerpt from an official document in the custody of Japanese Government (the Foreign Office)

certified at Tokyo,

on this 16th day of July, 1947

/S/ HAYASHI, Kaoru (seal)

I hereby certify that the above signature and seal were affixed hereto in the presence of the Witness.

At the same place, on this same date

Witness: /S/ URABE, Katsuma (seal)



◎輸入及輸出ノ禁止及制限撤廢ノ爲ノ國際條約及同條約補足協定

國際條約批准狀況一覽表

昭和二年十一月八日「ジュネーヴ」ニ於テ署名（條約）

昭和三年七月十一日「ジュネーヴ」ニ於テ署名（補足協定）

昭和四年九月二十八日

昭和四年十二月二十日

昭和五年一月一日

昭和五年七月四日

昭和五年七月十一日

批准

署名

實施

帝國ニ依ル實施議定書ノ承認通告

公布

（實施議定書）

（帝國ヲ除ク）

（註）

本條約及同條約補足協定ハ昭和四年十二月二十日「パリ」ニ於テ署名セラレタル實施議定書ノ效力ニ基キ昭和五年一月一日ヨリ右議定書ノ署名國間ニ實施セラルルニ至レリ左記表ノ批准書寄託國又ハ加入國ノ欄ニ於テ×印ヲ附シタル國ハ批准書寄託ヲ了シタルモ右議定書ニ署名セザル爲條約規定ノ拘束

ヲ受ケザルモノヲ示シ、○印ヲ附シ、ハ特定國ノ批准ヲ以テ目國ニ對スル條約實施ノ條件トシタルモ該條件カ成立セサル為昭和五年七月一日以降條約施行ノ拘束ヲ受ケサルニ至リタルモノヲ示シ又△印ヲ附シタルハ實施懸定書第六號ノ規定書第六號ノ規定ニ基キ條約及補足協定ノ參照ヲ離脱セザルモノヲ示ス

(イ) 條約

批准書寄託國及加入國

署名後未批准國

加入國

<p>○獨逸國</p> <p>ノ一ゴ... 批チ... 准エ... ツラ... コヴ... 件スイ... トロア... スヴ... ア國... キ、... ア瑞... 一西... 國及...</p>	<p>フルカリヤ チリ國 イ</p> <p>及 シ セ 石 領 ノ</p> <p>一 使 用 ト</p>	<p>リカ ニア ル セン ケン オ ス ト ラ リア ア ホ リ ウ イ ア ホ リ ウ イ ア フ ラ ジ ル カ ナ タ 中 華 民 國</p>
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地務同國委任統治ノ下ニ在
ル「ルアンダ、ウルンダイ」
地域ヲ除外ス

白耳義國ニ對スル本條約ノ

重施ハ獨逸國、佛蘭西國、

「グレート、ブリテン」、

「ポーランド」國、瑞西國

及「チエツコスロヴァキア」

國ノ批准ヲ條件トス

△「グレート、ブリテン及北部ア

イルランド

英國皇帝陛下ノ殖民地、保

護領又ハ宗主權若ハ委任統

治ノ下ニアル地域ヲ包含セ

ズ

千九百二十九年十二月二十
日ノ「パリ」議定書第六條

ノ規定ニ基キ千九百三十三年六月三十日以前本條約及補遺協定ノ義務ヲ履行セリ

○佛蘭西國

起ルコトアルベキ法律の性質ヲ有シ又ハ有セザル一切ノ紛議ニ付同一議務ヲ受諾スル他ノ締約國ニ對シ本條約第八條第三項ノ規定ノ適用ヲ及ボスコトヲ約ス

(イ) 佛蘭西國殖民地、保護領及佛蘭西國ノ宗主權又ハ委任統治ノ下ニアル地

城ノ何レニモ適用ナキモ

(ロ) 佛蘭西國ニ對スル本條

約ノ實施ハ獨逸國、白耳義國、一「ボ」ラ「ド」國、瑞西國及「チエツコスロ」國、ウアキア「國」ノ批准ヲ條件トス

○ハンガリー國

「ハンガリー」國ニ對スル本

(ロ)		(イ)		○伊														
太	件	ツ	ア	國	ド	ガ	ン	國	メ	約	伊	太	ア	國	ゴ	一	太	條
利	本	ト	コ	、	、	リ	、	、	、	ノ	太	利	及	一	ル	利	約	
國	條	ス	ス	國	一	國	、	佛	カ	實	利	國	ノ	ス	一	國	ノ	
殖	約	コ	、	ユ	、	、	、	、	、	施	國	批	チ	ラ	マ	、	實	
民	第	レ	ヴ	一	一	國	、	、	合	ハ	國	准	エ	ヴ	ニ	一	施	
地	十	國	ア	ゴ	ル	、	西	一	衆	獨	ニ	ヲ	ツ	イ	ア	レ	ハ	
及	條	ノ	キ	一	一	國	、	、	國	逸	對	修	コ	、	一	レ	地	
屬	ニ	批	ア	、	ス	マ	、	、	、	國	ス	件	ス	レ	國	、	利	
領	從	准	レ	一	一	一	一	一	一	、	ル	ト	ロ	、	一	レ	國	
ニ	ヒ	ヲ	「	チ	ヴ	ア	ラ	ハ	リ	地	一	ス	ヴ	、	一	レ	國	
關	伊	條	及	エ	イ	レ	ン	ン	テ	利	一	ス	ア	瑞	ユ	一	、	
										ア	條	ス	キ	西	一	、	伊	

△ 諾	○	日
千九百二十九年十二月二十	ルクセンブルグ國	本國
威口	一ルルクセンブルグ國ニ於 ケル本條ノ實施ハ獨逸國 佛蘭西國ノボグレト、 リテ、一、一、一、一、 國、瑞、西、及、一、チ、 國、ア、キ、フ、レ、國、 件、ト、ス、 批准ヲ條	シテ何等ノ義務ヲ負ハ ズ
	本條約第八條ノ規定ハ日本 國司法官憲ニ依リ日本國ノ 法令ヲ適用シテ爲サル行 動ニ影響ヲ及ボスモノニ非 ズ	

キ											和							
和蘭國政府ハ「キユラソー」	ユ											西						
	ラ	ス	三	國	義	ハ	ベ	適	條	ヲ	及	(ロ)	(イ)	西	神	年	ノ	日
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!	約	定	條	ス	ル	議	的	起	協	ノ	全	四	義	務	ノ	日	キ	リ
!	ス	ノ	約	ル	他	ニ	性	ル	定	本	文	條	務	ヲ	義	以	千	「
!	適	用	第	八	條	付	質	コ	ノ	條	又	ハ	ヲ	離	降	本	九	」
!	ヲ	及	第	締	約	同	ヲ	ト	解	又	ハ	第	ハ	脫	條	約	百	定
!	及	ボ	第	一	條	又	有	ア	釋	ハ	一	五	ハ	セ	約	三	十	書
!	ボ	第	一	條	又	ル	シ	ア	又	ハ	部	條	テ	リ	及	三	三	號

ニ關シ第四條、第五條及第
六條ヲ除外セザル本條約ノ
規定ノ解釋又ハ適用ニ關シ
テ發生スルコトアルベキ一
切ノ紛争ニ對シ法律上ノ紛
争タルト否トヲ問ハズ本條
約第八條第三項ノ規定ノ適
用ヲ同一義務ヲ受諾スベキ
他ノ締約國ニ及ボスベキコ
トヲ約ス

△ポルトガル國

イ 一切ノ「ポルトガル」
國殖民地ニ對スル本條約
ノ適用ニ關シテハ第十條
ニ定メラレタル留保ニ從
フ

ロ 「ポルトガル」國ハ千
九百二十九年十二月二十

○瑞

○ルーマニア國

日ノムバリ議定書第六
號ノ規定ニ基キ、千九百
三十一年六月三十日ニ於
テ本條約及議定書ノ批准
ニ依リ受諾シタル義務ヲ
免除セラレタルモノト思
惟ス

「ルーマニア」國ニ於ケル
本條約ノ實施ハ奧地利國、
「ハンガリー」國、「ポー
ランド」國、「ユーゴス
ラヴィア」國及「チエツコ
スロヴァキア」國ノ批准ヲ
條件トス

西國

瑞西國ニ對スル本條約ノ實

逸國、奧地利國、
「ハンガ
リ」國、伊太利國、
「ポー
ランド」國、
「ルーマニ
ア」國及「チ
エツコスロ
ヴァキア」國
ニ依リ批准セ
ラレ且此等ノ
諸國ニ於テ本
條約ガ實施セ
ラルコトヲ條
件トス

逸國、奧地利國、
「ハンガ
リー」國、伊太利國、
「ポー
ランド」國、
「ルーマニ
ア」國及「チエツコスロ
ヴァキア」國ニ依リ批准セラ
レ且此等ノ諸國ニ於テ本條
約ガ實施セラルルコトヲ條
件トス

國伊本一 太協ハ 一利定ン ル國ノガ 一實リ マ一施一 ニボハ一 ア一填國 一ラ地ニ 國ン利對 一ド國ス ヌ一ル	○ ハ ン ガ リ 一 國	ニ統佛佛 モ治蘭蘭 其ノ西西 適下國國 用ニノ殖 ナ在宗民 キル主地 モ何權、 ノレ又保 トノハ護 ス地委領 職任及	○ 佛 蘭 西 國	ボ條年締義ヒキ用本 ス第十約務ザ法ニ協 コ三一國ナル律定 ト頃月ニ受一的シノ チノ八對諸切性起規 約規日シスノ質コ定 ス定ノ千ル紛ナルノ ノ條九他争有コ解 適約百ノニシト釋 用ノ二一付又ア又 チ第十切同ハルハ 及八七ノ一有べ適
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保乙 ノ條 下ニ 一對 スル 習	ト ル コ 國	暹 羅 國	ボ ー ラ ン ド 國
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Def Doc No 1918

○	チ	×	○
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ー	ツ		
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ー	ス		
ス	ロ		
ラ	ヴ	國	國
ヴ	ア		
イ	キ		
ア	ア		
國	國		

文書ノ出所竝ニ成立ニ關スル證明書

自分、林 毅香 ハ外務省文書課長ノ職ニ居ル者ナル處、茲ニ添付セラレ
タタル日本語ニ依ツテ書カレ十七頁ヨリ成ル國際條約批准狀況一覽表ト題
スル書類ハ日本政府（外務省）ノ保管ニ係ル公文書ノ拔萃ノ正確ニシテ眞
實ナル寫シナルコトヲ證明ス

昭和二十二年七月十六日

於 東京 林

毅香

右署名捺印ハ自分ノ面前ニ於テ行ハレタリ

同日 於 同 所

立 會 人 浦 部 勝 馬

not used

Def. Doc. # 1918

Appendix 5-C

Foreign Office Notice No. 95

The Netherlands notified the secretary-general of the League of Nations by a note dated 11, September, 1933, that in compliance with the provision of No. 6 of "the protocol regarding the enforcement of the international treaty dated 8, November, 1927 for the abolition of the prohibition and restriction of import and export, and the supplementary agreement on 11, July, 1928 for the said treaty." which was signed in Paris on 20 December, 1929, the Netherlands be freed from the obligations of the treaty and the supplementary agreement mentioned above on and after 30, June, 1934.

