

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

21 January 1948

OPERATIONAL DIRECTIVE

NUMBER 4

SURVEILLANCE OF JAPANESE TAX ADMINISTRATION

1. The maintenance of adequate tax revenue by the Japanese Government is at present a matter of vital concern to the Supreme Commander for the Allied Powers. To the extent that Japanese Government expenditures are not financed with tax and other revenues, the present inflation will be aggravated. With the prospect that current fiscal year tax receipts may fall considerably behind budget estimates and thereby unleash added inflationary pressures, immediate action by the Japanese Government with attendant active surveillance by military government personnel becomes necessary. Instructions have been issued relative to additional surveillance teams to supplement military government units in this work.

2. Military government surveillance of Japanese tax collections will be limited initially to the 450 local tax offices of the national government, as listed in inclosure 2, and will not be extended at this time to cover tax offices of municipalities or prefectures. Major emphasis should be placed on the administration of the personal income tax, as the potential revenue deficit in this tax is believed to exceed that of all other national taxes combined. The extent of surveillance required and other information relevant to tax surveillance are contained in inclosure 1 attached.

3. As tax collection goals and quotas have already been distributed to the Tokyo, Nagoya, Osaka, Hiroshima, Takamatsu, Kumamoto, Sapporo, and Sendai Regional Financial Bureaus, surveillance should be initiated as early as possible. Monthly reports as prescribed in inclosure 1 will be submitted on the last day of the month for January, February, March, and April 1948. It is desired that reports (Reports Control

Symbol MG-13) be submitted to Commanding General, Eighth Army, Attention: Military Government Section, APO 343, to reach this headquarters in triplicate not later than the 10th day of the month following the month reported upon.

BY COMMAND OF ~~LIEUTENANT~~ GENERAL EICHELSBERGER:

Schanze

OFFICIAL:

SCHANZE
G-1

J. A. LESTER
Major General, GSC
Chief of Staff

- 4 Incls.
- 1. MG Surveillance of Tax Administration
- 2. List of Tax Offices
- 3. Estimate of Revenue (tax goals)
- 4. Chart of Tax Organizations

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IX Corps	50
BCOF	20
Each MG unit	8
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(Special Priority Distribution)

SUBJECT: Military Government Surveillance of Japanese Tax Administration

A. Nature of Problem:

1. Japanese tax collection levels have lagged far behind budget estimates. Actual tax receipts for the first seven months (April-October 1947) of the 1947-48 fiscal year have amounted to 32.8 billion yen, as against budget tax revenue estimates aggregating 133.9 billion yen for the fiscal year.

2. General Headquarters, Supreme Commander for the Allied Powers, is vitally concerned in the maintenance of adequate tax revenues for the Japanese Government. With the prospect that current fiscal year tax receipts may fall considerably behind budget estimates, and thereby unleash added inflationary pressures, immediate action by both the Japanese Government and military occupation forces becomes necessary.

3. Inefficiencies and irresponsible activities of tax collectors are chiefly responsible for the significant lag in tax collections. Many tax officials have not only been negligent in fulfilling their normal duties, but have adopted tactics designed to discourage collection of taxes. These tactics have taken the form of:

a. Hanging posters on tax office walls condemning the general tax system and imploring the public not to pay taxes.

b. Refusing to comply with orders of superior officials to audit returns, reassess taxpayers' incomes, and to carry out enforcement provisions of the tax laws.

c. Staging lengthy labor union meetings during office hours.

B. Nature of Japanese Tax Administration.

4. The highest echelon of tax authority is represented by the Taxation Bureau of the Ministry of Finance. Eight Regional Financial Bureaus constitute the next lower echelon (see inclosure 4). These eight regional bureaus, each covering designated areas within the nation, provide liaison service between the Taxation Bureau in Tokyo and local tax offices in the field. Actual tax operation is accomplished by 450 local field offices (see inclosures 2 and 4)

5. A superintendent, generally of second class civil service rank, is in charge of each local tax office. Tax offices are divided into three sections; a Direct Tax Section, Indirect Tax Section, and General Affairs Section.

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6. The Direct Tax Section is generally the largest and most important, as it is responsible for administration of the personal Income Tax, Corporation Tax, Estate and Gift Tax, and for special non-recurrent taxes such as the Increased Income and Non-War Sufferers' Special taxes. The average personnel strength of this Section is approximately 60.

7. The Indirect Tax Section is usually smallest of the three in personnel strength. This Section deals with the administration of liquor, beer and sake taxes, Commodity Tax, Admission Tax, Stamp Taxes, Pari-mutuel Tax, Sugar Excise, Textile Excise and miscellaneous minor taxes. Average personnel strength: 10.

8. The General Affairs Section is principally concerned with maintaining collection records, mailing of tax assessment notices, and preparation of collection reports. Average personnel strength: 25.

9. It is noteworthy that tax payments are not made directly to the tax offices. Payments are made usually to branch offices and agencies of the Bank of Japan, and to a lesser extent to post offices. When payments are received, one receipt is given to the taxpayer, a duplicate is transmitted to the tax office making the assessment, and a triplicate copy retained by the bank or post office receiving payment.

10. Salient characteristics of the present Japanese taxation system are as follows:

a. The personal Income Tax is given recognition as the basic revenue producer. The second most productive tax is the Liquor, Beer and Sake Tax. Other taxes in the order of importance for this fiscal year are: Increased Income Tax, Commodity Tax, Non-War Sufferers' Special Tax, Admission Tax, Corporation Tax, and various minor taxes. Budget tax revenues and actual collections through October 1947 were as follows:

	Actual Collections (April-October 1947)	1947-48 Budget Estimates
	(billion yen)	
Income Tax: Total	15.0	68.5
Withheld at Source	10.8	19.3
Not withheld at Source	4.2	49.2
Liquor Tax	5.6	23.9
Increased Income Tax	3.8	9.0
Commodity Tax	2.7	7.8
Non-War Sufferers Tax	0	6.5
Admission Tax	1.8	6.5
Corporation Tax	1.6	6.3
Others	2.3	5.4
Total	32.8	133.9

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b. By far the most important deficiency in tax collection is in the portion of the Income Tax not withheld at source. It is particularly in this component of the income tax, the so called "self-assessed" income tax, that immediate improvement is urgent. This class covers chiefly farmers, business men, and professional practitioners.

c. The Income Tax collected at source is derived from withholding by employers of compensation paid to employees (as in the United States), and from withholding of dividend and interest payments by corporations and banks. Employers utilize income tax withholding tables in computing the tax to be withheld. During the month of January, employers are required to adjust the tax withheld during the preceding year to conform with actual tax liabilities for the year.

d. The Liquor, Beer, and Sake Tax is a specific tax imposed at distillers levels. It is collected monthly.

e. The Increased Income Tax and Non-War Sufferers' Special Tax are not permanent components of the general tax system. Both taxes are temporary one-time levies imposed for technical reasons. The Increased Income Tax was due by 30 April 1947, and was based upon the excess of 1946 calendar year personal incomes above 1945 levels. The Non-War Sufferers' Special Tax is due by 31 January 1948, and is imposed upon individuals and corporations owning or utilizing real property undamaged during the war.

f. The Commodity Tax is a manufacturers ad valorem excise levied on most manufactured commodities. It is collected monthly.

g. The Admission Tax is imposed upon entrance fees to theaters, exhibitions, ball games, etc. It is collected monthly.

h. The Corporation Tax covers taxes on corporate net income, excess profits, capital stock and liquidation surpluses. It is collected semiannually.

C. Factors Responsible for Low Income Tax Collections to Date:

11. There are two major factors responsible for the poor showing of current tax collections. One may be laid to low-standard taxpayer compliance. The second may be attributed to inefficiencies and irresponsible activities of tax collectors.

12. Under the new "Pay-As-You-Go" Income Tax, all individuals who receive or expect to receive income exceeding 4800 yen in any single year, of which 1,000 yen or more is not taxed at source, are required to file estimates of their income tax assessment quarterly. In addition, such individuals are required to make quarterly payments on their estimated tax assessments. In filing their last quarterly returns by January 31 of the year following the taxable year, taxpayers are required to correct their earlier estimated assessments to conform with actual income received.

13. In view of the newness of the self-assessment and "Pay-As-You-Go" features of the Income Tax, a certain amount of compliance

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difficulty was foreseen. Since 1887, when the income tax was first inaugurated in Japan, income tax assessments have largely taken the form of "guess-work" by tax officials. Most taxpayers have thus far filed greatly understated returns, apparently in anticipation of Government reassessment. This has been the case for the first three quarterly returns--as filed in June, August and October. The fourth and final quarterly return is due by January 31, 1948. It is hoped that this return will represent a marked improvement over the first three.

14. New and severe penalties await taxpayers who under-state incomes in January returns. The Income Tax Law, as revised this month, provides for 25% automatic penalty on the amount of tax not reported as of January 31.

15. Another penalty that will be incurred by taxpayers who are delinquent in payments of income taxes is an interest charge. Effective this month, interest is chargeable on late payments at the rate of 5 sen per 100 yen per diem. This is equivalent to 18.25% per annum.

16. Because this is the first year of the new Income Tax, the Government is offering an incentive to secure maximum compliance by taxpayers. Any taxpayer filing a correct final return in January 1948 will be absolved of all penalties and interest charges that he ordinarily would have incurred. For example, a taxpayer who was liable to file quarterly returns last June, August and October, failed to do so. He would not be penalized for failing to file previously if he submits a correct final return in January.

17. The second major factor responsible for inadequate income tax collections can be laid to sabotaging tactics reportedly sponsored by the National Tax Workers Union. In pressing demands for increased wages for tax personnel, the Union has carried on a concerted campaign designed to slow down tax administration. The tactics utilized since early October this year include:

a. Hanging posters on the walls of tax offices condemning the tax system and imploring the public not to comply with tax duties.

b. Ordering tax office employees to countermand orders of superior officials unless such orders were first approved by union leaders. This has resulted in the refusal of tax office employees to reassess taxpayers incomes and to enforce payment of taxes.

c. Holding mass union meetings during office hours. Meetings generally last for two hours and occur several times per week. During this time all work in tax offices ceases.

18. On 16 December 1947, leaders of the National Tax Workers Union were summoned to the office of the Labor Division, ESS, GHQ, SCAP. The Union was instructed to issue orders immediately to all lower Union

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echelons to the effect that all slowdown activities were to cease, and that orders of tax office superintendents were to be obeyed. On 17 December 1947 the Union informed Mr. Killen, Chief of the Labor Division, that orders to that effect had been issued.

19. Thus far, no indication has been received by the Ministry of Finance of the change in union policy. In the light of the warning given to the union leaders by Mr. Killen, to the effect that their activities were unlawful and damaging to the national interest, disciplinary action may be taken by the Japanese Government in January 1948 if slow-down activities continue.

D. Details of Surveillance.

20. The Taxation Bureau of the Japanese Government has issued monthly collection goals to each of the eight Regional Financial Bureaus, which Bureaus are in turn required to apportion their goals among local tax offices within their respective areas. It is desired that investigation be made to ensure:

a. That regional collection goals are completely reallocated among local tax offices. One reinforcement surveillance team has been designated exclusively for each of the eight Regional Finance Bureaus, shown in Inclosure 2. Other reinforcement teams will supervise the local branch tax offices of the national government as shown in inclosures 2 and 4.

b. That collection goals established by local tax offices are in consonance with amounts prescribed by the Regional Financial Bureaus. The reinforcement team which has surveillance of each Regional Finance Bureau will verify with prefectural military government teams the correctness of the tax allocations to local tax offices.

21. It is desired arrangements be made for the employees of each local tax office to be briefed by a responsible Japanese Government tax collection official in the presence of a Military Government representative. The briefing of employees should stress:

a. Importance of task being performed.

b. Urgent need for increased revenue in order to preclude government borrowing from the Bank of Japan and consequent increased currency issue. (The Government's inability to meet obligations because of decreased revenue is the most important single factor in the present inflationary trend.)

c. Multiple inflationary effect which results from increased currency issue and which contributes directly to higher cost of living.

d. Increased wages for tax employees as well as other government employees is largely dependent upon efficient tax administration.

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22. It is desired that all informational and publicity data transmitted through technical channels to local Military Government Teams be accorded prompt dissemination within their areas and that local tax officials be encouraged to institute publicity programs through local media designed to stimulate the tax collection program.

23. It is desired that special surveillance be accorded to actions on the part of Japanese Government tax officials to ensure that adequate investigation is made of returns from persons suspected of black market operations. Local tax officials should be encouraged to exercise vigorous prosecution for improper returns on the part of such individuals and to afford wide local publicity to such action. In addition it is desired that local tax officials be advised to conduct spot checks of amusement places (such as night clubs, theatres, etc.) in order to determine accuracy of returns therefrom.

24. It is desired that separate reports be made through technical channels to this Headquarters giving salient facts and circumstances attendant with any recalcitrant or evasive action on the part of foreign nationals (such as Chinese, Koreans, etc.) in effecting payment of just tax returns.

25. It is desired that separate reports to this Headquarters through technical channels be made on the activities of any union leaders or other tax employees which it is deemed are impeding or slowing down the tax collection program.

26. It is desired that such operational assistance as is deemed feasible and does not transgress on civil liberties be accorded regional and local tax officials by Military Government personnel exercising surveillance over this program. Such assistance may take the form of aiding local officials to obtain adequate means for distribution of tax forms and notices, or of accompanying Japanese tax officials on their spot checks of amusement places for the purpose of investigating methods used by officials in achieving adequate information.

27. It is desired that local tax offices receive semi-monthly calls by Military Government personnel. The purpose of these calls should be to evaluate progress toward achieving local tax collection goals, to lend informal assistance to increase collection efficiency, and to implement surveillance as outlined herein.

28. It is desired that reports (Reports Control Symbol MG-13) be submitted to the Commanding General, Eighth Army, Attention: Military Government Section, APO 343, on or about the last day of January, February, March, and April 1948 to reach this headquarters not later than the 10th day following the month reported on. Reports should be in concise narrative form and include the following information:

- a. Tax collection goals assigned to each local tax office within each local government area.
- b. Actual monthly tax collections reported by each local tax office for the period November 1947 to date.

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c. Major problems of tax administration in each Military Government area.

d. Extent of tax office sabotage, if any.

e. Type and extent of operational assistance given to local tax offices.

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NAMES AND LOCATION OF LOCAL TAX OFFICES

1. Tokyo Regional Finance Bureau, Tokyo, K. Yuchi, Director.

a. Tokyo Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Kojimachi	1-1 Ottemachi Chiyoda-ku	K. Kakinuma
✓ Kanda	Higashi-kanda Chiyoda-ku	S. Nakamura
✓ Nihonbashi	2-5 Horidome-cho Chuo-ku	K. Kunieda
✓ Kyobashi	8-2 Kobiki-cho Chuo-ku	S. Murakoshi
✓ Shiba	2-103 Atago-cho Minato-ku	H. Seto
✓ Yotsuya	Kioi-cho Chiyoda-ku	S. Kawada
✓ Azebu	c/o Kioi-cho Chiyoda-ku	T. Oshima
✓ Koishikawa	36 Masago-cho Bunkyo-ku	K. Torii
✓ Hongo	Masago-cho Bunkyo-ku	R. Koizumi
✓ Shitaya	Kita-inari-cho Daito-ku	T. Nakazima
✓ Asakusa	Kura-cho Daito-ku	T. Araki
✓ Shinagawa	Kitashinagawa Shinagawa-ku	Y. Ishihara
✓ Omori	Ichinokura-cho Ota-ku	S. Kagawa
✓ Setagaya	Wakabayashi-cho Setagaya-ku	Y. Okada
✓ Tamagawa	c/o ditto	S. Ichikawa
✓ Meguro	Kamimeguro Meguro-ku	N. Uchikoshi
✓ Shibuya	Kamidori Shibuya-ku	K. Umezu
✓ Yodobashi	Nishiokubo Shinjuku-ku	I. Omoto
✓ Nakano	Showadori Nakano-ku	M. Onimaru
✓ Suginami	Asagaya Suginami-ku	T. Uchiyama
✓ Itabashi	Itabashi Itabashi-ku	K. Kikuchi
✓ Nerima	Nerima-minami-cho Itabashi-ku	Y. Mamiya
✓ Toshima	Zoshigaya-cho Toshima-ku	R. Sasaki
✓ Oji	Oji Oji-ku	K. Ogata
✓ Arakawa	Nihori-cho Arakawa	T. Tanikawa
✓ Adachi	Minmisenju-cho Arakawa-ku	T. Kato
✓ Sumida	Sumida-cho Sumida-ku	K. Simono
✓ Katsushika	Sunahara-cho Katsushika-ku	H. Atsuta
✓ Edogawa	Nishi-komatsugawa Edogawa-ku	T. Yamaguchi
✓ Koto	Hukogawa-kiyosumi-cho Edogawa-ku	N. Saito
✓ Ome	Ome-cho Nishitama-gun	K. Miyegawa
✓ Hachioji	Yokoyama-mura Minamitama-gun	M. Tokuichi
✓ Tachikawa	Sizaki-cho Tachikawa-city	K. Suzuki
✓ Musashino	Musashino-cho Kitatama-gun	S. Sugiyama

