

Revised

FOMNO.35

Bill for Partial Amendments to the
Local Tax Law

The Local Tax Law (Law No. 226 of 1950) shall be partially amended as follows:

In Article 16-(4) paragraph 1, next to "Article 16-(2)", "or Article 16-(6)" shall be added; and to the same paragraph, the following proviso shall be added:

However, this shall not apply in the case where the said person does not explain without proper reason.

Items (2) and (3) of the same paragraph shall be amended as follows:

(2) When the requirement of the local body concerning the offer or change of security, or other matters relating to security is not satisfied;

(3) When it is recognized that postponement of collection is unsuitable on account of change of conditions relating to the fund of a person who has been granted the said postponement or to other matters;

Next to Article 16-(5), the following one Article shall be added:

(Postponement of Collection of the Per Corporation Tax Rate or Enterprise Tax on a Juridical Person)

Article 16-(6) In the case where a juridical person who must pay the per corporation tax rate in accordance with the provisions of Article 321-(8) paragraph 1 or 2, or must pay the enterprise tax in accordance with the provisions of Article 754-(2) paragraph 1 item (1) has filed the written application for postponement of collection with respect to the per corporation tax rate amount or enterprise tax amount which is

not more than the tax amount equivalent to a half of the amount of per corporation tax rate or enterprise tax concerned to a local body by the final date for filing of written application as provided for in Article 321-(8) paragraph 1 or 2, or Article 754-(2) paragraph 1 item (1) relating to the per corporation tax rate or enterprise tax concerned, the local body shall, notwithstanding these provisions, postpone collection of the tax amount concerned during the period relating to the application within the limits of three months from the final date for filing concerned.

2. The title of juridical person who is an applicant, name and location of offices or places of work which have been held during the business year concerned, name of representative (with respect to a juridical person who has not the head office, or main office or place of work in the enforcement area of this Law and who conducts business in the enforcement area of this Law (to be referred to as "alien corporation"; hereinafter the same in Article 31-(2) paragraph 7, Article 40 paragraph 3, Article 57-(2), Article 754-(2) paragraph 5 and Article 754-(4) paragraph 3) the person responsible for the management or operation of assets or business in the enforcement area of this Law), per corporation tax rate amount or enterprise tax amount relating to the said application for postponement of collection and period relating to the said application for postponement of collection shall be entered in the written application under the preceding paragraph.
3. In the case where a juridical person has not fully paid the tax amount other than the tax amount granted the postponement

of collection out of the per corporation tax rate amount or enterprise tax amount relating to the tax amount granted the postponement of collection in accordance with the provisions of paragraph 1 by the final date for payment, the local body may cancel the postponement of collection with respect to the tax amount of which collection has been postponed and may collect it immediately, except to the case as provided for in Article 16-(4) paragraph 1.

In Article 31-(2) paragraph 5, "December 31, 1951" shall be amended as "March 31, 1952", and "December 1, 1951" shall be amended as "March 1, 1952"; in paragraph 7 of the same Article, "the juridical person who has not the head office or main office or place of work in the enforcement area of this Law and who conducts business in the enforcement area of this Law (to be referred to as "alien corporation"; hereinafter the same in this Article, Article 40 paragraph 3, Article 57-(2), Article 754-(2) paragraph 5 and Article 754-(4) paragraph 3)" shall be amended as "the alien corporation"; and in paragraph 8 of the same Article, next to "the day preceding the first day", "(in the case where the said day is prior to March 31, 1952, March 31 of the same year)" shall be added.

In Article 72 paragraph 4, "January 1, 1952" shall be amended as "a day during the period between January 1 and March 31, 1952"; "December 31, 1951" shall be amended as "March 31, 1952"; and "December 10, 1951" shall be amended as "March 10, 1952".

In the proviso to Article 74-(2) paragraph 1, "by the last day of the business year" shall be amended as "by the last day

(in the case where the said day is prior to March 31, 1952, March 31 of the same year) of the business year".

In Article 327 paragraph 1, next to "mentioned in Article 321-(8) paragraph 1 or paragraph 2", "(including the case where a juridical person who has granted the postponement of collection in accordance with the provision of Article 16-(6) paragraph 1, pays the tax relating to the said postponement of collection)" shall be added.

In Article 329 paragraph 2, "the preceding paragraph" shall be amended as "paragraph 1"; the same paragraph shall be made paragraph 3 of the same Article; paragraph 3 of the same Article shall be made paragraph 4 of the same Article; and next to paragraph 1 of the same Article, the following one paragraph shall be added:

2. With respect to the impositions of local bodies relating to the per corporation tax rate of which collection has been postponed in accordance with the provision of Article 16-(6) paragraph 1, a letter of reminder shall not be issued if the said impositions of local bodies are fully paid within the period relating to the postponement of collection concerned, notwithstanding the provisions of the main clause of the preceding paragraph.