(Notification from the Secretary-General of the League of Nations dated 23, September, 1933.)

23, October, 1933

Foreign Minister HIROTA, Koki



Def. Doc. # 1918 Appendix, 5-C

CERTIFICATE OF SOURCE AND AUTHENTICITY

I, HAYASHI, Kaoru, who occupy the post of Chief of the Document Section, the Foreign Office, hereby certify that the document hereto attached, written in Japanese, consisting of 1 page and entitled "the Foreign Office Notice No. 95" is an exact and authorized excerpt from an official document in the custody of Japanese Government (the Foreign Office).

Certified at Tokyo,
on this 16 day of July, 1947

/S/ HAYASHI, Kaoru (seal)

I hereby certify that the above signature and seal were affixed hereto in the presence of the Witness.

At the same place,
on this same date

Witness: /S/ URABE, Katsuma (seal)

not used

Def Doc No. 1918 Appendix 5-C

◎外務省告示第九十五号

和蘭國ハ昭和八年九月十一日附通牒以テ昭和四年十二月二十日「パリ」ニ於テ署名セラレタル「輸入及輸出ノ禁止及制限ノ撤廃」爲ノ千九百二十七年十一月八日ノ國際條約竝ニ同條約ニ対スル千九百二十八年七月十一日ノ補足協定ノ実施ニ関スル議定書」第六号ノ規定ニ基キ昭和九年六月三十日以降前記條約及補足協定ノ義務ヨリ離脱スベキ旨國際聯盟事務總長ニ通告シタリ（昭和八年九月二十三日附國際聯盟事務總長通牒）

外務大臣 廣田 弘毅



文書ノ出所竝ニ成立ニ關スル證明書

自分、林 馨ハ外務省文書課長ノ職ニ居ル者ナル處、茲ニ添付セラ
ラレタル日本語ニ依ツテ書カレ一頁ヨリ成ル外務省告示第九十五號ト題
スル書類ハ日本政府（外務省）ノ保管ニ係ル公文書ノ拔萃ノ正確ニシテ
眞實ナル寫シナルコトヲ證明ス

昭和二十二年七月十六日

於東京 林

馨

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 浦 部 勝 馬

not used

Def. Doc. No. 1918 Appendix 5-D

Foreign Office Notification No. 35

The Imperial Government has delivered to the Chief Secretary of the League of Nations a declaration to the following effect in the form of a notice dated March 16, 1934, the 9th year of Showa, dispatched from YOKOYAMA, Chief Secretary in charge of the Japanese Government Office of the International Conference at Geneva:

"In accordance with the International Treaty dated Nov. 8, 1927, to abolish the prohibition and restriction of imports and exports, and the Protocol No. 6 regarding the enforcement of the Treaty's Supplementary Agreement dated July 11, 1928, the Imperial Government hereby declares that she shall be exempted, after June 30, 1934, the 9th year of Showa, from the obligations of the International Treaty dated Nov. 8, 1927, the 2nd year of Showa to abolish the prohibition and restriction of imports and exports, and the Supplementary Agreement thereof dated July 11, 1928, the 3rd year of Showa."

March 20, the 9th year of Showa
Foreign Minister HIROTA, Koki



CERTIFICATE OF SOURCE AND AUTHENTICITY

I, HAYASHI, Kaoru, who occupy the post of the Chief, Archives Section, Foreign Office, hereby certify that the document hereto attached, written in Japanese, consisting of one page and entitled "Foreign Office Notification No. 35" is an exact and authorized excerpt from an official document in the custody of Japanese Government (Foreign Office).

Certified at Tokyo,
on this 16th day of July, 1947.

/S/ HAYASHI, Kaoru (seal)

I hereby certify that the above signature and seal were affixed hereto in the presence of the Witness.

At the same place,
on this same date

Witness: /S/ URABE, Katsuma (seal)

not used

Def Doc No. 1918 Appendix 5-D

○外務省告示第三十五号

帝國政府ハ在「ジュネーヴ」横山國際會議帝國事務局長代理發昭和九年三月十六日附通牒ヲ以テ國際聯盟事務總長ニ對シ左記趣旨ノ宣言ヲ送付セリ

「輸入及輸出ノ禁止及制限ノ撤廃ノ爲ノ千九百二十七年十一月八日ノ國際條約竝ニ同條約ニ對スル千九百二十八年七月十一日ノ補足協定ノ實施ニ關スル議定書ノ内ニ依リ帝國政府ハ昭和九年六月三十日ヨリ輸入及輸出ノ禁止及制限ノ撤廃ノ爲ノ昭和二年十一月八日ノ國際條約及右條約ニ對スル昭和三年七月十一日ノ補足協定ノ義務ヲ免除セララルベキ旨ヲ宣言ス」

昭和九年三月二十日

外務大臣 廣田 弘毅



文書ノ出所竝ニ成立ニ關スル證明書

自分林君ハ外務省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一頁ヨリ成ル外務省告示第三十五號ト題スル
事項ハ日本政府（外務省）ノ保管ニ係ル公文書ノ拔萃ノ正確ニシテ
眞實ナル寫シナルコトヲ證明ス

昭和二十二年七月十六日 於東京

林

君

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

浦

部

勝

馬

not used

Translated by
Defense Language Branch

Excerpt from
the "Trend of Commerce of
Various Countries and Japan."

PF. 106-108

Great Britain

1. Suspension of the Gold Standard (Sep. 21, 1931)

2. Upward Revision of Import Duties

England was long a country of free trade. In the latter half of 1931, however, movements in favor of protectionism became increasingly accentuated as time went by, which caused a sudden increase of anticipatory imports. This led to the passage of the Excessive Imports Prevention Act of 1931 as an interim measure and an ad valorem duty of 50 percent was levied on certain kinds of articles. In March, 1932 a permanent protective tariff was set up. It imposed an ad valorem duty of 10 percent on all foreign commodities excepting British empire goods. It also empowered the tariff Inquiry Commission to levy an appropriate surtax (in addition to the aforesaid basic 10% duty) by simply issuing orders whenever circumstances required in their judgement the protection of home industries under consideration.

Then in April of the same year the Excessive Imports Prevention Law



was repealed and those categories of articles which had been subjected to duties under the Law and a larger portion of finished imports received a surtax of from 10 to $23\frac{1}{3}$ percent advalorem. Since then increased rates were levied not a few commodities based on the opinion of the Tariff Inquiry Commission.

Of those articles ^{on} which increased rates were levied since 1932 up to the end of 1935 the following are goods imported from Japan. Electric light bulbs, cotton goods, rubber-shoes, toys, silk goods, hats and hat-bodies, glassware, silk, rayon, and manufactures thereof, false teeth, pencils, flower bulbs (including lily bulbs), brooms, brushes, and parts thereof, carpets, mats, shoestrings, cotton strings and other similar strings, knitted braids round and tube-shaped, eye-glasses, eye-glass frames, lenses and parts thereof, milk-colored glass bottles, copper or copper-alloy tubes, beans, etc.

As for the electric light bulbs, since the imports from Japan had seen a big expansion British manufacturers pressed hard for the increase of import duties on that article, bringing about, thus, an acute situation. Self-restraint is the measure we are taking to cope with the situation since March 1, 1934. The imports of knitted goods including socks and stockings have also seen the same expanding phenomenon since 1934, causing considerable uneasiness among British manufacturers. Measures to ease off their irritated feelings are now being studied on both sides by British and Japanese business men.

3. Restriction of Imports.

Based on the Ottawa Agreement of 1932 an allotment system was brought into force for ham, bacon and other food stuffs, which, however, had effected Japan very little. As regards eggs, the total volume of imports for 6 months from March 15, 1934 to September, 4 of the same year saw a shrinkage to the basis of the same period of 1933, and on that basis it has been allotted to all countries. But as the imports of eggs from various countries in July-September, 1935 turned out insignificant the allotment system was for the time being withdrawn.

4. Ottawa Conference (the Economic Bloc of the British Empire).

The British Empire Economic Conference held at Ottawa in July-August, 1932 has greatly strengthened the Empire's economic bloc by raising duties on imports from various countries of the British Empire and by raising the same on imports from other countries. Since then Great Britain is pursuing its policy of strengthening the empire economic bloc. On January 10, 1935 she signed the Anglo-India Agreement which was to supplement the Ottawa Conference. By it the Indian Government confirmed its preferential treatment on certain British commodities.

Only a few years have passed by since this Ottawa Agreement was put into operation. It is, therefore, a little too premature to give any conclusive judgment on its effects. But it is already apparent that it has checked the diminishing trend of Britain's exports to the Indian

market and that her ratio of exports to her various self-governing countries has increased. It should be noted in this connection that of late certain important commercial associations in Great Britain are urging the need of amending the Ottawa Agreement so as to make it more advantageous to Great Britain.

辯護側書證第九一八號一六

「昭和十一年版各國通商の動向と日本」抜萃

一〇六頁—一〇八頁

英國

一 金本位停止（一九三一年九月二十一日）

二 關稅一上

從來自由貿易主義に據り原則として輸入品に對し關稅を徵せざりしも、一九三二年下半年期に至り保護關稅設定の機運濃厚となり之が爲見越輸入の激増を見るや、同年十一月過關防止法を公布し暫行的に或る種品目に對し從價五割の輸入稅を徵し、更に翌一九三二年三月、久的保護關稅を設定し、英領各地以外の諸外國品に對し一律從價一割の關稅を徵すると共に輸入諮問委員會に對し國內産業保護の要あるときは、隨時命令を以て適當と爲むる附加稅（前記基本稅一割の外に）を徵し得る權限を賦與せり。

概いて同年四月前記過當輸入防止法を廢止し、同法に依り課稅せられたる品目及其の他完成輸入品の大部に對し從價一割乃至二割三分三分の一附



加税を増徴せり。尙其の後輸入税諮問委員會の意見に基き關稅引上に至れるもの少からず。

右に依り一九三二年以來一九三五年末迄に關稅を増徴せられたるものにして、本邦品に關係あるものに、電球、綿製品、護謨靴、玩具、絹織物、帽子及帽體、硝子製品、絹人絹及同製品、義齒、鉛筆、花卉用球根（百合根を含む）、帯及刷子及同部分品、カーベット、マット類、靴紐、コルセツト用紐及類似の紐、編みたる管狀眞田紐及丸紐、各種電球、眼鏡、鍍玉及部分品、乳白色硝子器、銅又は銅合金の管、大豆等あり。

尙右の内電球に付ても近年我國よりの輸入激増したる爲、英國製造業者は強硬に關稅引上を迫り事態頗る急迫したるが一九三四年三月一日以降我方に於て自發的に輸出統制を行ひ居れり。

又メリヤス及靴下類に付ても一九三四年以降我國よりの輸入激増したる爲英國側に於ける情勢險惡化し目下彼我當業者間ニ對策考究中なり。

輸入制限

一九三二年夏のオタワ協定に基きハム、ベーコン等の食料品に付割當制度

を實施せるが本邦にとりては利害關係少し。○卵に關しては一九三三、四年三月十五日乃至九月十四日迄の六ヶ月間の輸入量を一九三三年度の同期間の輸入量に制限することとし爾來各國別數量割當を決定し居れるが一九三五年七月乃至九月は各國よりの輸入量少となりたる理由を以て一時輸入制限を撤廢せり。

四 オタワ會議（英帝國經濟プロツク）

一九三三年七月一八月オタワに英帝國經濟會議を開催し英帝國經濟プロツクを強化せり。右の結果英帝各地に於て英帝國品に付ては關稅を引下げ他方外國品に對しては關稅を引上げたるもの多し。爾來英國は英帝國經濟プロツク強化を其の政策の樞幹とし努力を續け居り、一九三五年一月十日には英領印度との間にオタワ協定を補足すべき英印協定を締結し、印度政府をして一定英國品に對する特惠を確認せしめたり。オタワ協定實施後數年に過ぎざる今日斷定的結論を與ふることとは不可能なるも、之が爲印度市場に對する輸出減退は阻止せられ、且諸自治領に對する輸出割合が増加し

たるは事實なり。尤も最近英國に於ける重要なる諸經濟團體はオタワ協定を更に英本國に有利ならしむる様改訂の要ありと主張し居れり。

Excerpt from "Japan and the Commercial Trends of
Trends of Various Countries (p.116-120)

FRANCE

I. Maintainance of the Gold Standard FRANCE holds the gold standard as the basis of her economic policy and in recently endeavoring to enlarge the gold standard bloc.