b. Kanagawa Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Yokohama	Noge-cho Neko-ku	H. Tamada
✓ Isogo	Isogo-cho Yokohama-city	M. Tachikawa
✓ Totsuka	Totsuka-cho Totsuka-ku Yokohama city	K. Miyasaki
✓ Kanagawa	Shitito-cho Kanagawa-ku	S. Matsue
✓ Tsurumi	Oi-cho Tsurumi-ku Yokohama City	S. Hihara
✓ Kawasaki	Sumako Kawasaki	T. Masuda
✓ Yokosuka	Hukudo-cho Yokosuka-city	S. Shimozyo
✓ Huzisawa	Huzisawa Huzisawa-city	T. Kamiyama
✓ Oiso	Oiso-cho Neko-gun	H. Yoshida
✓ Atsugi	Atsugi-cho Aiko-gun	H. Huzita
✓ Odawara	Saiwai Odawara-city	J. Obata

c. Saitama Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Urawa	Naka-cho Urawa-city	I. Sugita
✓ Kawaguchi	Sakre-cho Kawaguchi-city	K. Goto
✓ Kawagoe	Miyashita-cho Kawagoe-city	T. Ikezawa
✓ Titibu	Titibu-cho Titibu-gun	H. Shiota
✓ Kumagaya	Kumagaya Kumagaya-city	S. Kozima
✓ Oshi	Oshi-cho Kitasaitama-gun	M. Isobe
✓ Kasukabe	Kasukabe-cho Minamisaitama-gun	K. Kuremochi

d. Chiba Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Chiba	Nagasu Tiba-city	J. Matsumoto
✓ Narita	Narita-cho Inba-gun	K. Toyama
✓ Matsudo	Matsudo Matsudo-city	K. Seki
✓ Ichikawa	Onze-Kokubu Ichikawa-city	G. Noguchi
✓ Sawara	Sawara-cho Ketori-gun	K. Sakiguchi
✓ Choshi	Syogen-cho Choshi-city	K. Arai
✓ Togane	Togane-cho Yamabe-gun	Z. Shimizu
✓ Mohara	Mohara-cho Chosei-gun	Y. Suzuki
✓ Kisarazu	Kisarazu Kisarazu-city	H. Okubo
✓ Tateyama	Hojyo Tateyama-city	Y. Ando

e. Yamanashi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Kohu	Sakura-cho Kohu-city	K. Koizumi
✓ Kenojwa	Kenojwa-cho Higachiyamanashi-gun	T. Terada
✓ Kazikezawa	Kazikezawa-cho Minamikoma-gun	Y. Harita
✓ Niraseki	Niraseki Kitakoma-gun	K. Yamadera
✓ Otsuki	Otsuki-cho Kitatsuru-gun	T. Okuaki

f. Tochigi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Utsunomiya	Hanawada-cho Utsunomiya-city	T. Kobayashi
✓ Kanuma	Kanuma-cho Kamitoka-gun	K. Katano
✓ Maoka	Maoka-cho Haga-gun	R. Arai
✓ Tochigi	Tochigi-city	H. Nakamura
✓ Otawara	Otawara-cho Nasu-gun	K. Namura
✓ Ashikaga	Tomoi-cho Ashikaga-city	G. Muto
✓ Sano	Sano-city	Y. Harasawa

g. Ibaraki Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Mito	Matsumoto-cho Mito-city	K. Akabane
✓ Ota	Ota-cho Kuzi-gun	T. Sodeyama
✓ Takahagi	Takahagi-cho Taka-gun	Y. Nonomura
✓ Aso	Aso-cho Namekata-gun	Y. Morito
✓ Ryugasaki	Ryugasaki-cho Inashiki-gun	T. Akashi
✓ Tsutiura	Kawanishi-cho Tsutiura-city	U. Taguchi
✓ Shimodate	Shimodate-cho Makabe-gun	G. Kobayashi
✓ Sakai	Sakai-cho Sarushima-gun	J. Kosuge

h. Gunma Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Maebashi	Tanaka-cho Maebashi-city	M. Hirai
✓ Takasaki	Yazima-cho Takasaki-city	G. Kenmochi
✓ Huzioka	Huzioka-cho Tano-gun	H. Mori
✓ Gunmatomioka	Tomioka-cho Kitakanraku-gun	A. Suzuki
✓ Nakanoyjo	N kanojyo-cho Azuma-gun	T. Takaraba
✓ Numata	Numata-cho Tone-gun	T. Ikeda
✓ Kiryu	Airaku-cho Kiryu-city	H. Tsukuda
✓ Tatebayashi	Tatebayashi-cho Yuraku-gun	E. Kaneko

i. Niigata Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Niigata	8 Kamiokawa Maedori Niigata-city	T. Hashiba
✓ Shibata	Tera-cho Shibata-city	Y. Odaki
✓ Maki	Maki-cho Nishikanbara-gun	T. Ishiyama
✓ Sanjyo	Oaza-Sanjyo Sanjyo City	H. Takekuda
✓ Nagaoka	Gakko-cho Nagaoka-city	H. Kobayashi
✓ Oziya	Oziya-cho Kitauonuma-gun	S. Huruya
✓ Tokamachi	Tokamachi Nakauonuma-gun	K. Sano
✓ Kashiwazaki	Higashi-Gakko-cho Kashiwazaki-city	H. Mitsuma
✓ Takada	Saijyo-cho Takada-city	G. Yasugata
✓ Yasuzuka	Itoigawa-cho Higashikubiki-gun	K. Yabuchi
✓ Itoigawa	Itoigawa-cho Nishikubiki-gun	K. Tomioka
✓ Aikawa	Aikawa-cho Sado-gun	K. Utsuno
✓ Murakami	Murakami-cho Iwahuna-gun	K. Takeuchi

j. Nagano Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
✓ Nagano	Oaza-Minaminagano Nagano-city	N. Kamijyo
✓ Iwamurata	Iwamurata-cho Kitasaku-gun	K. Takino
✓ Ueda	Tsuneiri Ueda-city	H. Miyazima
✓ Suwa	Oaza-Kamisawa Suwa-city	T. Ishiwara
✓ Ina	Ina-cho Kamiina-gun	Y. Ichimura
✓ Ida	Oaza-Ida Ida-city	I. Iwamoto
✓ Kiso	Hukuchima-cho Nishitikuma-gun	T. Yamada
✓ Matsumoto	Oaza-Kitehukashi Matsumoto-city	T. Sakaguchi
✓ Omachi	Omachi Kitazumi-gun	Y. Hayashi
✓ Shinanonakano	Nakano-cho Shimotakai-gun	R. Kawamura

2. Osaka Regional Financial Bureau, Osaka, D. Yoshida, Director

a. Osaka Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Higashi	Moto-cho Higashi-ku	K. Kazaki
Nishi	Taisyodori Taisyoku	T. Kuwabara
Minami	Takatsu-cho Minami-ku	Y. Ueda
Kita	Dozima-hamadori Kita-ku	Z. Yoshikuni
Osakahukushima	Dozima-Nishi-cho Kita-ku	Z. Matsunaga
Konohana	Asahibashi-cho Konohana-ku	M. Yamada
Ikuno	Kitaikuno-cho Ikuno-ku	K. Ueda
Higashinari	Kitaikuno-cho Ikuno-ku	T. Osumi
Asahi	Noe-Nakano-cho Jyoto-ku	M. Inoue
Jyoto	Noe-cho Jyoto-ku	K. Ito
Abeno	Kitahatanaka Abeno-ku	K. Yamada
Higashisumiyoshi	Tanabeazuma-cho Higashisumiyoshi-ku	T. Maki
Nishinari	Nankaidori Nishinari-ku	Y. Horita
Sumiyoshi	Sumie Naka Sumiyoshi-ku	H. Okuda
Yodogawa	Nakatsu-Hondori Oyodo-ku	K. Iwao
Ibaraki	Ibaraki-cho Mishima-gun	H. Tamura
Toyono	Moto-cho Ikeda-city	Y. Taniguchi
Sakai	Ohama-koen Sakai-city	T. Huzimoto
Izumitsu	Tanaka-cho Izumitsu-city	S. Yonome
Kishiwada	Kishiwada-city	H. Kitagawa
Izumisano	Sano-cho Sennan-gun	M. Yamano
TomitaBayashi	Tomitabayashi-cho Minamikochi-gun	H. Tamai
Huse	Daiheigi Huse-city	H. Kawano
Yao	Hachio-cho Nakakochi-gun	S. Tsuzi
Hira	Maikata-cho Kitakochi-gun	H. Yamamoto

b. Kyoto Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kamikyo	Kawabata-Dori-marutasagaru	S. Yoshida
Naka	Shimotutumi-cho Sakyo-ku	
	Higashihairu-Nakanoshima-cho	
	Sanjyodori-Kawara-cho Chukyo-ku	K. Yaze
Shimokyo	Mano-cho-Gojyosagaru-Otsu-cho	
	Shimokyo-ku	K. Maekawa
Ukyo	Saga-asahi-cho Ukyo-ku	K. Huziwaru
Higashiyama	Kiyomizu-cho Higashiyama-ku	T. Tomita
Sakyo	Shushozi-cho Sakyo-ku	T. Asaho
Huchimi	Takajo-cho Huchimi-ku	T. Yoneta
Yamashiro		
Tanabe	Tanabe-cho Tsuzuki-gun	Y. Wakabayashi
Sonobe	Sonobe-cho Hunai-gun	K. Ishida
Hukuchiyama	Oka Hukuchiyama-city	Y. Nii
Miyatsu	Miyatsu-cho Yosa-gun	Y. Nakazima
Maizuru	Kamiaku Maizuru-city	I. Kaneko
Mineyama	Mineyama-cho Naka-gun	M. Ikeda

c. Hyogo Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kobe	Kano-cho Ikuta-ku	N. Matsui
Nada	Ninomiya-cho Hukiae-ku	S. Kohara
Suma	c/o Hyogo Taxation Office	T. Sakata
Hyogo	Nishide-cho Hyogo-ku Kobe-city	K. Yotsuba
Nishinomiya	Nishide-cho Hyogo-ku	E. Matsue
Ashiya	Motsubara-cho Nishinomiya-city	H. Tanaka
Itami	Itaminishinomiya Itami-city	T. Yoshida
Amagasaki	Higashimoto-cho Amagasaki-city	Y. Sato
Akashi	Akashi-city	T. Ueda
Yashiro	Yashiro-cho Kato-gun	S. Nakanishi
Kakogawa	Kakogawa-cho Kakogun	Y. Tsubota
Himezi	Hon-cho Himezi-city	S. Kagizaki
Tatsuno	Tatsuno-cho Ibo-gun	K. Mutsutani
Kamigori	Kamigori-cho Akako-gun	K. Okada
Toyoaka	Toyoaka-cho Shirosaki-gun	Y. Katagiri
Wadayama	Wadayama-cho Asaka-gun	Y. Hukuoka
Kashiwabara	Kashiwabara-cho Hikami-gun	S. Murakami
Sumoto	Yamashita-cho Sumoto-city	N. Matsue

d. Nara Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Nara	Konishi-cho Nara-city	K. Setoyama
Katsuragi	Takada-cho Kitakatsuragi-gun	K. Horiike
Sakurai	Sakurai-cho Isoki-gun	M. Igarashi
Yoshino	Kamiichi-cho Yoshino-gun	T. Matsumoto

e. Wakayama Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Wakayama	Masago-cho Wakayama-city	K. Tsukamoto
Kogawa	Kogawa-cho Naka-gun	H. Kikukawa
Kainan	Hunao Kainan-city	H. Okamoto
Iwasa	Iwasa-cho Arita-gun	Y. Tsuzi
Gobo	Gobo-cho Hidaka-gun	K. Masuda
Tanabe	Kamiyashiki-cho Tanabe-city	K. Komori
Shingu	Ninomiya Ninomiya-city	T. Moteki

f. Shiga Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Otsu	Kamiichikura-cho Otsu-city	K. Kishimoto
Minaguchi	Minaguchi-cho Koga-gun	S. Nunokawa
Ominechiman	Ganou-gun	Y. Murata
Hikone	Iban-cho Hikone-city	T. Tsukahara
Nagahama	Minamigohoku-cho Nagahama-city	G. Shozui
Imazu	Imazu-cho Takashima-gun	T. Yoshida

g. Fukui Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Fukui	Fukui-city	M. Takebe
Ono	Ono-cho Ono-gun	E. Hashimoto
Takeo	Takeo-cho Nanjyo-gun	N. Takita
Tsuruga	Tsunai Tsuruga-city	N. Masuya
Obama	Obama-cho Toziki-gun	S. Takeda

3. Sapporo Regional Financial Bureau, Sapporo, R. Furuki, Director.

a. Hokkaido Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Sapporo	Odori-Nishi Sapporo-city	K. Sato
Hakodate	Nizuki-cho Hakodate-city	T. Suzumura
Ezashi	Ezashi-cho Hinoki-yama-gun	S. Ishigaki
Yagumo	Yagumo-cho Yamagoe-gun	M. Kadouchi
Sutsu	Sutsu-cho Sutsu-gun	S. Hoga
Otaru	Tomioka-cho Otaru-city	T. Honjyo
Kucchian	Kucchian-cho Abuta-gun	S. Soma
Iwamizawa	Nijyodori-Higashi Iwamizawa-city	K. Nagano
Takigawa	Takigawa-cho Soya-gun	K. Nagamatsu
Ishikarihukagawa	Koto-machi Hukagawa-cho Uryu-gun	T. Okumura
Asahikawa	Gojyodori Asahikawa-city	M. Motono
Nayoro	Nayoro-cho Kamikawa-gun	K. Goto
Rumoi	Rumoi-cho Rumoi-gun	H. Sato
Wakkanai	Wakkanai-cho Soya-gun	M. Ogura
Muroran	Saiwai-cho Muroran-city	K. Matsuki

Hokkaido Prefecture (cont'd)

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Urakawa	Urakawa-cho Urakawa-gun	K. Kimura
Tomakomai	Tomakomai-cho Isamimatsu-gun	S. Suto
Abashiri	Abashiri-cho Abashiri-gun	H. Yamame
Kitami	Takadai Kitami-city	K. Katagiri
Monbetsu	Monbetsu-cho Monbetsu-gun	H. Yadagai
Kushiro	Hebu-cho Kushiro-city	H. Hukayama
Obihiro	Nishi-Ichijyo Obihiro-city	T. Ishida
Tokachi-Ikeda	Ikeda-cho Nakagawa-gun	E. Aoyama
Nemuro	Nemuro-cho Nemuro-gun	E. Sakamoto

4. Sendai Regional Financial Bureau, Sendai, J. Ishihara, Director

a. Miyagi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Sendai	Kitaichiban-cho Sendai-city	Y. Suzuki
Shiogama	Aza-Hanadate Shiogama-city	S. Nara
Hurukawa	Hurukawa-cho Shida-gun	Y. Nikaido
Tsukidate	Tsukidate-cho Kurinara-gun	K. Kanizaki
Sanuma	Sanuma-cho Tome-gun	K. Sato
Shizukawa	Shizukawa-cho Motoyoshi-gun	Y. Maeda
Ishinomaki	Nitta-cho Ishinomaki-city	H. Sato
Ogawara	Ogawara-cho Shibata-gun	T. Kikuchi

b. Iwate Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Morioka	Ueda Morioka-city	K. Tiba
Hanamaki	Hanamaki-cho Hieki-gun	K. Segawa
Mizusawa	Mizusawa-cho Tanzawa-gun	M. Magai
Ichinosaki	Ichinosaki-cho Nishiiwai-gun	T. Katayori
Sakari	Sakari-cho Kisan-gun	M. Hunau
Kamaishi	Kamaishi Kamaishi-city	A. Sato
Shimohei	Shimohei-cho Shimohei-city	T. Yabuta
Kuzi	Kuzi-cho Kokone-gun	Z. Kikuchi
Ninoe	Hukuoka-cho Ninoe-gun	K. Umemori

c. Fukushima Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Fukushima	Miyamachi Fukushima-city	T. Mori
Nihonmatsu	Nihonmatsu-cho Adachi-gun	Y. Sugahara
Koriyama	Danjyo Koriyama-city	S. Sato
Sugagawa	Sugagawa-cho Iwase-gun	T. Hirai
Tazama	Tazama-cho Minamiaizu-gun	T. Takahashi
Wakamatsu	Koga-cho Wakamatsu-city	G. Higuchi

Fukushima Prefecture (cont'd)

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kitekata	Kitekata-cho Yama-gun	K. Watanabe
Bemge	Bemge-cho Kawanuma-gun	S. Uryu
Shirakawa	Shirakawa-cho Nishishirakawa-gun	Z. Koyama
Taira	Tazima Taira-city	I. Takahashi
Soma	Nakamura-cho Soma-gun	T. Ito

Akita Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Akita	Kameno-cho Horitome-cho Akita-city	M. Obori
Odote	Odote-cho Kitaakita-gun	E. Kodama
Hanawa	Hanawa-cho Kano-gun	K. Koyama
Noshiro	Noshiro-city	T. Tsuzaki
Honjyo	Honjyo-cho Yuri-gun	S. Tsushima
Omageri	Omageri-cho Senhoku-gun	S. Hakozaiki
Yokote	Yokote-cho Hiraoka-gun	S. Suzuki

Aomori Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Aomori	Oaza-Uremachi Aomori-city	T. Noda
Ajikezawa	Ajikezawa-cho Nishitsugaru-gun	H. Sagawa
Hiroseki	Sagara-cho Hirosaki-city	T. Aoki
Kuroishi	Kuroishi-cho Hinamitsugaru-gun	I. Suzuki
Goshogawara	Goshogawara-cho Hitatsugaru-gun	I. Nerumi
Sanbonji	Sanbonji-cho Kamikita-gun	H. Kikuchi
Tanabe	Tanabe-cho Shimokita-gun	J. Goto
Hachinoe	Honbata-cho Hachinoe-city	K. Hurokawa