Next to Article 364, the following Article shall be added:
(Method of Collection of the Municipal Property Tax for the Fiscal Year 1952-53, etc.)

Article 364-(2) In so far as the municipal property tax for 1952-53 is concerned, the city, town or village shall collect,

at each payment period on and before July, 1952, as municipal property tax an amount obtained by dividing the amount computed tentatively taking the value enumerated in the following each items as the taxable basis by number of payment period of the year concerned:

- (1) The value which has been registered on the property tax ledger as the taxable basis of the municipal property tax for the fiscal year 1951-52 in accordance with the provisions of Article 410 paragraph 3, Article 417 paragraph 1, Article 419 paragraph 2 or Article 435 paragraph 1 (in the case where such value does not exist, the value decided tentatively by the mayor of city, town or village in due proportion to the value of the property under similar grade and condition);
 - (2) The value which has been registered on the property tax ledger as the taxable basis of the municipal property tax for 1951-52 in accordance with the provisions of Article 389 paragraph 2, or Article 400 paragraph 1 or Article 417 paragraph 3 (excluding the value to be allocated in accordance with the provisions of Article 391 paragraph 1);
 - (3) The value which has been allocated in accordance with the provisions of Article 390-(2).
2. In a case where the tax amount collected under the provisions of the preceding paragraph (to be referred to as "tentatively computed tax amount"; hereinafter the same in this Article) does not come to the amount of the municipal property tax for the fiscal year 1952-53 (to be referred to as "the basic computed

tax amount"; hereinafter the same in this Article) computed by taking the value determined in accordance with the provisions of Article 411-(2) or the value allocated in accordance with the provisions of Article 392-(2) as the taxable basis, the city, town or village shall collect the amount of tax in shortage, and in the case where the tentatively computed tax amount exceeds the basic computed tax amount, the amount paid in excess shall be refunded or appropriated according to the instance of the provisions of Article 17, at each payment period on and after August, for the municipal property tax for the fiscal year 1952-53.

3. In a case where the municipal property tax is to be collected in accordance with the provisions of paragraph 1, the tax bill to be delivered to the taxpayer shall clearly indicate the purposes enumerated in the following items:
 - (1) The value stated in the tax bill is the amount under the provisions of paragraph 1 and is the tentatively computed amount of taxable basis relating to the municipal property tax for the fiscal year 1952-53, and the tax amount of which is a tentatively computed amount;
 - (2) The value which is the taxable basis of the municipal property tax for the fiscal year 1952-53 shall be determined not later than June 30, 1952;
 - (3) In a case where the tentatively computed tax amount does reach not the basic computed tax amount, the amount of tax in shortage shall be collected, and in a case where the tentatively computed tax amount exceeds the basic tax amount, the amount paid in excess shall be refunded or appropriated

to cover the impositions of local bodies which have not been paid in, at each payment period on and after August, for the municipal property tax for the fiscal year 1952-53.

In Article 373, the following one paragraph shall be added:

11. The provisions of the preceding paragraph shall apply mutatis mutandis to the municipal property tax to be collected in accordance with the provisions of Article 364-(2) paragraph 1. In this case, "Article 364 paragraph 4 or paragraph 8 of the same Article" shall read "Article 364-(2) paragraph 1"; and "September 30, 1951" shall read "June 30, 1952".

In Article 389 paragraph 1, next to "hereinafter the same in this Article,", "Article 392-(2)," shall be added.

Next to Article 390, the following one Article shall be added:

(Exception of the Notification of the Value of Property Assessed by the Local Finance Commission relating to the Tentatively Computed Municipal Property Tax for the Fiscal Year 1952-53)

Article 390-(2) The Local Finance Commission shall, with respect to the municipal property tax for the fiscal year 1952-53, allocate the value which has been made to be the taxable basis of the municipal property tax for the fiscal year 1951-52 to the city, town and village involved, according to the method as prescribed in the provisions of Article 391 paragraph 1, and shall notify such value allocated to the mayor of the city, town or village concerned by March 31, 1952.

Next to Article 392, the following one Article shall be added:

(Exemption of the Notification of the Value of Property Allocated by the Governor of Do, Fu or Prefecture or the Local Finance Commission relating to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 392-(2) The notification of the value of property allocated by the governor of Do, Fu or prefecture or by the Local Finance Commission in accordance with the provision of Article 389 paragraph 1 relating to the municipal property tax for the fiscal year 1952-53 shall be rendered by June 30, 1952, notwithstanding the final date as provided for by these provisions.

Next to Article 411, the following one Article shall be added:

(Exception of the Determination of the Value of Property Liable to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 411-(2) Only with respect to the determination of the value of property upon which the municipal property tax for the fiscal year 1952-53 is imposed, "the end of February" in Article 410 paragraph 1 shall read "June 30, 1952".