II. Raising of the Customs Tariff and Law of Absolute Customs Rights.

(1) Laws Authorizing the Government to Revise the Tariff.

The French Government deeming it necessary for the government to be authorized in revising the customs tariff in order to provide for the foreign countries' tariff barriers against FRANCE, proposed a bill serving this purpose to the Chamber of Deputies in March, 1934 and the bill, approved by the Chamber, was promulgated on March 3. The gist of the Law of Absolute Customs Rights is as follows,

(a) The Government is authorized reform the customs tariff by the Presidential Ordinance not later than the 15th of November, 1934, but in order to receive the approval of the Chamber, the Ordinance shall be submitted to the Chamber within a month after its promulgation if the Chamber is in session then and within 8 days after the opening of the session if the Ordinance is promulgated during the Chamber recess.

(b) This Presidential Ordinance will lose effect if it is not approved by the Chamber by March 15, 1935. Though the authority given to the Government by the afore-mentioned Law had expired on November 15, 1934, the Government was again granted the same authority by the Absolute Tariff Rights Law.

(2) The Shipping Interests Relief Law with the object of relieving the unemployed personnel of the marine industry and improving the marine transportation of France, the Shipping Interests Relief Law which provides an established subsidy for the shipping interests, was promulgated on July 13, 1934.

For the purpose of obtaining funds for the subsidy mentioned in the afore said Law there is a stipulation which permits the raising of the tariff to the maximum 4 per cent by an order. Based on were raised during 1934, were as follows:

Parts of high-grade brush, paint-brushes and other brush articles (from March 23), "suparuto" goods (t,N, not clear) (from February 24), tea (from March 4), various kind of toys (from March 16), camphor (from July 19), canned pine apples (from August 2), vulcanite or ebonite goods (from October 16) and barley (from November 3), this Law a Presidential Ordinance was promulgated on August 12 which provided for an indiscriminate increase in customs duty to 4 percent of those commodities (there are a few exception) which were listed in the tariff Rate Law and it became effective from August 16.

(3) Recent Increase of Customs Duty.

Articles upon which customs duty were increased during 1935, Oxidized chromium (from July 27), salt (from September 29), pigment from mineral matter (from October 29), cotton velvet (from November 16) and chromic lead and zinc (from November 16).

III. Exchange Compensation Surtax.

It was promulgated through the Presidential Ordinance, on August 1, 1931 that upon those goods which were imported from countries having depreciated exchange rate, this Exchange Compensation Surtax would be levied on a fixed rate after November 14, 1931. At present the said surtax is being levied on the articles from the following countries, Japan and China (25 % advalorem), Argentina, Australia, Egypt, India, Mexico, New Zealand, Paraguay and Union of South Africa (15 % advalorem).

And by the Presidential Ordinance dated December 27, 1933 a stipulation that the countries which had a stable currency during the past year, should be exempt from this surtax was enacted. England and Canada were exempted from the Exchange Compensation Surtax through this stipulation.

(4) Import Quota System and Agreement concerning the Quota.

The French Government with the purpose of protecting its home industries and regulating its foreign trade, adopted the import quota system for many kinds of commodities since 1931. The Government adopted the policy of utilizing this quota system for the improvement of the export trade and reduced the post import quota of goods, which this system applies to one-fourth from January 1. The French Government decided to import the remaining three-fourths in exchange for a proper compensation to be settled through negotiating with those countries concerned. Those goods which should fall under the application of this quota system are also to be placed under this policy. Consequently France, conducted negotiations with various countries for restoration of import quotas and settled agreements with the following countries; the United States of America, Belgium, Spain, Sweden, Czechoslovakia, Finland, Portugal, Netherlands, Haiti, Greece, Switzerland, Italy, Latvia and Chile. Gaining compensation from each respective country she sanctioned the quota restoration. Owing to this policy France provoked a war of tariffs with Germany and Britain. France abrogated her commercial treaty with Germany on January 19 and the one with Britain on February 12. However, France concluded a new commercial treaty with Britain on June 27 and with Germany on July 28, and restored the quota to both Germany and Britain.

The goods which have been placed under the quota system and are made in Japan are as follows:

Toys, paper, enamelled ironware, electric bulbs, cotton yarn, cotton cloth, iodine, cotton stockings, mechanical pencils, fountain-pens, clothes made of material other than silk and rayon, lacquer-ware, canned crab, canned salmon and trout, porcelain used on the dinner-table or in the kitchen, porcelain for uses other than on the dinner-table and in the kitchen, hemp cloth and woolen fabric, copper ware and aluminum ware, automobiles and parts, rubber lined cloth, fishing tackles, clothes entirely or partly made of silk or waste silk and accessories stockings made of silk and floss-silk waste, kettle and pot, bicycle and tricycle, rubber goods for sanitation, felt goods, rice, sugar and clothes made of rayon and accessories. As of January 1935, the following commodities were newly placed under the quota system:

Porcelain, silk cloth and rayon cloth made in the Orient, orange and electric appliances for domestic use. Among these, canned crab, canned salmon and trout and porcelain which are the principal export goods from Japan, were given a relatively favorable quota as a result of repeated negotiation on the part of Japanese Government but as to the other commodities it is difficult to expect an increase in the quota because of the lack of suitable compensation to be offered by Japan. Since June, 1934 a conference of the representatives of silk manufacturers of France and Italy was held on that occasion the Italian representatives demanded the import restriction of Japanese raw silk in order to increase her export of raw silk to France. Just at that time the silk manufacturers in Lyons were in difficulty; their trade being affected by the reduction of the price of Japanese raw silk and as the circumstances were likely to invite a possibility of the quota system being applied to Japanese raw silk, the situation became very serious for Japan. Subsequently their matter fizzled out without further development.

辯護側書證第一九一八號一七

「昭和十一年版各國通商の動向と日本」抜萃

一一六頁—一二〇頁

佛 蘭 西

一、金本位維持

金本位維持を以て其經濟政策の根幹と爲し居り最近金本位ブロックを強化せんと努力しつゝあり。

二、關稅引上及關稅獨裁權法

(一) 關稅改正權を政府に賦與する法律

佛國政府は一九三四年三月最近に於ける各國の對佛通商障礙に備へん爲、關稅率變更の權限を政府に賦與するの必要を認め、之が法律案を議會に提出し其の協贊を得て三月三日公布せり。右關稅獨裁法の要旨左の如し。

(イ) 政府は一九三四年十一月十五日迄を限り大統領令を以て關稅率を變更することを得、但し右大統領令は議會の協贊を求むる



爲議會開會中は公布後一ヶ月内に、又開會中ならば開會後八日以内に議會に提出せらるゝを要す。

(ロ) 一九三五年三月十五日迄に議會の協賛を得ざるときは右大統領は其の效力を失す。

更して右法律に依る政府の權限は一九三四年十一月十五日を以て一且失效せるが、佛國政府は其後更に右獨裁權復活法に依り同様の權限を賦與せられたり。

(二) 海運關係救濟法

一九三四年七月十三日海運關係の失業者救濟及佛國海運を獎勵する爲、海運業者に一定の補助を與ふる旨の海運關係救濟法公布せられたるが、右法律中補助の財源を得る爲命令を以て關稅を最高四パーセント迄増率し得べき規定ある處、八月十二日之に基き關稅定率法掲記の一切の品目（少數の例外あり）に付關稅を一律四パーセント増徴し、八月十六日より實施する旨の大統領令公布せられたり。

(三) 最近の關稅引上

一九三四年中に於ける關稅引上品目

上等刷子の一部、繪筆其他刷毛製品（三月二十三日）、スバルト製品（二月二十四日）、茶（三月四日）、各種玩具（三月十六日）樟腦（七月十九日）、パイナップル罐詰（八月二日）、硬化護謨又はエポナイト製品（十月十六日）、大麥（十一月三日）、一九三五年中に於ける關稅引上品目

酸化クローム（七月二十七日）、海鹽（九月二十九日）、鑛物性繪具（十月二十九日）、純綿天鵝絨（十一月十六日）、クローム鉛及亞鉛類（十一月十六日）

三、爲替補償附加稅

一九三一年八月一日大統領令を以て同年十一月十四日以降爲替下落國より來る商品に對し稅率を指定して爲替補償附加稅を賦課すべき旨を公布したるが、現在左記諸國の產品は右附加稅の適用を受け居れり。
日本、支那（從價二割五分）

亞爾然丁、濠洲、埃及、英領印度、墨西哥、新西蘭、パラグアイ、

南阿聯邦（從價一割五分）

尙一九三三年十二月二十七日附大統領令を以て過去一年間貨幣安定し居たる國に對しては、本附加税を廢止し得る旨の規定を設けたるが英國、加奈陀等は右規定に依り爲替補償税の免除を得たり。

四、輸入割當制度及割當に關する協定

佛國政府は國內産業の保護及貿易調整の目的を以て一九三一年以來多數品目に付輸入割當制度を採用したるが、一九三四年度より割當制度を輸出貿易促進の爲利用するの政策を採用し、一月一日以降從來よりの割當制度適用品に對する割當量を四分の一に引下げ、残り四分の三は關係國と商議の上相當の對價と交換的に之を許與することとし、新に割當制度を適用すべきものに對しても右方針に依ることゝなせり。之が爲佛國は諸外國との間に割當量復活に關し交渉を行ひ米國、白耳義、西班牙、瑞典、智恵古、芬蘭、葡萄牙、和蘭、ハイチ、希臘、瑞西、伊太利、ラトヴィア、智利等の諸國との間に協定を遂げ夫々對價を得たる上割當復活を許容せり。尙右政策に關聯し佛國は獨逸及英國