Yamagata Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Yamagata	Hatago-cho Yamagata-city	Y. Sagawa
Sagae	Sagae-cho Nishimurayama-gun	K. Nizaki
Tateoka	Tateoka-cho Kitamurayama-gun	T. Kenbe
Shinjyo	Shinjyo-cho Mogami-gun	K. Abe
Sakata	Hotomachi Sakata-city	S. Kato
Tsuruoka	Tsuruoka-city	Y. Saki
Nagai	Nagai-cho Nishiokitama-gun	T. Sando
Yonezawa	Yonezawa-city	Z. Yamaguchi

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5. Nagoya Regional Financial Bureau, Nagoya, Sakata, Director.

a. Aichi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Nagoyahigashi	Shirakabe-cho Higashi-ku	K. Mori
Nagoyanishi	Minamisotobori-cho Naka-ku	Y. Oi
Nagoyanaka	Minamisotobori-cho Naka-ku	K. Kamata
Showa	Sakurayama Showa-ku	I. Takahashi
Atsuta	Minami-ku	H. Sumi
Nakagawa	Yagunadori Nakagawa-ku	S. Ichikawa
Komaki	Komaki-cho Higashikasugai-gun	S. Moriya
Owariseto	Seto-city	K. Isogai
Ichinomiya	Mezidori Ichinomiya-city	K. Mita
Tsushima	Oaza-Tsushima Tsushima-city	I. Takahashi
Handa	Oaza-Horisaki Handa City	M. Ito
Ohama	Ohama-cho Hokikai-gun	A. Tsukiyama
Nishio	Nishio-cho Hazu-gun	T. Tokoro
Okazaki	Okazaki-city	Y. Yamashita
Taguchi	Taguchi-cho Nitashigarogi-gun	H. Muramatsu
Toyohashi	Higashihattyo Toyohashi-city	T. Nakagome
Shinryo	Shinryo-cho Minamishigaragi-gun	M. Nitta

b. Shizuoka Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Shizuoka	Kitaando-cho Shizuoka-city	I. Hoseno
Shimizu	Shimizu-city	T. Ono
Shimoda	Shimoda-cho Kamo-gun	S. Umeda
Numazu	Ote-cho Numazu-city	T. Okuda
Atami	Atami Atami-city	H. Shimizu
Huzimiya	Omiya Huzimiya-city	T. Yamamoto
Huzieda	Huzieda-cho Shita-gun	T. Nagae
Iwata	Iwata-cho Iwata-gun	M. Ueno
Kakegawa	Kakegawa-cho Ogasa-gun	K. Mitsui
Hamamatsu	Aioi-cho Hamamatsu-city	H. Ikeda

c. Mie Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Tsu	Hiroaki-cho Tsu-city	M. Uono
Suzuka	Kobeshin-cho Suzuka-city	Y. Okuno
Kuwana	Oaza-Kuwana Kuwana-city	T. Huruyama
Yokkaichi	Oaza-Amagasuka Yokkaichi-city	K. Huzishima
Matsuzaka	Oaza-matsuzaka Matsuzaka-city	S. Hanzawa
Uzuyamada	Iwabuchi-cho Uzuyamada-city	S. Shu
Ueno	Oaza Ueno Ueno-city	S. Inanuma
Owase	Owase-cho Kitamuro-gun	J. Hukuyama
Kinoto	Kinoto-cho Minamimuro-gun	N. Niwa

d. Gifu Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Gifu	Gifu-city	Y. Kishimoto
Ogaki	Nankyo-cho Ogaki-city	M. Okada
Seki	Seki-cho Bugi-gun	Y. Murase
Guniyo	Hechimen-cho Koriyama-gun	Y. Yamada
Tezimi	Showa-cho Tezimi-city	S. Miyeoka
Nakatsugawa	Nakatsu-cho Ena-gun	Y. Ito
Takeyama	Nada-cho Takeyama-city	I. Inagaki

e. Toyama Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Toyama	Sakurabashidori Toyama-city	M. Hanziri
Uotsu	Uotsu-cho Shimoshinkawa-gun	S. Tenaka
Takeoka	Takeoka-city	T. Seno
Demachi	Demachi Higashitonami-gun	M. Kitamura

f. Ishikawa Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kanzawa	Kitade-cho Kanzawa-city	M. Okoyama
Komatsu	Tono-cho Komatsu-city	Y. Hirai
Naneo	Huzibashi Naneo-city	K. Tanaka
Wazima	Wazima-cho Hoshi-gun	H. Koyama

6. Hiroshima Regional Financial Bureau, Hiroshima, Hiroshima, M. Takahashi, Director.

a. Hiroshima Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Hiroshima	Hettyobori Hiroshima-city	Y. Sekurai
Hatsukaichi	Hatsukaichi-cho Saeki-gun	I. Wada
Kure	Kure-city	T. Asai
Kabe	Nakahara-mura Usa-gun	B. Mizuhara
Yoshida	Yoshida-mura Takada-gun	Y. Takamatsu
Saijyo	Saijyo Kamo-gun	K. Maruki
Tadanoumi	Tadanoumi-cho Toyoda-gun	M. Shirakami
Onomichi	Tomyosho-cho Onomichi-city	T. Kondo
Hukuyama	Nishi-cho Hukuyama-city	S. Sato
Huchu	Huchu-mochi Ashishina-gun	K. Shimonishi
Liyoshi	Liyoshi-cho	I. Takeuchi
Shohara	Shohara-cho Hiba-gun	K. Higashikubo

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b. Yamaguchi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Yamaguchi	Onze-Imemichi Yamaguchi-city	K. Iurai
Iwakuni	Onze Iwakuni-city	K. Sakuma
Yanoi	Yanoi-cho Kuga-gun	A. Matsuda
Tokuyama	Tokuyama-city	J. Tanaka
Hikari	Onze-Asae Hikari-city	I. Hurokawa
Bohu	Kitaziri Bohu-city	T. Hoshikawa
Asa	Asa-cho Asa-gun	T. Akagawa
Ube	990-2 Nakaube Ube-city	Z. Tanaka
Shimonosaki	Onze-Mishikino-cho Shimonosaki-city	S. Ohata
Nagatohukagawa	Hukagawa-cho Otsu-gun	K. Kadota
Hagi	Onze-Higashida-cho Hagi-city	Y. Kato

c. Okayama Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Okayama	Onze-Higashinakayamashita	M. Miyuchi
Seto	Okayama-city	R. Huzita
Saidaiji	Seto-cho Akaiwa-gun	M. Masuya
Azino	Jyodo-gun	Y. Akomatsu
Kuroshiki	Azino-cho Kosima-gun	S. Yamaguchi
Temazima	Aze-Asahi-cho Kuroshiki-city	K. Irie
Kasaoka	Temazima-cho Asakuchi-gun	S. Watanabe
Takahashi	Kasaoka-cho Oda-gun	K. Harami
Nimi	Takahashi-cho Jyobo-gun	H. Yetani
Kuze	Nimi-cho Atetsu-gun	K. Iwai
Tsuyama	Kuze-cho Maniwa-gun	K. Yumoto
Hayashino	Tamechi Tsuyama-city	T. Itaya
	Hayashino-cho Aida-gun	

d. Tottori Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Tottori	Higashi-cho Tottori-city	S. Mori
Kureyoshi	Kureyoshi-cho Higashitonaku-gun	S. Tsunoda
Yonago	Kamo-cho Yonago-city	J. Ariwa

e. Shimane Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Matsue	Nekahara-cho Matsue-city	K. Nomura
Yasuki	853, Aza-Kawago Yasuki-cho Nomi-gun	S. Ishikawa
Daigo	Daigo-cho Chera-gun	K. Ichimura
Izumo	Otsu-cho Izumo-city	Y. Mishima
Iwamita	Ota-cho Anon-gun	T. Kitaura
Kawamoto	Kawamoto-cho Ochi-gun	T. Murata
Hamada	Hameda-cho Naka-gun	H. Aikai
Masuda	Masuda-cho Shukichi-gun	Y. Tabo
Seigo	Seigo-cho Shukichi-gun	K. Okamoto

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7. Takematsu Regional Financial Bureau, Takematsu, R. Yokoyama, Director.

a. Kagawa Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Takematsu	Kusunoki2-cho Takematsu-city	Y. Suzuki
Marugame	Marugame-city	I. Tanaka
Sekeda	Higashihama Sekeda-city	H. Shakudo
Nagao	Nagao-cho Okawa-gun	H. Matsunaga
Tosho	Aza-Hase Shodo-gun	H. Nakamura

b. Ehime Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Matsuyama	Onza-dogo Matsuyama-city	H. Toyodama
Imaharu	Onza-shin-cho Imaharu-city	M. Nakagawa
Nii	Onza-Akiyashiki Saijyo-city	Y. Shivata
Mishima	Mishima-cho Uma-gun	H. Yamamoto
Osu	Osu-cho Kito-gun	S. Gunba
Yahatahama	Shimomatsukage Yahatahama-city	M. Takahashi
Unomachi	Higashiwa-gun	T. Kondo
Uwezima	Heribatedori Uwezima-city	S. Kotayama

c. Tokushima Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Tokushima	Kokuhu-cho Nato-gun	K. Tanaka
Kawashima	Kawashima-cho Assue-gun	S. Sasaki
Tomioka	Tomioka-cho Naka-gun	Y. Yamada
Mugi	Mugi-cho Umibe-gun	S. Watabe
Muya	Senmaki-cho Itano-gun	N. Sakaki
Wakimachi	Wakimachi Mima-gun	Y. Miyamura
Ikeda	Ikedamachi Miyoshi-gun	J. Okawa

d. Kochi Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kochi	Kanabeshi Kochi-city	M. Shinpo
Nakamura	Nakamura-cho Hate-gun	T. Kuwano
Suzaki	Suzaki-cho Takeoka-gun	Y. Ichihashi
Akaoka	Akaoka-cho Kami-gun	T. Euchi
Aki	Aki-cho Aki-gun	K. Tokeda

8. Kumamoto Regional Financial Bureau, Kumamoto, T. Ijichi, Director.

a. Kumamoto Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kumamoto	Chibashiro-cho Kumamoto-city	K. Saito
Mihime	Mihime-cho Kamimesuki-gun	S. Toriyama

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Kumamoto Prefecture (cont'd)

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Tamena	Tamena-cho Tamana-gun	I. Moriseko
Yamaga	Yamaga-cho Kamoto-gun	S. Orita
Miyachi	Miyachi-cho Aso-gun	S. Araki
Yashiro	Nishimoto-cho Yashiro-city	M. Watanabe
Hitoyoshi	Hitoyoshi-cho Tama-gun	T. Kai
Amakusa	Motowatari-cho Amakusa-gun	M. Hunaki

b. Fukuoka Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Fukuoka	Huchizaki Komitemachi Fuku ka-city	K. Yoshitake
Kashii	Kashii-cho Kasuya-gun	M. Toyomasu
Tsukushi	Hutsukeichi-cho Tsukushi-gun	S. Matsuhuzi
Yeheta	Oaze-Ogure Yahata-city	H. Ikenaka
Onge	Orio-cho Onge-gun	I. Toyonaga
Naokata	Naokata-city	S. Shinno
Tagawa	Nishimoto-cho Ida-cho Tagawa-city	S. Doseno
Izuka	Izuka Izuka-city	I. Notomi
Kurume	Kyo-cho Kurume-city	Y. Jyozima
Amaki	Amaki-cho Asakura-gun	T. Nakagawa
Okawa	Okawa-cho Mizo-gun	M. Matsumoto
Yame	Hukushima-cho Yame-gun	J. Kitagawa
Omuda	Jyoshin-cho Omuda-city	S. Mizota
Kokura	Kensy-cho Kekure-city	T. Tikan
Mozi	Oaze-Mozi Mozi-city	S. Ota
Yukubeshi	Yukubeshi-cho Kyoto-gun	K. Uehara

c. Oita Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Oita	Niege-cho Oita-city	M. Serizawa
Kunisaki	Kunisaki-cho Kunisaki-gun	M. Ito
Hizi	Hinode-cho Hayami-gun	T. Watanabe
Usuki	Usuki-cho Kitaumibe-gun	T. Sato
Saeki	Iza-Matsugahana Saeki-city	M. Kamiezu
Mie	Mie-cho Ono-gun	M. Anan
Takeda	Takeda-cho Neohashi-gun	T. Tanebe
Hida	Hida-cho Hida-gun	K. Yonekura
Mori	Mori-cho Kuma-gun	R. Iwao
Nakatsu	Tono-cho Nakatsu-city	T. Takita
Yokkaichimachi	Yokkaichimachi Usa-gun	T. Iwakiri

d. Nagasaki Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Nagasaki	Motodaiku-cho Nagasaki-city	H. Kawamura
Isehaya	Isehaya-city	T. Kurose

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Nagasaki Prefecture (cont'd)

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Sasebo	Kibata-cho Sasebo-city	K. Miyegawa
Shimabara	Gongenyanishi Shimabara-city	H. Ikeda
Hirato	Hirato-cho Kitametsuru-gun	K. Yazumi
Hukue	Hukue-cho Minamimetsuru-gun	Y. Akubu
Bushozu	Bushozu-cho Iki-gun	S. Kamimura
Izuhara	Izuhara-cho Shimogetsu-gun	K. Ogura

e. Saga Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Saga	Matsubara-cho Saga-city	S. Kamogawa
Karatsu	Aze-Kuruwuchi Karatsu-city	T. Imoo
Takeo	Takeo-cho Kinezima-gun	M. Iida
Imari	Imari-cho Nishimatsuru-gun	H. Tashiro

f. Kagoshima Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Kagoshima	Ekii-cho Kagoshima-city	Y. Motio
Chiran	Chiran-cho Kawabe-gun	S. Nigaki
Sendai	Miyuchi-cho Sendai	K. Ikono
Demizu	Demizu-cho Demizu-gun	M. Kanai
Kejiki	Kejiki-cho Ara-gun	K. Hirata
Iwakawa	Iwakawa-cho So-gun	T. Takehashi
Kanoya	Kanoya-city	M. Taniguchi
Tanegashima	Kumage-gun	S. Anre

g. Miyazaki Prefecture

<u>Name of Local Office</u>	<u>Location</u>	<u>Name of Chief</u>
Miyazaki	Miyetamachi Miyazaki-city	M. Hideshima
Obi	Obimachi Minaminaka-gun	M. Tsuruta
Miyekonozyo	Miyekonozyo-city	Y. Suenaga
Takanobe	Takanobemachi Koyu-gun	M. Kawasaki
Nobeoka	Oaza-Oketami Nobeoka-city	M. Takeyama
Takechiho	Takachiho-machi Nishiusuki-gun	K. Yomoguchi

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)

NOTE: Figures shown may be subject to slight revisions but are sufficiently accurate to serve as a guide.

TAXES	Revenue collected Apr - Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov	Dec.	Jan.	Feb.	Mar.	Apr-May	
(with held assessor)	10,821	2,350	2,350	3,350	2,430	11,816	5	23,122
Income Tax (Self-assessor)	4,231	879	950	7,149	9,284	11,948	12,081	46,522
(Total)	15,052	3,229	3,300	10,499	11,714	13,764	12,086	69,644
Increased Income Tax	3,777	400	335	950	1,063	1,363	212	8,100
Corporation Tax	1,565	595	510	809	875	977	969	6,300
Liquor Tax	5,553	741	1,741	4,283	4,757	4,208	2,589	23,870
Commodity Tax	2,669	598	787	1,099	1,003	848	448	7,452
Admission Tax	1,859	518	633	803	878	862	313	5,866
Non-War Sufferers Special Tax				1,766	2,354	1,177	589	5,886
Others	2,346	378	521	438	479	554	109	4,825
Total	32,821	6,459	7,827	20,647	23,123	23,751	17,315	131,943

Inclosure 2 to OP 2 Headquarters Eighth Army 21 Jan 1948
date

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)

TOKYO - - - - FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov	Dec.	Jan.	Feb.	Mar.	Apr-May	
(Withheld)	3,673	824	824	1,172	848	635	2	7,978
Income Tax (Self-assessed)	1,357	477	370	1,256	2,931	3,030	2	
(Total)	5,030	1,301	1,194	2,428	3,779	3,665	3,669	
Increased Income Tax	1,156	103	86	245	275	3,665	3,671	21,068
Corporation Tax	497	224	194	307	330	352	55	2,272
Liquor Tax	1,301	191	448	1,101	1,222	1,081	421	2,304
Commodity Tax	909	205	269	376	343	290	153	6,009
Admission Tax	494	145	165	209	229	225	82	2,545
Non-War Sufferers Special Tax				618	824	412	206	1,549
Others	694	124	170	143	157	1183	84	2,060
Total	10,081	2,293	2,526	5,427	7,159	6,539	5,337	1,555
								39,362

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948
date

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)

OSAKA - - - - - FINANCIAL BUREAU

TAXES	Revenue collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
(Withheld	2,396	517	517	737	535	400	1	5,103
Income Tax (Self-Assessed	686	.125	82	995	1,068	3,348	5,170	11,474
(Total	3,082	642	599	1,732	1,603	3,748	5,171	16,577
Increased Income Tax	.775	.119	.100	.283	.317	406	63	2,063
Corporation Tax	489	.152	130	206	223	302	293	1,715
Liquor Tax	1,317	.163	383	942	1,047	925	570	5,347
Commodity Tax	754	.172	.226	315	288	243	129	2,127
Admission Tax	396	123	151	191	208	205	74	1,348
Non-War Sufferers Special Tax				318	424	212	106	1,060
Others	659	50	67	57	63	72	54	1,022
Total	7,472	1,421	1,656	4,044	4,173	6,113	6,380	31,259