Next to Article 416, the following one Article shall be added:

(Exception of the Period of Public Inspection of the Property Tax Ledgers relating to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 416-(2) The period of the public inspection of the property tax ledgers relating to the municipal property tax for the fiscal year 1952-53 shall be between July 1 and August 10, 1952, notwithstanding the provision of main clause of paragraph 1 of Article 415.

Next to Article 418, the following one Article shall be added:

(Exception of Delivery of Summary Record of the Value of Property for the Fiscal Year 1952-53 to the Governor of Do, Fu or Prefecture)

Article 418-(2) Only with respect to the preparation and delivery of the summary record of property for the fiscal year 1952-53, "Article 410" in the provision of main clause of the preceding Article shall read "Article 411-(2)" and "during April in each year" in the same provision shall read "during August of 1952".

Next to Article 429, the following one Article shall be added:

(Exception of Period for Holding the Meeting for the Review of the Property Assessment Review Committee for the Fiscal Year 1952-53)

Article 429-(2) The period for holding the meeting for the review of the Property Assessment Review Committee for the fiscal year 1952-53 shall be between July 1 and August 10, 1952, notwithstanding the provision of main clause of paragraph 1 of Article 428. However, in a case where there are special circumstance, the period of holding the meeting

different from this may prescribed by by-law of city, town or village concerned.

In Article 763-(3) paragraph 1, next to "Article 754-(2)", "(including the case where a juridical person who has granted the postponement of collection in accordance with the provisions of Article 16-(6) paragraph 1 pays the tax relating to the said postponement of collection)" shall be added.

In Article 765, paragraph 2, "the preceding paragraph" shall be amended as "paragraph 1"; the same paragraph shall be made paragraph 3 of the same Article; paragraph 3 of the same Article shall be made paragraph 4 of the same Article; and next to paragraph 1 of the same Article, the following one paragraph shall be added:

2. With respect to the impositions of local bodies relating to the enterprise tax on a corporation of which collection has been postponed in accordance with the provisions of Article 16-(6) paragraph 1, a letter of reminder shall not be issued if the said impositions of local bodies are fully paid within the period relating to the postponement of collection concerned, notwithstanding the provisions of the main clause of the preceding paragraph.

Supplementary Provision:

This Law shall come into force as from the day of its promulgation.

Reason

It is necessary that the final date, etc. for the application for the permission for filing the blue return relating to the value added tax shall be prolonged; in order to make smooth the collection of the per corporation tax rate and the enterprise tax on the juridical person, in accordance with the application by the taxpayers, collection of a part of the tax amount shall be postponed; and in order to assess adequately the properties, the final date for determination of these prices shall be prolonged. This is the reason to submit this bill.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.:

Maj Norris

Note
No.

From: Govt Sec

To: ESS

Date: 6 November 1951

26-6076

1

1. Immediate introduction of the attached draft bill in the Diet
is proposed by **Prime Minister's Office.**

2. Your prompt comment is requested.

* 1 Incl

Bill for Partial Amends to
Local Tax Law

F. R.

P & P

Local Tap In

GOVERNMENT SECTION
BUCK SLIP

11/6 1951

FROM:	INITIAL	DATE
<input type="checkbox"/> CHIEF.....		
<input type="checkbox"/> EX O.....		
<input checked="" type="checkbox"/> Special Assistant Nat'l Affairs.....		
<input checked="" type="checkbox"/> Special Assistant, Local Affairs.....		
<input type="checkbox"/> Adm Div.....		
<input type="checkbox"/> Par & Pol Div.....		
<input type="checkbox"/> Public Adm Div.....		
<input type="checkbox"/> Chief Clerk.....		
<input type="checkbox"/> File.....		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

- FOR:
- INFORMATION
 - NECESSARY ACTION
 - ACTION (Prepare Reply)
 - APPROVAL
 - INITIAL
 - COMMENT OR CONCUR
 - RETAIN
 - RETURN
 - FILE
 - BURN

cy ESS

Bill

Submitted to GS for Clearance
through Legislative Affairs Section,
Liaison Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)

Nov. 6, 1951

1. Number: POM No.35
2. Title: Bill for Partial Amendments to the Local Tax Law.
3. Office in Charge: Local Autonomy Agency.
4. Date of Cabinet Approval: Nov. 2, 1951
5. SCAP Section concerned: Grenn. H. McCaffery,
Tax Branch Finance Division ESS.
6. Remark (Reference):

7. GS Reviewers:

CS: ESS
GS/WMM

Received by GS

Date 11/6/51

Bill for Partial Amendments to the
Local Tax Law

The Local Tax Law (Law No. 226 of 1950) shall be partially amended as follows:

In Article 16-(4) paragraph 1, next to "Article 16-(2)", "or Article 16-(6)" shall be added; and to the same paragraph, the following proviso shall be added:

However, this shall not apply in the case where the said person does not explain without proper reason.

