

2632

ICATA

極東國際軍事裁判所

亞米利加合衆國其他

對

荒木貞夫 其他

宣誓供述書

供述書

大矢半次郎



自分儀我國ニ行ハルル方式ニ從ヒ先ツ別紙ノ通り宣誓ヲ爲シ
タル上次ノ如ク供述致シマス

口 供 書

一、私大矢半次郎ハ一九一八年東京帝國大学法科ヲ卒業後直々ニ大藏省ニ入り、
九四〇年十二月退官スル迄其全期間ノ大部分ヲ稅務關係ノ事務ニ從事シテ培リマ
シテ一九三七年六月カラ一九四〇年十二月迄ハ大藏省主稅尚長デアリマシタ目下ハ農林
中央金庫副理事長デアリマス

二、一九三七年七月ニ北支テ所謂北支事件が突発シマシタ其後同年八月五日ニ議會ニ
提案セラレタトユロノ北支事件賞金追加法案ノ財源ヲ得ルタメ私共ハ賀屋大藏大臣
ノ命ニヨリ北支事件特別稅法ヲ立案シ該法案ハ議會ヲ通過シマシタ

此ノ北支事件特別稅法ハ全ク一時限リノ増稅法デアリマスコレハ当然付我が政府ハ北支
事件ヲ速カニ解決スルニ針デアリ從テ長期ニ亘ルコトヲ豫想シテカクツカラ特
ニ一年以内ノ短期間ノ所得等ニ課稅スル一時限リノモノトシテ立案セウレ且制定
セウシタモノデアリマス



從來我國ノ稅法ハスベテ連続的性質ノモノデアリマシタ北支事件~~賞金~~特別稅
法ノ如ク一時限リノ稅法ハ私ノ知ル限リ先例ノナイ立法デアリマス

此ノ稅法ニ於テハ大体一年間ノ所得若クハ利益ニ對シテ課稅ヲレテオリマシタガ之ハ快
シテ事變カ今後一年モ継続スルデアラウト云フ見込カラた標ニシタモノデアリマセ又
只一年間ノ所得若クハ利益ヲ目的トシテ課稅技術上ノ困難カアルト稅收
入モアマリニシクナルカラデアリマシタ

昭和二十二年(一九四七年)九月拾八日於東京

供述者 大矢半次郎 

右ハ當立會人ノ面前ニテ宣誓シ且ツ署名捺印シタルコトヲ證

明シマス

同日

於東京

立會人

田中康道 

宣誓書

良心ニ從ヒ眞實ヲ述べ何事ヲモ默祕セズ又何事ヲモ附加セザ
ルコトヲ誓フ

(捺署
印名)

大矢半次郎



2632

I M T F E

The United States and Others

✓

ARAKI Sadao and Others

SWORN DEPOSITION

Deponent : *OYA Nanjio (seal)*

Having first duly sworn an oath as on attached sheet and in accordance with the procedure followed in my country I hereby depose as follows.

AFFIDAVIT OF OYA, HANJIRO

1- I, Oya, Hanjiro, graduated from the Law Department of the Tokyo Imperial University in 1918 and immediately entered the Finance Ministry, serving there for the most part in the field of taxation affairs until December, 1940, when I retired from public service. I was Chief of the Bureau of Taxation of the Finance Ministry from June, 1937 through December, 1940. At present I am the Vice-Chief Director of the Central Cooperative Bank for Agriculture and Forestry.

2- In July, 1937, the so-called North China Incident broke out. We were ordered by the then Finance Minister Kaya to draft the North China Incident Special Tax Law as a means to meet the supplementary appropriation for the North China Incident expenditures which was submitted to the Diet on August 5 of the same year. The said tax bill was approved by the Diet.

The North China Incident Special Tax Law was only a temporary tax increasing measure for a limited period. It was drafted and legislated for a temporary levy on the incomes for a short period within one year for the Government did not expect the Incident to drag on for a long period.

Our tax laws have invariably been of a permanent nature and as far as I know the North China Incident Special Tax Law was the only tax law which was ~~limited in time~~ *good for one levy only.*

The Law stipulated a levy on incomes and profits for one year, but it by no means implied that the Incident was expected to last a whole year. The period of one year was adopted ~~only~~ because of technical difficulties in taxation and because if otherwise the revenue would be too small.

On this 18th day of Sep, 1947

At TOKYO

DEPONENT OYA Hanjirō (seal)

I, TANAKA Yasumichi hereby certify that the
above statement was sworn by the Deponent, who affixed
his signature and seal thereto in the presence of
this witness.

On the same date

At TOKYO

Witness: (signed) TANAKA Yasumichi (seal)

OATH

In accordance with my conscience I swear to tell
the whole truth withholding nothing and adding
nothing.

OYA Nanjio (signed)
(seal)

INTERNATIONAL MILITARY TRIBUNAL FOR THE FAR EAST

THE UNITED STATES OF AMERICA, et al

-vs-

ARAKI, Sadao, et al

Sworn Deposition (Translation)

Deponent: OYA, Hanjiro (seal)

Having first duly sworn an oath as on attached sheet and in accordance with the procedure followed in my country I hereby depose as follows.

1. I, OYA, Hanjiro, graduated from the Law Department of the Tokyo Imperial University in 1918 and immediately entered the Finance Ministry, serving there for the most part in the field of taxation affairs until December, 1940 when I retired from public service. I was Chief of the Bureau of Taxation of the Finance Ministry from June, 1937 through December, 1940. At present I am the Vice-Chief Director of the Central Cooperative Bank for Agriculture and Forestry.
2. In July, 1937, the so-called North China Incident broke out. We were ordered by the then Finance Minister KAYA to draft the North China Incident Special Tax Law as a means to meet the supplementary appropriation for the North China Incident expenditures which were

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submitted to the Diet on August 5 of the same year. The said tax bill was approved by the Diet.

The North China Incident Special Tax Law was only a temporary tax increasing measure for a limited period. It was drafted and legislated for a temporary levy on the incomes for a short period within one year for the Government did not expect the Incident to drag on for a long period.

Our tax laws have invariably been of a permanent nature and as far as I know the North China Incident Special Tax Law was the only tax law which was good for one levy only.

The Law stipulated a levy on incomes and profits for one year, but it by no means implied that the Incident was expected to last a whole year. The period of one year was adopted because of technical difficulties in taxation and because if otherwise the revenue would be too small.

On this 18th day of Sep., 1947

at Tokyo

Deponent: OYI, Hanjiro (seal)

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I, TANAKA, Yasumichi, hereby certify that the above statement was sworn by the Deponent, who affixed his signature and seal thereto in the presence of this witness.

On the same date

At Tokyo

Witness: (signed) TANAKA, Yasumichi (seal)

OATH

In accordance with my conscience I swear to tell the whole truth withholding nothing and adding nothing.

(signed) OYAMA, Hanjiro (seal)