との間に夫々關稅戰を惹起し、一月十九日對獨通商條約を又二月十二日對英通商條約を廢棄するに至りたるが、六月二十七日英國との間に又七月二十八日獨逸との間に新通商條約妥結に至り、獨英兩國に對しても割當量を復活せり。

從來割當制の下に置かれたる品目中特に本邦關係品としては

玩具、紙類、珠寶鐵器、電球、綿糸布、沃度、綿靴下、繰出鉛筆
絹及人絹以外の既製衣類、漆器、罎罐詰、鮭樽罐詰、食卓及臺所用磁器、食卓及臺所用以外の一般磁器、麻及毛織物、銅及アルミ製品、自動車及部分品、護謨引布、釣具、全部又は一部が絹又は絹屑製の既製衣類及同部分品、銅、絹又は眞綿屑糸製靴下、釜及鍋、二輪又は三輪の自転車、衛生用護謨製品、フェルト類、米、砂糖、人絹衣類及附屬品

等なりしが、一九三五年一月以降新に左記諸品目が割當利の下に置かれたり。

陶器、極東産絹織物及人造絹織物、密柑、家事用電氣器具。

以上の中我重要輸出品たる蠶繭詰、鮭鱒鱈詰及陶磁器に關しては種々交渉の結果比較的有利なる割當を受くることとなり居るも、他の物品に關しては我方より提供すべき對償なき爲割當量増加は困難なり。

尙一九三四年六月以來佛伊絹業代表者の會議行はれ、其際伊太利側は佛國側に對し伊國生糸輸入増加を計る爲日本生糸の輸入制限を迫り時恰も日本生糸の値下りに依る呈昂當業者の困難もありて生糸に對する割當制度實施の機運昂まり居たるを以て形勢樂觀を許さざるものありしが、其後本件は立消の状態となれり。

Excerpt from "Japan and commercial Trends among
the Various Powers - 1936 Edition" pp. 124-128

G E R M A N Y

1. The Gold Standard and the Transfer Moratorium.

The economic condition of Germany has taken a turn for the worse in recent years, her trade becoming lax and her gold reserve becoming extremely diminished and all but exhausted. However, owing to her tremendous international debts and the strong feeling of her people against inflation, Germany due to such circumstances as, a huge amount of funds herself in circumstances in which it is absolutely necessary to maintain the gold standard. For this purpose, she suspended in 1933 the transfer of long-term debts and also placed foreign exchange under strict control and carried out import control and in thus pursuing measures to prevent the aggravation of the balance of international payments and to safeguard the gold standard.

At the

At the same time, as a result of her adoption of the systems of the Spelled (? - T.N.) Mark for domestic payment and of the Registered Mark for foreign travellers, a debt of ~~20,000,000~~ 20,000,000 Marks has recently been stricken off in a year. In view of this fact, she further extended the Transfer Moratorium until February, 1937, and in endeavoring to settle her international debts.

2. Tariff Revision and Import Quotas.

Germany has taken various measures to prevent imports in order to overcome her foreign exchange difficulties. She has carried out a tariff revision as an effective means to this end. Especially, on July 5, 1934, the Law relative to the authority to provisionally amend the tariff was enacted and promulgated, extending the authority of the Minister of Economy to revise the tariff. Since then Germany's tariff has been revised so frequently that there is no time to mention each of them.

Moreover, in connection tariff revision, Germany has put into effect the import quota system which, tied together with the tariff system, has limited the application of the conventional tariff within the quota, taking the form of the so-called tariff quota system, (ZOLLKONTINGENT). In determining the quota Germany adopted as her basis the volume of imports from individual conventional states or individual most-favored nations in a specific year or specific period according to the import statistics of the German customs, and the fixed ratio thereof was made the quota. As regards imports on the basis of the above conventional duty rates, it was decided that the individual conventional states or the most favored nations should go through the procedure either of passing through the customs upon which they agreed with the German Government or of making out or submitting, in case no such specific customs has been designated, the KONTINGENT certificates made by the specific German customs in accordance with the special agreement with the German Government.

3. Foreign Retaliation Law.

As it was feared in Germany that foreign powers might counter the steps taken by Germany such as, suspension of transfer and intensification of exchange restriction, with such measures, as the adoption of a compulsory liquidation system or prevention of importation of German goods, the German Government, on July 3, 1934 promulgated, "the Law relative to the Application of Retaliatory Economic Measures against Foreign Countries." By this legislation Germany was enabled to take retaliatory measures different from those provided for in ordinary provisions, relative to transactions commodities and exchange against countries which would place Germany in a less favorable position than other countries in such transactions.

4. Exchange Control and Goods Control.

Since the emergency ordinance on exchange control was issued on August 1, 1931, Germany has carried out strict exchange control and all those engaged in the importing business were subject to individual permission or general permission.

However, because of the lack of foreign exchange Germany restricted the issuance of permissions to an extreme degree and ultimately reached a state of and, finally things have come to such a pass as affairs in which there was a shortage of raw material imports. Furthermore, to the purchases beyond amounts necessary in anticipation of future exchange control and combining the purpose both of exchange control and raw material economic control, a law was enacted on March 22, 1934, providing for the supervision and control of transactions in industrial raw materials and semi-finished goods. Above all, the manufacturing, distribution, storing and consumption thereof. For this purpose, such control offices as, the Tobacco Control Office (August 27), the Industrial Fats Supply Control Office (July 6), the Wool and Fur Control Office (March 26), the Raw Cotton Control Office (March 26), the Cotton Fabrics Control Office (August 17), the Hemp Fibres Control Office (March 27), the Leather Control Office (April 9), the Rubber and Asbestos Control Office (May 9), the Soot Control Office (August 17), the Base Metal Control Office (March 26), and the Iron and Steel Control Office (August 13) were established to put individual restrictions upon these materials. In addition general permission for exchange was all the more restricted, and the limits of exchange which had been 50% of the basic amount of imports until February was restricted to 45% in March (the limits of utilization of credits accepted by banks) 35% in April (the limits of utilization of credits accepted by banks--70%), 25% about the middle of May (the limits of utilization of credits accepted by banks --50%), 10% in June (the limits of utilization of credits accepted by banks --20%), 5% in July (the limits of utilization of credits accepted by banks --10%), 5% in August (the limits of utilization of credits accepted by banks --10%), and 5% in the beginning of September (the limits of utilization of credits accepted by banks). Furthermore; the daily exchange quota system was put into effect since July 1, prohibiting the drawing of foreign bills in excess of the daily volume of exchange received. Such being the case, exchange control in Germany resulted in what was tantamount to and embargos on imports. Nevertheless, because Germany's foreign trade and general economic condition became increasingly worse the Government promulgated "The Law concerning Economic Counter-Measures" on July 3, 1934, its object being to carry out a systematic economic reform and to adjust and reform the foreign trade organization. This Law invested the Minister of Economy with the authority within the period from July to September to take any step considered to be necessary to promote the protection of Germany's economy and to eliminate economic obstacles. On September 4, the Goods Transaction Ordinance was promulgated in accordance with the above Law. The said Ordinance invested the Minister of Economy with the authority to enact regulations for the purpose of supervising and controlling transactions in goods especially, with regard to their manufacturing, distribution storing, selling and consumption, and to issue, when necessary, orders in connection with the registration of transactions. In accordance with the Ordinance concerning the establishment of the Merchandise Control Office dated September 4, the respective Control Offices for Lumber, Gardening Goods, Beverage and Other Foodstuffs, Coal and Salts, Mineral Oil, Chemicals, Silk, Rayon, Clothings and Similar Articles, Technical and Industrial Art Products, and Various Goods were created besides the existing Control Offices. To these the existing 11 Control Offices were added and, furthermore, 4 Control Bureaus were designated, namely the Control Bureau for Cereal, Feed and Other Agricultural Products, the Control Bureau for Animal Products, the Control Bureau for Milk Products and Oils and Fats, and the Control Bureau for Eggs and Spawns and all goods were included in any of these 25 categories subjected to the supervision and control of their respective control organs. The respective Control Office were invested with the authority to give within the limits of the provisions, permission to make payments of foreign exchange to

import firms on behalf of the Exchange Control Bureau, of the government. Accordingly they were authorized to issue foreign exchange permits and the former classification of general and individual exchange permits was abolished. Although exchange permits were, as a rule, granted to importers, manufacturers and consumers were also enabled to receive them. They were also necessary as in the case of merchandise in general, the good of the signatories of the clearance agreement also required such permits. Although the above mentioned permits were granted by the various control offices on each occasion after taking into consideration their holdings in foreign exchange, priority was given to raw material for Germany exports and in every case permits were granted to imports of finished-goods for re-exportation. Moreover, with respect to the terms of payment priority was given to long-term transactions of goods which were of advantage to Germany.

Summarized, the new system as given above consisted of the establishment of 25 Control Offices, the adjustment of the importation of foreign goods to the exportation of German goods and the control of the movement of exchange they the control of foreign transactions which is the cause of receipts and payments of exchange. As a result, German foreign trade, which experienced a tremendous excess of imports over exports in 1934, was able in 1935 gradually to adjust and to restore on the whole its balanced position.

建設側書誌第一九一八號一八

「昭和十一年版各國通商の動向と日本」抜萃

一二四頁―一二八頁



獨逸

一、金本位並にトランスファ・モラトリアム

近年獨逸の經濟狀態は悪化し、貿易は不振に陥り、金準備は短少に消滅に瀕するに至りたるが、獨逸に於ては巨額の國際債務を負ふこと、國民の間にインフレーション反對氣分強きこと等の事情より金本位維持は絶対に必要にして之が爲一九三三年中長期債務のトランスファを停止すると共に、爲替管理を嚴重にし輸入管理を行ひて國際貸借の悪化を防ぎ金本位を維持するの策を採り居れり。

而して同時に國內支拂に對するスペル麻克、外國旅客に對するレデスター麻克制を採用せる結果最近に於ては一年間に約四億麻

克の債務の自然減却ありたるに任み更に一九三七年二月迄トランスフ
アール・モラトリウムを延長し國際債務の決済に努め居れり。

二、關稅改正及輸入割當

獨逸は外國爲替難打開の爲種々の輸入防 手段を執り來れるが關稅改
正も亦有效なる武器として實施せられたり。殊に一九三四年七月五日
暫行的關稅變更條限に關する法律を制定公布し關稅改正に對する經濟
大臣の權限を擴張してより獨逸の關稅改正は放棄に暇なき程の實狀を
呈せり

且又獨逸に於ては關稅改正に關聯して輸入割當制を實施し來りたる
が、割當に於ける割當制度は全く關稅制度と結合し協定稅率適用を割
當量の範圍に限定し所謂關稅割當制度（ツォルコンテンゲント）の形
態を採れり。割當量決定の基準としては關稅部門の輸入統計に從つて
特定年度又は特定期間に亘々の協定額又は標準額より輸入したる數量
を採用し其の一定比率を以て割當量とせり。而して右協定稅率に依る
輸入に付ては個々の協定額又は標準額が關稅政府と協定したる稅關を