Items (2) and (3) of the same paragraph shall be amended as follows:

(2) When the requirement of the local body concerning the offer or change of security, or other matters relating to security is not satisfied;

(3) When it is recognized that postponement of collection is unsuitable on account of change of conditions relating to the fund of a person who has been granted the said postponement or to other matters;

Next to Article 16-(5), the following one Article shall be added:

(Postponement of Collection of the Per Corporation Tax Rate or Enterprise Tax on a Juridical Person)

Article 16-(6) In the case where a juridical person who must pay the per corporation tax rate in accordance with the provisions of Article 321-(8) paragraph 1 or 2, or must pay the enterprise tax in accordance with the provisions of Article 754-(2) paragraph 1 item (1) has filed the written application for postponement of collection with respect to the per corporation tax rate amount or enterprise tax amount which is

not more than the tax amount equivalent to a half of the amount of per corporation tax rate or enterprise tax concerned to a local body by the final date for filing of written application as provided for in Article 321-(8) paragraph 1 or 2, or Article 754-(2) paragraph 1 item (1) relating to the per corporation tax rate or enterprise tax concerned, the local body shall, notwithstanding these provisions, postpone collection of the tax amount concerned during the period relating to the application within the limits of three months from the final date for filing concerned.

2. The title of juridical person who is an applicant, name and location of offices or places of work which have been held during the business year concerned, name of representative (with respect to a juridical person who has not the head office, or main office or place of work in the enforcement area of this Law and who conducts business in the enforcement area of this Law (to be referred to as "alien corporation"; hereinafter the same in Article 31-(2) paragraph 7, Article 40 paragraph 3, Article 57-(2), Article 754-(2) paragraph 5 and Article 754-(4) paragraph 3) the person responsible for the management or operation of assets or business in the enforcement area of this Law), per corporation tax rate amount or enterprise tax amount relating to the said application for postponement of collection and period relating to the said application for postponement of collection shall be entered in the written application under the preceding paragraph.
3. In the case where a juridical person has not fully paid the tax amount other than the tax amount granted the postponement

of collection out of the per corporation tax rate amount or enterprise tax amount relating to the tax amount granted the postponement of collection in accordance with the provisions of paragraph 1 by the final date for payment, the local body may cancel the postponement of collection with respect to the tax amount of which collection has been postponed and may collect it immediately, except to the case as provided for in Article 16-(4) paragraph 1.

In Article 31-(2) paragraph 5, "December 31, 1951" shall be amended as "March 31, 1952", and "December 1, 1951" shall be amended as "March 1, 1952"; in paragraph 7 of the same Article, "the juridical person who has not the head office or main office or place of work in the enforcement area of this Law and who conducts business in the enforcement area of this Law (to be referred to as "alien corporation"; hereinafter the same in this Article, Article 40 paragraph 3, Article 57-(2), Article 754-(2) paragraph 5 and Article 754-(4) paragraph 3)" shall be amended as "the alien corporation"; and in paragraph 8 of the same Article, next to "the day preceding the first day", "(in the case where the said day is prior to March 31, 1952, March 31 of the same year)" shall be added.

In Article 72 paragraph 4, "January 1, 1952" shall be amended as "a day during the period between January 1 and March 31, 1952"; "December 31, 1951" shall be amended as "March 31, 1952"; and "December 10, 1951" shall be amended as "March 10, 1952".

In the proviso to Article 74-(2) paragraph 1, "by the last day of the business year" shall be amended as "by the last day

(in the case where the said day is prior to March 31, 1952, March 31 of the same year) of the business year".

In Article 327 paragraph 1, next to "mentioned in Article 321-(8) paragraph 1 or paragraph 2", "(including the case where a juridical person who has granted the postponement of collection in accordance with the provision of Article 16-(6) paragraph 1, pays the tax relating to the said postponement of collection)" shall be added.

In Article 329 paragraph 2, "the preceding paragraph" shall be amended as "paragraph 1"; the same paragraph shall be made paragraph 3 of the same Article; paragraph 3 of the same Article shall be made paragraph 4 of the same Article; and next to paragraph 1 of the same Article, the following one paragraph shall be added:

2. With respect to the impositions of local bodies relating to the per corporation tax rate of which collection has been postponed in accordance with the provision of Article 16-(6) paragraph 1, the tax official of city, town or village may not, notwithstanding the provision of the main clause of the preceding paragraph, issue a letter of reminder unless the said impositions of local bodies are fully paid within the period relating to the postponement of collection concerned.

Next to Article 364, the following Article shall be added:
(Method of Collection of the Municipal Property Tax for the Fiscal Year 1952-53, etc.)