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948
date

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (BILLION YEN)

SAPPORO FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
Income Tax (Withheld)	661	146	146	208	152	111		1,424
Income Tax (Self-Assessed)	50	51	135	397	281	351	329	1,594
Income Tax (Total)	711	197	281	605	433	462	329	3,018
Increased Income Tax	146	12	10	29	32	41	6	276
Corporation Tax	81	21	18	28	31	31	29	239
Liquor Tax	239	31	73	180	200	177	109	1,009
Commodity Tax	76	28	37	52	47	40	21	301
Admission Tax	107	28	35	44	48	47	17	326
Non-War Sufferers Special Tax				39	52	26	13	130
Others	66	14	20	17	18	21	4	160
Total	1,426	331	474	994	861	845	528	5,459

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948
date

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)

SENDAI - - - -FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
(Withheld	649	148	148	208	152	111		1,416
Income Tax (Self-Assessed	193	26	42	645	479	703	551	2,639
(Total	842	174	190	853	631	814	551	4,055
Increased Income Tax	257	22	18	52	58	75	12	494
Corporation Tax	48	18	16	25	27	27	33	194
Liquor Tax	523	70	165	407	452	400	246	2,263
Commodity Tax	65	15	20	27	25	21	11	184
Admission Tax	137	35	42	54	59	58	21	406
Non-War Sufferers Special Tax				120	160	80	40	400
Others	72	17	24	20	22	25	10	190
Total	1,944	351	475	1,558	1,434	1,509	824	3,186

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)

NAGOYA - - - - -FINANCIAL DEPARTMENT

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
(Withheld)	900	217	217	315	227	174	1	2,051
Income Tax (Self-Assessed)	873	91	114	1,396	2,014	1,740	1,009	7,237
(Total)	1,773	308	331	1,711	2,241	1,914	1,010	9,288
Increased Income Tax	374	36	30	84	94	121	19	758
Corporation Tax	192	79	67	107	116	135	110	806
Liquor Tax	626	79	186	458	509	450	277	2,585
Commodity Tax	399	103	136	190	174	147	78	1,227
Admission Tax	230	66	80	102	112	109	40	739
Non-War Sufferers Special Tax				240	320	160	80	800
Others	420	86	120	100	109	126	35	996
Total	4,014	757	950	2,992	3,675	3,162	1,649	17,199

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (BILLION YEN)

HIROSHIMA - - - -FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
Income Tax (Withheld)	789	157	157	224	163	122		1,612
Income Tax (Self-Assessed)	346	15	8	849	605	970	733	3,526
Income Tax (Total)	1,135	172	165	1,073	768	1,092	733	5,138
Increased Income Tax	227	21	18	51	56	72	11	455
Corporation Tax	91	29	24	39	42	45	50	320
Liquor Tax	621	76	198	437	485	429	264	2,490
Commodity Tax	130	18	24	33	30	25	13	273
Admission Tax	133	38	47	59	65	64	23	429
Non-War Sufferers' Special Tax				136	181	91	45	453
Others	167	33	45	38	42	48	14	387
Total	2,504	387	501	1,865	1,669	1,866	1,153	9,945

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)
 TAKAMATSU - - - - FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
(Withheld)	302	59	59	84	61	45		610
Income Tax (Self-Assessed)	135	20	189	383	508	491	140	1,866
(Total)	437	79	248	467	569	536	140	2,476
Increased Income Tax	177	19	16	45	50	64	10	381
Corporation Tax	38	14	12	19	21	21	22	147
Liquor Tax	215	27	63	154	171	151	93	874
Commodity Tax	87	16	21	30	27	23	12	216
Admission Tax	72	18	22	28	31	30	11	212
Non-War Sufferers' Special Tax				74	99	49	25	247
Others	45	13	18	15	16	19	8	134
Total	1,077	186	400	832	984	893	321	4,687

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948

775613

ESTIMATED REVENUE FROM TAXES FOR FISCAL YEAR 1947-48 (MILLION YEN)
 KUMAMOTO - - - - FINANCIAL BUREAU

TAXES	Revenue Collected Apr-Oct	ESTIMATED REVENUE						Total Estimated Collections
		Nov.	Dec.	Jan.	Feb.	Mar.	April-May	
Income Tax (Self-Assessed) ^(Withheld)	1,451	282	282	402	292	218		2,928
Income Tax (Total)	2,042	74	10	1,228	1,398	1,315	480	5,096
Increased Income Tax	665	356	292	1,630	1,690	1,533	481	8,024
Corporation Tax	130	68	57	162	181	232	36	1,401
Alcohol Tax	711	58	49	78	85	85	90	575
Commodity Tax	249	104	245	604	671	593	365	3,293
Excise Tax	290	41	54	76	69	59	31	579
War Sufferers Special Tax		65	91	116	126	124	45	857
Others	108		22	294	147		74	736
Total	4,195	41	57	48	52	60	15	381
		733	345	2,935	3,168	2,833	1,137	15,846

Inclosure 3 to OD 2 Headquarters Eighth Army 21 January 1948

775013

HEADQUARTERS EIGHTH ARMY
 United States Army
 Office of the Commanding General
 APO 343

Falsified

OPERATIONAL DIRECTIVE)
)
 NUMBER 4/4 for 1948)

29 June 1948

SURVEILLANCE OF JAPANESE TAX ADMINISTRATION

Operational Directive 4, this headquarters, 21 January 1948, subject as above, as amended, is further amended by adding:

"5. Continued Surveillance of Japanese Tax Administration after 30 June 1948.

a. Surveillance of Japanese tax administration by military government teams and reinforcement teams attached for use in this work, has been one of the primary factors responsible for the excellent tax collection record for the fiscal year 1947-48.

b. Tentative plans for the present fiscal year 1948-49 call for a greatly expanded tax program. In order to assure successful accomplishment of this program, military government surveillance of Japanese tax administration is extended indefinitely.

c. Until such time as the tax program for 1948-49 has been formulated and passed by the Japanese Diet, optimum assistance by military government units in connection with tax collections for the present fiscal year may be attained through extensive publicity with regard to the first quarterly declaration and payment due 31 July 1948 on non-withheld income, as well as continued general aid to the regional financial bureaus and the local tax offices.

d. When the tax program for 1948-49 has been formulated and passed by the Diet, complete details will be forwarded to all units concerned.

e. Reports as specified in paragraph 4 above will continue to be submitted. Effective with the report for July 1948, tax collection figures shown on the report will consist only of tax collections for the month reported upon."

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

J. A. LESTER
 Major General, GSC
 Chief of Staff.

OFFICIAL:

Chazal
 CHAZAL
 G-1

(MG-F)

DISTRIBUTION: "X" plus		BCCF	20
I Corps	50	Each MG Unit	8
IX Corps	50	MG Section	20

775013

OD #5

29 Jan 1948

Distribution of Clothing and
Bedding for Winter Relief
(See Adjutant file)

*Rescinded by OD #6
at d 24 Jan 49*

Rec 4 copies

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

9 January 1948

OPERATIONAL DIRECTIVE)
NUMBER3)

JAPANESE AGRICULTURAL COOPERATIVE PROGRAM

1. References (previously distributed).
 - a. The Agricultural Cooperative Association Law.
 - b. The Law concerning the Consolidation of the Agricultural Organization or the Like in Compliance with the Enforcement of the Agricultural Cooperative Association Law.
 - c. Summary of Important Agricultural Organization Activities in Japan 1899 to 1947.
 - d. Memorandum from the Supreme Commander for the Allied Powers to the Japanese Government, AG 602.6 (9 Dec 45)CIE, subject: "Rural Land Reform," 9 December 1945.
 - e. Operational Directive 57, this headquarters, 16 August 1947, "Civil Information Activities."
2. In compliance with memorandum referenced in 1d above, the Japanese Government on 19 November 1947 promulgated Agricultural Cooperative legislation to become effective 15 December 1947.
3. The Agricultural Cooperative legislation consists of the following laws:
 - a. "The Law Concerning the Consolidation of the Agricultural Organization or the Like in Compliance with the Enforcement of the Agricultural Cooperative Association Law," which provides for the dissolution of existing agricultural associations, agricultural practice associations and sericultural practice associations within eight months from the effective date of the law. The law requires that within two months after its effective date, each agricultural association must hold a general meeting to inform the members of the provisions of the law and to arrange for the liquidation of the association. The meeting must be attended by at least two-thirds of the membership of the association.
 - b. "The Agricultural Cooperative Association Law," which is enabling legislation, giving farmers the opportunity to organize democratic agricultural cooperative organizations on a voluntary basis.

Operational Directive No. 3 , Hq 8th Army, 9 January 1948, Cont'd.

4. Primary responsibility for carrying out the Agricultural Cooperative Association Program rests with the Japanese Government. The commanding officers of military government units will observe and report on the manner in which the Japanese Agricultural Cooperative Association Program is being carried out, by maintaining surveillance over:

- a. Liquidation of the old associations.
- b. Transfer of property holdings.
- c. Financial and inventory reports.
- d. Property disposal boards.
- e. Organization of the new cooperative associations to include: Membership, business functions, officers, rules and funds.

5. The following reports, "Japanese Agricultural Cooperative Association" (Reports Control Symbol ONR-08) will be submitted through channels to this headquarters (attention: Military Government section) by each prefectural military government team commander.

a. Preliminary Survey Report: The Ministry of Agriculture and Forestry has directed prefectural governors to furnish each prefectural military government team headquarters with copies of the Preliminary Survey Report on or before 29 February 1948. Tables 1 and 2 (Inclosure 1) will be forwarded by the military government team in each prefecture in their entirety as submitted by the prefectural governors. Table 3 (Inclosure 1) will be forwarded showing prefectural totals only for each column of the data contained in the table on city, town and village agricultural associations. The reports cited above will be submitted so as to reach this headquarters not later than 25 March 1948.

b. Monthly Progress Report (Statistical). This report will be submitted by the military government team in each prefecture and will consist of the following:

- (1) Table on Liquidation of Prefectural Agricultural Associations (Inclosure 2, table 1) will be forwarded by the military government team in each prefecture in its entirety as submitted by the prefectural governor.
- (2) Table showing prefectural totals only for each column of the data contained in the table on Liquidation of city, town, and village agricultural associations (Inclosure 2, table 2).

Operational Directive No. 3, Hq 8th Army, 9 January 1948, Cont'd.

- (3) Table on New Federations of Agricultural Cooperative Associations Approved by the Administrative Authorities (Inclosure 2, table 3) will be forwarded by the military government team in each prefecture in its entirety as submitted by the prefectural governor.
- (4) Table showing prefectural totals only for each column of the data contained in the table on the Number of New Agricultural Cooperative Associations Approved by the Administrative Authorities (Inclosure 2, table 4).
- (5) Table showing prefectural totals only for each column of the data contained in the table on Information and Education Activities in support of Agricultural Cooperatives (Inclosure 2, table 5).

The Minister of Agriculture and Forestry has directed each prefectural governor to furnish the above-mentioned tables to reach each prefectural military government team headquarters on or before the 10th of each month following the month covered by the report. The first monthly progress report will cover December 1947 and January 1948. The reporting period for all subsequent reports will be the calendar month. These reports will be prepared so as to reach this headquarters on or before the 25th day of the month following the reporting period.

c. Narrative. A monthly narrative report will be prepared by the military government team in each prefecture based on inspections made by military government personnel in a minimum of two cities, towns or villages within the prefecture each month. This report will show the manner in which the Agricultural Cooperative Association Program is being carried out. Insofar as possible, different cities, towns or villages will be inspected each month. The reporting period will be the calendar month. These reports will be prepared so as to reach this headquarters on or before the 25th day of the month following the reporting period. Inspections will start during the month of January 1948. General Headquarters, Supreme Commander for the Allied Powers, will bring to the attention of appropriate Japanese authorities for their action, discrepancies cited in the military government reports. The following suggestions are offered for the information and guidance of all concerned.

- (1) Sources of information are: Officials of the local city, town and village offices, the new agricultural cooperative associations, and the agricultural associations (Nogyo-Kai); farmers and others concerned with the program. These people will be questioned by military government officials to the extent considered necessary for an accurate evaluation of the program in each city, town or village.

Operational Directive No. 3, Hq 8th Army, 9 January 1948, Cont'd.

- (2) As an aid in evaluating the Agricultural Cooperative Association Program in each community, a list of suggestion questions is attached (inclosure 3). It is not intended that the answers to each question listed be included in the report but rather that these questions will serve as a guide to military government personnel in gathering information for the narrative report.
6. All reports will be submitted so as to reach this headquarters in five (5) copies. Local reproduction of forms is authorized.
7. Coordination of activities directed herein and those prescribed in Operational Directive 57, this headquarters, 16 August 1947 "Civil Information Activities", will be accomplished at all echelons of military government.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

OFFICIAL:

Burgess
BURGESS
G-4

CLOVIS E. BYERS
Major General, GSC
Chief of Staff

3 Incls:

- Incl 1 - Preliminary Survey Rpt
Forms (Tables 1, 2
and 3)
- Incl 2 - Monthly Progress Rpt
Forms (Tables 1, 2, 3,
4 and 5)
- Incl 3 - Suggested Narrative
Progress Rpt Questions.

DISTRIBUTION:

2 plus 2 copies to ea MG Team
60 copies MG Section, Hq 8th Army

PRELIMINARY SURVEY REPORT, PREFECTURAL AGRICULTURAL ASSOCIATIONS
(Values Expressed in Thousands of Yen)

Table 1

Date _____

Name and Address of Prefectural Association: _____

Number of Member Organizations	General Meeting		Number Elected to the Property Disposal Board	Balance of Deposits Received (Liability)	Balance of Deposits With Other Institutions	Amount of Investments in Securities	Amount of Fixed Assets		Balance of Economics Business Account Showing Whether Liability or Assets 2/	Estimated Amt of Loss from Revaluation of Assets Under Law for Readjustment & Reorganization of Financial Institutions
	Meetings Held Before Quorum Attended	Percentage of Members Represented by a Voting Representative 1/					Immovable Assets	Movable Assets		
<p><u>NOTE</u></p> <p>This report will be submitted by prefectural governors to military government teams on or before 29 February 1948.</p> <p>Military Government teams will forward copies of this report as submitted.</p>										

1/ Indicate percent of total members actually present at general meeting when quorum is in attendance.
2/ Fill in only the column which shows the balance of the association's economic business account.

Inclosure 1 to OD #3, Hq Eighth Army, 9 Jan 48.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775613

PRELIMINARY SURVEY REPORT
 SPECIAL ACTIVITIES OF PREFECTURAL AGRICULTURAL ASSOCIATIONS 1/

Table 2

Date _____

Name and Address of Prefectural Association: _____

List of Specific Enterprises Carried on by Prefectural Association	Location of Each Enterprise	Number Employed during Normal Operations	Value of Assets (in Thousands of Yen)	
			Movable Assets	Immovable Assets
<p><u>NOTE</u></p> <p>This report will be submitted by prefectural governors to military government teams on or before 29 February 1948.</p> <p>Military government teams will forward copies of this report as submitted.</p>				

1/ Special activities include processing plants, manufacturing plants, research facilities, hospitals, dispensaries, training schools, warehouses and any other specific supplemental activity involving an investment of capital.

Inclusion to 0713 HQ Eighth Army, 9 Jan 48.

PRELIMINARY SURVEY REPORT
CITY, TOWN AND VILLAGE AGRICULTURAL ASSOCIATIONS

Table 3

(Values Expressed in Thousands of Yen)

Date _____

Prefecture _____

Name and Address of City, Town or Village Association	Membership		General Meeting		Number Elected to Pro- perty Disposal Board	Value of Assets		Amount on De- posit with Assn	Estimated amt of Loss from Revaluation of Assets under the Law for Readjustment & Reorganiza- tion of Finan- cial Institu- tions	Practice Associations 2/				
	Farmers	Non- Farmers	Meetings Held Before Quorum Attained	Percen- tage of Members Present 1/		Fixed Assets (Movables and Im- movables)	Other Assets Including Amount on Deposit with Other Insti- tutions, In- vestments, Economic Busi- ness Account, etc.			Incor- por- ated	Unin- cor- por- ated	Incor- por- ated	Unin- cor- por- ated	
Include only total number of associa- tions in MC Reports forwarded	NOTE													
	This report will be submitted by prefectural governors to military government teams on or before 29 February 1948.										Military government teams will forward totals only in each column of this report.			
TOTAL 3/														

- 1/ Indicate percent of total members actually present at the general meeting when quorum is in attendance.
- 2/ Indicate number in each column.
- 3/ Indicate totals in all columns.

Inclosure 1 to OD #3, Hq Eighth Army, 9 Jan 48.

MONTHLY PROGRESS REPORT
LIQUIDATION OF PREFECTURAL AGRICULTURAL ASSOCIATIONS 1/

Table 1

For the Month of _____

Date _____

Name of Prefectural Association and Address: _____

STATUS OF TRANSFER OF ASSETS								
Descriptive Identification of Assets Transferred 2/	Fixed Assets		Deposits with Other Institutions		Securities Held and All Other Assets		Accumulated Amount of Assets of All Types which have been Transferred	
	Movables and Immovables		To Agricultural Cooperatives	To Other than Agricultural Cooperatives	To Agricultural Cooperatives	To Other than Agricultural Cooperatives	To Agricultural Cooperatives	To Other than Agricultural Cooperatives
	To Agricultural Cooperatives	To Other than Agricultural Cooperatives						
<p style="text-align: center;"><u>NOTE</u></p> <p>This report will be submitted to the military government teams by the prefectural governor on or before the 10th of the month following the reporting period covered by the report.</p> <p>If no action occurs during the reporting period, a negative report will be submitted.</p> <p>Military government teams will forward copies of this report as submitted.</p>								

1/ Include only new action occurring during reporting period except in cumulative columns.
 2/ Record only general descriptive identification--Examples storage warehouse, soy processing plant, farm equipment. Movable items of a similar type should be grouped under general descriptive title.