通過するか又は右特定税關の指定なきに於ては同じく獨逸國政府との特約に基き獨逸特定税關の證明するコンチンгент證明書を作成提出するか何れかに依ることとせり

三、對外報復法

獨逸に於てトランスファ停止、爲替制限の強化等の措置を執りたるに對し、外國に於ては強制清算制度の採用、獨逸品防等の措置を以て對抗せんとする虞ありしを以て、獨逸政府は一九三〇年七月三日「外國に對する經濟上の報復手段適用に關する法律」を公布し、獨逸との貨物又は爲替取引を他國より不利なる條件に置くに對し當該國との貨物又は爲替取引に付一般的規定と異りたる報復手段を講じ得ることとせり

四、爲替管理及商品管理

一九三一年八月一日爲替管理に關する緊急命令以來、獨逸國は度重なる爲替管理を實施し輸入業務を營むに付ては總て個別的許可又は一般的許可を受けしめ來りたる處、爲替の缺乏の爲許可限

を著しく制限し、終には輸入原料の不足を來すべき事態に迄到り、
或は又將來の爲替制限を見越す必要以上の買付を防止する爲、茲に
爲替制限と原料經濟統制の目的を兼ねて一九三四年三月二十二日附
法律を以て工業原料品並半製品の取引就中其の製造、配給、貯蔵、
販賣及消費を監督統制する規定を設け、右目的の爲、煙草管理所（
八月二十七日）、工業用脂肪供給管理所（七月六日）、羊毛並其の
他の獸毛管理所（三月二十六日）、棉花管理所（三月二十六日）、
綿糸布管理所（八月十七日）、麻類纖維管理所（三月二十七日）、
皮革管理所（四月九日）、護謄及アスベスト管理所（五月九日）、
油煙管理所（八月十七日）、卑金屬管理所（三月二十六日）及鐵及鋼
管理所（八月十三日）の商品管理所を設立して個別的制限を加へた
る外、更に一般的爲替許可は之を益々制限し、爲替限度は二月迄は
輸入基礎の五割の迄、三月一四割五分（銀行引受信用利用限度七割）
四月一三割五分（銀行引受信用利用限度七割）、五月始一三割五分

(銀行引受信用利用限度は七割)、同月中旬より二割五分(銀行引受信用利用限度五割)、六月一割(銀行引受信用利用限度二割七月一五分(銀行引受信用利用限度一割)、八月一五分(銀行引受信用利用限度一割)、九月始一五分(銀行引受信用利用限度一割)に迄制限し、更に七月一日よりは爲替日別割當を實施し、當日に於ける爲替受入高を超過する對外支拂爲替は之を取組むことを禁止せるを以て、獨逸に於ける爲替制限は事實上の輸入禁止に等しき迄の事態に到れり。然るに獨逸の對外貿易及一般經濟狀況は益々悪化したる爲、政府は經濟の組織的改革遂行並に對外貿易關係組織の整理改革を目的とし一九三四年七月三日「經濟對策に關する法律」を公布して七月より九月末迄を限り經濟大臣に獨逸經濟の保證促進及經濟上の障礙除去に必要と認むる一切の措置を執る權限を賦與したるが、九月四日右法律に基き商品取引令を發布せり。右商品取引令は經濟大臣に對し商品取引の管理統制の爲就中其の製造、配給、貯蔵、販賣、消費に關して規定を設くる權

限を賦與し、必要に應じては取引の記載に關する命令を發することを得せしめたるが、九月四日商品管理事務所設立に關する命令を以て從來の管理所の外新に木材管理事務所、園藝品、飲料及其の他の食料品管理事務所、石炭及鹽類管理事務所、礦油管理事務所、化學製品管理事務所、絹人絹並衣類似品管理事務所、技術工藥品管理事務所及各種商品管理事務所を設け、之に從來よりありたる十一の管理事務所を加へ、更に穀類飼料及其の他の農産品管理局、動物及動物生産品管理局、牛乳生産品及油脂管理局、卵類管理局の四ヶ所を管理所に指定し、全商品は總て二十五ヶ所の内に納入せられ、其の監督統制に従ふに到れり。

各商品管理事務所は夫々所管商品の輸入に付政府の爲管理事務局に代り規定せられたる範圍に於て輸入商に對し外貨爲管理支拂の許可を爲す爲限を附與せられ、之に基きて爲管理許可證を發給することとなり、從來の如き一般的及個別的爲管理許可の區別は消滅せり。原則として爲管理許可證は輸入商に附與せらるるも加工業者消費者も其の下附を受くることを得、又一般商品と同様にクリヤリング協定國の商品も之

を必要とせり。右許可證は各商品管理所が其の都度、に於ける爲替保有高を顧慮して附與するものなるも、獨逸輸出品用原料に於て優先し、再輸出用完成品の輸入に對しては必ず之を附與し、又支拂條件によりても獨逸に有利なるものの長期の取引に對しては優先權を認むることとせり

以上の如き新制度は之を要約すれば二十五ヶ所の商品管理所を設けし、外國商品の輸入を獨逸品の輸出程度に順應せしめ、爲替の移動を爲替出入の原因たる對外取引に於て管理するに在り。其の結果一九三四年巨額の輸入超過を見たる獨逸對外貿易は一九三五年度に入り漸次調整せられ大體均衡状態を回復し來れり。

Not used

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Excerpt from pages 137-139, "Japan and the
Commercial Trends of Nations, 1938 edition."

The Netherlands

I. Gold standard

In some quarters the departure from gold standard and devaluation of currency are being talked about but in general the contrary view seems to be prevailing.

II. Customs--Retaliatory customs law and emergency customs law

In order to meet the change of world's economic conditions, a law was enacted in 1933 to endow the Government with retaliatory power. The law prescribed that by Imperial edict (1) ban or limitation of imports and (2) imposition of special customs duty can be applied to the goods imported from non-treaty powers, if and when such powers give more harmful treatment towards the Netherlands than towards other nations or act against her vital interests.

With a view to acquiring the authority to modify customs rates and to enforce them directly without the approval of the Diet, the Dutch Government on May 16, 1934 introduced in the Diet a law concerning the increase and decrease and establishment and abolishment of short term import customs (Emergency customs Law).



On July 19 a customs amendment bill was introduced in the Diet and the bill, according to the above Emergency Customs Law, was put into effect after July 1 without the decision of the Diet. In accordance with the Customs Amendment law,

(1) import supertax - 30% (2) beer import tax - 15% (3) sugar consumption supertax - 20% (4) beer consumption supertax - 15% were abolished and the customs were revised as follows:

- (1) Refined articles - 12% (hitherto - 10%)
- (2) raw materials - no tax
- (3) half-finished article - 3% to 6%
- (4) auxiliary materials for industry - 6%

III Limitation of imports

The Emergency Import Law was promulgated on December 24, 1931 and the Revised Emergency Import Law was promulgated on October 17 1933, authorizing the Government to make import allotments. On the basis of this authority, the Dutch Government adopted an allotment system with regard to all sorts of goods. The Japanese goods effected are as follows: Bicycle tires, matches and match-sticks, printed textile, dyed and patterned cotton cloths, bleached cotton, unbleached cotton forage for cattle (including bean cakes), handkerchiefs and white shirts, electric bulbs, table-cloths, glass products for domestic use, underclothes, hosiery, woollen and semi-woollen goods, coats for men and children, coats for women

and girls, chinaware , earthenware, tile, flax, hemp, semi-linen textiles, glass-bottles, socks and stockings, pure silk cloths, pure silk, artificial silk textiles and artificial silk mixtures, brimless hats, shoes, printing papers, writing tablets and paper products, cellophane, asphalt coated roofing and wall papers bicycles, bicycle parts and lamps for bicycles cords, zincplates, various powdered grains, butter, leather, cake grease, rubber hoses, insulated electric wires cement, screws and screw-bolts, etc. (Up to February 1935)

Following the examples set by the France, the Netherlands recently took up the matter of allotment as the object of negotiations and tried to utilize it as a means of expediting the exportation of Dutch goods. Since 1934 she cut the allotments by half as compared with the past.

Not used

辯護御書第一九一八號一九

「昭和十一年版各國通商の動向と日本」抜萃 一三七頁—一三九頁

和 蘭

一、金本位

一部には金本位離脱乃至平價切下とあるも一般に反對論有力なるが如し

二、關稅—報復關稅法及非常時關稅法

一九三三年八月世界經濟狀態の變化に對應する爲、政府に對する報復權賦與に關する法律を制定せり。

右法律は無條約國にして和蘭に對し他國より不利益なる取扱を爲し、又は和蘭の重大利益に反する取扱を爲したる場合斯る國より輸入せらるる商品に對し勅令を以て

(イ) 輸入禁止又は制限

(ロ) 特別關稅賦課

を爲し得べき旨を定めたり。



施する權限を與へたり。右權限に基き和蘭政府は各種商品に付割當制を採用し居る處本邦關係品左の如し。

自轉車タイヤ、燐寸及軸木、染色、染色及模様綿布、晒綿布、未晒綿布、家畜飼料（豆粕を含む）手巾及ワイシャツ、毬球、卓子布、家庭用硝子製品、下衣類、メリヤス製品、毛織物及半毛織、男子用及小兒用上衣、婦人用及小女用上衣、磁器、陶器、タイル、亞麻、麻、半リネル製織物、硝子壺、靴下、本絹布、本絹、人絹織物及人絹交織物、無縁帽子、靴、印刷用紙、書翰用紙及紙製品、セロファン、アスファルト塗付屋根及壁紙、自轉車、自轉車部分品及自轉車用ランプ、紐類、亞鉛板、各種穀粉類、バター、皮、固形獸脂、ゴム製ホース、絶縁電線、セメント、スクリユー及スクリユーボルト等（以上一九三五年二月迄）

而て最近和蘭は荷商等に倣ひ割當を交渉の對象とし和蘭品輸出促進の手段として利用せんとするに至り一九三四年度以來割當量を從來に比し半減せり。

一九三四年五月十六日和蘭政府は議会の承認を待たずして直ちに關稅率を變更し得る權限を得る爲、輸入稅の短期間増減新設及廢止に關する法律（非常時關稅法）を議會に提出し其の協贊を得たり。

六月十九日關稅改正法案議會に提出せられたるが、右改正法案は前記非常時關稅法に依り議會の議決を待たず七月一日より實施せられたり。

右關稅改正法に依り（一）輸入附加稅三割、（二）麥酒輸入稅一割五分（三）砂糖消費稅附加稅二割、（四）麥酒消費稅附加稅一割五分は廢止せられ、左記の通關稅改正行はれたり。

（一）精製品一割二分（從來一割）

（二）原料品無稅

（三）半製品三分乃至六分

（四）工業補助材料六分

三、輸入制限

一九三一年十二月二十四日「非常時輸入法」公布せられ、更に一九三三年十月十七日改正非常時輸入法公布せられ、政府に對して輸入割當を賣

Excerpt from "The Commercial trend of World Powers
and Japan," 1936 edition (p. 188 - p. 190)

The United States of America.

1. Suspension of the gold standard (May 6th, 1933)

A bill authorizing the President to cut the amount of pure gold contained in the dollar coin by 40% to 50% was presented by the American Government to the Congress in January, 1934. The bill passed the Lower House on January 20, and the Senate on the 27th, and was approved by the President on the 30th. The President thereupon announced a proclamation on January 30th, to the effect that the dollar coin would be reduced to a little over 59.06% of the past amount in accordance with the same law.