Article 364-(2) In so far as the municipal property tax for 1952-53 is concerned, the city, town or village shall collect,

at each payment period on and before July, 1952, as municipal property tax an amount obtained by dividing the amount computed tentatively taking the value enumerated in the following each items as the taxable basis by number of payment period of the year concerned:

(1) The value which has been registered on the property tax ledger as the taxable basis of the municipal property tax for the fiscal year 1951-52 in accordance with the provisions of Article 410 paragraph 3, Article 417 paragraph 1, Article 419 paragraph 2 or Article 435 paragraph 1 (in the case where such value does not exist, the value decided tentatively by the mayor of city, town or village in due proportion to the value of the property under similar grade and condition);

(2) The value which has been registered on the property tax ledger as the taxable basis of the municipal property tax for 1951-52 in accordance with the provisions of Article 389 paragraph 2, or Article 400 paragraph 1 or Article 417 paragraph 3 (excluding the value to be allocated in accordance with the provisions of Article 391 paragraph 1);

(3) The value which has been allocated in accordance with the provisions of Article 390-(2).

2. In a case where the tax amount collected under the provisions of the preceding paragraph (to be referred to as "tentatively computed tax amount"; hereinafter the same in this Article) does not come to the amount of the municipal property tax for the fiscal year 1952-53 (to be referred to as "the basic computed

tax amount"; hereinafter the same in this Article) computed by taking the value determined in accordance with the provisions of Article 411-(2) or the value allocated in accordance with the provisions of Article 392-(2) as the taxable basis, the city, town or village shall collect the amount of tax in shortage, and in the case where the tentatively computed tax amount exceeds the basic computed tax amount, the amount paid in excess shall be refunded or appropriated according to the instance of the provisions of Article 17, at each payment period on and after August, for the municipal property tax for the fiscal year 1952-53.

3. In a case where the municipal property tax is to be collected in accordance with the provisions of paragraph 1, the tax bill to be delivered to the taxpayer shall clearly indicate the purports enumerated in the following items:
 - (1) The value stated in the tax bill is the amount under the provisions of paragraph 1 and is the tentatively computed amount of taxable basis relating to the municipal property tax for the fiscal year 1952-53, and the tax amount of which is a tentatively computed amount;
 - (2) The value which is the taxable basis of the municipal property tax for the fiscal year 1952-53 shall be determined not later than June 30, 1952;
 - (3) In a case where the tentatively computed tax amount does reach not the basic computed tax amount, the amount of tax in shortage shall be collected, and in a case where the tentatively computed tax amount exceeds the basic tax amount, the amount paid in excess shall be refunded or appropriated

to cover the impositions of local bodies which have not been paid in, at each payment period on and after August, for the municipal property tax for the fiscal year 1952-53.

In Article 373, the following one paragraph shall be added:

11. The provisions of the preceding paragraph shall apply mutatis mutandis to the municipal property tax to be collected in accordance with the provisions of Article 364-(2) paragraph 1. In this case, "Article 364 paragraph 4 or paragraph 8 of the same Article" shall read "Article 364-(2) paragraph 1"; and "September 30, 1951" shall read "June 30, 1952".

In Article 389 paragraph 1, next to "hereinafter the same in this Article,", "Article 392-(2)," shall be added.

Next to Article 390, the following one Article shall be added:

(Exception of the Notification of the Value of Property Assessed by the Local Finance Commission relating to the Tentatively Computed Municipal Property Tax for the Fiscal Year 1952-53)

Article 390-(2) The Local Finance Commission shall, with respect to the municipal property tax for the fiscal year 1952-53, allocate the value which has been made to be the taxable basis of the municipal property tax for the fiscal year 1951-52 to the city, town and village involved, according to the method as prescribed in the provisions of Article 391 paragraph 1, and shall notify such value allocated to the mayor of the city, town or village concerned by March 31, 1952.

Next to Article 392, the following one Article shall be added:

(Exemption of the Notification of the Value of Property Allocated by the Governor of Do, Fu or Prefecture or the Local Finance Commission relating to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 392-(2) The notification of the value of property allocated by the governor of Do, Fu or prefecture or by the Local Finance Commission in accordance with the provision of Article 389 paragraph 1 relating to the municipal property tax for the fiscal year 1952-53 shall be rendered by June 30, 1952, notwithstanding the final date as provided for by these provisions.

Next to Article 411, the following one Article shall be added:

(Exception of the Determination of the Value of Property Liable to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 411-(2) Only with respect to the determination of the value of property upon which the municipal property tax for the fiscal year 1952-53 is imposed, "the end of February" in Article 410 paragraph 1 shall read "June 30, 1952".

Next to Article 416, the following one Article shall be added:

(Exception of the Period of Public Inspection of the Property Tax Ledgers relating to the Municipal Property Tax for the Fiscal Year 1952-53)

Article 416-(2) The period of the public inspection of the property tax ledgers relating to the municipal property tax for the fiscal year 1952-53 shall be between July 1 and August 10, 1952, notwithstanding the provision of main clause of paragraph 1 of Article 415.