Inclosure 2 to OD "3" . Hq Eighth Army, 9 Jan 46.

MONTHLY PROGRESS REPORT
LIQUIDATION OF CITY, TOWN, & VILLAGE AGRICULTURAL ASSOCIATIONS 1/

Table 2

For the Month of _____

Date _____

Prefecture _____

Name and Address of Association	STATUS OF TRANSFER OF ASSETS (Values Expressed in Thousands of Yen)						Practice Associations 2/				
	Transfers to Agricultural Cooperative Associations			Transfers of Assets to Other Than Agri Coop Assns			Agricultural		Sericultural		
	Fixed Assets (Movables and Immovables)		All Other Assets	Total Assets	Fixed Assets (Movables & Immo-	All Other Assets	Total Assets	Dis-	Liquida-	Dis-	Liquida-
	Voluntary Transfer	Transfer- red by Govt Order	Voluntary Transfer	Transfer- red by Govt Order	red to Date (Cumulative)	red to Date (Cumulative)	red to Date (Cumulative)	solved	tion Completed	solved	tion Completed
Include only total number of associations in MG Reports forwarded	NOTE										
	<p>This report will be submitted to the military government teams by the prefectural governors on or before the 10th of the month following the reporting period covered by the report.</p> <p>If no action occurs during the reporting period, a negative report will be submitted.</p> <p>Military government teams will forward totals only in each column of this report.</p>										
TOTAL 3/											

1/ Include only new action occurring during reporting period except in cumulative columns.
2/ Record only number of associations.
3/ Indicate totals in all columns.

Inclosure 2 to CD 1, Hq Eighth Army, 9 Jan 48.

775613

MONTHLY PROGRESS REPORT
 NEW FEDERATIONS OF AGRICULTURAL COOPERATIVE ASSOCIATIONS
 APPROVED BY THE ADMINISTRATIVE AUTHORITIES

Table 3

Date _____

For the Month of _____

Prefecture _____

Name and Address of the Federation	Number of Member Cooperative Associations		Area of Function	List of Functions which the Federation is Authorized to Perform <u>1/</u>	Authorized Capital Stock <u>2/</u>
	Voting Members	Associate Members			
<p><u>NOTE</u></p> <p>This report will be submitted to the military government teams by the prefectural governors on or before the 10th of the month following the reporting period covered by the report.</p> <p>If no action occurs during the reporting period, a negative report will be submitted.</p> <p>Military government teams will forward copies of this report as submitted.</p>					

1/ List functions in the order of their importance to accomplishment of the purposes for which the federation was organized.
2/ If organized as a nonstock organization, it should be indicated in this column.

Inclosure 2 to OD #3, No Eighth Army, 9 Jan 48.

775613

MONTHLY PROGRESS REPORT
 NUMBER OF NEW AGRICULTURAL COOPERATIVE ASSOCIATIONS APPROVED BY THE ADMINISTRATIVE AUTHORITIES

Table 4

For the Month of _____

Date _____

Prefecture _____

Name & Address of New Cooperative Assn	Area of Function ^{1/}			Authorized Functions under Art. 10 which Agri Coops are authorized to Per			Membership of New Coop Assns	
	Village or Less	Prefecture or Less but Larger than a Village	Exceeds One Prefecture in Area	Items 1 &/or 2 Only	Items 1 &/or 2 and Any or All of Items 3 through 12	Any or All of Items 3 through 12	Voting Members	Associate Members
Include only total number of associations in MG Reports forwarded	<p><u>NOTE</u></p> <p>This report will be submitted to the military government teams by the prefectural governors on or before the 10th of the month following the reporting period covered by the report.</p> <p>If no action occurs during the reporting period, a negative report will be submitted.</p> <p>Military government teams will forward totals only in each column of this report.</p>							
	<p>TOTAL ^{2/}</p>							

^{1/} Check appropriate column only.
^{2/} Indicate totals in all columns.

Inclosure 2 to OD # 114 Fifth Army, 9 Jan 48.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDC NO. 775813

MONTHLY PROGRESS REPORT
 INFORMATION AND EDUCATION ACTIVITIES IN SUPPORT OF AGRICULTURAL COOPERATIVES 1/

Table 5

For the Month of _____

Date _____

Prefecture _____

Local Publicity Activities			Prefectural Publicity Activities					
Name of City, Town or Village	Local Meetings	Information Material Distributed		Meetings Held under Pre- fectural Supervision	Publicity Received from National Govt and Distributed		Publicity Prepared by Prefectural Officials and Distributed	
		Pamphlets	Posters		Pamphlets	Posters	Pamphlets	Posters
Include only total number of associations in MG Reports forwarded		<p style="text-align: center;"><u>N O T E</u></p> <p>This report will be submitted to the military government teams by the prefectural governors on or before the 10th of the month following the reporting period covered by the report.</p> <p>If no action occurs during the reporting period, a negative report will be submitted.</p> <p>Military government teams will forward totals only in each column of this report.</p>						
TOTAL <u>2/</u>								

1/ Indicate numerical number in each column in which publicity information is requested.
2/ Indicate totals in all columns.

Inclosure 2 to OD "3" Hq Eighth Army, 9 Jan 48.

775813

AGRICULTURAL COOPERATIVE ASSOCIATION NARRATIVE PROGRESS REPORT

1. What is the attitude of members of the Agricultural Association toward liquidation of the Nogyo-kai?
2. Are farmers interested in organizing agricultural cooperative associations?
3. What is the attitude of officials of the agricultural association toward the Agricultural Cooperative Program?
4. To what extent are agricultural organizations showing an interest in and influencing the organization of agricultural cooperatives?
5. Are pamphlets, including "The 1-2-3 of Agricultural Cooperatives," and posters which have been published for distribution being distributed?
6. What is the progress toward the organization of agricultural cooperative association?
7. What progress has been made toward accomplishing liquidation of the affairs of the Nogyo-kai?
8. Is difficulty being encountered in the transfer of association assets to new agricultural cooperatives?
9. If the government has been required to fix the terms of transfer of assets of the agricultural association to agricultural cooperatives, has it established fair terms?
10. To what extent are officials of the Nogyo-kai influencing the organization and policies of agricultural cooperatives?
11. Under the Agricultural Cooperative Association Law the terms "agricultural cooperative association" and "federation of agricultural cooperative associations" must be removed within three months after the effective date of the law from the official title of any organization not organized under this law. Is this being done?
12. What special problems or circumstances of special importance or interest exist in the area visited?

Inclosure 3 to OD #3, Hq Eighth Army, 9 Jan 48.

AGRICULTURAL COOPERATIVE ASSOCIATION NARRATIVE PROGRESS REPORT

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Inclosure 3 to OD "3, Hq Eighth Army, 9 Jan 48.

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General

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OPERATIONAL DIRECTIVE)
NUMBER }
8)

3 February 1948

REMOVAL OF UNDESIRABLE JAPANESE OFFICIALS

1. Information has been received that military government units are experiencing difficulties in carrying out the objectives of the occupation, due to a lack of procedure for the prompt removal of corrupt or incompetent Japanese officials.

2. To remove such Japanese officials, the following procedure is established:

a. Recommendations for the removal of corrupt or incompetent officials will be sent through channels, with supporting evidence, to this headquarters, for transmission to the Supreme Commander for the Allied Powers.

b. Where removal from office is indicated, the Supreme Commander for the Allied Powers will take the action necessary.

3. It is desired that recommendations for removal of Japanese officials be carefully considered, and that maximum local corrective action be taken before such recommendations are forwarded.

4. The supporting evidence must be sufficient to establish beyond a reasonable doubt that the retention in office of the official concerned would be detrimental to the objectives of the occupation.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

OFFICIAL:

Schanze
SCHANZE
G-1

J. A. LESTER
Major General, GSC
Chief of Staff

DISTRIBUTION: "B" plus "Z" plus
SCAP 3
Each Mil Govt Team 6

8

*Rec (1) copy
Warrior
for ODP file
5-6-48*

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General

OPERATIONAL DIRECTIVE)
NUMBER 8)

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OFFICIAL:

Schanze
SCHANZE
G-1

J. A. LESTER
Major General, GSC
Chief of Staff

*Recorded by
O.P. # 116 16 Nov 1948*

DISTRIBUTION: "B" plus "Z" plus
SCAP 3
Each Mil Govt Team 6

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

6 January 1949

OPERATIONAL DIRECTIVE)
NUMBER 20/1 for 1948)

DELIVERIES AND RELEASES TO OR FROM THE UNITED STATES
VAULTS, BANK OF JAPAN, TOKYO, AND THE UNITED STATES
VAULTS, OSAKA MINT

Operational Directive 20, this headquarters, 26 March 1948,
subject as above, is amended as follows:

1. By adding paragraph 1d.

"d. Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG 336.3 (24 Apr 47) CPC/CD, SCAPIN 3674-1/1, 2 December 1948, subject: "Amendment to SCAPIN 3674-4, 24 April 1947."

2. Paragraph 3 to read:

"3. The authority for deposit of property in either depository is given in specific directives of the Supreme Commander for the Allied Powers. Deposit of precious metals and gems seized by Eighth Army agencies for violation of the directives of the Supreme Commander for the Allied Powers and precious metals confiscated by Japanese courts is authorized.

a. All seized diamonds will be deposited in the United States Vaults, Bank of Japan, Tokyo.

b. Prior to delivering property to the United States Vaults, Bank of Japan, Tokyo, the unit making the delivery will contact the Custodian, telephone 26-7343, at least two days prior to the contemplated delivery.

c. Dates and hours of deliveries to the United States Vaults, Osaka Mint, will be regulated by the Commanding General, I Corps.

d. This headquarters will notify the Custodian, United States Vaults, Bank of Japan, Tokyo, and will coordinate with the Commanding General, I Corps two days in advance of any deposit to be made by the Japanese Government of precious metals confiscated by Japanese courts.

e. All shipments will be accompanied by an officer. When possible, the accompanying officer will be the officer who made the seizure or who concentrated multiple seizures. When practicable, all seizures of diamonds will be made by at least two commissioned officers who will be responsible for them until delivered to the custodian.

f. All shipments of valuable property except precious metals confiscated by Japanese courts will be guarded by Occupation Force troops until they are delivered to the custodian. Shipments will be protected against loss, damage or deterioration enroute. The Japanese Government is responsible for the shipment and guarding of precious metals confiscated by Japanese courts.

g. All shipments will be segregated according to source. In no case will property seized from several different sources be mixed. Where seizures are made from several individuals in one group or family, the property taken into custody from each individual will be considered as a separate transaction.

h. All shipments will be accompanied by three (3) copies of the combination Inventory-History-Receipt form (inclosure 1) which will be presented to the custodian upon arrival at the depository. This form will be executed by the officer making the seizure at the time seizure occurs or as soon thereafter as practicable. Upon receipt of the completed copies, the depository custodian will retain two copies for file at the depository. The third copy will be forwarded by the custodian together with a copy of the receipt issued to the delivering officer direct to General Headquarters, Supreme Commander for the Allied Powers (Attention: Civil Property Custodian, Comptroller Division). In cases where the space provided in the sample form is inadequate to record the required information, additional lines may be added without materially altering the form. Other pertinent information for which space is not provided will be summarized and inserted in the "remarks" section. The Inventory-History-Receipt form for precious metals and gems seized by Eighth Army agencies as a result of violation of directives will have explicit information noted thereon as to the status of the items so deposited, giving authority for seizure and court action contemplated, if any.

i. Upon arrival at the depository, the officer making the delivery will witness the inventory of all property delivered to the custodian. No delivery will be considered complete until the delivering officer and the custodian have executed the certificate appearing on the depository receipt form which will be provided by the custodian. Instructions as to the disposition of this form appear on the face of the form.

j. The Commanding General, IX Corps, will furnish transportation to the United States Vaults, Bank of Japan, Tokyo, for shipments of precious metals originating in or arriving at Tokyo. Similarly, the Commanding General, I Corps, will furnish transportation to the United States Vaults, Osaka Mint, for shipments arriving in Osaka."

BY COMMAND OF LIEUTENANT GENERAL WALKER:

M. B. HALSEY
Major General, GSC
Chief of Staff

OFFICIAL:

Schanze

SCHANZE
G-4

(MG-F)

1 Incl
Amdmt to SCAPIN
3674-A, 24 Apr 47

DISTRIBUTION: "A" plus "X" plus
Each MG Team and Region (4)
Custodian, U.S. Vaults,
Bank of Japan, Tokyo (5)
Custodian, U.S. Vaults,
Osaka Mint, Osaka (5)
GOC, BCOF (20)
MG Sec., U.S. Navy Fleet
Activities, Yokosuka (10)
PM Sec., Hqs Eighth Army (50)
MG Sec., Hqs Eighth Army (50)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

2 December 1943

AG 386.3 (24 Apr 47)CPC/CD
SCAPIN 3674-4/1

MEMORANDUM FOR: JAPANESE GOVERNMENT

SUBJECT: Amendment to SCAPIN 3674-1, 24 April 1947

1. Reference is made to memorandum for Japanese Government, file AG 386.3 (24 Apr 47)CPC/GP, (SCAPIN 3674-4) subject, "Precious Metals Confiscated by Japanese Courts," from General Headquarters, Supreme Commander for the Allied Powers, 24 April 1947.

2. Paragraph 2 of reference 1 above is hereby rescinded and the following substituted therefor:

The Japanese Government is further instructed that in the future, all precious metals confiscated by its courts will be delivered into the physical custody of the Commanding General, Eighth Army. Time and place of delivery will be as directed by Commanding General, Eighth Army. The Japanese Government will have such metals prepared and available for delivery within thirty (30) days from the date of confiscation.

FOR THE SUPREME COMMANDER:

/s/ A. J. Rehe
for R. M. LEVY
Colonel, AGD
Adjutant General

Incl 1 to Operational Directive No. 20/1 for 1948, Hq Eighth Army,
6 January 1949.

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GMG

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HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

OPERATIONAL DIRECTIVE)
NUMBER 21)

30 March 1948

JAPANESE INDUSTRIAL REPARATIONS FACILITIES

1. Selection and Designation.

a. Definitions.

(1) Primary war facilities are defined as plants and establishments primarily engaged in the development, manufacture, assembly, testing, repair, maintenance or storage of combat equipment products to include military and civil aircraft, and plants and establishments building merchant vessels above a size to be determined later.

(2) Secondary war facilities are defined as plants and establishments primarily engaged in manufacturing, repairing or maintaining major fabricated component parts, sub-accessories or equipment especially designed for use in the products of primary war facilities.

(3) War supporting industries for the purposes of industrial removal are considered to include:

(a) The iron and steel industry, producing pig iron, steel ingots and basic shapes.

(b) The coal carbonization industry.

(c) The non-ferrous metals industry, producing pig ingot and basic shapes.

(d) The light metals industry, producing alumina, primary aluminum and magnesium, rolled, drawn or extruded shapes.

(e) The metal-working machinery industry, producing machine tools, cutting tools and secondary metal-working machinery.

(f) The ball and roller bearing industry.

(g) That part of the chemical industry producing industrial explosives, sulfuric acid, soda ash, caustic soda, chlorine, chemical nitrogen and calcium carbide.

Rescinded by OD #51, 27 Sep 49.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

- (h) The railway equipment industry.
- (i) The automotive industry.
- (j) The electric power industry.
- (k) The cement and abrasives industry.

(l) The steel merchant shipbuilding and repair industry (residual from that designated as a primary war industry).

(m) The merchant marine, fishing, whaling and cannery fleets, including publicly and privately owned steel vessels of 100 tons or over (this shall not be interpreted to prevent vessels of less than 100 tons being considered for reparations).

(n) The oil refining and synthetic fuel industry.

(o) The synthetic rubber industry.

(p) The heavy electrical equipment industry.

(q) The total number of metal-working machines in Japan.

(4) Combat equipment products are defined as weapons, ammunition, missiles and explosives used for military purposes, chemical or bacterial warfare agents, ultra short-wave radio equipment (radar), naval combatant vessels, armored vehicles and aircraft (including air frames and aircraft engines).

(5) Machinery and equipment designated as "Special Purpose" are those which by virtue of initial design, construction or major structural change, are as individual items, functionally limited to use in connection with combat equipment products.

(6) Pooled item facilities are those plants and installations in which each major item of equipment was originally inventoried separately in order to make allocation of this equipment as separate items rather than as functioning production units. Arsenals, laboratories, aircraft factories and privately owned munitions plants were so designated.

(7) Integrated facilities are those plants and installations considered capable of dismantling, removal and re-erection as functioning production units. All categories of facilities except those listed in paragraph (6) above were so designated.