2. Increase in the customs duties.

The United States of America enacted the Hawley-Smoot Customs Law in 1930, and made a wide general revision of the Customs Law of 1922, raising the customs duties on various items to a remarkable extent. (However, a partial reduction in the customs duties has been carried out recently under the Reciprocal Commercial Treaty mentioned hereafter). Article 336 (the so-called flexible clause) of the U.S. Customs Law provides that in order to keep the balance of two production costs in the U.S. market, when the production cost of the imported foreign goods is less than that of U.S...., the increase or decrease in the customs tariff can be made by the administrative act, based upon the investigation of the customs commission, with 50% of the current customs tariff as its limit, or the wholesale price of



the same American product can be adopted as the levy standard.

The said flexible clause often comes into question with regard to Japanese goods, because of the increase of rate in the export of Japanese products.

3. Checking import of Japanese goods based on the Customs Law and the Industry Rehabilitation Law.

The export to U.S. of Japanese goods, especially rug-rugs, grass rugs, ceramic wares, canned tunny, frozen tunny, electric bulbs, brushes, rubber shoes, etc. suddenly became brisk around 1932; therefore, the Republican Party Government applied the Dumping law to these Japanese goods in October, 1932.

When the Democratic Party took the Government later on, the application of the said Dumping law was suspended, but since about October, 1933; there appeared successively those who petitioned for the increase in the customs duties, based upon Item E, Article III of the Industry Rehabilitation Law (which provides that when the foreign goods are imported under such conditions as to annul the regulations of the U.S. trade unions, and the import has the tendency to increase gradually, the President may levy special customs duties upon the said imported foreign goods, or else restrict their import.) Besides, the petition for the increase in the customs duties based on the stipulations of Article 336 of the U.S. Customs Law reached a considerable number, because it admitted the increase in the customs duties based when the differences in the production cost as stated above.

At present, after the judgement was made of the unconstitutionality of the Industry Rehabilitation Law in May, 1935, the petitions for the increase in the customs duties on Japanese goods, rely exclusively on Article 336 of the said Customs Law. The main articles among the Japanese goods for which the application of the import-checking measures was considered since 1932, were rubber shoes, shoe-laces, toys, matches, brushes, braids, pencils, rackets, artificial pearls, canned crab, cotton carpets, canned tunny, frozen tunny, fish-baeds, ceramic wares, cotton hosieries, cotton textiles, swordfish, woolen gloves, rubber erasers, wollen carpets, cotton velvet and corduroy, etc.

As for the rubber shoes and wollen gloves, the so-called American valuation price in accordance with Item B. Article 336 of the Customs Law was adopted, which resulted in almost the same situation as the prohibition of their import. As for canned tunny, swordfish, etc., 50% increase of the current customs tariff was made according to Item A of the same article.

Furthermore, as to pencils, cotton carpets, canned tunny, frozen tunny, cotton textiles, ceramic wares and braid, the Japanese traders, in accordance with the understanding with the U.S. parties, have been restricting voluntarily the quantity of their export, or carrying out the so-called voluntary export control by raising prices or enforcing strict examination of their quality, etc., thus they are trying to prevent the import restriction measures of the United States.

4. Checking import of Japanese goods on the pretext of illegal competition.

As a result of low-priced Japanese goods advancing into the American

market of late, the U.S. traders concerned have been trying to check their import with various pretexts besides the Customs Law mentioned above. For instance, some of the canned tunny made in Japan were refused to be imported by reason of their being inferior in quality and unwholesome; or the Japanese canned clam was almost subjected to the Dumping Check Law because of suspicion of dumping. (as a result of investigations, however, it was decided recently that dumping was groundless regarding the canned clam), or the infringement upon the U.S. Industries Ownership was questioned regarding Japanese electric bulbs; or the method of marking the country of origin of canned goods was taken up, all of which were some of the actual instances.

5. U.S. Agricultural Law and Japanese goods.

The Democratic Party Government enacted the Agriculture Relief Law in 1933 (further revision was made in 1935) in order to promote the purchasing power of farming villages, and thus speed up the economic recovery of the United States. Under this law they restricted the production of the fundamental agricultural products such as wheat, cotton, corn, pigs, rice, tobacco, milk, milk products, rye, flax, barley, live-stock, sugar beet, sugar cane, peanuts, potatoes. On the other hand, in order to make up for the loss arising out of the above restriction on the part of the producers, the process tax was started to be levied upon the process works using the above-named materials, thus they were able to compensate the loss of the producers, and at the same time a special tax, similar in nature to the consumption tax, became to be levied upon the imported foreign goods of same kind or rival goods in order to keep them in balance with the process

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tax at home. Therefore, the Japanese goods which fell under the above regulations (for example, cotton cloth, "Ajinomoto", soy, bean-mash, etc.) had to pay the said special tax besides the customs duties when they were imported into America. There occurred once a movement advocating levying a special tax on silk on the ground that it was a rival article of cotton. However, the said Agriculture Relief law lost its validity by the judgement of unconstitutionality made in January, 1936, but the U.S. Government is reported to be trying to continue the purport of the Agriculture Relief law in such a manner as it does not infringe the purport of the U.S. Constitution, and is also planning to establish a consumption tax on a wide range of goods as it source of revenue.

not used

辯護側書證第一九一八號一〇

「昭和十一年版各國通商の動向と日本」抜萃

一八八頁一八九〇頁

北米合衆國

一、金本位停止（一九三三年三月六日）

一九三四年一月米國政府は大統領に弗貨の金純分を四割乃至五割切下ぐる權限を與ふる法案を議會に提出したる處一月二十日下院を又二十七日上院を通過し、三十日大統領之を裁可せり。一月三十一日大統領は同法に依り弗貨を從來の五九、〇六強%に引下ぐる旨のプロクラメーションを發せり。

二、關稅引上

米國は一九三〇年ホーレー、スムート關稅法を制定して一九二二年關稅法に一般的大改正を加へ多數品目に亘り其關稅を著しく引上げたり（尤も右に對しては後述互惠通商協定に依り最近部分的關稅引下行はれ居れり）。尙同國關稅法第三三六條（所謂伸縮條項）には輸入外國



品の生産費が米國の生産費より小なるとき米國市場に於ける兩者の均衡を保たしむる爲關稅委員會の調査に基き現行稅率の五割を限度として行政行爲に依り稅率の増減をなし若くは課稅基準として同一米國生産品の卸賣價格を採用し得る旨を規定す。

最近に於ける本邦製品の輸出増加に伴ひ右伸縮條項は本邦品に付問題となること多し。

三、關稅法及産業復興法に基く邦品の輸入防遏

本邦品殊にラグラグ、ガラスラグ、陶磁器、信罐詰、冷凍鮪、電球、刷子、製鐵機等の對米輸出は一九三二年頃より俄に活氣付きたる爲一九三二年十月共和黨政府は不當廉賣法を之等邦品に適用したるが、其後民主黨となりて右不當廉賣法の適用は中止せられたるも一九三三年十月頃より産業復興法第三條B項（外國品にして米國同業組合の規約を無効ならしむるが如き状態の下に輸入せられ且其輸入漸増の傾向ある場合大統領は右輸入外國品に對し特別關稅を賦課し又は輸入制限を爲し得る旨を規定す）に基き關稅引上を陳情するもの續出するに至れ

り。右の外前述の如き米國關稅法第三三六條は生産費の相違に基く關稅引上を認め居る爲右關稅法の規定に基く關稅引上陳情も相當效に達したり。而して一九三五年五月産業復興法違憲判決後の今日に於ては本邦品に對する關稅引上陳情は専ら關稅法第三三六條に據り居れり。一九三二年後輸入防遏手段採用方が問題となりたる本邦品中主要なるものはゴム靴、靴紐、玩具、燐寸、刷子、眞田、鉛筆、ラケット、模造眞珠玉、銀鍍詰、綿製敷物、籃鍍詰、冷凍箱、魚糞、陶磁器、綿メリヤス、綿織物、ソードフィッシュ、羊毛手袋、防護蓆、羊毛製敷物、綿製天鵞絨、コール天等あり。右の内護蓆織物、羊毛手袋に對しては關稅法第三三六條B項に依る所謂米國評價額採用せられたる爲殆ど輸入禁止同様の結果となり、又箱鍍詰、ソードフィッシュ等に對しては同條A項に依り現行稅率の五割を引上げられたり。又鉛筆及綿製敷物、箱鍍詰、冷凍箱、綿織物、陶磁器、眞田に關しては米國側との場合に基き我方當業者に於て自發的に輸出數量を制限し或は價格引上、品質検査の勵行等に依り所謂自發的輸出統制をなし以て米國側の輸入制限

措置を阻止し居るなり。^{次第}

四、不正競争を口實とする邦品の輸入防遏

最近低廉なる價格を以て本邦品が米國市場に進出したる結果當業者は前述關稅法の外尙各種の口實を以て其輸入を阻止せんとする傾向あり。即ち本邦罐詰中品質不良にして衛生上有害なるものありとの理由に依り輸入を拒否せられたるものあるが如き、又本邦罐詰がダンピングの疑ありとの理由に依りダンピング防止法を適用せられたるものありたるが如き（尤も調査の結果最近に至り殆ど罐詰にはダンピングの事實なき旨決定せり）、又本邦電球に付米國工業所有權侵害の疑あり或は罐詰の原産國標記方法が問題となるが如き其實例あり。

五、米國農業法と本邦品

民主黨政府は農村購買力を増進し以て米國の經濟回復を速ならしむるが爲一九三三年農業救濟法を制定し（一九三五年更に改正）、基本農産物たる小麥、綿花、コーン、豚、米、煙草、ミルク、ミルク製品、ライ麥、亞麻、^{大麦}家畜、甜菜、甘蔗、落花生、馬鈴薯に付生産制限をな

一方、右に依る生産者の損失を補償するが爲右農産物を原料とする加工業に對し加工税を課し右を以て生産者の損失を補償すると共に同種若くは競争外國品の輸入に對し國內に於ける加工税との均衡を得しむる爲消費税の性質を有する特別税を賦課することとなりたるを以て右に該當する本邦品（例へば綿布、味の素、醬油、味噌等）は米國輸入に際し關稅の外前記特別税を支拂ふこととなりたり。又棉花の競争品なりとの理由に依り生糸に對しても特別税賦課運動起りたることあり。然れ共右農業救濟法は一九三六年一月違憲判決に依り其效力を失ひたるも米國政府は憲法の趣旨に違背せざる形式に於て農業救濟法の趣旨を繼續し之が財源として廣範なる範圍の商品に對し消費税を設定せむと計畫し居る趣なり。

Not used

2. Custom Amendment

The custom duty of Canada now in force is composed of preferential tariff of the British Empire, intermediate tariff and general tariff on the basis of the Custom Duty Law which was put into effect in 1907. Since then it has gone through many modifications. Above all, great amendments were put into force in September, 1930 (the Emergency Tariff of September, 1930), showing a marked disposition toward protectionism.