Next to Article 418, the following one Article shall be added:

(Exception of Delivery of Summary Record of the Value of Property for the Fiscal Year 1952-53 to the Governor of Do, Fu or Prefecture)

Article 418-(2) Only with respect to the preparation and delivery of the summary record of property for the fiscal year 1952-53, "Article 410" in the provision of main clause of the preceding Article shall read "Article 411-(2)" and "during April in each year" in the same provision shall read "during August of 1952".

Next to Article 429, the following one Article shall be added:

(Exception of Period for Holding the Meeting for the Review of the Property Assessment Review Committee for the Fiscal Year 1952-53)

Article 429-(2) The period for holding the meeting for the review of the Property Assessment Review Committee for the fiscal year 1952-53 shall be between July 1 and August 10, 1952, notwithstanding the provision of main clause of paragraph 1 of Article 428. However, in a case where there are special circumstance, the period of holding the meeting

differant from this may prescribed by by-law of city, town or village concerned.

In Article 763-(3) paragraph 1, next to "Article 754-(2)", "(including the case where a juridical person who has granted the poseponement of collection in accordance with the provisions of Article 16-(6) paragraph 1 pays the tax relating to the said postponement of collection)" shall be added.

In Article 765 paragraph 2, "the preceding paragraph" shall be amended as "paragraph 1"; the same paragraph shall be made paragraph 3 of the same Article; paragraph 3 of the same Article shall be made paragraph 4 of the same Article; and next to paragraph 1 of the same Article, the following one paragraph shall be added:

2. With respect to the impositions of local bodies relating to the enterprise tax on a corporation of which collection has been postponed in accordance with the provisions of Article 16-(6) paragraph 1, the tax official of city, town or village may not, notwithstanding the provision of the main clause of the preceding paragraph, issue a letter of reminder unless the said impositions of local bodies are fully paid within the period relating to the postponement of collection concerned.

Supplementary Provisions:

This Law shall come into force as from the day of its promulgation.

Reason

It is necessary that the final date, etc. for the application for the permission for filing the blue return relating to the value added tax shall be prolonged; in order to make smooth the collection of the per corporation tax rate and the enterprise tax on the juridical person, in accordance with the application by the taxpayers, collection of a part of the tax amount shall be postponed; and in order to assess adequately the properties, the final date for determination of these prices shall be prolonged. This is the reason to submit this bill.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.:

Maj Norris
26-6076

Note
No.

From: Govt Sec

To: **ESS**

Date: **7 November 1951**

1

1. Immediate introduction of the attached draft bill in the Diet
is proposed by **Prime Minister's Office**

2. Your prompt comment is requested.

1 incl: Amendments to Local Finance
Equalization Grant Law

F. R.

2. 010(7 Nov 51)ESS/FIN

From: **ESS**

To: **Govt Sec**

Date: **10 NOV 1951**

There is no objection to the immediate introduction in the Diet of the
attached draft bill for Amendments to the Local Finance Equalization Grant
Law.

1 Incl
n/c

W.K. Etter, 26-6155
WFM/EMR/JCG/WKE/zl

----- W. F. M. -----

GOVERNMENT SECTION
BUCK SLIP

11/7 1951

FROM: *P+P*

TO: _____ INITIAL _____ DATE _____

- _____ CHIEF.....
- _____ EX O.....
- _____ Special Assistant Nat'l Affairs.....
- Special Assistant Local Affairs..... *7*
- _____ Adm Div.....
- _____ Par & Pcl Div.....
- _____ Public Adm Div.....
- _____ Chief Clerk.....
- _____ File.....
- _____
- _____
- _____
- _____

FOR:

- _____ INFORMATION
- _____ NECESSARY ACTION
- _____ ACTION (Prepare Reply)
- _____ APPROVAL
- _____ INITIAL
- COMMENT OR CONCUR
- _____ RETAIN
- _____ RETURN
- _____ FILE
- _____ BURN

no ok

by ESS

Bill

Submitted to GS for Clearance
through Legislative Affairs Section,
Liaison Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)

Nov. 7, 1951

1. Number: FOM No. 39
2. Title: Bill for Partial Amendments to the Local Finance Equalization Grant Law.
3. Office in Charge: Prime Minister's Office
4. Date of Cabinet Approval: Oct. 6, 1951
5. SCAP Section concerned: Mr. Etter,
ESS.
6. Remark (Reference): Local Finance Equalization Grant Law. (Law No. 211 May 30 1950 Official Gazette No. 1249)

7. GS Reviewers:

CS: ESS
GS/MM

Received by CS

Date 11/7/51

FOMNO.39

Bill for Partial Amendments to
the Local Finance Equalization
Grant Law

The Local Finance Equalization Grant Law (Law No. 211 of 1950) shall be partially amended as follows:

In Article 19 paragraph 1, "The Commission may, when it has discovered that there has been an error in the figures used as the basis for the computation of the amount of the grant after the computation of the amount of the grant in accordance with the provision of Article 10 paragraph 4 or upon receipt of a request for examination as provided for in paragraph 1 of the preceding Article, allocate the amount of deficit to the amount of the grant it should have received or reduce or make it repay the amount of excess to such amount; provided that in cases of the repay the Commission shall obtain in advance the opinion of the local body concerned in regard to way of repay." shall be amended as "The Commission may, when it has discovered that there has been an error in the figures used as the basis for the computation of the amount of the grant after the notification of the amount of the grant in accordance with the provision of Article 10 paragraph 4 or upon receipt of a request for examination as provided for in paragraph 1 of the preceding Article and if the necessity has accordingly arisen to increase or decrease the figures of the basic financial need or of the basic financial revenue in regard to the local body concerned, duly increase or decrease as provided for by Regulation, in the fiscal year in which the discovery of the error has been made or in the following fiscal year, the figures of the basic financial need or of the basic financial revenue, and may take the figures so increased or decreased as the figures

of the basic financial need or of the basic financial revenue of the local body concerned in the fiscal year concerned."

In paragraph 3 of the same Article, "the preceding paragraph" shall be amended as "the preceding three paragraphs"; in paragraph 4 of the same Article "paragraph 1 and paragraph 2" shall be amended as "paragraph 1 to paragraph 3 inclusive"; paragraph 2 of the same Article shall be made paragraph 3 of the same Article; the numbering of the succeeding paragraphs shall be moved down by one; and next to paragraph 1 of the same Article the following one paragraph shall be added:

2. In the fiscal years after the fiscal year in which an erroneous figure has been used as the basis for the computation of the grant (to be referred to as "the allocating fiscal year"; the same hereafter in this paragraph), the Commission may, in regard to a local body to which the provisions of the preceding paragraph are applied and whose basic financial revenue exceeds its basic financial need even if the provisions of the same paragraph are not applied, or whose basic financial revenue comes to exceed its basic financial need in consequence of the application of the provisions of the same paragraph, either allocate to it, if the amount of the grant it has received for the allocating fiscal year is less than the amount of the grant it should have received, a sum out of the grant in the fiscal year concerned up to the amount of such deficit, or cause it to return, if the amount of the grant it has received for the allocating fiscal year exceeds the amount of the grant it should have received a sum up to

the amount of such excess, as provided for by Regulation. However, in cases where it is caused to return a sum, the Commission must hear its opinion in advance as to the method of return.

In Article 20 paragraph 2 "paragraph 1 and paragraph 4 of the preceding paragraph" shall be amended as "paragraph 1, paragraph 2 and paragraph 5 of the preceding Article".

Supplementary Provisions:

1. This Law shall come into force as from the day of its promulgation.
2. The provisions of Article 19 paragraphs 1 and 2 of the amended Local Finance Equalization Grant Law shall apply also to the local finance equalization grant for the 1950-51 fiscal year the amount of which has been computed on the basis of an erroneous figure.

Reason:

In order to rationalize the operation of the Local Finance Equalization Grant, it is necessary to put in order the provisions of the Local Finance Equalization Grant Law so that the necessary adjustment in case of an error in the figures used as the basis for the computation of the basic financial need or basic financial revenue may be simplified. This is the reason for submission.

Bill

Submitted to GS for ^{Information}~~Clearance~~
through Fourth Section, International
Cooperation Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)

Dec. 4, 1951

1. Number: FOM *591 (cleared on Nov. 19)*
2. Title: Bill for Abolition of the Law for Termination
of the Zaibatsu Family Control.
3. Office in Charge: Prime Minister's Office
4. Date of Cabinet Approval Nov. 9, 1951.
5. SCAP Section concerned: Mr. Frank, Rizzo,
GS.
6. Remark (Reference):
Law Termination of the Zaibatsu Family Control
Law No. 2 of Jan 7, 1948.
7. GS Reviewers:

Cleared 12th Series

Received by AS

Date 12/8/51

Bill for Abolition of the Law for Termination of the
Zaibatsu Family Control

財閥同族支配力排除法を廃止する法律案

財閥同族支配力排除法を廃止する法律

財閥同族支配力排除法(昭和二十三年法律第二号)は、廃止する。

附 則

- 1 この法律は、昭和二十七年一月一日から施行する。
- 2 この法律施行前にした行為に対する罰則の適用については、なお従前の例による。
- 3 総理府設置法(昭和二十四年法律第二百二十七号)の一部を次のように改正する。
第六條第一項第十六号を削り、同項第十七号を同項第十六号とし、以下順次一号ずつ繰り上げ、同條第三項中「第十八号から第二十一号まで」を「第十七号から第二十号まで」に改める。

理由

財閥同族支配力排除法はすでにその目的を達成したので、同法を廃止し、これに伴い、総理府の所掌事務のうち同法に基づく事務を廃止するため、総理府設置法の一部を改正する必要がある。これが、この法律案を提出する理由である。

理由

財閥同族支配力排除法はすでにその目的を達成したので、同法を廃止し、これに伴い、総理府の所掌事務のうち同法に基づく事務を廃止するため、総理府設置法の一部を改正する必要がある。これが、この法律案を提出する理由である。

~~Law~~ ^{Bill} for Abolition of the Law for Termination
of the Zaibatsu Family Control

~~(Draft)~~

The Law for Termination of the Zaibatsu Family Control (Law No. 2 of 1948) shall be abolished.