(8) Dispersal areas consist of facilities and equipment situated at a different location than at the address listed in the SCAPIN

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

directing their custody. They may consist of branch or subsidiary production units considered an integral part of the production unit of plants listed for reparations or may be individual items of equipment removed from the production unit for use elsewhere.

b. The interim reparations program is designed to make available for claim as reparations all industrial machinery and equipment in primary war industries and such other industrial facilities in secondary war industries and war supporting industries as may be in excess of the peaceful needs of the Japanese economy. Temporary exception to the above may be authorized for particular primary war facilities, secondary war facilities and facilities in war supporting industries to meet the needs of the occupation mission. "Special Purpose" equipment will not be made available for reparations claim.

c. Selection of facilities to accomplish the purpose outlined in b above is accomplished by the Supreme Commander for the Allied Powers and selected facilities have been designated by the publication of memoranda to the Japanese Government (SCAPINs) which list these facilities. The following current SCAPINs (previously distributed) list facilities designated for reparations removals:

SCAPIN 1129	13 Aug 46	Reparations Selections Within the Soda Ash and Caustic Soda Industries.
SCAPIN 1130	13 Aug 46	Reparations Selections Within the Iron and Steel Industry.
SCAPIN 1131	13 Aug 46	Reparations Selections of Steam-Electric Power Generating Plants.
SCAPIN 1132	13 Aug 46	Reparations Selections Within the Sulfuric Acid Industry.
SCAPIN 1133	13 Aug 46	Reparations Selections Within the Machine Tool Industry.
SCAPIN 1135	13 Aug 46	Reparations Selections Within the Shipbuilding Industry.
SCAPIN 1136	14 Aug 46	Reparations Selections Within the Precision Bearing Industry.
SCAPIN 1258	10 Oct 46	Revised Listing of Reparations Selections Within Privately-Owned Munitions Plants.
SCAPIN 1263	11 Oct 46	Revised List No. 2 Aircraft Factories, Military and Naval Arsenals and Research Laboratories.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

SCAPIN 1277 17 Oct 46 Reparations Selections Within the Synthetic Rubber Industry.

SCAPIN 1295 25 Oct 46 ()
 SCAPIN 1340 15 Nov 46 ()
 SCAPIN 1376 3 Dec 46 ()
 SCAPIN 1416 21 Dec 46 ()

Revised Listing of Reparations Selections.

d. Military government units will take action as specified in this directive to effect custody and control of each facility located within the area of their responsibility which is named in SCAPINs listed in c above, and in all future revisions of and additions to such lists published by the Supreme Commander for the Allied Powers, or as may be directed by this headquarters.

e. Recommendations will be made to this headquarters, when appropriate, regarding the selection and designation of facilities whose removal from Japan would critically affect the local rehabilitation of industry, or when facilities listed do not appear to come within the scope of the definitions listed in a above.

2. Custody.

a. Reparations facilities taken under custody will be protected from theft, fire, sabotage and unauthorized removal of equipment. A systematized inspection of all plants will be made by military government units to insure that the Japanese Government takes proper action to safeguard the facilities.

b. The Japanese Government will be required to place each installation under guard as directed by the military government team exercising custody.

c. Movement of capital equipment and facilities will be authorized by military government units only to approved locations when required as a protective measure or to effect more efficient custody and control.

d. Raw materials and finished and semi-finished end products will be released by military government units from custody, for return to their rightful owners. No other equipment or facilities will be released from custody without prior approval of this headquarters, except as directed herein or as specifically excepted by the SCAPIN listing the installation.

e. Lands and buildings not required for custody and control will be released to the Japanese Government for return to their rightful owners. Land suitable for cultivation will receive priority in such releases. Former military installations not previously released to the Japanese Government will be processed for release under the provisions of Operational Directive 28, this headquarters, 18 November 1945, as amended. Buildings

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

not an integral part of a production process and from which equipment and facilities have been removed for custody elsewhere, may be released except as limited by the SCAPIN listing the installation.

f. Equipment and facilities dispersed from arsenals, aircraft factories, privately owned munitions plants and laboratories to other industrial installations prior to the date the former installations were taken under custody and control, will be considered as part of the industry with which it is now associated and will be released unless the installation at which it is located has been independently listed for reparations.

g. Machine tools located in and manufactured by plants listed under SCAPIN 1133 as amended, for which major component parts were in stock at the time of effecting custody and machine tools previously manufactured but not yet delivered to the ultimate user are not subject to reparations claims and will be released from custody or designated as exempt if retained in the installation.

h. Chemical plants listed for custody by SCAPINs 1129, 1132 and 1277 or amendments thereto are limited in the requirements for custody as indicated below:

(1) Synthetic rubber plants refer only to such portions of the listed companies as were engaged in the production of synthetic rubber. For example, fertilizer and benzene plants, though located within the main grounds, are not to be placed under custody and control. However, several chemical plants, because of war-time equipment shortages, utilized items of equipment in their synthetic rubber system which were originally designed for, or located in, other portions of the plant. When production of synthetic rubber ceased, this equipment was incorporated in its original places in the plant scheme. Such equipment, once used in the synthetic rubber system, must be placed under custody.

(2) A sulfuric acid plant is defined as that equipment regularly used in the manufacture of the one principal product, sulfuric acid. This includes any auxiliary equipment, such as cranes for unloading pyrite ore, conveyor belts for movement of ore; crushers, water circulation pumps serving the plant, electrical equipment (transformers, etc.), bottling plants etc. Some contact plants also make chemically pure acid; the equipment used for this process is also construed to be part of the plant. However, the equipment used to make sulfuric acid derivatives is not part of the sulfuric acid plant. For example, equipment to make dyes, chloro-sulfonic acid etc., does not fall under the definition of a sulfuric acid plant.

(3) A caustic soda plant includes not only the electrical equipment, cell equipment (which includes the mercury in mercury-type cells)

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

and caustic soda evaporators, but also all equipment used to recover chlorine. Chlorine recovery equipment consists of liquid chlorine bottling plants, bleaching powder and solution plants, hydrochloric acid plants and auxiliary equipment servicing such plants. Hydrogen blowers and their accessory equipment servicing the caustic soda plants are also included.

i. In order that inspection, evaluation and packaging may be efficiently handled, machines in small dispersal areas (normally containing less than 50 items of equipment) of arsenal or government owned laboratory equipment will be consolidated when practical in one or more centralized locations within each prefecture. Equipment in authorized use will be so consolidated when authority for use is cancelled.

j. All Japanese Army and Navy owned oil refineries, oil producing plants, oil storage facilities and associated equipment will be held under custody, whether or not they are listed specifically by SCAPIN 1263 or amendments thereto. The following items of equipment when physically located outside of the confines of arsenal areas will not be held in custody:

(1) All oil storage tanks with a capacity of less than 10,000 gallons and their associated equipment.

(2) All concrete storage tanks and their associated equipment.

(3) All buildings that were previously used exclusively for the storage of oil drums.

(4) All non-petroleum refineries.

k. Occupation Force units occupying facilities listed for reparations will be responsible for the security of equipment and facilities within the area occupied. Military government units responsible for custody and control will inform the occupying unit of the requirements placed upon the Japanese Government for maintenance, inventory, packaging and such other matters as may be directed. The occupying unit will render assistance to military government units when necessary to insure the compliance by the Japanese Government with current directives.

l. Equipment and facilities exempted from reparations removal by provisions of the SCAPIN listing the facility or by specific approval of this headquarters, may be released from custody and control by military government units. Marking of the equipment that remains in an area under custody will be in compliance with paragraph 5g below.

3. Maintenance.

a. The Japanese Government is directed by SCAPIN 1219, 20 September 1946, subject: "Responsibilities of Imperial Japanese Government for

Operational Directive 21

Hqs 8th Army, 30 March 1946 (Cont'd)

Preservation and Care of Plants, Equipment and Records Taken into Custody for Reparations," to service and repair machinery, equipment and accessories and to assemble and maintain technical data concerning plants under custody.

b. Military government units will, by periodic inspection, insure that the Japanese Government complies with the provisions of SCAPIN 1219. Maintenance will be limited to the intent of the directive to the Japanese Government in particular respect to the limitation on the substantial purchase of replacement parts in order that undue expenditure of funds does not occur.

c. Machinery and equipment, formerly graded as Class III, which is currently unserviceable and which in the judgment of the military government unit is uneconomical to repair, may be cannibalized by the Japanese Government for the purpose of maintaining and repairing equipment which can be economically repaired.

4. Operation and Use.

a. The conversion of primary and secondary war facilities to peacetime use was authorized for the production of essential consumer goods by Directive 3, General Headquarters, Supreme Commander for the Allied Powers, 22 September 1945. Continued operation under conversion permits issued under the above directive is authorized in facilities under custody and control (except as limited by SCAPINs and the letter of application distributed therewith) in cases where the product to be manufactured is essential to the occupation mission and no adequate alternate source can be found. It will be made clear to the Japanese that conversion in no way prejudices final distribution for reparations.

b. Shipyards authorized to continue operation for the construction and repair of vessels essential to the Occupation Forces and civilian economy will be limited by the provisions of Operational Directive 79, this headquarters, 21 September 1946, subject: "Shipbuilding".

c. Manufacture of new machine tools will not be permitted in listed machine tool plants.

d. The operation under conversion permits of facilities under custody for reparations will be a subject of continuous review by military government units. These facilities are subject to removal for reparations and should not become important in the Japanese economy to the extent that other industrial plants are dependent upon their production.

e. Further conversion of reparations plants will not be permitted except under the provisions of SCAPIN 1355, 22 November 1946, subject:

Operational Directive 21 Hqs, 8th Army, 30 March 1948 (Cont'd)

~~"Permits for Conversion and Reactivation of Industrial Plants."~~ Conversion permits issued by the Supreme Commander for the Allied Powers will be forwarded to military government units for issuance to the Japanese Government. Suspension of these permits for non-compliance with directives is authorized. Immediate report of such action will be submitted to this headquarters.

f. Arsenals, aircraft factories, privately owned munitions plants and laboratories will be inspected to determine the items of equipment currently necessary to support the operations permitted by conversion permits. Use of additional items of equipment will not be authorized without approval of this headquarters. Items that subsequently become unnecessary to support permitted operations will be reported to this headquarters by identifying number or description.

g. Requests for temporary use of equipment for purposes not coming under the definition of conversion as stated in paragraph 7, SCAPIN 1355 which are considered essential to the rehabilitation of Japanese economy will be submitted to this headquarters with appropriate recommendations. Such requests will be accompanied by the recommendation of the prefectural government in which the installation is located.

h. Requests for temporary use of equipment by the Occupation Forces will be forwarded to this headquarters for approval. Such requests will state the using unit, purpose for use and length of time such use is contemplated.

5. Inventory and Marking.

a. Inventories of plant equipment will be maintained by military government units to the extent required to insure compliance by the Japanese Government with requirements for custody and control.

b. Inventories will specifically identify:

(1) Equipment in temporary use as authorized by paragraph 4 above;

(2) Equipment identified as looted under the provisions of Operational Directive 56/1, this headquarters, 12 September 1947, subject: "Inventory and Transfer of Looted Property," and remaining in its present location pending restitution;

(3) Equipment identified as "Special Purpose" as defined in paragraph 1 above;

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

(4) Equipment exempted from reparations removal by limitations shown in the SCAPIN listing the installation or by specific approval of this headquarters.

c. Inventory code numbers, previously assigned for the inventory of items of equipment located in pooled item facilities in compliance with SCAPIN 1023, 15 June 1946, subject: "Physical Inventory of Industrial Installations," will continue to be used for identification of items so inventoried. Prefecture code numbers as follows will be retained for identification purposes, and this headquarters will assign plant code numbers to additional installations listed for reparations:

Aichi	01 -	Miyagi	24 -
Akita	02 -	Miyazaki	25 -
Aomori	03 -	Nagano	26 -
Chiba	04 -	Nagasaki	27 -
Ehime	05 -	Nara	28 -
Fukui	06 -	Niigata	29 -
Fukuoka	07 -	Oita	30 -
Fukushima	08 -	Okayama	31 -
Gifu	09 -	Osaka (Fu)	32 -
Gumma	10 -	Saga	33 -
Hiroshima	11 -	Saitama	34 -
Hokkaido	12 -	Shiga	35 -
Hyogo	13 -	Shimane	36 -
Ibaraki	14 -	Shizuoka	37 -
Ishikawa	15 -	Tochigi	38 -
Iwate	16 -	Tokyo (To)	39 -
Kagawa	17 -	Tokushima	40 -
Kagoshima	18 -	Tottori	41 -
Kanagawa	19 -	Toyama	42 -
Kochi	20 -	Wakayama	43 -
Kumamoto	21 -	Yamagata	44 -
Kyoto (Fu)	22 -	Yamaguchi	45 -
Mie	23 -	Yamanashi	46 -

d. Equipment in arsenals, laboratories, aircraft factories and privately owned munitions plants, which is in authorized use as defined in paragraph 4 above, will be marked by painting the letter "U" thereon in a conspicuous place. If the item bears an inventory code number, the "U" will immediately follow that number. Items which are impractical to mark but which are required to support current operations will be listed for record. This list may include items as furniture, hand tools, accessories and expendable supplies (except raw materials). Marking will be crossed out when withdrawn from authorized use.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

e. Special Purpose equipment to be destroyed will be marked "SP" following the code number identification. When SP accessories only have been destroyed or when equipment is reclassified to general purpose, the marking will be crossed out.

f. The code number will be crossed out on equipment which has been designated as looted and marked with the Civil Property Custodian number under the provisions of Operational Directive 56/1, 12 September 1947.

g. Equipment exempted from reparations removal under the provisions of paragraph 2 above will be marked "EX" following the code identification.

h. Instructions for the inventory and marking of equipment in facilities other than arsenals, aircraft factories, privately owned munitions plants and laboratories are contained in the following SCAPINS:

SCAPIN 1489	27 Jan 47	Marking of Principal Units of Steam-Electric Power Generating Plants Selected to be Removed for Interim Reparations.
SCAPIN 1499	30 Jan 47	Inventory Instructions for Machine Tool and Roller Bearing Plants.
SCAPIN 1519	15 Feb 47	Inventory Instructions for Sulfuric Acid Plant.
SCAPIN 1520	12 Feb 47	Inventory Instructions for the Shipbuilding Industry.
SCAPIN 1521	12 Feb 47	Inventory Instructions for Iron and Steel Plants.
SCAPIN 1522	12 Feb 47	Inventory Instructions for Soda Ash and Caustic Soda Plants.
SCAPIN 1681	15 May 47	Inventory Instructions for Synthetic Rubber Plants.

Additional instructions for plants listed on future SCAPINS will be transmitted as necessary.

i. Marking on equipment will be erased whenever any equipment is released from custody and control.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

6. Evaluation.

a. The evaluation of all facilities listed for reparations will be done by national, regional, prefectural and plant Japanese Evaluation Committees working under the direct supervision of representatives of the Supreme Commander for the Allied Powers.

b. Evaluation of integrated facilities presently under custody has been essentially completed.

c. Original evaluations of pooled item equipment have been made from individual inventory sheets prepared in accordance with previous instructions. A new evaluation of arsenal facilities not allocated as the first segment under SCAPIN 1789 (Paragraph 7b) and of all other previously designated pooled item facilities has begun. Priority is being given to the list of aircraft and privately owned munitions plants designated as Exhibit A (previously distributed). This evaluation will permit these facilities to be allocated by plant or arsenal as a whole and will include all items of machinery and equipment whether or not inventoried previously.

7. Allocation.

a. The distribution of industrial reparations among claimant nations is a function of the Supreme Commander for the Allied Powers. The Advance Transfer Program is presently based on authorization to distribute 30% of the available assets: to China (15%); Philippine Republic (5%); United Kingdom (5%); and Netherlands (5%).

b. The first segment of the Advance Transfer Program was composed of machine tools and secondary metal-working equipment not in authorized use from the arsenals listed in SCAPIN 1789, 2 October 1947, subject: "Arsenals Selected for Removal Under the Advance Transfer Program." Other segments for allocation are presently being processed.

c. Inspections of reparations facilities by Reparations and Restitution Delegates of the claimant nations, both prior and subsequent to allocation, is authorized by the Supreme Commander for the Allied Powers. Requests for action which are made by delegates and are not covered by current directives will be referred to this headquarters by the most expeditious means.

d. Items and installations accepted by the claimant nations will be published in formal Allocation Notices. Copies of these notices will be transmitted to military government units concerned as outlined in paragraph 8b below for necessary action in the supervision of dismantling, packaging and shipment.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

8. Packaging and Shipping.

a. Packaging and shipping of equipment and facilities allocated to the various claimant nations is the responsibility of the Japanese Government, in compliance with instructions contained in SCAPIN 1751, 22 July 1947, subject: "Responsibilities of the Japanese Government for the Packaging, Transfer and Delivery of Equipment and Records Allocated to Claimant Nations under the Reparations Program," as amended.

b. Formal allocation notices, designating items or facilities which will be packed for shipment to claimant nations will be published as amendments to SCAPIN 1751. Copies of these allocation notices will be transmitted to military government units concerned with specific instructions applicable to individual allocations.

c. Surveillance in the nature of adequate spot checks will be exercised by military government units upon receipt of allocation notices to insure that:

(1) The removal program is carried out in accordance with the specifications and requirements of SCAPIN 1751 as amended.

(2) Sufficient supervision is being exercised by the Japanese Government representative responsible for the operation, in order that the project will be completed according to schedule.

(3) Sufficient workmen are on the job and are efficiently occupied.

(4) Adequate power-driven woodworking and other mechanical equipment is being employed to assure an efficient operation and that the shop location is suitable.

(5) The supply level of packaging materials on hand at the plant is adequate.

(6) Equipment is not abused during dismantling and packaging.

(7) Packing lists are prepared as provided in Annex 7, SCAPIN 1751 as amended by SCAPIN 1751/6. These lists will contain an accurate account of the major items in each package. Accessories, accompanying and packed in the same container with the major item to which they belong, will not be itemized. Packing lists will be prepared and checked prior to the complete closing of a case.

d. If reparations equipment has been cleaned and preserved during normal preventive maintenance operations in a manner similar to that

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

described in Annex 5 of SCAPIN 1751, it is not necessary to repeat the cleaning and preservation operations, provided the equipment still remains in a good state of preservation. The decision by the military government as to whether a piece of equipment should be recleaned and preserved will depend upon the merits of the individual case.

e. The provisions of SCAPIN 1751 will be interpreted to allow shipment of selected equipment without packaging either in the form of exterior wooden protection and/or protective grease or paint. Equipment designated at the plant for shipment without packaging will be of a type that will not suffer harmful corrosion from exposure to the elements and/or suffer damage from lack of protection by exterior wooden frame or present a problem in handling and loading in an uncrated condition. Certain types of equipment may be shipped without complete packaging provided that specific component parts and/or surfaces requiring the protection afforded by complete packaging are properly packaged. Beds for planers and lathes which are more than twenty (20) feet in length and cannot be disassembled into smaller sections, will be considered deck cargo. The Japanese Government has been instructed not to completely sheath the beds but to skid them only and provide protection for finished surfaces and critical functioning parts.

f. As a general policy, anchor bolts and similar anchoring devices imbedded in concrete or other foundation material will not be removed where destruction of foundation is necessary for their removal. Base plates and levelling wedges will, however, be removed for shipment.

g. No operating authority is vested in representatives of the claimant nations. All requirements will be transmitted to the Japanese Government through the military government team concerned. Representatives of the claimant nations will determine the items of equipment to be removed and the drawings and other pertinent engineering data required for reassembly, reinstallation or re-erection. Should requests be made for data not readily available or for other purposes than indicated above or should question arise over the selection of equipment to be removed, immediate report will be made to this headquarters. Representatives may request the military government team to direct cessation of operations which, in their judgment, are not being satisfactorily conducted.

h. Special instructions for additional markings required by Annex 7 to SCAPIN 1751 as amended by SCAPIN 1751/6 on packages in foreign languages or codes will be issued when applicable.

i. Paragraph 4b of SCAPIN 1751 provides for storage of equipment awaiting shipment. The claimant nations may designate more than one destination for equipment being shipped from a port. When equipment is stored awaiting shipment, it will be segregated by nations and destinations to facilitate future movement. This segregation will be extended to include

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

final destinations or consignees which may be designated by code markings or otherwise in special instructions referred to in paragraph h above.

j. The following reports and allied papers will be promptly reviewed and forwarded direct to this headquarters to arrive not later than one week following the closing date of the reports:

(1) Progress Report, three (3) copies (reference Paragraph 4K and Annex 9, SCAPIN 1751).

(2) Packing Lists, four (4) copies (reference Section III, Annex 7, SCAPIN 1751 as amended by SCAPIN 1751/6).

(3) Notice of Transfer of Equipment, three (3) copies (reference Annex 9, SCAPIN 1751/30).

(4) Report of the Cost of Reparations Removals, three (3) copies (reference Paragraph 4, SCAPIN 1751).

(5) Delivery Receipts, seven (7) copies (reference Paragraph 7 and Annex 10, SCAPIN 1751).

k. Delivery receipts will be executed in the presence of representatives of military government teams at the port from which equipment is shipped.

l. The Japanese Government has been instructed that all contracts to effect the removal of reparations equipment or facilities as provided herein will be made by the Special Procurement Board of the Japanese Government (Tokubetsu Chotatsu Cho). Determination that these instructions are complied with will be made by the military government team exercising surveillance.

m. Packing technicians from this headquarters, as available, will be detailed to subordinate commands to assist local military government units in the surveillance of the above removal procedure.

9. Destruction of Special Purpose Equipment.

Special purpose machinery and equipment as defined in paragraph 1 above will be destroyed by the Japanese Government under the provisions of Memorandum for the Japanese Government, 21 October 1947, subject: "Destruction of Special Purpose Machinery and Equipment," (SCAPIN 1804). This destruction will be completed by 21 April 1948.

a. Military government units will insure compliance with SCAPIN 1804 by supervision and surveillance of destruction operations.

b. Priority of destruction will be given to tools and equipment located in plants listed for reparations removal.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

c. All machinery and equipment reported as "Special Purpose" to this headquarters or to military government units by the Japanese Government, will be taken under custody for the purpose of insuring compliance with SCAPIN 1804. Reports submitted to this headquarters will be forwarded to subordinate commands upon receipt. Reclassification to general purpose of items formerly identified as "Special Purpose" will be directed by military government units when these items do not fall within the scope of the definition given in paragraph 1a (5) above.

d. Component parts and auxiliary equipment removed in compliance with paragraph 3 of SCAPIN 1804 will be held under custody for reparations. This will include general purpose chucks and dies, tools and tool holders and motors. This equipment will be centralized in areas held under custody as army and navy arsenals within each prefecture unless the facility in which it is located is independently listed for reparations removal.

e. Wind tunnels will not be destroyed except upon specific instructions from this headquarters.

f. "Instructions by the Japanese Government for the Destruction of Special Purpose Equipment" (previously distributed) lists the type of equipment and method of destruction normally indicated.

g. The locating of Special Purpose equipment is required by Cabinet Order 244, (previously distributed) promulgated by the Japanese Government 22 November 1947. This order provides for reporting the possession of such equipment and sets penalties for evasion or obstruction of this destruction program.

h. Reports of destruction required by paragraph 2b (3) of SCAPIN 1804 will be submitted by the Japanese Government to military government teams within each prefecture and will be forwarded to this headquarters with the statement that the destruction of all equipment listed therein has been verified.

10. Rescissions.

a. Operational Directive 5, 18 January 1946; 5/1, 19 March 1946; 5/3, 24 June 1946; 5/4, 22 August 1946; 5/5, 24 September 1946; 5/6, 5 October 1946; 5/7, 4 November 1946; 5/8, 6 February 1947; 5/9, 15 July 1947; 5/10, 29 July 1947; 5/11, 6 October 1947; 5/12, 14 November 1947, this headquarters, are rescinded.

Operational Directive 21 Hqs 8th Army, 30 March 1948 (Cont'd).

b. Operational Directive 89, this headquarters, 20 November 1946, is rescinded.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

J. A. LESTER
Major General, GSC
Chief of Staff

OFFICIAL:

Burgess
BURGES
G-4

(MG-Fm)

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SCAP	(10)	GOC BCOF	(5)
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HEADQUARTERS EIGHTH ARMY
 United States Army
 Office of the Commanding General
 APO 343

OPERATIONAL DIRECTIVE) *Rescinded by OO #51, 1 March 1949*
 NUMBER 21/1 FOR 1948) *27 Sep 1949*

JAPANESE INDUSTRIAL REPAIRATIONS FACILITIES

Operational Directive 21, this headquarters, 30 March 1948, subject as above, is amended as follows:

1. Paragraph 2e to read:

"e. Lands and buildings not required for custody and control will be released to the Japanese Government for return to rightful owners. Arable land will receive priority in such releases. Former military installations not previously released to the Japanese Government will be processed for release under the provisions of Operational Directive 25, this headquarters, 9 April 1948, subject: "Disposition of Enemy Supplies, Equipment and Facilities," as amended. Buildings not an integral part of a production process and from which equipment and facilities have been removed for custody elsewhere, may be released except as limited by the SCAPIN listing the installation. Installed equipment, such as electric wiring, plumbing fixtures, and similar component parts of buildings which are subject to release from custody, are considered to be parts of those buildings."

2. Paragraph 2,1 to read:

"1. Equipment exempt from reparations removal under this directive, or by specific approval of this headquarters may be released from custody and control by military government units. Such equipment as remains in an area under custody will be marked in accordance with paragraph 5g below.

- (1) Memorandum for Japanese Government, AG 387.6 (28 Oct 48) REF, SCAPIN 1938, 28 October 1948, subject: "Exempt Equipment in Reparations Installations," provides that all equipment from non-reparations sources, brought into a reparations installation subsequent to its evaluation during 1948 or later, as described in paragraph 6 below, will be considered exempt. SCAPIN 1938 is intended to include a new major unit installed in equipment consisting of a series of major units - such as a new motor in a conveyor system. New parts installed in individual machines, either to replace

Operational Directive 21/1 for 1948, hqs. Eighth Army,
cont'd.

unservicable parts resulting from approved operation, as indicated in paragraph 4 below, or as part of the maintenance program required by paragraph 3 below, are not considered to come within the provisions of this SCAPIN. For instance, a new structure installed in an electric motor would not be exempt.

- (2) In questionable cases, decision as to whether new equipment comes within the provisions of (1) above will be made by the military government unit exercising custody. In making decision, the burden of proof will rest upon the Japanese; borderline cases will not be declared exempt."

3. By adding to paragraph 3b:

"b. The provisions of SCAPIN 1219 include all items held under custody, regardless of whether these items were originally inventoried under the provisions of previous directives."

4. By adding subparagraphs 4f(1), (2), and (3):

"(1) The items of equipment determined necessary for use as of 30 March 1948 or subsequently approved by this headquarters, are designated as being in "authorized use," and will be so identified on the inventory required by paragraph 5 below and marked in accordance with instructions contained therein. It is not anticipated that this equipment will be made subject to allocation in the initial removal or prior to further review by the Supreme Commander for the Allied Powers; consequently, military government units will exercise close surveillance to ensure that no equipment is so designated and marked except as authorized above.

(2) Requests for approval of additional equipment as in "authorized use" will be limited in all instances to emergencies when equipment cannot be obtained from non-reparations sources, or for use by the Occupation Forces over a continued period of time when such equipment is not available through normal supply channels. Such requests will include substantiating supporting evidence.

(3) Accessories and hand tools, which were not listed and marked in accordance with paragraph 5d below, but

Operational Directive 21/1 for 1948, Hqs. Eighth Army,
cont'd.

which are subsequently considered by military government units to be required for use in connection with major items of equipment already in authorized use, will not be reported to this headquarters as directed above, but will be approved for "temporary operation" as defined in paragraph g below."

5. Paragraph 4g and h to read:

"g. "temporary operation," for a limited period of time (as distinguished from authorized use), of items of equipment in arsenals, aircraft factories, munition plants, and laboratories may be orally approved by military government units exercising custody and control. No written authorization will be granted for this temporary operation. This approval may be granted pending decision on recommendations for "authorized use" as outlined in paragraph f, above, or for temporary need based on conversion permits. Authorization of "temporary operation" will be given with the full understanding that the equipment will not be moved from the area under custody and is subject to allocation as reparations without warning. Expansion of production based on "temporary operation" will not be encouraged.

h. Integrated facilities, which are in authorized operation, are considered as complete operating units and include any or all parts of the particular integrated facility under custody."

6. Paragraph 5b(1) to read:

"(1) Equipment in use, as authorized by paragraphs 4 and 5, above, as in "authorized use" or "temporary operation."

7. Paragraph 5d by adding:

"d. Memorandum for Japanese Government, AG 312.4 (8 Oct 48: RFP SCAPIN 6077=1, 8 October 1948, subject: "Marking of Equipment Picked Up on Recent Inventory and Evaluation of Former Japanese Army and Navy Arsenals and Laboratories," requires marking of additional items, approved for "authorized use," which were included in evaluation reports. Oil storage facilities, under custody in accordance with the provisions of paragraph 2j, above, are required to be so marked. Equipment authorized for temporary operation will not be marked."

8. Paragraph 6 by adding:

"d. Instructions to Japanese Evaluating Committees required the inventory and evaluation of all property under custody, regardless

Operational Directive 21/1 for 1948, Hqs. Eighth Army,
cont'd.

of its status. Designation of the items under custody and their status is the function of the military government teams, acting under appropriate directives. Those items designated by military government teams as exempt, looted, special purpose, and in "authorized use," were to be so indicated in the evaluation reports by the Committees. Items released from reparations custody but remaining in the area were to be indicated as exempt. Evaluating Committees were directed to exclude from evaluation reports: (1) items released from reparations custody under the provisions of this or previous directives and removed from the area under custody; (2) raw materials, including non-installed supplies, such as steel bar stock, pipe, and wire. Military government units exercising custody, will require Japanese custodial officials to submit corrections to evaluation reports, through Japanese channels, to the Supreme Commander for the Allied Powers whenever inspection of a reparations facility reveals that the evaluation report is not consistent with this directive. Instances of such action will be reported in Annex D of the monthly Military Government Team Activities Report."

9. Paragraph 8k to read:

"k. Delivery receipts will be executed in the presence of a representative of the military government team:

- (1) At the time equipment is delivered to the Japanese contractor for removal from the reparations site, as authorized by Memorandum for Japanese Government, AG 387.6 (22 Jul 47) REP, SCAPIN 1751/44, 15 November 1948, subject: "Responsibilities of the Japanese Government for the Packaging, Transfer, and Delivery of Equipment and Records Allocated to Claimant Nations Under the Reparations Program," in the event a claimant nation desires to have allocated equipment repaired in Japan. The completed receipt serves to release the Japanese Government of further responsibility for the equipment as reparations and military government surveillance thereof will cease.
- (2) At the port from which equipment is shipped, in all instances not covered by (1) above."

BY COMMAND OF LIEUTENANT GENERAL WALKER:

M. B. HALSEY
Major General, GSC
Chief of Staff

OFFICIAL: *Schanze*

SCHANZE
G-4

Operational Directive 21/1 for 1948, Hqs. Eighth Army.
cont'd.

(MGEM)

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HEADQUARTERS EIGHTH ARMY
 United States Army
 Office of the Commanding General
 APO 343

6 January 1949

OPERATIONAL DIRECTIVE)
 NUMBER 20/1 for 1943)

*Rescinded by AO # 40,
 1 August 49.*

DELIVERIES AND RELEASES TO OR FROM THE UNITED STATES
 VAULTS, BANK OF JAPAN, TOKYO, AND THE UNITED STATES
 VAULTS, OSAKA MINT

Operational Directive 20, this headquarters, 26 March 1948,
 subject as above, is amended as follows:

1. By adding paragraph 1d.

"d. Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG 336.3 (24 Apr 47) CPC/CD, SCAPIN 3674-1/1, 2 December 1948, subject: "Amendment to SCAPIN 3674-1, 24 April 1947."

2. Paragraph 3 to read:

"3. The authority for deposit of property in either depository is given in specific directives of the Supreme Commander for the Allied Powers. Deposit of precious metals and gems seized by Eighth Army agencies for violation of the directives of the Supreme Commander for the Allied Powers and precious metals confiscated by Japanese courts is authorized.

a. All seized diamonds will be deposited in the United States Vaults, Bank of Japan, Tokyo.

b. Prior to delivering property to the United States Vaults, Bank of Japan, Tokyo, the unit making the delivery will contact the Custodian, telephone 26-7343, at least two days prior to the contemplated delivery.

c. Dates and hours of deliveries to the United States Vaults, Osaka Mint, will be regulated by the Commanding General, I Corps.

d. This headquarters will notify the Custodian, United States Vaults, Bank of Japan, Tokyo, and will coordinate with the Commanding General, I Corps two days in advance of any deposit to be made by the Japanese Government of precious metals confiscated by Japanese courts.

- e. All shipments will be accompanied by an officer. When possible, the accompanying officer will be the officer who made the seizure or who concentrated multiple seizures. When practicable, all seizures of diamonds will be made by at least two commissioned officers who will be responsible for them until delivered to the custodian.
- f. All shipments of valuable property except precious metals confiscated by Japanese courts will be guarded by Occupation Force troops until they are delivered to the custodian. Shipments will be protected against loss, damage or deterioration enroute. The Japanese Government is responsible for the shipment and guarding of precious metals confiscated by Japanese courts.
- g. All shipments will be segregated according to source. In no case will property seized from several different sources be mixed. Where seizures are made from several individuals in one group or family, the property taken into custody from each individual will be considered as a separate transaction.
- h. All shipments will be accompanied by three (3) copies of the combination Inventory-History-Receipt form (inclosure 1) which will be presented to the custodian upon arrival at the depository. This form will be executed by the officer making the seizure at the time seizure occurs or as soon thereafter as practicable. Upon receipt of the completed copies, the depository custodian will retain two copies for file at the depository. The third copy will be forwarded by the custodian together with a copy of the receipt issued to the delivering officer direct to General Headquarters, Supreme Commander for the Allied Powers (Attention: Civil Property Custodian, Comptroller Division). In cases where the space provided in the sample form is inadequate to record the required information, additional lines may be added without materially altering the form. Other pertinent information for which space is not provided will be summarized and inserted in the "remarks" section. The Inventory-History-Receipt form for precious metals and gems seized by Eighth Army agencies as a result of violation of directives will have explicit information noted thereon as to the status of the items so deposited, giving authority for seizure and court action contemplated, if any.
- i. Upon arrival at the depository, the officer making the delivery will witness the inventory of all property delivered to the custodian. No delivery will be considered complete until the delivering officer and the custodian have executed the certificate appearing on the depository receipt form which will be provided by the custodian. Instructions as to the disposition of this form appear on the face of the form.

j. The Commanding General, IX Corps, will furnish transportation to the United States Vaults, Bank of Japan, Tokyo, for shipments of precious metals originating in or arriving at Tokyo. Similarly, the Commanding General, I Corps, will furnish transportation to the United States Vaults, Osaka Mint, for shipments arriving in Osaka."

BY COMMAND OF LIEUTENANT GENERAL WALKER:

M. B. HALSEY
Major General, GSC
Chief of Staff

OFFICIAL:

Schanze

SCHANZE
G-4

(MG-F)

1 Incl
Amdmt to SCAPIN
3674-A, 24 Apr 47

DISTRIBUTION: "A" plus "X" plus
Each MG Team and Region (4)
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Osaka Mint, Osaka (5)
GOC, BCOF (20)
MG Sec., U.S. Navy Fleet
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PM Sec., Hqs Eighth Army (50)
MG Sec., Hqs Eighth Army (50)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

2 December 1948

AG 386.3 (24 Apr 47)CPC/CD
SCAPIN 3674-4/1

MEMORANDUM FOR: JAPANESE GOVERNMENT

SUBJECT: Amendment to SCAPIN 3674-4, 24 April 1947

1. Reference is made to memorandum for Japanese Government, file AG 386.3 (24 Apr 47)CPC/GP, (SCAPIN 3674-4) subject, "Precious Metals Confiscated by Japanese Courts," from General Headquarters, Supreme Commander for the Allied Powers, 24 April 1947.

2. Paragraph 2 of reference 1 above is hereby rescinded and the following substituted therefor:

The Japanese Government is further instructed that in the future, all precious metals confiscated by its courts will be delivered into the physical custody of the Commanding General, Eighth Army. Time and place of delivery will be as directed by Commanding General, Eighth Army. The Japanese Government will have such metals prepared and available for delivery within thirty (30) days from the date of confiscation.

FOR THE SUPREME COMMANDER:

/s/ A. J. Rahe
for R. M. LEVY
Colonel, AGD
Adjutant General

Incl 1 to Operational Directive No. 20/1 for 1948, Hq Eighth Army,
6 January 1949.

(COPY)

HEADQUARTERS EIGHTH ARMY
 United States Army
 Office of the Commanding General
 APO 343

OPERATIONAL DIRECTIVE)
)
 NUMBER 21/1 for 1948)

1 March 1949

JAPANESE INDUSTRIAL REPARATIONS FACILITIES

Operational Directive 21, this headquarters, 30 March 1948, subject as above, is amended as follows:

1. Paragraph 2e to read:

"e. Lands and buildings not required for custody and control will be released to the Japanese Government for return to rightful owners. Arable land will receive priority in such releases. Former military installations not previously released to the Japanese Government will be processed for release under the provisions of Operational Directive 25, this headquarters, 9 April 1948, subject: "Disposition of Enemy Supplies, Equipment and Facilities", as amended. Buildings not an integral part of a production process and from which equipment and facilities have been removed for custody elsewhere, may be released except as limited by the SCAPIN listing the installation. Installed equipment, such as electric wiring, plumbing fixtures, and similar component parts of buildings which are subject to release from custody, are considered to be parts of those buildings".

2. Paragraph 2,1 to read:

"1. Equipment exempt from reparations removal under this directive or by specific approval of this headquarters may be released from custody and control by military government units. Such equipment as remains in an area under custody will be marked in accordance with paragraph 5g below.

- (1) Memorandum for Japanese Government, AG 387.6 (28 Oct 48) REP, SCAPIN 1938, 28 October 1948, subject: "Exempt Equipment in Reparations Installations", provides that all equipment from non-reparations sources, brought into a reparations installation subsequent to its evaluation during 1948 or later, is described in paragraph 6 below, will be considered exempt. SCAPIN 1938 is intended to include a new major unit installed in equipment consisting of a series of major units - such as a new motor in a conveyer system. New parts installed in individual machines, either to replace unserviceable parts resulting from approved operation, as indicated in paragraph 4 below,

Operational Directive 21/1 for 1948, Hqs, Eighth Army, cont'd.

or as part of the maintenance program required by paragraph 3 below, are not considered to come within the provisions of this SCAPIN. For instance, a new amature installed in an electric motor would not be exempt.

- (2) In questionable cases, decision as to whether new equipment comes within the provisions of (1) above will be made by the military government unit exercising custody. In making decision, the burden of proof will rest upon the Japanese; borderline cases will not be declared exempt".

3. By adding the paragraph 3b:

"b. The provision of SCAPIN 1219 include all items held under custody, regardless of whether these items were originally inventoried under the provision of previous directives".

4. By adding subparagraphs 4f (1), (2), and (3):

- "(1) The items of equipment determined necessary for use as of 30 March 1948 or subsequently approved by this headquarters, are designated as being in "authorized use", and will be so identified on the inventory required by paragraph 5 below and marked in accordance with instructions contained therein. It is not anticipated that this equipment will be made subject to allocation in the initial removal or prior to further review by the Supreme Commander for the Allied Powers; consequently, military government units will exercise close surveillance to ensure that no equipment is so designated and marked except as authorized above.
- (2) Request for approval of additional equipment as in "authorized use" will be limited in all instances to emergencies when equipment cannot be obtained from non-reparations sources, or for use by the Occupation Forces over a continued period of time when such equipment is not available through normal supply channels. Such requests will include substantiating supporting evidence.
- (3) Accessories and hand tools, which were not listed and marked in accordance with paragraph 5d below, but which are subsequently considered by military government units to be required for use in connection with major items of equipment already in authorized use, will not be reported to this headquarters as directed above, but will be approved for "temporary operation" as defined in paragraph g below".

Operational Directive 21/1 for 1948, Hqs, Eighth Army, Cont'd.

5. Paragraph 4g and h to read:

"g. "temporary operation" for a limited period of time (as distinguished from authorized use), of items of equipment in arsenals, aircraft factories, munition plants, and laboratories may be orally approved by military government units exercising custody and control. No written authorization will be granted for this temporary operation. This approval may be granted pending decisions on recommendations for "authorized use" as outlined in paragraph f, above, or for temporary need based on conversion permits. Authorization of "temporary operation" will be given with the full understanding that the equipment will not be moved from the area under custody and is subject to allocation as reparation without warning. Expansion of production based on "temporary operation" will not be encouraged.

h. Integrated facilities, which are in authorized operation, are considered as complete operating units and include any or all parts of the particular integrated facility under custody".

6. Paragraph 5b (1) to read:

"(1) Equipment in use, as authorized by paragraph 4 and 5, above, as in "authorized use" or "temporary operation".

7. Paragraph 5d by adding:

"d. Memorandum for Japanese Government, AG 312.4 (8 Oct 48) REP SCAPIN 6077-A, 8 October 1948, subject: "Marking of Equipment Picked Up on Recent Inventory and Evaluation of Former Japanese Army and Navy Arsenals and Laboratories", requires marking of additional items, approved for "authorized use" which were included in evaluation reports. Oil storage facilities, under custody in accordance with the provisions of paragraph 2j, above, are required to be so marked. Equipment authorized for temporary operation will not be marked".

8. Paragraph 6 by adding:

"d. Instructions to Japanese Evaluating Committees required the inventory and evaluation of all property under custody, regardless of its status. Designation of the items under custody and their status is the function of the military government teams, acting under appropriate directives. Those items designated by military government teams as exempt, looted, special purpose, and in "authorized use", were to be so indicated in the evaluation reports by the Committees. Items released from reparations custody but remaining in the area were to be indicated as exempt. Evaluating Committees were directed to exclude from evaluation reports: (1) items released from reparations custody under the provisions of this or previous directives and removed from the area under custody; (2) raw materials,

Operational Directive 21/1 for 1948, Hqs, Eighth Army, cont'd.

including non-installed supplies, such as steel bar stock, pipe, and wire. Military government units exercising custody, will require Japanese custodial officials to submit corrections to evaluation reports, through Japanese channels, to the Supreme Commander for the Allied Powers whenever inspection of a reparations facility reveals that the evaluation report is not consistent with this directive. Instances of such action will be reported in Annex D of the monthly Military Government Team Activities Report."

9. Paragraph 8k to read:

"k. Delivery receipts will be executed in the presence of a representative of the military government team:

- (1) At the time equipment is delivered to the Japanese contractor for removal from the reparations site, as authorized by Memorandum for Japanese Government, AG 387.6 (aa Jul 47) RFP, SCAPIN 1751/44, 15 November 1948, subject: "Responsibilities of the Japanese Government for the Packaging, Transfer, and Delivery of Equipment and Records Allocated to Claimant Nations Under the Reparations Program", in the event a claimant nation desires to have allocated equipment repaired in Japan. The completed receipt serves to release the Japanese Government of further responsibility for the equipment as reparations and military government surveillance thereof will cease.
- (2) At the port from which equipment is shipped, in all instances not covered by (1) above".

BY COMMAND OF LIEUTENANT GENERAL WALKER:

M. B. HALSEY
Major General, GSC
Chief of Staff

OFFICIAL:

s/ Schanze
t/ SCHANZE
G-4

(MGEM)

File

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

OPERATIONAL DIRECTIVE
NUMBER 24)

5 April 1948

REPATRIATION OF RYUKYUANS

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Memorandum for Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG O14.33 (26 Feb)GA, SCAPIN 1864, 26 February 1948, subject: "Repatriation of Ryukyuans."

2. The commanding general of each corps and the General Officer Commanding, British Commonwealth Occupation Forces, will exercise routine supervision of compliance with provisions of reference cited above.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

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Chief of Staff

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*Rescinded by 00# 15,
14 March 49*

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OPERATIONAL DIRECTIVE)
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 NUMBER 7)

3 February 1948

PROCUREMENT AND TRAINING OF PERSONNEL TO
STAFF PUBLIC HEALTH ORGANIZATIONS

1. The Supreme Commander for the Allied Powers memorandum (PHMJG-53) 5 January 1948, offers no objection to a plan submitted by the Ministry of Welfare, 22 November 1947, entitled, "Plan to Solidify Health Technical Officers of Central and Local Governments," providing the Ministry of Welfare takes action to implement such parts of the plan as fall within its field and to aid and coordinate the work as it pertains to prefectural governments.

2. Essential points of the plan are:

a. To make arrangements for the training of health officers in research institutes and university hospitals.

b. To improve laboratory and X-ray facilities and libraries at the health centers.

c. To effect arrangements whereby health officers may study abroad. (This is contingent upon approval of Far East Commission).

d. To attempt integration of work of health centers, national hospitals and national sanatoria, by encouraging and organizing joint study sessions, training courses and health projects.

e. To subsidize research, increase pay scales of positions requiring personnel with specialized knowledge and training and to give bonuses and special promotions for meritorious work.

f. To provide living quarters for personnel of health centers, national hospitals and sanatoria.

g. To expand and improve public health training in medical schools.

h. To provide scholarships for students who agree to enter the public health service.

3. The commanding officer of each military government team will maintain surveillance to include:

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Operational Directive . 7 Hq. 8th Army, dated 3 February 1948 cont'd

a. Making frequent inspections to make certain that everything possible is being done to procure an adequate number of qualified personnel to staff the local public health organizations under this plan.

b. Reporting to this headquarters any inadequacies which cannot be corrected locally, with appropriate recommendations.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

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OPERATIONAL DIRECTIVE }
NUMBER..13/1 FOR 1948 }

3 April 1948

USE OF DYES AND FINISHING CHEMICALS

1. The Ministry of Commerce and Industry has been given permission to use certain types of dyes and finishing chemicals for an approved list of domestic textile products and will issue necessary instructions to Prefectural Bureaus of Commerce and Industry.
2. Responsibility for enforcing compliance with these regulations has, therefore, become the responsibility of the Japanese Government agencies concerned.
3. Operational Directive 13, this headquarters, 21 February 1948, subject as above is rescinded.

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NUMBER..13/1 FOR 1948 }

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Operational Directive 17 Hq. 8th Army, 19 March 1948

cont'd

c. Sampled areas from other cities over 30,000 population and from towns and villages will be surveyed in the following prefectures:

Gumma	Kanagawa	Iwate
Tochigi	Shiga	Miyagi
Ibaraki	Fukuoka	Toyama
Saitama	Saga	Ishikawa
Tokyo	Kumamoto	Fukui
Chiba	Hokkaido	Ehime
		Kochi

d. The number of people observed will be reduced fifty per cent from the former surveys.

e. Sampled numbers from special groups (miners, railway workers and fishing villages) will be surveyed.

f. "Mal-bone formation" will be omitted from the physical symptoms.

g. Height and weight deviations will be continued in the May survey.

h. The revised plan will begin with the February 1948 survey.

3. Information concerning the scheduled dates for the surveys and the observations made in the physical examinations will be obtained from the chief of the health sections of the respective cities and the chief of the health department of the prefectures.

4. The commanding officer of each military government team will maintain surveillance to include:

a. Spot checking the conduct of the surveys to observe the physical examinations and review of the results obtained.

b. Determining the uniformity of observation in the physical examinations.

c. Observing the extent to which random sampling is maintained.

Operational Directive 17 Hq. 8th Army, 19 March 1948 cont'd

5. Operational Directive 86, this headquarters, 5 November 1946, subject: "Nutritional Surveys of Civilian Population," as amended, is rescinded.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

OFFICIAL:

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Chief of Staff

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OPERATIONAL DIRECTIVE)

15 April 1948

NUMBER

29)

LABOR BOSSES

1. References

a. Paragraph 5 of Article 5, Articles 44, 45, 46, 47, 63 and 64 of Law 141, Employment Security Law, promulgated 30 November 1947 by the Prime Minister of Japan (extract attached as inclosure 1).

b. Article 4 of Labor Ministry Ordinance 12 for the enforcement of the Employment Security Law, 27 December 1947 (extract attached as inclosure 2).

2. Labor supply projects are illegal under the Employment Security Law after 1 March 1948, except as operated by a bona-fide labor union recognized by law. A legal contractor, as defined by the Ministerial Ordinance implementing this part of the law, is any person or agency who performs all of the following:

a. Takes full financial and legal responsibility as an enterpriser for completion of a particular project.

b. Performs on-the-job supervision of laborers.

c. Assumes full legal obligation as employer with respect to workers as proscribed by law.

d. Provides necessary machinery, equipment (excluding simple tools of the trade), materials or necessary planning and technique.

Any other person or agency who supplies workers to another person or agency, whether or not a contract is known to exist, and does not comply with all of the above provisions is operating illegally under this law.

3. The Japanese agents or enterprisers who will be unable to meet these requirements are labor contractors who supply from five to twenty-five per cent of the total work force of nearly every industrial establishment in Japan, in the form of daily contract workers; nearly all the work force in the construction industry; and miscellaneous labor supply agencies which furnish non-registered nurses, maids and housekeepers.

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OPERATIONAL DIRECTIVE No. 29 , Hq Eighth Army, subj: Labor Bosses,
dated 15 April 1943, contd.

4. The purpose of this part of the law and the implementing ordinance is to outlaw labor bosses and give Japanese workers a chance to become direct employees of the concerns for which they are working, and to force labor contractors in the construction industry to assume the proper responsibilities of employer-contractors.

5. With this ordinance, the Japanese Government has, for the first time, a tool with which it is possible to make a direct attack on the politically powerful and deeply entrenched labor boss system.

6. Military Government units will exercise surveillance over labor boss activities by giving guidance and assistance to local Japanese Government agencies in the following:

a. The conduct of full and complete investigations to locate and identify those who fall under the purview of the law.

b. Taking proper and adequate actions to require readjustments of personnel controlled by labor suppliers with the minimum amount of personal hardship to workers and the least interruption in production.

c. Strictly enforcing penal provisions of the law against those who attempt to evade or ignore it.

7. The agencies in local Japanese governments responsible for enforcement of the Employment Security Law are the prefectural employment security section and local employment security offices.

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2 Incl:

1 - Extract, Employment Security Law

2 - Extract, Labor Ministry Ordinance No. 12, 29 Dec 47

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The following Articles have been extracted from the Employment Security Law, Law No. 141, enacted by the Japanese Government 30 November 1947.

Article 5: Par. 5

The labor supply project as used in this law means the business or activity of making available the use of workers to employers according to a labor supply contract.

SECTION III. LABOR SUPPLY PROJECT

(Prohibition of Labor Supply Project)

Article 44:

No person, organization or agency, governmental or private, shall be allowed to conduct a labor supply project, except as provided in the Article 45.

(Permission to Conduct Labor Supply Project)

Article 45:

A bona fide labor union as determined by the statutory agencies of the national government may conduct a labor supply project limited for which no compensation shall be made by employer to its own members, provided it obtains permission from the Labor Minister.

(Clean Statement of Working Conditions, Neutrality in Labor Disputes)

Article 46:

Article 18 and 20 shall apply mutatis mutandis to the labor supply project by labor unions stipulated in Article 45.

(Detailed Regulations)

Article 47:

The procedure to obtain the permission for a labor supply project and other necessary matters than stipulated in this section regarding the labor supply project shall be provided for by ordinance.

CHAPTER V. PENAL RULES

Article 63:

Any person who is convicted after due procedure of any of the following offenses shall be subject to a penal servitude not more than ten years and

not less than one year or a fine not more than thirty thousand yen and not less than two thousand yen.

a. One who conducts or engages in a labor exchange project, labor recruitment or labor supply project in such a way as to cause a worker to be employed by means of violence, intimidation, imprisonment or any other restraint on his mental or physical freedom.

b. One who conducts or engages in a labor exchange project, labor recruitment or labor supply project for the purpose of soliciting jobs with an intention of inducing workers to do works injurious to the public health or morals.

Article 64:

Any person who is convicted after due procedure of any of the following offenses shall be subject to a penal servitude not more than one year or a fine not more than ten thousand yen.

a. One who violates the provisions of Article 32 Paragraph 1 or conducts a profit making or fee charging employment exchange project without permission of the Labor Minister.

b. One who violates the provision of Article 33 Paragraph 1.

c. One who violates the provisions of Article 36 or Article 37.

d. One who conducts the labor supply project violating the provision of Article 44.

e. One who conducts a labor supply project without permission of the Labor Minister or conducts a fee-charging labor supply project violating the provision of Article 45.