On October 13, 1932 the Ottawa agreement was officially announced and was submitted to Parliament, which approved it on November 24. In accordance with the agreement with Britain, Canada promised to amend the tariffs covering more than 200 items. In this connection the tariff amendment was introduced into Parliament on October 12, 1932 and was put into effect on the 13th. As a result, among the total 225 items of tariffs which came under the tariff modification there were 39 items whose general and intermediate tariffs were raised, 49 items whose preferential tariffs were lowered and whose general and intermediate tariffs were lowered, 8 items whose preferential tariffs alone were lowered and 10 items whose tariff of three kinds were all raised or lowered. As a result, the exports of Japan, such as garden plants, pottery, cutlery, cotton cloth, cotton-textiles, blankets, stockings and

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carpets were adversely affected. Furthermore, on April 13, 1934, the amendment bill for the tariffs covering many items incidental to the budget for the same year was submitted to Parliament and was put into effect on the 19th. The said bill was passed by Parliament and was promulgated as law on July 1. As a result of this amendment, there were 24 items whose tariffs were lowered, 1 item whose tariff was raised, 15 items whose preferential tariffs alone were lowered, 13 items of goods whose intermediate and general tariffs were lowered, 2 items of goods whose intermediate and general tariffs were raised. The goods, the tariffs of which were raised, were jute, twisted thread, crude peanut oil and iron alloys.

3. The Custom Duty Law of Canada and Japanese goods.

Regarding the taxes which were imposed on imported goods in Canada, the following points need to be taken into account, together with the tariff (the intermediate tariffs are applied to the Japanese goods) stipulated in the Custom Duty Tariff Law.

(a) Official price and industry protection tax. For the purpose of protecting domestic industry since 1922, Canada fixed the official price, that is, the estimated value (for example, \$1.25 per one pound of rayon textile) of specified goods which was to constitute the basis of the imposition of the import duty. In addition to the tax imposed on these goods,

the difference between the said estimated value and the invoice price was collected as an industry protection tax. In 1935 items to which the said official prices were applied were as many as 35. Following the cabinet change which took place at the end of the same year, the new government took into consideration the claim of Japan, etc. and abolished all the official prices except those of several articles such as rubber shoes, fruits, vegetables, etc. (official prices had never been applied to British preferential articles.)

(b) Official rate of exchange and tax on exchange dumping
Canada created the tax on exchange dumping in order to cope with the fluctuation of the exchange rate which had taken place since 1931. That is to say, to the countries whose currency's external value diminished by 5% as compared with that of Canada, import duties were levied on the basis of the specifically fixed official exchange rate instead of on the basis of the actual exchange rate. On the invoice value of the imported goods, the difference between official and the market exchange rate is being collected as an exchange dumping tax. However, this regulation applies only to the articles of the same class and kind that Canada produces. On articles other than these, such as raw silk, oranges, unpolished rice, tableware, green tea, machinery, dolls, etc. taxes are imposed on the basis of the actual exchange

rate and the exchange dumping tax is not levied.

The official exchange rate had been fixed at 49.85 per ¥100 for Japan. As a result of repeated negotiations, it was fixed at \$39.50 as of January 1, 1936 and is to be gradually decreased after the next year. The articles of the same class and kind that Canada produces covered a wide range of items. But as a result of the recent negotiations, it was decided that the articles which are not produced in great quantities in terms of Commerce are not subject to the above treatment. Consequently, it was decided that for the present soya-bean, red bean, black bean and cotton table-cloths are excluded from the said articles. (concerning the negotiation between Japan and Canada refer to chapter 2 of Section 1).

It is stipulated in the Customs Duty Law that the industry protection tax and exchange dumping duty may not exceed 50% of the converted amount on the basis of the official price and the official exchange rate.

C. Sale, tax and consumption tax

In addition to customs duty, 6% sales tax and 3% consumption tax are imposed on imported goods for the purpose of securing revenue. These taxes are imposed on the estimated value on the basis of the above. (a) and (b) plus import tax. But British preferential goods are exempt from the consumption tax.



Not used

辯護側書證第一九一八號一

「昭和十一年版各國通商の動向と日本」抜萃

一九七頁—二〇〇頁



加 奈

一、金本位停止（一九三一年十月十九日）

二、關稅改正

現行加奈陀關稅は一九〇七年の關稅法に基き、英帝國特惠稅率、中間稅率及一般稅率より成り、其の後幾多の修正を加へられ、殊に一九三〇年九月大改正行はれ（一九三〇年九月緊急關稅）、著しく保護主義を強化せり。

而して一九三二年十月十三日オタワ協定を公表し、之を議會に附議したるが十一月二十四日其の可決する所となれり。尙加奈陀は英國との協定に依り二百餘項目に亘る關稅改正を納し居る處、右に對し同年十月十二日關稅改正案を議會に提出し、十三日より即時實施せり。右に依り稅率變更を受けたる稅番項目總數二百二十五に及ぶ處、其の中一般及中間

稅率を引上げたるもの八十九種、特惠稅率を引下げ一般及中間稅率を引下げたるもの四十九種、特惠稅率を引下げたるものみのもの八種、其の他三種稅率を全部引上げ若は引下げたるもの十あり。

右の結果本邦輸出品中國藝用植物、食卓用陶磁器、刃種類、綿布、綿製品類、毛布、靴下、敷物等何れも不利益なる影響を受くること、なれり。

更に一九三四年四月十八日同年度豫算案に附帶する多致品目に亘る關稅率改正案議會に提出せられ十九日より實施せられたるが、右案は議會を通過し七月一日法律として公布せられたり。右改正に依り、全稅率引下を見たるもの二十四、引上を見たるもの一、特惠稅率のみ引下を見たるもの十五、中間及一般稅率を引下げたるもの十三、中間及一般稅率を引上げたるもの二品目ある處、關稅引上を見たるはジュート、熟糸、粗製落花生油及鍍合金なり。

三、加奈陀關稅法と本邦品

加奈陀に於ける輸入品の課稅負擔は關稅定率に定むる稅率（本邦品には

中間税率適用せらるゝの外、左記諸點に付考慮するを要す。
(イ) 公定價格及產業保護稅

加奈陀は一九二二年以來國內產業保護の必要上特に物品を指定して公定價格即ち輸入税賦課の基礎となるべき評價額(例へば人絹織物一對度に付一弗二十五仙)を定め、右に對し輸入税を賦課するの外右評價額と送狀價格との差額を產業保護稅として徵收し、一九三五年當時右公定價格適用品目は三十五品の多數に上りしが、同年末内閣交渉あり、新政府は日本等の主張を考慮に容れ一九三六年一月一日よりゴム靴、果實、野菜等五六品を除く以外の公定價格は全部廢止することとせり(尤も公定價格は従前より英特産品には適用なし)

(ロ) 公定爲替相場及爲替タンピング稅

加奈陀は一九三一年以後の爲替變動に對應する爲替タンピング稅を設定せり。即ち加奈陀貨に對し五分以上爲替價值の下落せる貨幣を有する國に對しては輸入税賦課に際し理實なる爲替相場に依らずして別に定めたる公定爲替相場を基準として賦税し且輸入品の送狀價

格に付右公定及市場爲替相場之差額を爲替タンピング税として徴收しつゝあり。尤も右が適用せらるゝは加奈陀に於て生産せらるゝ物品と同級同種に屬する物に限られ、同級同種に屬せざる物品例へば本邦品中生糸、蜜柑、玄米、食卓用陶磁器、綠茶、機織装置玩具等は現實爲替相場に依り課税せられ且爲替タンピング税を課せらるゝことなし。

公定爲替相場は從來本邦に對しては百圓に付四九・八五弗と定められたるが、種々交渉の結果一九三六年一月一日より三九・五〇弗となり明年以後更に順次遞下せらるゝこととなり居れり。又一同級同種一の範圍は相當廣汎なりしが今次交渉で依り加奈陀に於て商業的數量の生産なき物品は今後同級同種と認めざることを取り取はず大豆、小豆、黑豆、綿菓子等は同級同種より除外せらるゝこととなり。一日加交渉に付ては第一編第二章參照。

尙産業保護税及爲替タンピング税は夫々公定價格及公定爲替相場に依る換算額の五割を超ゆることを得ざる旨課税法中に規定あり。

(ハ) 販賣税及消費税

加奈地に於ては課税の外財政収入の必要上輸入品に對し夫々六分の販賣税及三分の消費税を賦課し居る處、右は前記(イ) (ロ)に比し評價額に輸入税を加へたるものに對し課せらる。但英特恵品は消費税を免除せらる。

Not used



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Australia

1. Suspension of the Gold Standard
(December 17, 1929)
2. Customs Tariff

The Australian Customs Tariff now in operation was originally set up in accordance with the Customs Tariff Act of 1920 -- 1921, with a view to protecting the industries which had developed during the war, especially the textile and metal industries, also with a view to provide the preference to the British Commonwealth. The tariff rates have since been raised more than ten times, each time with an increase in protection, till they reached what they are now.

On October 13, 1932, however, following the announcement of the text of the Ottawa Commercial Agreement then concluded between Britain and Australia, a tariff revision bill was introduced in the Federal Parliament with a view to putting in practice the tariff preference as stipulated in the agreement, and this was made operative on the 14th. The items mentioned included 442, kinds with the intention on the whole to extend the preference clause in favor of the British Empire by lowering tariffs leviable on British articles on the one hand, while on the other hand raise tariff rates on foreign goods. The Japanese goods that were to be unfavorably affected by the revised tariff rates were as follows: cotton duck-cloth, rayon textiles, shell-buttons, panama hats, silk hose, brass and bronze ware, glass-bottles, veneer sheets, hand-bags, brushed, cotton yarn, writing-paper, writing materials,

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cotton-waste, artificial wild-silk, silk, artificial silk, wild-silk, celluloid sheets, table-cloths, and handkerchiefs.

On August 2, 1934, with the object of encouraging Australia's domestic cotton and cotton-planting industries, the tariff rates not only general but also preferential on cotton yarn and cotton cloths, were raised, dealing a severe blow to Britain than to Japan.

On December 6, 1934, the British Government introduced to Parliament a wide-range tariff revision Bill, which was made operative on the 7 of the same month. The items of Japanese goods that were to be affected by the newly-raised tariff rates were as follows: garters (65% ad valorem), zip fasteners (57.5% ad valorem), electric appliances and parts (57.5% ad valorem), and arsenic acid (30% ad valorem).

By the revision of the tariff rates enforced on March 29, 1935, the British preferential tariff was on the whole unfavorably affected, while the general tariff was left unchanged, but in some cases both the general and preferential rates were reduced, and in other cases the preferential tariff was raised and with the general left unchanged. In the revised schedule a subdivision was made of the items for duties. The items of Japanese goods whose rates of duties were raised were as follows: clothing (knitted), hats and hat-frames other than those made of felt (55% ad valorem), children's socks, children's sleek water-hoses, ladies' socks,

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gents' half-hose, full golf-hose, ladies' stockings, bags other than metal ones, purses, and wallets. The following were the items of major Japanese goods listed on the newly-raised tariff schedule effective on November 29, 1935: towels, lamps, and lanterns and parts (40 -- 60 % ad valorem). In the rates of duties on the following articles, however, decrease was made: glass-wares, packing-paper and brushes. Along with the revision above, an intermediate tariff was set up with regard to, numerous items. In this connection, however, it must be noted that seemingly it was the intention of the Australian Government not to extend this privilege to all countries indiscriminately but to apply it to only some specified items only in favor of those countries with which it had concluded treaties.

3. The Tariff Revision Act in October, 1933.

(a) On October 4, 1933, a bill was introduced proposing a reduction of duties on the goods of high exchange-rate countries and an increase of duties on the goods of low exchange-rate countries. After a series of negotiations between the Japanese and Australian Governments, some amendments were made in the said bill, and it was decided that the reduction of the customs tariff should be effected only in the case of countries enjoying the benefit of the British preferential tariff with regard to the items of goods receiving protective tariffs, maintain high.

exchange rate (the beneficiaries in this case being Britain and Canada), and that part of the bill dealing with the raising of tariff rates on the goods of low exchange rate countries was struck out. As a result, the disadvantages that we were otherwise likely to suffer were removed to a considerable extent, but still we were obliged to stand in an unfavorable situation in competing with British and Canada goods, such as electric bulbs, enamelled ironware, aluminum ware, cotton handkerchiefs, cotton napkins, some kinds of glass manufactures and potteries and bicycles and part. Though the bill of 1933 was revised as stated above, it meant nothing more than the mere abandonment, in accordance with the provisions of the bill, of the enforcement of exchange-dumping taxes. In the Industrial Protection Law of Australia of 1921, are found provisions governing exchange dumping taxation the Australian Government is empowered by that law to impose exchange dumping taxes upon goods imported from low exchange rate countries at unreasonably low prices, pending examination reports by the Customs Tariff Committee. It should not be therefore concluded that no dumping taxations will ever be levied upon Japanese goods under any circumstances, or at any future time. The Customs Tariff Committee has reportedly made inquiries into whether or not dumping practices were resorted to by the Japanese traders in the line of Japan-made rubber-shoes, cotton towels, ammonium

sulphate, potteries, electric bulbs, enamelled ironware, colored pencils, suspenders, and garters. So far, however, no Japanese goods have been subjected to the dumping taxation.

(b) Primage Tariff

The tariff in question was set up on July 10, 1930, with increase of revenue in view, through duties on all imported articles irrespective of their being dutiable or duty-free. The rate was at first 2.5% ad valorem, but this was raised in November of the same year to 4%, and ultimately, as the result of the revision effected in July, 1931, increased to 10% ad valorem on almost all items of imported articles. The imposition of these taxes was customarily enforced only after Parliament's passage of the bill necessary for the purpose, and it was not before the creation of the Primage Tariff that it was promulgated as formal law. The law was made effective retroactively from October 5, 1930, its rates being classified into four (a) duty-free, (b) 4% ad val. (c) 5% ad val. and (d) 10% ad val. The items falling in the categories of (a) (b) and (c) were all listed and other items not listed therein were grouped together in class (d).

It is to be remembered that it is stipulated in the British-Australian Agreement that the present taxation, as far as finance permits, may be increased in its rates or abolished. Accordingly,

it so happens. That the Australian Government finds it expedient to revise the tariff rate every year as the financial situation demands.

辯護側書證第一九一八號一一二

「昭和十一年度各回通商の動向と日本」抜萃

二六四頁—二六七頁



濠洲

一、金本位停止（一九二九年十二月十七日）

二、關稅

濠洲現行關稅は一九二〇—一九二一年關稅法に基き居る處、同法は戰時勃興せる諸産業、殊に織維及金屬工業の保護並に英帝國特惠の擴大を目的とし、其の後十數回に亘り引上行はれ漸次保護の度を増し最近に至れり。

然るに一九三二年十月十三日聯邦議會に於てオタワ英濠協定全文公表と同時に、右に基く特惠實施の爲關稅改正案を上程し翌十四「より之を實施したるが、其の項目は四百四十二に及び、大體に於て英帝國特惠を増大する爲一方に於ては英帝國品に對する關稅

を引下げ、他方に於ては外國品に對する關稅を引上ぐるものなり。
右の結果本邦關係品にして不利益なる影響を受くることとなれるもの凡そ左の如し。

綿小倉、人絹織物、貝釦、巴奈馬バンドン帽子、綿靴下、眞鍮青銅器具、硝子壺、ベニヤ板、手提鞆、ブラシ、綿絲、書翰用紙、文房具、コットン、ウエイスト、人造天蠶絲、絹絲、人絹絲、セルロイド、シーツ、テーブルクロス、ハンカチーフ等。

一九三四年八月二日國內綿作及綿業助成の目的を以て綿糸及綿布に關する關稅引上を實施したるが、一般稅率のみならず特惠稅率も引上を見、本邦品よりも寧ろ英國品に對する打撃大なるものなり。

一九三四年十二月六日聯邦政府は廣汎なる關稅改訂案を議會に提出し七口より實施したるが、右に依る關稅引上品にして本邦關係のものに靴下止（從價六割五分）ジツブ、ファスナー（從價五割七分五厘）電氣器具及部分品（從價五割七分五厘）、アーセニツクハアレッド（從價三割）なり。

更に一九三五年三月二十九日より實施せられたる關稅改正に於ては大體英特惠率を引下げ一般稅率を据置きたるが、中には特惠一般兩稅率共に引下げ若くは特惠率を据置き一般率を引上げたるものあり其他稅目の細分をなしたるが、本邦關係品目にして稅率の引上を見たるは次の如し。

衣類（編みたるもの）、フェルト製以外の帽帶（從價五割五分）
子供用ソックス、子供用スリークオートーホース、婦人用ソックス、
男子用ハーフホース、フルゴルフホース、婦人用ストッキング、金
屬製以外の袋、墓口、ワレット等。

又一九三五年十一月二十九日より實施の關稅改正中本邦關係重要品にして稅率引上のはタオル類、ランプ、ランタイン及同部分品等（從價四割乃至六割）なり。尙引下のものの中には硝子製品、包装用紙、刷毛類等あり。更に右關稅改正と共に多數の稅目に對し中間稅率を設定したるが、濠洲政府としては何れの國に對しても

中間税率全部の均等は之を許さざる意圖の如く、諸外國との條約成立に從ひ特定項目に付てのみ之が適用を許與する方途なりといふ。
三一九三三年十月の關稅改正法

(1) 一九三三年十月四日爲替の高き國の物品に對しては關稅を引下げ爲替の低き國の物品に對しては關稅を引上げんとする法律案の提出ありたるが、我方より種々折衝の結果同法案は改正せられ、關稅引下は保護關稅を受くる品目に付且英帝國特惠税率適用の利益を受くる國の爲替が高き場合に限りて之を實施することとし（即ち此の利益を受くるは英加兩國とす）、又爲替下落國商品に對する關稅引上の部分は削除せられたり。右の結果我方の蒙るべき不利益は著しく緩和せられたるも、依然電球、瑛瑯鐵器、アルミニウム器、木綿手巾ナブキン、硝子及陶磁器の一部、自動車及同部分品に付ては英加國品と競争上不利な影響を免れざるなり。因に前記の通り一九三三年の法律案は改正せられたるも、右は同法律案の規定に依り爲替ダンピング税を實施することを廢止したるものに過ぎざるも

のにして、一九二一年濠洲産業保護法中に爲替ダンピング税に関する規定あり、濠洲政府は爲替下落國よりの商品が不當に低廉なる價格を以て輸入せらるる場合には關稅委員會の審査報告を待つて爲替ダンピング税を賦課し得るものなるを以て、將來如何なる場合に於ても本邦品に對しダンピング税を賦課せざるもの、如く解すべからず。既に關稅委員會に於ては本邦製護謨靴、木綿タオル、琉安、陶磁器、電球、塔車鐵器、色鉛筆、ズボン吊、靴下止等に付ダンピングの有無を調査したる次第なるも未だ本邦品に付本税を賦課せられたるものなし。

(ロ) プライメイジ税

歳入増加の目的にて一九三〇年七月十日創設せられ、有税品たるも無税品たるを問はず一切の輸入品に課するものなり。其の税率は當初従價二分五厘なりしが、同年十一月四分となり、更に一九三一年七月の改正に依り大多數品目の税率は一割に引上げられたり。本税の賦課は從來議會に其の案を提出して實施したるものなるが正式の法律として公布せられたるは一九三四年七月十四日プライメイジ税法の制定

を以て嚆矢とす。同法は一九三三年十月五日に溯及し效力を發し、其の稅率は（イ）免稅（ロ）從價四分（ハ）從價五分及（ニ）從價一割の四種に分たれ、（イ）乃至（ハ）に行ては一々其の品目を列舉し夫れ以外のものは（ニ）に屬せしめ居れり。

尙英本國濠洲間協定には本稅は財政の許す限り其の稅率を引下げ又は撤廢せらるべき旨の規定あり、依て濠洲政府は毎年財政情況に鑑み其稅率改正を行ひ居る次第なり。

Excerpt from the "General Trend of International
Commerce and Japan, 1936 Ed" pp. 46-47.

China

1. Raising of Tariff

The Kuomintang Government, taking the opportunity of the expiration of the Sino-Japanese Tariff Agreement on May 15, 1933, suddenly announced its revised tariff rates on imports on May 22, and put them in effect on the same day. The revision covered almost all the items on the tariff list, and the rates were drastically raised particularly on most of Japan's important trade-goods for China (The tariffs on cotton cloth and marine products were increased from 10 to 60 percent as compared with the former rates. A duty of 0.25 golden unit per picul was imposed on wheat flour which was formally free of duty. Furthermore the tariffs on coal, cement, artificial silk fabrics and miscellaneous goods were raised from 30 to 100 per cent while, the rates on such foreign imports as industrial raw materials and machinery were generally lowered or kept unchanged.) Later, in July, 1934, the Chinese Government again published newly revised tariff rates on imports, raising the rates on machinery, metals and foodstuffs but somewhat lowering those on cotton cloth, marine products, paper and the like.



The tariff rates were thus reduced slightly so far as our principal exports were concerned, but the rates on our special export items, such as needles and porcelain building materials, were greatly increased, resulting in raises of 65-75 percent as compared with the former rates. This was carried out as a part of China's policy of protecting her own industries.

2. Embargo and restriction of import export and taxation in the Kwangtung Area.

Since January, 1933, the government of Kwangtung Province had been carrying out the so-called three-year program of provincial administration in order to revise the system of excessive taxation. However, its finance being too exhausted to make both ends meet, the provincial government was obliged to seek a new source of revenue. It adopted, therefore, various measures which were different from those being taken by the central authorities in regard to the embargo and restriction of the exportation and importation of goods. Namely, the Kwangtung Provincial Government placed in June of the same year an embargo on the importation of Manchurian agricultural, livestock and marine products. (However, the beans imported via Vladivostok, whenever certified by Chinese consul there, were to be regarded as a home-produced goods and the inter-provincial duties were to be levied thereon. Later on, the regulations for the importation of beans to the 4 North-eastern Provinces were enacted and put into force from