Supplementary Provisions:

- 1 This Law shall come into force as from January 1, 1952.
- 2 With regard to the application of penalties to the acts committed prior to the enforcement of this Law, the old provisions shall still prevail.
- 3 The Prime Minister's Office Establishment Law (Law No. 127 of 1949) shall be partially amended as follows:

Article 6 paragraph 1 item (16) shall be deleted, item (17) of the same paragraph shall be made item (16) of the same paragraph, and the numbering of the succeeding items shall be moved up by one; and in paragraph 3 of the same Article, "paragraph 1 item (18) to item (21) inclusive" shall be amended as "paragraph 1 item (17) to item (20) inclusive".

Reason:

As the Law for Termination of the Zaibatsu Family Control has already attained its purpose, it is necessary to abolish the said Law, and to make, in consequence of the said abolition and for the purpose of abolishing the affairs under the same Law out of the functions of the Prime Minister's Office, partial amendments to the Prime Minister's Office Establishment Law. Hence comes the reason for submitting the present bill.

~~Bill~~

Submitted to GS for ^{Information}~~Clearance~~
through Fourth Section, International
Cooperation Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)

Dec. 4, 1951.

1. Number: FOM 60 (cleared on Nov. 17)
2. Title: Bill for Abolition of the Law concerning
Allocation of Paper for Newspapers and Publications
3. Office in Charge: Prime Minister's Office
4. Date of Cabinet Approval Nov. 9, 1951
5. SCAP Section concerned: Mr. Don, Brown,
Information Division, CI&E.
6. Remark (Reference):
Law concerning Allocation of Paper for Newspapers and
Publication Law No.211, dated Aug. 3, 1948.
7. GS Reviewers:
Cleared 12th Session

Received by GS

Date 12/3/51

Bill for Abolition of the Law concerning Allocation of Paper
for Newspapers and Publications

新聞出版用紙の割当に関する法律を廃止する
法律案

新聞出版用紙の割当に関する法律を廃止する法律

新聞出版用紙の割当に関する法律（昭和二十三年法律第二百十一号）は、廃止する。

附 則

- 1 この法律は、昭和二十七年一月一日から施行する。
 - 2 総理府設置法（昭和二十四年法律第二百二十七号）の一部を次のように改正する。
 - 第三條第一号中「並びに新聞出版用紙の割当」を削る。
 - 第四條第十八号を削り、同條第十九号を同條第十八号とする。
 - 第五條第一項中「三局」を「二局」に改め、「新聞出版用紙割当局」を削る。
- 第九條を次のように改める。

第九條 削除

第九條 削除

第十五條第一項の表中新聞出版用紙割当審議会の項を削る。

理由

新聞出版用紙の割当制が撤廃されたため、新聞出版用紙の割当に関する法律を廃止し、これに伴い、同法に基づく事務をつかさどる行政機構を廃止するため総理府設置法の一部を改正する必要がある。これが、この法律案を提出する理由である。

~~Law~~ ^{Bill} for Abolition of the Law concerning
Allocation of Paper for Newspapers and Publications
~~(Draft)~~

The Law concerning Allocation of Paper for Newspapers and Publications (Law No.211 of 1948) shall be abolished.

Supplementary Provisions:

- 1 This Law shall come into force as from January 1, 1952.
- 2 The Prime Minister's Office Establishment Law (Law No.127 of 1949) shall be partially amended as follows:

In Article 3 item (1), "as well as allocation of paper for newspapers and publications" shall be deleted.

Article 4 item (18) shall be deleted; and item (19) of the same Article shall be made item (18) of the same Article.

Article 5 item (1), "three bureaus" shall be amended as "two bureaus", and "Bureau for Allocation of Paper for Newspapers and Publications" shall be deleted.

Article 9 shall be amended as follows:

Article 9. Deleted.

In the Table of Article 15 item (1), the clause of the Committee for Allocation of Paper for Newspapers and Publications shall be deleted.

Reason:

As the allocation system of paper for newspapers and publications has been abolished, it is necessary to abolish the Law for Allocation of Paper for Newspapers and Publications, and to make, in consequence of the said abolition and for the purpose of abolishing the administrative organ under the said Law, partial amendments to the Prime Minister's Office Establishment Law. Hence comes the reason for submitting the present bill.

Reason: