

Fiscal Years	Freight Traffic	Freight Receipts
1933	18,850,840	94,263,019
1934	21,671,342	101,489,276
1935	20,980,701	103,362,251

(4) Principal Freight Goods Hauled

(In the Fiscal Year 1935)

Articles	Tons	Per cent
Soya Bean	2,439,967	12
Kaoliang	251,716	1
Maize	96,829	—
Millet	135,605	1
Miscellaneous Grains	725,243	3
Lumber	531,105	2
Coal	9,570,806	45
Ores	1,039,710	5
Stone and Gravel	277,743	1
Salt	173,813	1
Cement and Lime	467,553	2
Floor	276,240	1
Bean Cakes	214,938	1
Steel and Iron Products	949,320	4
Miscellaneous Goods	2,500,226	12
Total	19,650,814	94
Company's Freight	1,329,887	6
GRAND TOTAL	20,980,701	100

No. 6 Receipts and Expenditures for Hotels: 1907-1935

Fiscal Years	Receipts	Expenditures	Balance
1907	¥59,333	¥90,220	-¥30,827
1908	145,685	157,658	-11,973
1909	187,193	206,341	-19,148
1910	213,791	235,998	-22,207
1911	251,470	298,241	-46,771
1912	234,948	271,227	-36,279
1913	259,962	280,637	-20,675
1914	253,002	309,801	-56,799
1915	235,556	283,355	-47,799
1916	300,915	307,999	-7,084
1917	475,312	438,702	36,610
1918	737,355	638,985	98,370
1919	1,179,515	1,182,841	-3,326
1920	1,556,055	1,723,810	-167,755
1921	1,085,933	1,305,093	-219,159
1922	1,046,532	1,368,494	-321,962
1923	1,016,914	1,353,504	-336,590
1924	1,095,992	1,339,652	-243,660
1925	1,118,381	1,332,896	-214,514
1926	1,036,929	1,373,738	-336,809
1927	1,000,860	1,264,944	-264,084
1928			
1929	Under independent management during these three years.		
1930			
1931	1,303,095	1,399,852	-96,757
1932	1,837,440	1,925,651	-88,211
1933	2,536,151	2,549,987	-13,836
1934	2,896,590	2,868,332	28,258
1935	3,215,464	3,309,076	-93,612

No. 7 Receipts and Expenditures for Harbors: 1907-1935

Fiscal Years	Receipts	Expenditures	Balance
1907	¥572,493	¥560,151	¥12,342
1908	1,020,828	846,676	174,152
1909	1,330,731	1,133,292	247,439
1910	1,213,318	1,101,813	111,515
1911	1,256,744	1,150,955	96,789
1912	1,638,720	1,489,384	199,336
1913	1,911,717	1,728,911	182,806
1914	2,290,612	1,963,967	326,645
1915	2,292,718	1,921,717	371,001
1916	2,502,121	2,137,880	364,241
1917	3,499,934	3,106,862	393,072
1918	4,532,914	4,494,170	38,744
1919	6,069,834	7,404,932	-1,335,048
1920	7,303,912	7,867,180	-563,268
1921	7,580,560	6,911,904	668,656
1922	8,674,535	7,392,162	1,282,372
1923	7,893,257	7,818,979	74,279
1924	8,763,364	8,686,756	76,608
1925	9,656,044	9,023,022	633,022
1926	9,931,416	8,936,917	994,499
1927	10,275,943	9,305,782	970,160
1928	10,785,436	8,323,601	2,461,835
1929	12,276,104	8,719,477	3,556,627
1930	8,558,705	6,737,631	1,821,075
1931	8,357,948	7,069,224	1,288,724
1932	11,406,069	8,366,610	3,039,458
1933	13,033,597	9,816,595	3,217,001
1934	15,730,059	12,149,759	3,580,300
1935	14,393,971	10,798,621	3,595,350

No. 8 Receipts and Expenditures for Collieries: 1907-1935

Fiscal Years	Receipts	Expenditures	Balance
1907	¥1,484,291	¥931,214	¥553,005
1908	2,702,622	1,675,284	1,027,338
1909	4,025,765	2,795,770	1,229,995
1910	5,743,756	4,081,468	1,667,288
1911	6,463,648	4,285,547	2,178,102
1912	9,193,753	7,347,091	1,846,662
1913	14,372,232	12,571,681	1,800,551
1914	14,075,814	11,858,860	2,216,953
1915	12,648,120	10,640,872	2,007,248
1916	16,644,825	14,444,968	2,199,857
1917	21,913,795	15,888,803	6,024,992
1918	35,819,871	28,682,593	7,137,278
1919	64,752,512	51,153,465	13,599,047
1920	64,774,820	58,707,244	6,067,576
1921	40,004,029	36,708,108	3,295,921
1922	53,139,923	46,424,196	6,715,727
1923	63,915,116	59,836,562	4,078,554
1924	68,608,144	60,595,288	8,012,856
1925	68,453,356	61,986,366	6,466,990
1926	67,154,283	70,665,409	5,488,880
1927	82,787,419	73,039,119	9,748,300
1928	87,167,749	75,565,097	11,602,651
1929	84,364,665	72,089,548	12,275,116
1930	62,441,161	60,627,989	1,813,172
1931	52,731,585	52,714,647	16,938
1932	55,086,168	54,958,362	127,806
1933	70,976,032	65,959,680	5,016,352
1934	85,525,765	75,134,368	10,391,397
1935	92,559,842	79,862,281	12,697,561

No. 9 Receipts and Expenditures for Shale Oil Plant: 1930-1935

Fiscal Years	Receipts	Expenditures	Balance
1930	¥2,415,400	¥2,582,832	¥22,502
1931	3,360,550	3,070,881	289,669
1932	4,151,703	3,663,577	538,027
1933	5,277,106	4,451,609	825,497
1934	3,884,437	3,412,886	471,551
1935	6,962,055	5,910,853	1,051,242

No. 10 Local Administration Works

(1) Local Administration Capital Outlay

	¥112,641,225 (59.7%)	¥112,098,811 (58.5%)
Land	15,598,538 (8.3%)	17,426,786 (9.0%)
Schools	638,772 (0.3%)	612,105 (0.3%)
Libraries	1,517,791 (0.8%)	2,542,790 (1.4%)
Clubs	15,293,713 (8.1%)	15,279,457 (7.9%)
Hospitals	384,115 (0.2%)	381,577 (0.2%)
Hygienic Research Institute	654,490 (0.3%)	740,684 (0.4%)
Hygienic Stations	17,255,162 (9.1%)	18,073,430 (9.4%)
Municipal Equipments	8,243,907 (4.4%)	9,043,532 (4.7%)
Water Works	8,951,835 (4.7%)	8,645,865 (4.5%)
Houses for Rent	719,055 (0.4%)	820,657 (0.5%)
Agricultural Experimental Stations	376,730 (0.2%)	618,267 (0.3%)
Veterinary Research Institute	2,308,697 (1.2%)	2,772,731 (1.4%)
Central Chemical Laboratory	3,968,252 (2.1%)	2,960,549 (1.5%)
Miscellaneous	¥188,623,292 100.0%	¥193,027,240 100.0%

(2) Receipts and Expenditures: 1907-1935

Fiscal Years	Receipts	Expenditures	Balance
1907	¥120,734	¥251,006	¥-130,212
1908	274,287	399,303	-124,916
1909	370,961	601,260	-230,299
1910	444,100	941,313	-497,213
1911	467,955	1,083,075	-615,120
1912	633,211	1,401,012	-767,800
1913	900,853	1,951,538	-1,050,686
1914	1,773,545	2,864,200	-1,085,655
1915	1,517,840	2,491,778	-973,938
1916	1,479,600	2,747,159	-1,267,560
1917	1,930,284	3,538,709	-1,608,424
1918	2,545,486	4,962,580	-2,407,094
1919	3,446,141	7,662,300	-4,216,159
1920	3,990,604	10,150,222	-6,159,618
1921	3,954,463	10,386,002	-6,431,539
1922	3,995,249	10,831,639	-6,836,410
1923	4,523,556	12,821,336	-8,297,780
1924	4,263,039	14,127,133	-9,764,094
1925	4,531,474	15,938,196	-11,406,722
1926	5,240,527	17,807,690	-12,567,163
1927	6,098,234	19,104,444	-13,006,211
1928	6,230,063	19,425,207	-13,195,124
1929	4,689,833	18,288,336	-13,598,503
1930	4,586,369	15,305,430	-10,719,061
1931	4,488,883	15,366,294	-10,877,411
1932	4,824,183	16,511,465	-11,687,282
1933	6,184,587	16,854,741	-10,670,154
1934	7,273,779	20,949,973	-13,676,194
1935	9,406,900	23,624,661	-14,217,761

No. 11 Educational Activities

(1) Schools

Schools	No.	Students		Total	Teachers
		Japanese	Manchoukuoans		
Kindergartens	26	2,580	—	2,580	67
(Kindergartens helped)	11	—	—	—	24
Primary Schools	46	29,453	—	29,453	831
Primary Schools for Chosenese	16	(Chosenese) 8,106	—	8,106	180
Primary Schools for Manchoukuoans	10	—	8,604	8,604	117
(Primary Schools for Manchoukuoans helped)	8	—	—	—	63
Japanese Language School	1	—	282	282	5
			92		
			(Others)		
Vocational Schools	9	675	461	1,228	28
Young Men's Training School	26	5,613	—	5,613	254
Girls' Schools	13	528	—	528	95
Middle Schools	5	2,723	—	2,723	144
Middle Schools for Manchoukuoans	1	—	407	407	25
Girls' High Schools	6	2,982	—	2,982	128
Commercial School	1	571	—	571	31
Commercial Training Schools	2	57	10	67	16
Agricultural Training Schools	2	14	34	48	17
Technical Training Schools	2	282	24	306	52
Technical College	1	274	—	274	65
Normal College	1	62	—	62	28
Medical University	1	440	194	634	111

(2) Libraries

Number of Libraries	29
Number of Books	529,321
Number of Books Read in a Year	1,210,460
Number of Readers in a Year	1,316,021
(Including Readers of Newspapers)	

(3) Circulating Libraries

Number of Libraries Circulated in a Year	135
Number of Books	14,684
Number of Readers	4,543

No. 12 Hospitals

(1) Number of Hospitals:

Hospitals	23
Branch Hospitals	3
Sanatorium	2
Total	28

(2) Number of Patients treated at the 26 hospitals and branches during the fiscal year ending on March 31, 1936:

Hospitals	Patients Treated	Patients Accommodated	Total	Daily Average
Wafangtien	32,763	13,098	45,861	125
Tashihchiao	22,697	14,539	37,236	102
Yingkou	50,877	15,494	66,371	181
West Yingkou	3,807	—	3,807	10
Anshan	148,050	85,640	233,690	638

Hospitals	Patients Treated	Patients Accommodated	Total	Daily Average
Liaoyang	43,725	19,287	63,612	174
Suchiatun	28,824	11,415	40,239	110
Tiehling	27,639	14,060	41,699	114
Kaiyuan	25,625	11,450	38,075	104
Sung'kal	99,543	36,081	135,624	371
Kungchuling	33,187	15,377	48,564	133
Hsinking (1)	258,657	193,236	362,493	990
Hsinking (2)	—	19,136	19,136	52
Fushun	429,724	174,285	604,109	1,652
Penhsih	18,969	13,001	31,970	87
Antung	142,132	53,074	195,206	533
Kirin	60,519	26,237	86,756	237
Harbin	77,511	23,781	101,292	276
Tsitsihar	63,100	36,997	100,097	273
Tumen	4,663	3,252	7,921	44
Tungliao	4,718	1,328	6,646	37
Chalantun	—	—	—	—
Chihfeng	107	36	143	9
Heibo	38	6	44	6
Mukden	211,433	185,237	396,670	1,084
Mukden Women's Hospital	—	14,554	14,554	39
South Manchuria Sanatorium	4,114	65,221	69,335	189
Total	1,793,479	957,872	2,751,351	7,538

No. 13 Personnel

(1) Number of S. M. R. Employees

S. M. R. Regular Employees	46,933
S. M. R. Regular Employees serving General Direction	6,638
S. M. R. Other Employees	59,284
Total	112,915

(2) Nationalities of S. M. R. Employees

Japanese	42,577
Coosense	874
Taiwanese	5
Manchoukouans	69,416
Russians	43
Total	112,915

(3) Salaries Paid by the S. M. R.

(In Yen)

Regular Salaries	77,052,432
Other Personnel Expenses	17,156,504
Total	94,208,936

(Note: 6,638 S. M. R. Employees serving the General Direction are paid by the latter.)

(4) General Direction Employees and Expenses

(Expenses: In M. ¥)

Number of Employees	63,080
Regular Salaries	38,729,632
Other Personnel Expenses	48,708,516

No. 14 S. M. R. Employees' Cooperative Society:
1919-1935

Fiscal Years	Mem- bers	Stores	Receipts			Expenditures			Profit
			Sales	Others	Total	Purchases	Expenses	Total	
1919	26,842	30	2,952,431	7,967	2,960,398	2,680,889	272,303	2,953,184	7,214
1920	23,604	33	6,252,290	104,099	6,356,389	6,105,765	623,157	6,728,921	-372,532
1921	23,750	36	4,287,741	47,030	4,334,831	5,484,944	665,882	6,150,826	184,005
1922	23,550	39	6,379,344	68,507	6,447,851	5,759,644	692,128	6,451,772	-3,920
1923	23,242	47	6,538,291	99,089	6,637,380	5,814,934	651,230	6,466,164	171,216
1924	21,997	47	7,565,765	96,500	7,662,265	6,688,779	693,124	7,381,903	280,262
1925	21,190	54	7,813,271	94,015	7,907,286	6,823,501	760,022	7,583,523	318,763
1926	21,950	59	7,956,871	100,230	8,056,651	6,896,390	817,073	7,713,463	343,188
1927	21,768	59	8,395,815	96,366	8,492,181	7,224,232	853,011	8,077,293	414,888
1928	22,951	63	8,991,930	103,594	9,095,524	7,747,579	899,468	8,647,049	448,476
1929	23,971	66	9,733,205	115,202	9,848,407	8,158,886	1,014,299	9,173,184	315,223
1930	24,306	65	9,212,081	139,915	9,351,996	8,120,181	1,018,871	9,139,052	212,944
1931	23,003	63	8,559,617	135,254	8,694,871	7,423,131	1,010,976	8,439,107	255,764
1932	24,407	62	10,842,735	131,118	10,973,853	9,357,987	1,072,870	10,430,857	542,996
1933	27,229	66	13,432,317	152,423	13,584,740	11,876,069	1,450,349	13,326,419	258,322
1934	33,150	66	16,710,897	184,712	16,895,609	14,614,341	1,596,777	16,211,118	684,491
1935	41,257	70	19,860,200	118,504	19,978,704	17,309,251	2,200,821	19,510,072	468,632

No. 15 Subsidiary Companies

S. M. R. Subsidiary Companies in which the company holds the entire stock number 14 at the end of March, 1936, as follows:

Name	Year	Authorized Capital
Dairen Agricultural Company, Dairen	1929	¥10,000,000
Showa Steel Works Corporation, Anshan	1933	100,000,000
Fushun Cement Company, Fushun	1934	2,500,000
Dairen Ceramic Company, Dairen	1925	600,000
Nippon Paraffin Co., Dairen	1929	2,000,000
Dairen Kisen Kaisha, Dairen	1925	25,700,000
International Express Co., Dairen	1926	5,000,000
Dairen Urban and Interurban Transit Co., Dairen	1936	25,000,000
Fukusho Labor Supply Co., Dairen	1926	1,800,000
Nippon-Manchuria Storage Co., Tokyo	1929	10,000,000
Harbin Proprietary Co., Harbin	1920	500,000
Manshu Nichi-Nichi Shinbun, Dairen	1907	750,000
Manchuria-Chosen Lumber Co., Antung	1919	1,500,000
Hsing-Chung Co., Dairen	1935	10,000,000
Total		¥195,350,000

No. 16 Affiliated Enterprises

Affiliated Enterprises in which the Company holds part shares:

Classification	Number	Total Capital	S. M. R. Shares
Agricultural	{ 1	¥10,000,000	¥9,567,000
	{ 3	M. ¥24,800,000	M. ¥8,694,000
Mining	{ 6	¥15,300,000	¥6,949,000
	{ 3	M. ¥33,000,000	M. ¥15,500,000
Industrial	{ 1	£2,000,000	£49,000
	{ 14	¥76,750,000	¥24,912,500
Commercial	{ 7	¥5,715,000	¥2,312,500
	{ 1	M. ¥500,000	M. ¥50,000
Communication and Transportation	{ 4	¥109,070,000	¥4,139,000
	{ 1	M. ¥3,850,000	M. ¥1,650,000

Classification	Number	Total Capital	S. M. R. Shares
Gas and Electrical	3	¥102,000,000	¥33,483,000
Engineering	3	¥20,500,000	¥3,260,000
Trust, Finance	{ 7	¥29,600,000	¥2,015,000
	{ 1	M. ¥2,000,000	M. ¥250,000
Newspaper	3	¥650,000	¥398,000
Hotel and Restaurant	3	¥2,025,000	¥1,071,000
Miscellaneous	{ 1	¥150,000	¥100,000
	{ 1	M. ¥300,000	M. ¥150,000
	{ 52	¥371,760,000	¥99,207,000
Total	63 { 10	M. ¥64,450,000	M. ¥26,294,000
	{ 1	£2,000,000	£49,000

II STATISTICS ON MANCHURIA

No. 1 Population in Manchuria

(1) Population of Manchoukuo by Provinces

(December 31, 1934)

Provinces	Manchoukuoans	Japanese	Chosenese	Foreigners	Total
Kirin.....	4,757,356	9,774	30,013	334	4,797,477
Lungkiang	2,162,137	8,896	3,494	557	2,175,084
Heiho	50,051	741	1,293	651	52,736
Sankiang	895,076	1,942	15,204	160	912,382
Pinkiang	4,167,571	2,819	39,427	140	4,209,957
Chientao	153,163	7,202	439,093	225	599,683
Antung	2,736,167	556	46,879	40	2,733,642
Fengtien	9,431,831	7,737	69,577	886	9,510,031
Chinchow.....	3,270,472	5,529	1,047	51	3,277,099
Jehol.....	2,606,472	4,035	602	48	2,611,157
Hsinking Special Municipality ...	136,917	7,424	1,563	38	145,942
Harbin Special Municipality ...	401,299	14,788	7,245	60,133	483,465
North Manchuria Special District	205,579	3,190	2,595	7,415	218,779
West Hsingan ...	401,811	147	186	14	402,158
South Hsingan ...	583,590	1,161	4,597	7	589,355
East Hsingan.....	56,165	356	46	474	57,041
North Hsingan ...	36,562	132	—	6,372	43,066
Total	32,052,219	76,429	662,861	77,545	32,869,054

(Based upon the statistics compiled by the Statistics Bureau of the Manchoukuo Government)

(2) Population of Principal Cities

(December 31, 1935)

Cities	Male	Female	Total
Hsinking*	155,420	93,006	248,426
Mukden*	279,735	163,494	443,229
Harbin	291,408	166,971	458,379
Kirin.....	75,000	53,754	128,754
Tsitsihar	59,243	37,404	96,652
Tumen	—	—	27,790
Heibo	7,791	4,000	11,791
Chinchou	49,958	37,737	87,695
Chengte	26,610	20,341	46,951
Fushun*	25,110	16,546	41,656
Antung*	56,710	32,475	89,185
Yingkou	75,354	48,182	123,536

(Based upon statistics compiled by the Statistics Bureau of the Manchoukuo Government)

* Those figures do not include the population of S. M. R. Zone which is as follows:

Cities	Manchoukuoans	Japanese	Chosenese	Foreigners	Total
Hsinking	27,395	32,430	2,957	313	63,095
Mukden	20,237	61,023	1,792	660	84,012
Fushun	23,288	17,539	2,555	33	43,515
Antung	46,942	15,156	14,933	17	77,053

Cities	Manchoukuoans	Japanese	Chosenese	Foreigners	Total
Anshan	16,923	15,470	707	27	33,127
Yingkou	1,356	4,108	301	—	5,774
Dairen	224,998	134,329	2,353	1,128	362,808

(Based on the statistics compiled by the Kwantung Bureau)

(3) Population of Kwantung Leased Territory: 1907-1935

Years	Manchoukuoans	Japanese	Chosenese	Foreigners	Total
1907	385,006	24,572	?	74	409,652
1910	425,599	36,668	20	112	462,399
1915	490,584	50,176	77	141	540,978
1920	592,913	73,894	396	179	667,382
1925	665,989	90,542	834	441	757,806
1930	820,534	116,052	1,792	734	939,114
1931	816,114	119,770	1,747	657	938,288
1932	832,483	125,935	2,002	721	961,146
1933	862,307	139,016	2,259	857	1,004,439
1934	898,117	149,492	2,708	1,041	1,051,358
1935	955,514	159,749	3,251	1,356	1,119,870

(Based upon the statistics compiled by the Kwantung Bureau)

(4) Population of the S. M. R. Zone: 1907-1935

Years	Manchoukuoans	Japanese	Chosenese	Foreigners	Total
1907	11,061	13,313	?	3	24,377
1910	31,774	25,266	384	13	57,437
1915	60,225	34,396	449	181	95,251
1920	113,849	61,576	2,048	378	177,851
1925	180,534	83,620	9,005	1,466	274,625
1930	235,016	99,411	15,901	1,769	352,097
1931	214,370	100,268	20,794	1,465	336,897
1932	216,839	116,589	27,956	1,336	362,720
1933	235,234	139,973	27,781	1,328	404,316
1934	251,832	165,375	27,855	1,180	446,242
1935	278,385	190,508	31,415	1,088	501,396

(Based upon the statistics compiled by the Kwantung Bureau)

No. 2 Manchoukuo's Budgets: 1934-1936

(A) General Accounts Budget

Revenue Estimates

(In M. ¥)

Classifications	1st Year Kangte Jul. '34-Jun. '35	2nd Year Kangte Jul.-Dec. 1935	3rd Year Kangte Jan.-Dec. 1936
Ordinary:			
Taxes and Duties	140,475,587	75,664,000	161,757,000
Customs Revenue	72,041,107	46,628,000	84,761,000
Internal Revenue	46,818,480	20,148,000	53,148,000
Salt Gabelle	21,616,000	8,888,000	23,848,000
Stamp Revenue	8,131,120	3,417,000	8,639,000
Monopoly Profits	8,208,000	4,863,395	
Monopoly Bureau Profits	4,000,000	3,888,330	13,234,000
Kirin-Heilungkiang Salt Transportation Office...	3,500,000	900,065	2,600,000
Others	708,000	75,000	
Revenues from State In- dustries and Other Sour- ces	6,506,367	4,661,338	7,003,730
Total	163,321,074	88,605,733	193,234,056

Classifications	1st Year Kangte Jul. '34-Jun. '35	2nd Year Kangte Jul.-Dec. 1935	3rd Year Kangte Jan.-Dec. 1936
Extraordinary:			
General	3,040,130	4,556,736	4,009,678
From Special Accounts	750,000	425,642	2,925,489
Loan Funds	5,000,000	5,000,000	10,000,000
Surplus from Previous Year	16,613,854	6,410,000	9,145,777
Total	25,403,984	16,392,967	26,170,944
GRAND TOTAL	188,725,058	104,998,700	219,405,000

Expenditures

(In M. ¥)

Jurisdiction	1st Year Kangte	2nd Year Kangte	3rd Year Kangte
Dept. of Imperial House- hold	2,000,000	1,000,000	2,000,000
Ordinary	2,000,000	1,000,000	2,000,000
Extraordinary	—	—	—
General Affairs Board ...	45,494,198	23,534,033	43,914,521
Ordinary	10,473,191	4,339,172	9,910,160
Extraordinary	35,021,007	19,254,866	39,004,371
General Administrative Office for Hsingan Pro- vince	2,860,703	—	—
Ordinary	2,442,348	—	—
Extraordinary	418,355	—	—
Dept. of Civil Affairs ...	32,009,586	21,333,533	40,073,711
Ordinary	23,663,687	13,428,664	24,205,777
Extraordinary	8,345,899	7,904,869	15,867,934
Dept. of Foreign Affairs	1,579,414	974,605	1,531,347
Ordinary	1,421,393	608,349	1,185,423
Extraordinary	158,021	366,256	345,924
Dept. of Defence	58,272,031	32,150,658	73,545,130
Ordinary	49,230,393	25,529,612	60,871,899
Extraordinary	9,041,638	6,621,046	12,673,231
Dept. of Finance	23,722,723	10,820,529	25,394,231
Ordinary	13,645,067	7,095,394	14,229,270
Extraordinary	10,077,656	3,725,135	11,165,011
Dept. of Industry	5,199,984	3,253,419	5,625,368
Ordinary	2,374,732	1,527,522	2,890,266
Extraordinary	2,825,252	1,725,897	2,735,102
Dept. of Communications	3,443,151	2,581,712	4,115,722
Ordinary	3,128,234	1,299,604	2,689,268
Extraordinary	319,917	1,282,108	1,426,454
Dept. of Justice	8,024,000	4,709,443	9,886,130
Ordinary	7,882,400	4,602,259	9,671,752
Extraordinary	141,600	107,189	214,378
Dept. of Education	6,114,263	3,055,814	5,090,043
Ordinary	5,000,585	2,416,472	4,421,676
Extraordinary	1,113,683	639,342	668,367
Dept. of Mongolia	—	1,524,944	3,230,747
Ordinary	—	1,069,978	2,247,329
Extraordinary	—	454,966	983,418
Ordinary	121,262,030	62,917,026	134,322,810
Extraordinary	67,463,028	42,081,674	85,082,190
Total	188,725,058	104,998,700	219,405,000

(B) Special Accounts Budget

Revenues			
(In M. ¥)			
Classifications	1st Year Kangte Jul. '34-Jun. '35	2nd Year Kangte Jul.-Dec. 1935	3rd Year Kangte Jan.-Dec. 1936
General Affairs			
Board			
Sinking Fund	5,542,354	4,756,502	6,837,854
Adjustment Fund for Old Loans Secured on Customs Duties and Salt Gabelle	32,313,900	36,173,052	46,497,739
Supplies	11,316,635	5,233,010	7,690,450
Capital Construction Bureau	9,661,015	6,018,080	6,424,919
Dept. of Defence			
Army Clothing Factory	7,296,771	3,148,797	4,620,300
Arsenal	7,000,000	2,000,000	3,300,000
Dept. of Finance			
State Properties Ad- justment Fund.....	4,645,050	2,924,076	4,907,366
Investments	12,120,680	11,724,144	10,656,884
Opium Monopoly	25,724,000	14,609,103	37,692,641
Oil Monopoly		10,549,303	20,176,718
Salt Transportation Of- fice	17,310,277	7,272,752	17,566,451
Railway Loans.....	—	24,659,356	49,383,237
Dept. of Industry			
State Forestry Enter- prise	—	—	10,577,600
Dept. of Communications			
Postal Administration	3,503,451	2,449,930	5,220,918
Total	136,434,133	131,518,108	231,553,077

Expenditures			
(In M. ¥)			
Classifications	1st Year Kangte	2nd Year Kangte	3rd Year Kangte
General Affairs			
Board			
Sinking Fund	5,542,354	4,756,502	6,837,854
Adjustment Fund for Old Loans Secured on Customs Duties and Salt Gabelle	32,313,900	—	—
Supplies	11,354,967	5,171,918	7,690,450
Capital Construction Bureau	8,750,137	6,018,080	6,300,508
Dept. of Defence			
Army Clothing Factory	7,397,189	3,143,419	4,649,029
Arsenal	7,000,000	2,000,000	3,300,000
Dept. of Finance			
State Properties Ad- justment Fund.....	4,491,922	2,548,537	3,928,458
Investments	12,120,680	11,724,144	10,656,884
Opium Monopoly	21,158,872	20,354,948	32,135,389
Oil Monopoly.....		8,908,586	17,090,472
Salt Transportation Of- fice	13,323,233	6,255,872	16,120,941
Railway Loans.....	—	24,659,356	49,383,237
Dept. of Industry			
State Forestry Enter- prise	—	—	10,370,165
Dept. of Communications			
Postal Administration	3,503,451	2,449,930	5,220,918
Total	126,956,705	97,991,292	173,684,305

No. 3 Money and Banking

(1) THE CENTRAL BANK OF MANCHOU

(A) General Balance Sheets: 1933-1935

I. ASSETS

(Unit: M. ¥1,000)

Account	Dec. 1933	Dec. 1934	Dec. 1935
Capital Unpaid	15,000	15,000	15,000
Advances to the Government	19,100	24,600	52,946
Time Loans	20,713	23,344	68,669
Time Loans on Mortgage.....	25,014	46,040	
Overdrafts	27,085	60,965	43,009
Loans Outstanding	10,987	10,144	4,376
Deposits with other Banks	58,119	50,440	82,062
Liabilities of Customers against Acceptance and Guarantee	750	504	231
Short-term Advances	10,067	11,896	1,660
Various Securities	50,320	58,973	60,050
Bullions	27,986	38,539	50,448
Bank Properties	21,617	21,312	20,800
Cash on Hand	4,474	7,566	10,684
Total.....	292,233	369,323	411,938

II. LIABILITIES

(Unit: M. ¥1,000)

Account	Dec. 1933	Dec. 1934	Dec. 1935
Capital Subscribed	30,000	30,000	30,000
Legal Reserve	285	777	1,380
Notes Issued	129,224	168,333	178,655
Government Deposits.....	32,853	51,210	73,734
Fixed Deposits	4,733	7,887	21,036
Current Deposits	24,560	22,431	30,030
Special Current Deposits	3,030	5,480	8,577
Deposits at Notice	5,234	11,402	12,888
Other Deposits	1,118	2,960	5,667
Bills Issued.....	96	85	146
Loans from Other Banks	18,266	20,669	18,000
Bills Payable.....	2,035	2,011	1,677
Acceptance and Guarantee	750	504	231
Short-term Deposits	39,164	44,520	28,560
Balance Carried Over.....	106	230	413
Net Profit	779	824	939
Total.....	292,233	369,323	411,938

(B) Amount of Notes Issued and Specie Reserve

(Unit: M. ¥1,000)

Years	Amount Issued	Special Reserve	Percentage of Reserve	Security Reserve
Jul. 1932	142,235	80,490	56.6	61,775
Dec. "	151,865	77,849	51.3	74,016
Jan. 1933	154,852	87,859	56.7	66,992
Feb. "	146,441	83,033	56.7	63,408
Mar. "	136,353	79,066	58.0	57,288
Apr. "	130,081	73,622	56.6	56,460
May. "	124,194	73,258	59.0	50,936
Jun. "	112,264	76,060	67.8	36,204
Jul. "	110,365	75,357	68.3	35,009
Aug. "	107,490	71,933	66.9	35,557
Sept. "	108,411	69,143	63.8	39,268

Years	Amount Issued	Special Reserve	Percentage of Reserve	Security Reserve
Oct. 1933	111,870	62,905	56.2	48,965
Nov. "	113,654	63,034	55.5	50,620
Dec. "	129,224	67,568	52.3	61,656
Jan. 1934	129,810	68,529	52.2	61,231
Feb. "	134,028	68,687	51.2	65,340
Mar. "	125,597	68,051	54.2	57,546
Apr. "	115,858	64,808	55.9	51,050
May "	106,145	58,409	55.0	47,736
Jun. "	100,541	59,962	59.6	40,579
Jul. "	102,121	59,862	58.6	42,260
Aug. "	109,312	62,130	56.8	47,182
Sept. "	114,011	64,618	56.7	49,393
Oct. "	122,797	68,119	55.5	54,678
Nov. "	144,145	75,483	52.4	68,663
Dec. "	168,333	74,819	44.4	93,514
Jan. 1935	172,562	81,217	47.1	91,346
Feb. "	161,950	71,425	44.1	90,525
Mar. "	146,914	66,430	45.2	80,483
Apr. "	131,100	60,780	46.4	70,320
May "	120,676	58,332	48.4	62,294
Jun. "	113,692	59,596	52.4	54,097
Jul. "	114,562	62,939	54.9	51,623
Aug. "	124,665	64,027	51.3	60,637
Sept. "	121,662	65,460	53.8	56,202
Oct. "	134,973	69,729	51.7	65,244
Nov. "	147,770	75,490	51.1	72,280
Dec. "	178,656	92,231	51.6	86,425
Jan. 1936	170,564	98,591	57.8	71,974
Feb. "	178,491	97,059	54.4	81,433

(C) Amount of Coins Issued: 1933-1936

(Unit: M. ¥)

May 1933	9,950	Oct. 1934	12,039,780
Jun. "	144,450	Nov. "	13,737,230
Jul. "	271,200	Dec. "	15,772,230
Aug. "	238,070	Jan. 1935	17,275,730
Sept. "	475,480	Feb. "	18,561,730
Oct. "	786,980	Mar. "	20,055,230
Nov. "	1,346,480	Apr. "	20,283,930
Dec. "	2,163,830	May "	20,283,930
Jan. 1934	2,508,680	Jun. "	20,283,930
Feb. "	4,051,930	Jul. "	20,283,930
Mar. "	5,291,880	Aug. "	20,283,935
Apr. "	6,867,630	Sept. "	20,283,930
May "	10,185,630	Oct. "	20,283,930
Jun. "	10,730,480	Nov. "	20,283,930
Jul. "	11,481,280	Dec. "	20,283,930
Aug. "	11,686,930	Jan. 1936	20,283,930
Sept. "	11,846,880	Feb. "	20,345,530

(Figures are based upon the statistics compiled by the Research Department of Central Bank of Manchou)

(2) RURAL CREDIT ASSOCIATIONS

(A) Rural Credit Association: 1933-1936

Years	Numbers	Members	Loans Advanced	Deposits Received
May 1933	2	739	M. ¥52,583	M. ¥14,276
Jun. "	"	1,526	123,533	14,356
Jul. "	"	1,526	179,444	15,012

Years	Numbers	Members	Loans Advanced	Deposits Received
Aug. 1933	2	1,527	169,809	14,670
Sept. "	"	1,737	190,161	29,906
Oct. "	"	1,778	205,984	17,269
Nov. "	"	1,779	202,376	19,525
Dec. "	4	2,324	182,273	75,840
Jan. 1934	6	2,877	198,473	95,321
Feb. "	8	3,445	220,949	18,007
Mar. "	10	5,119	253,635	138,065
Apr. "	11	6,573	413,898	177,180
May "	12	8,722	666,291	180,351
Jun. "	"	11,073	952,830	230,753
Jul. "	13	12,075	1,205,191	349,938
Aug. "	"	12,750	1,420,442	415,791
Sept. "	"	14,077	1,591,313	367,038
Oct. "	"	14,901	1,710,168	384,027
Nov. "	"	15,202	1,738,301	351,071
Dec. "	"	15,307	1,746,624	456,622
Jan. 1935	"	17,195	1,954,759	535,314
Feb. "	"	17,800	1,951,038	492,846
Mar. "	47	29,658	2,238,510	573,298
Apr. "	48	38,939	2,854,828	1,125,588
May "	52	55,868	4,233,742	1,300,587
Jun. "	"	64,344	5,674,869	1,420,771
Jul. "	"	66,192	6,584,131	1,344,345
Aug. "	"	68,196	7,070,371	1,309,687
Sept. "	79	70,736	7,284,019	1,236,425
Oct. "	82	74,091	7,198,301	1,202,791
Nov. "	"	79,752	6,861,669	1,551,799
Dec. "	"	86,975	6,327,619	2,102,983
Jan. 1936	"	89,143	6,716,696	2,562,841

(B) Distribution According to Provinces

(January, 1936)

Provinces	Numbers	Members
Kirin	12	12,691
Lungkiang	13	10,688
Sankiang	3	2,358
Pinkiang	12	9,599
Antung	5	2,349
Mukden	23	35,415
Chinchow	9	12,754
Jehol	4	2,412
South Hsingan	1	377
Total	82	89,143

No. 4 Foreign Trade of Manchoukuo

(1) Values of Foreign Trade: 1907-1935

(Unit: H. K. Tael)

Years	Import	Export	Total	Balance
1907	30,635,152	22,042,323	52,727,475	- 8,642,829
1908	53,112,034	47,585,123	100,697,157	- 5,526,911
1909	69,159,331	83,026,018	152,185,349	+ 13,866,687
1910	81,731,940	88,999,422	170,731,362	+ 7,267,482
1911	94,797,846	103,733,492	198,531,338	+ 8,935,646
1912	102,232,018	100,166,041	202,398,059	- 2,065,977
1913	125,683,660	113,041,999	238,725,659	- 12,641,661
1914	112,409,981	109,331,936	221,471,917	- 3,078,045
1915	108,111,646	130,084,502	238,196,148	+ 21,972,856

Years	Import	Export	Total	Balance
1916	129,555,872	130,807,129	260,363,001	+ 1,251,257
1917	153,562,010	161,120,501	319,682,511	+ 2,558,491
1918	177,219,156	166,856,166	344,075,322	- 10,362,990
1919	231,303,593	212,008,782	443,312,355	- 19,294,831
1920	205,129,156	225,925,429	431,055,880	+ 20,796,978
1921	218,187,674	234,407,892	452,595,566	+ 16,220,218
1922	196,432,072	274,661,906	471,093,978	+ 78,229,834
1923	207,655,228	293,928,940	500,984,168	+ 86,873,712
1924	200,643,480	269,018,082	469,661,562	+ 68,369,612
1925	244,721,506	312,368,194	557,089,699	+ 67,646,689
1926	276,840,519	370,742,398	647,583,017	+ 93,910,779
1927	268,913,586	408,096,179	676,949,765	+ 139,122,593
1928	302,955,904	434,035,424	736,991,328	+ 131,079,520
1929	329,603,869	425,651,491	755,225,360	+ 96,047,622
1930	306,354,620	396,714,056	703,068,676	+ 90,359,436
1931	218,948,972	463,868,941	682,817,913	+ 254,919,969
(Unit: M. ¥)				
1932	337,672,748	618,156,837	955,829,585	+ 280,484,089
1933	515,832,425	448,477,605	964,310,030	- 67,354,820
1934	593,562,248	448,426,567	1,041,988,815	- 145,135,681
1935	604,149,359	421,077,753	1,025,227,112	- 183,071,606

(2) Values of Total Exports and Imports: 1932-1935
(Unit: M. ¥)

Export or Import	1932	1933	1934	1935
Export:				
Export of Domestic Goods	599,760,999	423,789,142	419,955,840	391,544,649
Re-export of Foreign Goods	18,395,838	24,688,463	28,470,727	29,533,104
Total	618,156,837	448,477,605	448,426,567	421,077,753
Import:				
Import of Foreign Goods	337,672,748	515,687,078	593,466,680	604,056,413
Re-import of Domestic Goods	—	145,347	95,568	92,946
Total	337,672,748	515,832,425	593,562,248	604,149,359
Total Values of Exports & Imports	955,829,585	964,310,030	1,041,988,815	1,025,227,112
Excess of Exports	280,484,089	—	—	—
Excess of Imports	—	67,354,820	145,135,681	183,071,606

(3) Total Values of Trade, 1932-1935: By Countries
(Unit: M. ¥)

Countries	1932	1933	1934	1935
Japan	375,604,250	491,075,927	555,558,478	617,751,466
Chosen	57,417,593	58,572,986	71,718,357	56,215,525
China	244,243,302	151,592,262	123,288,969	97,345,487
Russia	41,983,712	20,927,207	13,298,945	5,830,064
Hongkong	14,674,850	14,504,769	10,445,258	10,296,766
British India	22,797,063	15,793,514	24,589,065	26,522,067
Netherlands India	5,658,274	7,373,978	8,404,414	5,763,385
Great Britain	19,080,681	16,012,886	25,533,967	33,703,132
France	4,188,854	3,326,881	3,485,900	4,032,554
Germany	80,583,976	76,971,850	65,796,123	47,540,506
Belgium	2,413,980	1,571,968	1,894,222	2,659,585
Netherlands	6,675,376	6,341,634	8,460,755	10,890,547
Italy	2,360,208	2,313,847	5,004,937	5,220,378
U. S. A.	25,145,558	36,565,293	41,193,106	40,531,730
Others	52,961,918	61,364,968	83,316,329	60,933,921
Total	955,829,585	964,310,030	1,041,988,815	1,025,227,112

(4) Values of Exports and Imports, 1932-1935: By Countries
(Unit: M. ¥)

Countries	1932		1933		1934		1935	
	Exp.	Imp.	Exp.	Imp.	Exp.	Imp.	Exp.	Imp.
Japan	192,683,576	182,920,674	177,326,651	313,749,276	172,262,488	383,295,990	183,522,717	434,228,749
Chosen	43,177,683	14,239,910	32,414,311	26,158,675	46,412,910	25,305,456	33,769,419	22,446,106
China	183,290,320	61,112,982	71,770,875	79,821,389	65,694,407	57,594,562	65,352,688	31,992,899
Russia	34,411,148	7,622,564	13,359,514	7,567,693	8,423,177	4,875,768	4,661,337	1,168,227
Hongkong	5,667,288	9,007,562	6,498,848	8,005,921	6,848,584	3,596,674	7,528,136	2,758,630
British India	2,131,405	20,665,648	1,090,684	14,702,830	645,539	23,943,526	2,701,172	23,820,896
Netherlands India	5,416,698	241,576	4,049,949	3,324,029	1,709,509	6,694,905	701,032	5,062,353
Great Britain	11,065,433	8,015,248	8,822,620	7,190,266	16,218,009	9,315,948	24,221,125	9,482,007
France	3,074,462	1,114,392	2,547,559	779,322	2,921,120	564,780	3,569,770	462,784
Germany	74,072,980	6,511,046	66,394,721	10,577,129	63,310,482	12,485,641	32,798,720	14,741,785
Belgium	1,508,706	905,274	280,881	1,291,087	1,190,409	703,813	1,148,098	1,511,487
Netherlands	6,311,676	363,700	5,914,220	427,414	8,072,693	388,062	10,075,070	815,477
Italy	2,210,028	150,180	1,854,795	459,052	4,303,261	701,676	3,863,633	1,356,745
U. S. A.	5,077,654	20,067,904	7,603,515	28,961,778	5,966,010	35,227,096	15,596,059	24,985,671
Others	48,117,830	4,834,688	48,548,464	12,816,564	54,447,978	28,868,351	31,568,377	29,365,544
Total	618,156,837	337,672,748	448,477,605	515,832,425	448,426,567	593,562,248	421,077,753	604,149,359

(5) Values of Exports and Imports, 1932-1935: By Ports

(Unit: M ¥)

Ports of Entry	1932	1933	1934	1935
Dairen { Exp.	423,049,551	327,544,843	335,192,147	315,370,689
{ Imp.	389,971,454	329,231,515	449,246,228	454,375,252
Antung { Exp.	68,421,758	46,383,484	44,735,202	35,897,896
{ Imp.	25,321,779	61,448,309	77,271,645	75,685,206
Yingkou { Exp.	88,577,698	43,215,348	36,215,942	41,676,249
{ Imp.	24,556,978	37,091,739	29,049,491	25,174,355
Shanghai-Kwan { Exp.	—	3,695,698	3,620,651	3,257,659
{ Imp.	—	5,424,251	3,104,751	5,245,585
Harbin { Exp.	34,281,534	12,988,700	3,902,711	3,004,777
{ Imp.	11,899,539	3,214,506	4,573,274	4,906,173
Longchingshan { Exp.	2,054,321	2,376,383	1,427,957	—
{ Imp.	4,904,064	7,243,291	4,422,309	—
Tumen { Exp.	1,770,575	1,453,212	11,928,190	15,143,454
{ Imp.	909,952	4,842,562	16,725,481	27,456,984
Jehol { Exp.	—	809,937	1,313,757	1,697,645
{ Imp.	—	2,335,150	4,068,048	1,255,793

(6) Bean and Bean Products Exported: 1926-1935

(Unit: Metric Ton)

A. By Ports

(A) SOYA BEAN

Years	Dairen	Yingkou	Antung	Vladivostok	Total
1926	838,628	91,606	7,639	599,934	1,537,877
1927	925,377	56,507	24,011	749,779	1,755,674
1928	1,221,254	69,862	16,267	891,896	2,199,289
1929	1,779,536	77,317	14,927	820,710	2,692,490
1930	1,646,608	113,559	13,946	461,090	2,235,208
1931	1,282,265	324,350	17,147	852,903	2,476,665
1932	1,623,202	252,100	58,604	627,300	2,571,206
1933	1,924,347	138,405	23,117	198,641	2,284,510
1934	2,046,643	88,097	21,294	251,549	2,417,583
1935	1,595,667	186,017	14,544	—	1,796,228

(B) BEAN CAKE

Years	Dairen	Yingkou	Antung	Vladivostok	Total
1926	1,254,961	180,299	127,934	368,038	1,931,258
1927	1,225,112	149,020	190,931	506,569	2,071,632
1928	834,955	163,182	154,900	446,960	1,599,997
1929	736,229	166,925	137,434	366,142	1,406,831
1930	872,222	131,607	107,690	403,152	1,514,671
1931	821,597	251,354	121,796	461,815	1,657,562
1932	929,112	253,520	132,728	246,195	1,561,555
1933	721,538	225,834	102,662	615	1,050,652
1934	840,948	183,166	109,968	—	1,134,082
1935	754,384	127,732	81,611	—	963,767

(C) BEAN OIL

Years	Dairen	Yingkou	Antung	Vladivostok	Total
1926	121,016	9,325	13,891	30,812	175,044
1927	130,520	13,390	10,339	44,328	198,567
1928	88,303	14,216	10,241	20,828	133,388
1929	91,181	8,066	8,471	2,021	109,739
1930	126,034	6,171	6,910	6,997	146,162
1931	120,740	16,537	1,312	6,607	145,196
1932	125,230	13,332	6,924	4,294	149,780
1933	61,859	8,198	4,687	—	74,744
1934	74,204	7,402	5,821	—	87,427
1935	89,164	5,523	4,500	—	99,187

B. By Countries

(A) SOYA BEAN

Years	Japan	Europe	China	U. S. A.	Others	Total
1926	428,717	672,410	340,510	402	95,838	1,537,877
1927	405,089	959,810	299,042	88	91,645	1,755,674
1928	409,839	1,455,464	233,756	123	100,207	2,199,389
1929	571,257	1,719,439	315,093	524	86,179	2,692,490
1930	527,165	1,311,962	297,432	24	98,715	2,235,298
1931	506,800	1,452,311	427,564	141	89,849	2,476,665
1932	512,033	1,385,434	600,441	109	73,189	2,571,206
1933	451,229	1,645,637	132,717	—	55,961	2,284,510
1934	497,661	1,799,745	75,483	—	44,694	2,417,583
1935	534,702	1,052,703	165,914	8	28,362	1,796,228

(B) BEAN CAKE

Years	Japan	Europe	China	U. S. A.	Others	Total
1926	1,544,754	3,047	364,808	18,649	—	1,931,258
1927	1,580,384	1,138	468,770	21,295	45	2,071,632
1928	1,202,845	2,572	359,209	35,169	202	1,599,997
1929	1,068,209	47,876	243,015	47,609	122	1,406,831
1930	1,200,368	17,658	255,092	41,404	149	1,514,671
1931	1,217,688	34,854	385,207	19,450	273	1,657,562
1932	971,478	65,690	508,683	15,227	477	1,561,555
1933	720,684	70,690	234,697	24,120	461	1,050,652
1934	925,311	26,262	159,290	21,643	1,576	1,134,082
1935	712,247	28,621	166,466	52,816	3,577	963,767

(C) BEAN OIL

Years	Japan	Europe	China	U. S. A.	Others	Total
1926	663	121,931	38,237	13,874	339	175,044
1927	286	153,587	38,514	6,157	23	198,567
1928	392	59,354	67,035	6,591	16	133,388
1929	309	31,273	64,739	13,046	—	109,739
1930	243	111,273	26,425	7,087	1,129	146,162
1931	806	76,445	63,512	4,405	28	145,196
1932	138	40,187	109,242	209	4	145,780
1933	122	34,026	38,423	2,173	1	74,744
1934	403	57,682	28,759	590	1	87,427
1935	461	68,819	20,339	7,599	1,969	99,187

(7) Values of Principal Articles Exported

(Unit: M ¥)

Description of Articles	1935	Description of Articles	1935
Pig's Hair	2,796,595	Hemp Seeds	5,648,588
Hides	899,599	Perilla Seeds	7,533,082
Furs	3,234,194	Sesamum Seeds	3,122,001
Soya Beans	130,053,055	Forage, Mixed	3,220,047
Beans, Other Kinds	13,055,930	Coal	40,473,980
Buckwheat	2,494,433	Shale Oil	1,278,885
Kaoliang	3,993,135	Timber	3,847,748
Maize	1,470,218	Wind Silk	7,278,999
Millet	9,049,721	Sheep's Wool	1,447,097
Beancakes	51,370,086	Cotton Yarn	5,623,860
Ginseng	933,893	Pig Iron	10,329,457
Bean Oil	20,132,208	Sulphate of Ammonia	6,051,084
Wax, Crude	1,206,375	Salt	4,663,349
Groundnuts	15,140,649		

(8) Values of Principal Articles Imported

(Unit: M. ¥)

Description of Articles	1935
Cotton Piece Goods, Grey	24,626,491
Cotton Piece Goods, Bleached or Dyed	25,250,604
Cotton Piece Goods, Printed	7,483,228
Cotton Piece Goods, Miscellaneous	2,979,484
Raw Cotton	9,406,593
Cotton Yarn	7,937,559
Gunny Bags	14,640,550
Woolen Fabrics	11,342,804
Artificial Silk	8,051,145
Silk Fabrics	19,709,051
Copper	4,463,883
Iron and Steel	51,539,998
Machinery and Tools	34,612,607
Vehicles and Vessels	39,844,471
Electrical Appliances and Materials	15,280,977
Marine Products	8,556,841
Tea	3,196,013
Rice and Paddy	11,567,240
Wheat Flour	53,988,584
Fruits	7,852,186
Sugar	12,973,926
Wines and Beverages	7,965,124
Cigarettes	1,933,940
Cigars	6,067,286
Soda Ash	1,600,522
Dyes, Pigments and Paints	6,744,902
Gasoline, Naphtha and Benzine (Mineral)	5,375,045
Kerosene Oil	2,227,900
Lubricating Oil	2,849,052
Soap	2,205,915
Paper	12,959,291
Paper Manufactures	5,862,782
Furs	1,421,425
Timber	14,310,189
Cement	3,543,365
Rubber Boots and Shoes	8,437,757

(Based upon the "Annual Returns of the Foreign Trade of Manchoukuo" compiled by the Department of Finance.)

No. 5 Agriculture

(1) Land Cultivation, December, 1934

(Unit: Hectare)

Provinces	Area	Cultivable Lands					
		Cultivated	%	Cultivable	%		
Kirin	11,276,770	2,970,730	26.3	1,648,130	14.7	4,618,860	41.0
Lungkiang	16,042,130	1,730,790	10.8	6,492,490	40.5	8,223,280	51.3
Heiho	2,858,260	46,080	1.6	827,100	28.9	873,180	30.5
Sankiang	9,680,360	626,210	6.5	3,464,540	37.7	4,090,750	42.2
Pinkiang	16,836,510	3,140,100	18.7	3,165,320	18.8	6,305,420	37.5
Chientao	4,629,220	227,210	5.3	1,625,570	38.5	1,852,780	43.8
Antung	8,160,250	408,940	5.0	16,160	0.2	425,100	5.2
Fengtien	7,068,350	2,827,950	40.0	424,610	6.0	3,252,560	46.0
Chinchow	2,290,330	742,720	32.4	52,370	2.3	795,090	34.7
Jehol	13,606,060	1,178,620	8.7	39,310	0.3	1,217,930	9.0
Harbin Special Municipality	46,330	41,100	88.7	820	1.8	41,920	90.5
Heinking Special Municipality	—	—	—	—	—	—	—
Hsingan in all	—	—	—	—	—	—	—
Total	92,439,590	13,940,450	15.1	17,757,420	19.2	31,697,870	34.3

(Based upon the statistics compiled by the Manchoukuo Department of Industry.)

(2) Crop Areas: 1924-1935

(Unit: Hectare)

Years	Soya Bean	Other Beans	Kaoliang	Millet	Maize	Wheat	Rice	Other Crops	Total
1924	2,167,570	147,290	2,109,640	1,548,770	698,020	744,920	134,990	516,690	8,147,870
1925	2,678,440	272,200	2,507,340	1,886,690	1,028,220	879,620	201,330	688,340	10,142,700
1926	2,582,180	403,350	2,377,400	1,910,310	1,099,570	894,720	228,450	771,500	10,267,400
1927	3,541,390	402,930	2,653,200	2,096,210	1,004,300	1,138,040	242,990	807,890	11,887,450
1928	3,734,160	414,480	2,897,960	2,171,590	982,580	1,316,730	182,120	1,096,720	12,901,270
1929	3,841,450	347,880	2,946,170	2,253,030	905,090	1,285,050	186,370	1,368,910	13,123,800
1930	4,060,630	341,710	2,967,630	2,227,670	881,710	1,372,890	188,280	1,082,690	13,062,910
1931	4,200,690	313,390	2,980,490	2,232,320	987,710	1,586,160	200,300	1,232,190	13,733,250
1932	3,878,614	300,579	2,661,355	2,156,694	979,994	1,395,148	168,246	1,124,254	12,664,884
1933	4,000,670	323,250	2,658,430	2,380,850	1,101,950	1,373,950	197,160	1,218,020	13,241,240
1934	3,273,220	321,990	2,706,540	2,169,970	1,122,550	826,190	203,850	1,273,030	11,891,340
1935	3,302,956	341,362	2,855,018	2,457,876	1,254,067	992,860	236,201	1,263,493	12,708,833

(Based on the statistics of compiled by the Manchoukuo Department of Industry.)

(3) Crop Outputs: 1924-1935

Years	(Unit: Metric Ton)							Total	
	Soya Bean	Other Beans	Kaoliang	Millet	Maize	Wheat	Rice		Other Crops
1924	2,963,300	177,430	3,604,900	2,260,100	1,106,600	702,520	181,370	553,040	13,181,590
1925	3,428,100	346,570	4,048,890	3,121,200	1,810,200	961,140	342,950	813,640	14,872,690
1926	2,292,100	415,290	3,710,200	2,904,100	1,664,200	967,890	313,860	822,570	13,727,210
1927	4,832,200	475,420	4,755,200	3,443,600	1,906,700	1,116,660	405,430	967,200	17,892,410
1928	4,912,000	481,800	4,613,300	3,324,500	1,754,800	1,484,200	293,580	1,302,590	18,166,770
1929	4,849,400	377,480	4,681,500	3,351,900	613,200	1,302,200	293,080	1,593,600	18,062,360
1930	5,269,270	369,270	4,779,690	3,276,480	1,685,680	1,356,660	312,190	1,722,760	18,672,000
1931	5,227,780	318,770	4,516,170	2,949,900	1,712,480	1,589,240	317,620	1,851,880	18,483,840
1932	4,438,400	277,022	3,722,921	2,680,514	1,525,380	1,073,557	252,887	1,523,579	15,395,267
1933	5,205,170	325,320	4,229,440	3,273,020	1,668,290	1,429,810	343,040	1,832,950	18,477,040
1934	3,599,530	279,200	3,588,560	2,093,150	1,609,440	651,260	311,270	1,299,460	13,431,870
1935	3,889,860	292,538	3,970,864	3,080,652	1,628,450	947,815	423,223	1,320,500	15,703,702

(Based upon the statistics compiled by the Manchoukuo Department of Industry.)

No. 6 Live-Stocks in Manchuria

(December, 1934)

Provinces	Cattle	Horse	Mule	Donkey	Breeds	Pig
Kirin	91,304	349,022	148,007	55,380	32,386	637,284
Lungkiang	71,611	309,294	33,105	40,022	40,391	392,836
Heiho	3,043	10,715	92	58	227	9,187
Sankiang	46,991	84,582	14,156	1,813	2,361	239,166
Pinkiang	70,569	418,186	55,100	21,834	31,557	983,513
Chientao	38,517	13,107	1,032	2,076	2,340	84,304
Antung	176,036	57,818	60,466	85,294	40,156	384,470
Mukden	172,944	216,709	225,149	170,467	74,283	1,375,599
Chinchow	46,089	35,686	30,928	116,219	202,366	485,038
Jehol	109,101	26,308	15,229	51,324	522,680	580,747
Hsinking Special Municipality	590	4,168	740	422	609	6,406
Harbin Special Municipality	5,574	16,417	1,991	971	—	5,516
North Manchuria Special District	13,126	10,227	—	1,820	5,015	11,113
Hsingan in all	452,373	266,533	49,115	32,500	1,292,526	50,071
Total	1,294,868	1,818,772	635,110	607,200	2,246,897	5,245,249

(Based upon the statistics compiled by the Manchoukuo Department of Industry.)

No. 7 Forest Resources

(December, 1934)

Districts	Forest Area in Hectare	Volume of Standing Trees in Cub. M.
Yalu River & Hun River Valley	662,000	76,000,000
Tumen Valley	825,000	116,000,000
Sungari Valley	1,424,000	242,000,000
Mutanchiang Valley	629,000	117,000,000
Lalin	628,000	821,000,000
Sanhsing District	5,247,000	727,000,000
Along the Harbin Suifenho Line	2,415,000	149,000,000
Great Hsingan Range	13,884,000	1,556,000,000
Little Hsingan Range	9,917,000	973,000,000
Total	35,631,000	4,039,000,000

(Based upon the investigation of the Manchoukuo Department of Industry.)

No. 8 Salt Industry

(1) Area of Salt Fields: 1927-1935

(Unit: Hectare)

Years	Kwantung Leased Territory		Total	Manchoukuo	Total
	Japanese Management	Manchurian Management			
1927	5,320	1,595	6,915	—	—
1928	5,319	1,589	6,908	—	—
1929	5,348	1,595	6,943	—	—
1930	5,657	1,285	6,942	—	—
1931	5,984	958	6,942	—	—
1932	5,977	952	6,929	—	—
1933	5,977	952	6,929	7,896	14,825
1934	6,181	836	7,012	9,522	16,539
1935	7,115	860	8,575	14,560	23,135

(2) Salt Output: 1927-1935

(Unit: Metric Ton)

Years	Kwantung Leased Territory	Manchoukwo	Total
1927	234,784	252,635	487,419
1928	242,206	278,401	520,607
1929	242,455	277,635	520,090
1930	242,741	269,632	512,373
1931	204,823	199,966	404,809
1932	224,674	221,608	446,282
1933	290,589	315,761	606,350
1934	243,381	161,944	405,325
1935	504,800	335,518	900,318

(Based upon the statistics compiled by the Economic Research Committee of the S. M. R. Co.)

No. 9 Mineral Output

(Unit: Metric Ton)

Products	1928	1929	1930	1931	1932	1933
Iron Ore	969,011	965,671	832,229	936,529	1,041,613	1,176,643
Pig Iron	283,667	294,158	348,054	342,270	368,181	433,523
Sulphuric Iron	4,266	5,067	3,028	3,919	3,620	1,671
Lead Ore	396	1,450	—	—	—	—
Copper Ore	—	750	840	—	—	—
Manganese Ore	444	723	609	270	60	750
Gold Ore	26,550	14,000	39,400	29,890	6,434	17,811
Coal	9,517,578	10,024,106	10,179,220	9,124,064	7,106,143	9,062,604
Coke	343,741	388,307	485,321	418,625	416,305	476,278
Oil Shale	—	—	981,004	1,245,094	1,412,554	2,683,440
Crude Oil	—	—	47,815	61,081	70,631	87,076
Magnesite	25,454	31,681	29,016	36,034	55,386	71,376
Fire Clay	60,431	68,651	53,664	35,476	51,799	112,070
Soapstone	35,000	40,000	25,726	42,890	44,316	62,430
Zechstein	89,324	103,235	116,925	97,777	89,906	165,845
Limestone	471,710	629,502	668,489	542,003	477,350	693,180
Asbestos	86	113	110	170	120	106
Silicas	20,591	19,624	20,000	22,327	26,989	49,648
Felspar	700	1,216	500	868	1,781	9,337
Calcite	3,470	1,230	1,000	304	875	1,798

No. 10 New Corporations Established: 1932-1936.

(1) Special Corporations

(Excluding corporations with an authorized capital of less than one million)

Name	Date	Head Office	Capital
Manchuria Telephone & Telegraph Co.	Aug. 1933	Hsinking	¥55,000,000
Central Bank of Manchou	June 1932	"	M. ¥30,000,000
Manchuria Coal Mining Co.	May 1934	"	M. ¥16,000,000
Manchuria Gold Mining Co.	May 1934	"	M. ¥12,000,000
Tungsho Automobile Co.	Mar. 1934	Mukden	¥ 6,200,000
Manchuria Oil Co.	Feb. 1934	Dairen	¥ 5,000,000
Manchuria Aviation Co.	Sept. 1932	Mukden	¥ 3,850,000
Manchuria Cotton Co.	Apr. 1934	"	M. ¥ 2,000,000
Manchuria Meters Co.	May 1934	Hsinking	M. ¥ 1,500,000
Manchuria Electric Co.	Nov. 1934	"	¥90,000,000
Manchuria Mining Development Co.	Aug. 1935	"	M. ¥ 5,000,000
Manchuria Colonization Co.	Jan. 1936	"	M. ¥15,000,000
Manchuria Timber Industry Co.	Feb. 1936	"	M. ¥ 5,000,000
Manchuria Salt Industry Co.	Apr. 1936	"	M. ¥ 5,000,000

(2) Common Companies

(Excluding corporations with an authorized capital of less than one million)

Name	Date	Head Office	Capital
Yingkou Commercial Bank	Dec. 1933	Yingkou	M. ¥ 1,000,000
Hsinking Yifa Banking Corp.	July 1934	Hsinking	M. ¥ 1,000,000
Tahsin Corporation	July 1933	"	M. ¥ 6,000,000
Tatung Industrial Company	Oct. 1932	Mukden	¥10,000,000
International Silver Company	Nov. 1933	Tokyo	¥30,000,000
Tunhua Finance Company	Mar. 1934	Tunhua	¥ 5,000,000
Harbin Produce Exchange	Aug. 1933	Harbin	M. ¥ 2,000,000
Pig-Iron Joint-Selling Company	Aug. 1932	Tokyo	¥ 1,000,000
South Manchuria Dolomite Company	Apr. 1934	Dairen	¥ 1,000,000
Peipiao Coal Mine Company	Dec. 1933	Hsinking	M. ¥ 2,500,000
Showa Steel Works Inc.	Mar. 1933	Anshan	¥100,000,000
Mukden Arsenal	Oct. 1932	Mukden	¥ 2,000,000
Manchuria Iron Work	May 1934	"	¥ 1,500,000
Manchuria Zinc-Gilding Co.	May 1933	Anshan	¥ 1,000,000
Manchuria Sumitomo Steel-Pipe Company	Sept. 1934	"	¥10,000,000
Japan-Manchuria Iron Material Company	Apr. 1934	Mukden	¥ 1,000,000
Anshan Iron Material Company	July 1934	Anshan	¥ 5,000,000
Japan-Manchuria Magnesium Company	Oct. 1933	Tokyo	¥ 7,000,000
Japan-Manchuria Aluminium Company	Aug. 1933	"	¥ 5,000,000
Manchuria Cemico-Industrial Company	May 1933	Dairen	¥25,000,000
Manchuria Medicine Manufacturing Company	Mar. 1934	Hsinking	¥ 5,000,000
Japan-Manchuria Paint Company	Feb. 1933	Mukden	¥ 1,000,000
East Manchuria Rayon-Pulp Company	May 1934	Tokyo	¥15,000,000
Manchuria Pulp Company	May 1934	Osaka	¥10,000,000
Fushun Cement Company	July 1934	Fushun	¥ 2,500,000
Manchuria Cement Company	Jan. 1934	Tokyo	¥ 5,000,000
Harbin Cement Company	Aug. 1934	"	¥ 5,000,000
Tatung Cement Company	Dec. 1933	Kirin	M. ¥ 3,000,000
North Manchuria Sugar Company	Sept. 1934	Harbin	¥ 2,000,000
Japan-Manchuria Milling Company	June 1934	"	¥ 2,000,000
Great Manchuria Hop & Beer Company	June 1934	"	¥10,000,000
Manchuria Beer Company	Apr. 1934	Mukden	¥ 2,000,000
Tatung Beer Company	Nov. 1933	Harbin	M. ¥ 1,670,000
Japan-Manchuria Flax Industry Company	Apr. 1934	Tokyo	¥ 6,000,000
Yingkou Spinning Weaving Company	Oct. 1932	Yingkou	M. ¥ 1,000,000
Manchuria Soya Bean Industry Company	July 1934	Dairen	¥ 1,500,000
Far Eastern Medicine Company	Aug. 1933	Mukden	¥ 1,500,000
Japan-Manchuria Leather Industry Company	July 1934	"	¥ 3,000,000
Daido Industrial Development Company	June 1934	Tokyo	¥ 3,000,000
Ishihara Industry & Navigation Company	Mar. 1934	Dairen	¥ 2,000,000
Manchuria Sea & Land Forwarding Company	Dec. 1932	Kobe	¥ 1,000,000
Kyowa Construction Company	July 1934	Dairen	¥ 2,000,000
Daido Land Company	Oct. 1932	Mukden	¥ 1,000,000
Dowa Industrial Development Company	Nov. 1932	"	¥ 2,000,000
Tato Real Estate Company	June 1934	Hsinking	M. ¥ 1,000,000
Mukden Industrial Bank	Dec. 1934	Mukden	M. ¥ 2,000,000
Mukden Commercial Bank	Dec. 1934	"	M. ¥ 1,000,000
Mukden Exchange Bank	Aug. 1935	"	M. ¥ 1,000,000
Hsinking Medicine Company	Aug. 1934	Hsinking	¥ 1,000,000
Manchuria Radio Diffusing Company	Dec. 1934	Mukden	¥ 1,000,000
Japan-Manchuria Coal Mine Company	Aug. 1934	Tokyo	¥10,000,000
North Manchuria Gold Mine Company	June 1935	"	¥ 2,000,000
Manchuria Zinc Mine Company	June 1935	Mukden	¥ 4,000,000
Liuhocheng Paper Manufacturing Company	July 1935	Liutaokou	M. ¥ 1,500,000
Manchuria Onoda Cement Company	May 1935	Kirin	¥ 5,000,000
Harbin Cement Company	Feb. 1935	Harbin	¥ 2,500,000

Name	Date	Head Office	Capital
Manchuria Principal Products Industry Company	June 1935	Mukden	¥ 3,000,000
Sakuraya Beer Company	Sept. 1934	Mukden	¥ 1,000,000
Kantohsu Industrial Development Company	Sept. 1934	Dairen	¥ 1,000,000
Manchuria-Japan Flax Industry Company	June 1934	Mukden	¥ 3,000,000
Manchuria Tobacco Company	Dec. 1934	Tokyo	¥ 12,000,000
Manchuria Tobacco Company	Feb. 1935	Hsinking	¥ 5,000,000
Dowa Salt Manufacturing Company	Dec. 1935	Port Arthur	¥ 2,000,000
Hsinking Communication Company	July 1935	Hsinking	¥ 1,000,000
Yamasa Land & Building Company	May 1935	Mukden	¥ 1,000,000
Mukden Industrial Land Company	Mar. 1935	"	¥ 5,500,000
Eastern Electric Company	Oct. 1935	"	M. ¥ 1,000,000
Hsinhai Concrete Industry Company	Feb. 1935	"	¥ 1,000,000

No. 11 Manchoukuo Postal Administration

(1) NUMBER OF MAILS: 1932-1934

(A) RECEIVED

Articles	1932	1933	1934
	Aug.-Dec.	Jan.-Dec.	Jan.-Dec.
Letters:			
Ordinary Letters	11,676,096	71,480,751	89,559,676
Registered	629,448	2,619,544	3,186,149
Special Delivery	58,749	195,822	157,296
Value Declared	3,119	7,139	15,823
Cash on Delivery	—	—	356
Air Mail	23,277	120,822	522,458
Parcels:			
Registered	67,571	754,864	879,483
Value Declared	—	—	1,797
Cash on Delivery	—	—	9,441
Total	12,458,260	75,178,942	94,332,469

(B) DELIVERED

Articles	1932	1933	1934
	Aug.-Dec.	Jan.-Dec.	Jan.-Dec.
Letters:			
Ordinary Letters	12,290,083	74,398,964	90,166,085
Registered	779,883	3,183,417	3,533,599
Special Delivery	63,400	165,193	149,544
Value Declared	2,951	11,422	14,998
Cash on Delivery	—	—	2,523
Air Mail	20,346	129,329	—
Parcels:			
Registered	68,501	636,507	1,235,304
Value Declared	—	—	1,214
Cash on Delivery	—	—	47,144
Total	14,225,164	78,474,832	95,150,411

(* Included in each kind of letters mentioned above.)

(2) POSTAL SAVINGS: 1933-1935

(A) COMPARATIVE GROWTH OF SAVINGS ACCOUNTS

Years	Month	Amount in M. ¥	Number of Persons	Amount Per Capita in M. ¥
1933	Dec.	216,929	10,769	20.14
1934	Dec.	631,138	21,314	29.61
1935	Jan.	734,000	22,390	32.79

Years	Month	Amount in M. ¥	Number of Persons	Amount Per Capita in M. ¥
1935	Feb.	759,000	23,243	32.65
"	Mar.	771,000	23,920	32.25
"	Apr.	803,000	23,853	33.70
"	May	837,000	24,565	34.11
"	June	883,000	28,783	30.69
"	July	1,009,000	32,440	31.06
"	Aug.	1,158,000	37,335	31.04
"	Sept.	1,318,000	39,120	33.71
"	Oct.	1,637,000	40,377	40.57
"	Nov.	1,918,000	55,817	34.36
"	Dec.	2,336,000	72,675	32.14

(B) AMOUNT OF SAVINGS BY ADMINISTRATIVE OFFICES

(End of December, 1935)

Administrative Office	Number of Persons	Amount in M. ¥
Hsinking	24,165	785,485
Mukden	31,613	866,014
Harbin	16,897	684,588
Total	72,675	2,336,088

(3) Money Orders: 1933-1935

(Unit: M. ¥)

(A) ISSUED

	1933	1934	1935	
	Inland	6,514,077	7,575,670	9,536,040
Foreign	Japan	1,654,815	3,483,855	6,862,333
	China	—	—	1,992,862
	Total	1,654,815	3,483,855	8,855,195
Grand Total	8,168,892	11,059,525	18,391,235	

(B) PAID

	1933	1934	1935	
	Inland	6,599,230	7,678,720	9,540,161
Foreign	Japan	229,960	503,388	1,108,745
	China	—	—	679,048
	Total	229,960	503,388	1,787,793
Grand Total	6,829,190	8,182,108	11,327,954	

(Based upon the statistics of the Postal Administration Bureau of the Manchoukuo Department of Communication.)

No. 12 Education

(1) Number of Educational Institutions

(At the end of 1934)

Provinces	Kinder-garten	Primary School	Middle School	Normal School	Vocational School	College	Total	Private School
Kirin	2	791	13	5	2	1	814	893
Lungkiang	1	498	9	8	2	—	518	?
Heiho	—	52	1	—	—	—	53	?
Sankiang	—	117	3	1	—	—	121	136
Pinkiang	—	599	13	13	—	—	624	1,308
Chientao	3	88	3	1	1	—	96	55
Antung	11	1,172	19	19	7	—	1,228	8
Fengtien	12	5,726	84	46	12	1	5,881	697
Chinchow	1	2,554	22	14	—	—	2,591	240

Provinces	Kinder- garten	Primary School	Middle School	Normal School	Voca- tional School	College	Total	Private School
Jehol	—	913	2	7	—	—	922	1,574
Hsinking Special Municipality	2	26	2	—	—	—	30	25
Harbin Special Municipality	1	142	—	—	—	—	143	132
North Manchuria Special District	2	110	31	1	3	3	150	164
Hsingan	—	108	—	1	1	—	110	171
Total	35	12,896	202	116	28	5	13,282	5,403

(2) Number of Students

(At the end of 1934)

Provinces	Kinder- garten	Primary School	Middle School	Normal School	Voca- tional School	College	Total	Private School
Kirin	136	65,217	2,453	748	289	114	68,957	18,157
Lungkiang	51	37,666	1,278	744	288	—	40,028	?
Heibo	—	2,345	79	—	—	—	2,424	?
Sankiang	—	11,325	268	82	—	—	11,675	2,920
Pinkiang	—	61,454	1,271	665	—	—	63,390	26,613
Chientao	96	12,940	268	152	31	—	13,487	950
Antung	530	71,718	1,924	910	484	—	75,566	150
Fengtien	643	371,889	11,790	4,290	1,215	110	390,037	11,848
Chinchow	61	127,036	2,327	1,097	—	—	130,521	4,312
Jehol	—	30,243	202	304	—	—	30,749	27,627
Hsinking Special Municipality	120	6,065	239	—	—	—	6,424	832
Harbin Special Municipality	50	5,145	—	—	—	—	5,195	2,042
North Manchuria Special District	201	21,169	6,766	60	200	320	28,716	1,930
Hsingan	—	6,748	—	156	96	—	7,000	2,842
Total	1,888	830,960	28,866	9,208	2,603	544	874,169	100,223

(Based upon the statistics of the Manchoukuo Department of Education.)

No. 13 Chinese Immigration into Manchuria

(1) Entering Manchoukuo

Years	Dairen	Yingkou	Antung	Land Route	Total
1923	172,014	77,087	46,577	138,011	433,689
1924	167,206	61,904	52,641	210,719	492,470
1925	197,392	96,647	40,740	197,991	532,770
1926	267,062	124,743	48,287	167,260	607,352
1927	599,452	153,771	78,879	327,645	1,159,747
1928	506,553	152,556	52,703	462,655	1,074,467
1929	512,947	148,577	53,557	331,210	1,046,291
1930	388,046	116,800	49,575	193,555	748,213
1931	226,531	79,177	36,139	125,555	467,402
1932	210,847	71,229	28,199	103,759	414,034
1933	314,401	157,782	42,779	104,000	618,962
1934	363,587	137,520	47,697	142,121	690,925
1935	206,022	123,288	25,964	164,278	519,552

(2) Leaving Manchoukuo

Years	Dairen	Yingkou	Antung	Land Route	Total
1923	122,474	40,282	59,623	64,382	286,761
1924	113,249	36,740	44,921	37,810	232,720
1925	102,961	36,752	25,543	49,291	214,547
1926	136,547	46,382	20,631	95,832	299,392

Years	Dairen	Yingkou	Antung	Land Route	Total
1927	141,859	54,343	20,934	99,413	316,549
1928	168,530	85,843	19,343	107,371	381,087
1929	219,293	68,603	23,924	289,572	601,392
1930	197,195	89,764	25,377	176,168	488,504
1931	174,793	106,010	32,403	148,133	461,339
1932	215,694	135,339	28,231	119,519	498,783
1933	222,891	99,630	24,725	120,000	497,246
1934	202,976	95,730	43,437	97,435	439,628
1935	158,696	81,566	41,366	312,381	495,009

(3) Settlers

Years	Entering	Leaving	Net Gain
1923	433,689	286,761	146,928
1924	492,470	232,720	259,750
1925	523,770	214,547	318,223
1926	607,352	299,392	307,960
1927	1,159,747	316,549	843,198
1928	1,074,467	381,087	693,380
1929	1,046,291	601,392	444,899
1930	748,213	488,504	259,709
1931	467,402	461,339	6,063
1932	414,034	498,783	- 84,749
1933	618,962	497,246	121,716
1934	690,925	439,628	251,297
1935	519,552	495,009	24,543

(Based upon the investigation of the Economic Research Committee of the S. M. R. Co.)

III DOCUMENTARY MATERIAL

No. 1 Manchoukuo Oil Monopoly

(1) Oil Monopoly Law

Imperial Ordinance No. 149

Promulgated November 14, 1934

ARTICLE I. The word "oils" as used in the present Law includes gasoline, kerosene, gas-oil, heavy oil, benzol, and fuel oil substitutes.

The scope of the fuel oil substitutes mentioned in the foregoing paragraph shall be determined by an Imperial ordinance.

ARTICLE II. The sale of oils shall be a Government monopoly.

ARTICLE III. The manufacture, refining, importation and exportation of oils shall not be allowed except by those who have obtained permission for such from the Government.

ARTICLE IV. Those oils which have been manufactured, refined or imported by permission of the Government shall be purchased by the Government.

ARTICLE V. The sale and distribution of oils shall be conducted by oil dealers designated by the Government. Depending upon special circumstances, however, the sale of oils to consumers by the Government itself shall not be obstructed.

Matters which are necessary in connection with the sale and distribution of oils and also in connection with the oil dealers designated by the Government shall be determined by the Minister of Finance.

ARTICLE VI. The Government, when it deems necessary, may order any oil dealer appointed by it to keep a certain designated fixed supply of oils in stock.

ARTICLE VII. The manufacture, importation and exportation of mineral oils other than oils shall not be allowed except by those who have obtained permission for such from the Government.

ARTICLE VIII. The Government, when it deems necessary, may order any person engaged in the handling of oils or oils mentioned in the foregoing Article to make a report to the Government, or to effect improvements in his equipment or it may issue orders concerning other matters.

ARTICLE IX. The competent officials, when they deem necessary, may enter any factory or any place of storage of oils or oils mentioned in Article VII, or any shop of any oil dealer designated by the Government or any other place, and may inspect oils or oils mentioned in Article VII, accounts, documents and other objects, or they may conduct other various investigations.

ARTICLE X. Whenever the competent officials deem that a crime has been committed in connection with the present Law or orders based upon it, they may question any person connected with such crime, and may also seize any object which may serve as evidence.

ARTICLE XI. In case any person who has obtained the permission mentioned in Article III or Article VII or any person who has been designated as an oil dealer commits an act in violation of any provision of the present

Law or any order based upon it, or any action taken in accordance with such order, the Government may cancel the permission or the appointment as an oil dealer, or it may order the temporary suspension of business during a certain fixed period.

ARTICLE XII. Any person who manufactures, refines, imports or exports oils in violation of the provisions of Article III shall be punished by a fine of not exceeding five thousand (5,000) yuan.

ARTICLE XIII. Any person who manufactures, refines, imports or exports oils mentioned in Article VII in violation of the provisions of the said Article shall be punished by a fine of not exceeding three thousand (3,000) yuan.

ARTICLE XIV. Attempted crimes coming under the two foregoing Articles shall be punished.

ARTICLE XV. Any person coming under any of the following categories shall be punished by a fine of not exceeding two thousand (2,000) yuan:

1. Persons selling oils not sold by the Government;
2. Persons violating a storing order issued under Article VI.

ARTICLE XVI. Any person coming under any of the following categories shall be punished by a fine of not exceeding five hundred (500) yuan:

1. Persons who violate any order issued under Article VIII or who make false reports to the Government;
2. Persons who obstruct the execution of duties by any competent official acting under Article IX or Article X.

ARTICLE XVII. All objects which were used in the commission of any crime mentioned in Articles XII to XIV inclusive shall be seized by the Government, irrespective of whether such objects belong to the criminal or criminals involved in such crime. In case it is found impossible to seize all or any part of such objects, the Government shall collect a sum of money equivalent to the value of such objects or any part thereof, as the case may be.

ARTICLE XVIII. Any employer or any other person engaged in the affairs of an employer, who, in connection with the affairs of such employer, commits any act in violation of the provisions of Article III or Article VII, or who violates a storing order issued under Article VI, or who violates any order mentioned in Article VIII, or who makes a false report to the Government, shall be punished as well as such employer. However, in case such employer is an interdict or a minor who does not possess the same legal capacity as an adult, the legal representative of such employer shall be punished.

ARTICLE XIX. Any employee of a juridical person or any other person engaged in the affairs of a juridical person, who in connection with the affairs of such juridical person, commits an act in violation of the provisions of Article III or Article VII, or who violates a storing order issued under Article VI, or who violates any order issued under Article VIII, or who makes false report to the Government, shall be punished, as well as the members or officers, as the case may be, who administer the affairs of such juridical person.

Any member or officer who administers the affairs of a juridical person and who commits any act mentioned in the foregoing paragraph, shall be punished.

ARTICLE XX. Any employer, legal representative, or any member or officer who administers the affairs of a juridical person, and who should be punished for an act under Article XVIII or Paragraph I of the foregoing Article, shall be exempted from punishment, provided such employer, legal

representative, or such member or officer who administers the affairs of such juridical person, can prove that there was no means of preventing such act.

Supplementary

The date of enforcement of the present Law shall be determined by the Minister of Finance.

Any person who is engaged in the manufacture or refining of oils or oils mentioned in Article VII at the time of promulgation of the present Law shall be regarded as having obtained permission under the present Law, provided such person registers with the Government within one month after the date of enforcement of the present Law.

(2) Regulations Concerning the Purchase of the Equipment of Existing Entrepreneurs in Connection with the Enforcement of the Oil Monopoly Law

Imperial Ordinance No. 150

Promulgated November 14, 1934

ARTICLE I. The Government shall purchase such equipment as is actually used for business purposes by those persons who were engaged in the business of importing oils at the time of promulgation of the Oil Monopoly Law, provided requests for the purchase of such equipment are made within one month after the date of enforcement of the Oil Monopoly Law.

The above provision shall apply also in the case of the equipment actually used for business purposes by those persons who were engaged in the business of selling oils at the time of promulgation of the Oil Monopoly Law and who are unable to continue the said business owing to the institution of the oil monopoly.

ARTICLE II. In case the Government intends to purchase any equipment in accordance with the provisions of the foregoing Article, it shall first obtain the decision of an appraisal committee in regard to the scope and purchasing price of such equipment. The organization and powers of the said appraisal committee shall be determined by an Imperial ordinance.

ARTICLE III. Matters which are necessary for the enforcement of the present Law shall be determined by the Minister of Finance.

Supplementary

The present Law shall come into force from the date of enforcement of the Oil Monopoly Law.

(3) Order Concerning the Enforcement of the Oil Monopoly Law

Order No. 38 of the Dept. of Finance

Promulgated November 30, 1934

ARTICLE I. The sale of oils shall be conducted by the Monopoly Bureau.

ARTICLE II. Any person desiring to manufacture oils shall file an application with the Director of the Monopoly Bureau and obtain his approval.

ARTICLE III. Any person desiring to import or export oils shall, on each

occasion, file an application with the Director of the Monopoly Bureau and obtain his approval.

ARTICLE IV. In case the Director of the Monopoly Bureau decides to accept the application mentioned in either of the foregoing two Articles, he may issue such instructions as he may deem necessary.

ARTICLE V. All manufactured or imported oils shall be purchased by the Monopoly Bureau.

In such cases as mentioned in the foregoing paragraph, the places where such purchases shall take place, shall be designated by the Director of the Monopoly Bureau.

ARTICLE VI. Oils shall be sold and distributed through the general wholesale oil dealers and wholesale oil dealers. The foregoing provision, however, shall not apply to any of the cases mentioned in Article XXIX or Article XXX.

ARTICLE VII. The general wholesale oil dealers shall purchase oils from the Government, and shall sell them to wholesale oil dealers.

The general wholesale oil dealers shall be appointed by the Director of the Monopoly Bureau for a term of three years.

ARTICLE VIII. Any person desiring to be appointed general wholesale oil dealer shall file an application with the Director of the Monopoly Bureau with information concerning each of the following items contained therein:

1. Residence, Nationality, Name, Date of Birth;
2. State of Property and Business Career;
3. Name of Desired Sales Zone and Place where Business Office Expected to be Established.

In case such application as mentioned in the foregoing paragraph is made by a juridical person, a document containing its articles of association and the name of its representative shall be attached thereto.

ARTICLE IX. Every general wholesale oil dealer shall offer a cash security as fixed by the Director of the Monopoly Bureau.

ARTICLE X. Any general wholesale oil dealer desiring to remove, increase or close his business office shall first obtain the approval of the Director of the Monopoly Bureau.

ARTICLE XI. The prices of oils to be sold to the general wholesale oil dealers by the Government shall be fixed by the Director of the Monopoly Bureau.

ARTICLE XII. Any general wholesale oil dealer desiring to purchase oils shall apply for the same to the Government Oil Sales Office concerned by means of an Oil Purchase Application of Form 1 provided by the authorities concerned. With the approval of the Director of the Monopoly Bureau, such general wholesale oil dealer, however, may apply for the same to any neighbouring Government Oil Sales Office.

ARTICLE XIII. When notice of sale of oils is received, the general wholesale oil dealer concerned shall immediately pay in the price due. The foregoing provision, however, shall not apply to those who have presented a security and who have thereby been permitted by the Director of the Monopoly Bureau to defer payment.

In such exceptional cases as mentioned in the foregoing paragraph matters concerning the forms and valued of securities and the period of deferred payment shall be determined by the Director of the Monopoly Bureau.

ARTICLE XIV. In case the Director of the Monopoly Bureau deems it necessary, he may cause all or part of any cash security presented pursuant

to the provisions of Article IX to be used for the security mentioned in the foregoing Article.

ARTICLE XV. All oils sold by the Government shall be delivered at the places where the Government Oil Sales Offices concerned are situated. The delivery of oils at other places, however, may be effected by securing the approval of the Director of Monopoly Bureau.

ARTICLE XVI. No general wholesale oil dealer shall sell and deliver oils at prices exceeding those fixed by the Government.

ARTICLE XVII. Every general wholesale oil dealer shall, for each of his business offices, submit to the Director of the Monopoly Bureau at the end of every September, December, March and June, a table of Form 2 provided by the authorities concerned, giving the expected amount of purchases during each of the following periods, January to March, April to June, July to September, and October to December.

ARTICLE XVIII. Every general wholesale oil dealer shall keep a journal of Form 3 provided by authorities concerned, thereby making clear the quantities of oils bought and sold each day, as well as the amount of existing supplies. He shall also compile and submit to the Director of the Monopoly Bureau not later than the 15th of each month a table of Form 4 giving the quantities of oils sold and delivered during the preceding month.

ARTICLE XIX. The wholesale oil dealers shall purchase oils from the general wholesale oil dealers and sell and distribute the same.

The wholesale oil dealers shall be appointed by the Director of the Monopoly Bureau for term of five years.

ARTICLE XX. Any person desiring to be appointed as a wholesale oil dealer shall file with the Director of the Monopoly Bureau an application containing information concerning each of the following items:

1. Residence, Nationality, Name, Date of Birth;
2. State of Property and Business Career;
3. Place of Business Office and Its Location;
4. Expected Quantities to be Sold During One Year, Classified according to Kinds of Oils.

In case such application as mentioned in the foregoing paragraph is made by a juridical person, a document containing its articles of association and the name of its representative shall be attached thereto.

ARTICLE XXI. The wholesale oil dealers shall have one business office each. With the approval of the Director of the Government Oil Sales Office concerned, every wholesale oil dealer, however, may have two or more than two such business offices.

ARTICLE XXII. Every wholesale oil dealer shall purchase oils from the general wholesale oil dealer whose sales district includes the place where his business office is situated. Under unavoidable circumstances, however, he may, with the approval of the Director of the Government Sales Office concerned, purchase oils from the general wholesale oil dealer in any adjacent sales district.

ARTICLE XXIII. Every wholesale oil dealer shall, each time he decides the sale prices of oils, report the same to the Government Oil Sales Office concerned.

The Director of any Government Sales Office may, if he deems it necessary, order any of the sale prices mentioned in the foregoing paragraph to be changed.

ARTICLE XXIV. Every wholesale oil dealer shall keep a ledger and made clear the quantities bought and sold as well as the amount of existing supplies.

ARTICLE XXV. Any oil dealer (designated by the Government), when ordered by the Director of the Monopoly Bureau, shall store such kinds of oils in such respective quantities as designated by the said Director.

ARTICLE XXVI. The Director of the Monopoly Bureau may issue such instructions as he may deem necessary in connection with the business of any oil dealer (designated by the Government).

ARTICLE XXVII. In case of the death or retirement of any oil dealer (designated by the Government), his heir shall, within thirty days after such death or retirement, report such fact to the Director of the Monopoly Bureau, and receive instructions in regard to his business.

ARTICLE XXVIII. Any oil dealer (designated by the Government) intending to liquidate or quit his business shall, at thirty days notice before such liquidation or such quitting of business, report such intentions to the Director of the Monopoly Bureau, and receive instructions from the said Director.

ARTICLE XXIX. In the case of any person or party using more than one car-load of oil a month, and desiring to take delivery of more than one car-load of oil at one time, the Government Oil Sales Office concerned may sell oils to such person or party at special prices by securing the approval of the Director of the Monopoly Bureau. The unit of the selling quantity in such cases, however, shall be one car-load.

Oils sold pursuant to the foregoing paragraph shall not be resold to any other person or party.

ARTICLE XXX. The provisions of paragraph 1 of the foregoing Article shall apply also to those desiring to export more than one car-load of oil at one time.

ARTICLE XXXI. The provisions of Article II and of Article III of this Order shall apply, respectively, to the manufacture of mineral oils other than oils and to the importation or exportation of such mineral oils other than oils.

ARTICLE XXXII. In case any person handling oils or mineral oils other than oils violates the Oil Monopoly Law, or any order issued or any disposition made, on the basis of the said Law, the Director of the Monopoly Bureau may revoke his license or his appointment (as an oil dealer), or may order the suspension of his business for a certain fixed period.

In such cases as mentioned in the foregoing paragraph, the Director of the Monopoly Bureau may issue such instructions as he may deem necessary, or in the case of a general wholesale oil dealer, he may confiscate the cash security put up by such general wholesale oil dealer.

ARTICLE XXXIII. All documents to be submitted to the Director of the Monopoly Bureau pursuant to the Oil Monopoly Law and this Order shall be sent through the Government Oil Sales Offices concerned.

ARTICLE XXXIV. The sales districts of the general wholesale oil dealers shall be as provided elsewhere.

Supplementary Provisions

This Order shall come into force on the date of the enforcement of the Oil Monopoly Law.

Any person who is engaged in the business of manufacturing oils or mineral oils other than oils at the time of promulgation of the Oil Monopoly Law and who desires to continue such business under the said Law, shall,

within one month after the enforcement of the said Law, file an application with the Director of Monopoly Bureau, attaching thereto such proper documents as shall be sufficient to attest his business career.

No. 2 Second Partial Revision of Manchukuo Import and Export Tariff

(1) Customs Import Tariff

Imperial Ordinance No. 151

Proclamation November 24, 1934

The following revisions shall be made in the customs Import Tariff which was adopted by virtue of Ordinance No. 3 of the First Year of Taitung concerning the provisional employment of former laws and regulations. This is the second partial revision of the Customs Import Tariff, the first revision being promulgated on July 22, Second Year of Taitung 1923.

IMPORT TARIFF

1—Cotton and Manufactures Thereof

The term "Printed" in this section includes Pigment Style, Direct Printing Style, Seem Style, Discharge Style, Madder or Dyed Style, Resist Style, Resist Fat Style, Metal Style, and so forth, irrespective of finish.

No.	Name of Article	Tariff Unit and Duty
COTTON PIECE GOODS, GREY		
1	Shirtings and Sheetings, Grey, not over 40 ins. by 41 yds.:-	Per M. ¥
	(a) Weight 7 lbs. and under	Piece 0.80
	(b) Weight over 7 lbs. but not over 9 lbs.	" 1.10
	(c) Weight over 9 lbs. but not over 11 lbs.	" 1.20
2	Shirtings and Sheetings, Grey, not over 40 ins. by 41 yds. and with more than 110 threads per square inch:-	
	(a) Weight over 11 lbs. but not over 13½ lbs.	" 1.15
	(b) Weight over 13½ lbs. but not over 15½ lbs.	" 1.30
	(c) Weight over 15½ lbs.	" 1.60
3	Shirtings and Sheetings, Grey, not over 40 ins. by 41 yds. and with 110 threads or less per square inch:-	
	(a) Weight over 11 lbs. but not over 13½ lbs.	" 1.15
	(b) Weight over 13½ lbs.	" 1.40
4	Drills and Jeans, Grey (3 or 4 shaft only), not over 31 ins. by 32 yds.	" 1.10
5	Drills and Jeans, Grey (3 or 4 shaft only), not over 31 ins. by 42 yds.:-	
	(a) Weight 12 lbs. and under	" 1.40
	(b) Weight over 12 lbs.	" 1.75
6	T-cloths, Grey, not over 34 ins. by 25 yds.:-	
	(a) Weight 7 lbs. and under	" 0.75
	(b) Weight over 7 lbs.	" 0.85

No.	Name of Article	Tariff Unit and Duty
7	T-cloths, Grey, over 34 ins. but not over 37 ins. by 25 yds.	Per Piece M. ¥ 1.00
8	"Ta Chih Pu" or Nankeens, Grey, not over 24 ins. wide	Picul 12.50
9	Cotton Flannel, or Flannelette, of plain or Twill Weave, Grey:-	
	(a) Not over 32½ ins. by 31 yds.	Piece 1.50
	(b) Over 32½ ins. but not over 40 ins. by 31 yds.	" 1.75
10	Cotton Canvas and Buck, Grey	Value 20%
11	Cotton Piece Goods, Grey, n. o. p. f.:-	
	(a) Figured	" 20%
	(b) Others	" 17½%

COTTON PIECE GOODS, WHITE OR DYED

12	Shirtings and Sheetings, White, Plain:-	
	(a) Not over 37 ins. by 42 yds.	Piece 1.85
	(b) Over 41 ins. but not over 44 ins. by 48 yds.	" 1.90
13	White Irishes, not over 37 ins. by 42 yds.	" 1.85
14	Drills and Jeans, White (3 or 4 shaft only), not over 31 ins. by 32 yds.	" 1.10
15	Drills and Jeans, White (3 or 4 shaft only), not over 31 ins. by 42 yds.	" 1.60
16	T-cloths, White, and Mexicans, not over 32 ins. by 25 yds.:-	
	(a) Weight 5½ lbs. and under	" 0.65
	(b) Weight over 5½ lbs.	" 1.00
17	Dimities, Piques, Vestings, Quiltings, and Bedford Cords, White, not over 30 ins. by 30 yds.	" 2.10
18	Cambrics, Lawns, Muslins, Nainsooks, Mulls, Jaconets, Victoria Checks, Swiss Checks, Lappets, Limbrics, Brocades (single yarns only), White or Dyed, Plain or otherwise, and Shirtings, n. o. p. f., White or Dyed, Plain or otherwise	Value 22½%
19	Lenos, White or Dyed, not over 31 ins. by 30 yds.	Piece 1.55
20	Leno Brocades, White or Dyed	Value 22½%
21	Shirtings, Sheetings, and Pongees, Dyed, Plain:-	
	(a) Not over 30 ins. by 33 yds.	Piece 1.20
	(b) Not over 30 ins. and over 33 yds. but not over 43 yds.	" 1.65
	(c) Not over 36 ins. by 21 yds.	" 1.35
	(d) Not over 36 ins. and over 21 yds. but not over 43 yds.	" 1.90
	(e) Not over 36 ins. and over 33 yds. but not over 43 yds.	" 2.30
22	Drills and Jeans (3 or 4 shaft only), Dyed, Plain:-	
	(a) Not over 31 ins. by 32 yds.	" 1.15
	(b) Not over 31 ins. and over 32 yds. but not over 42 yds.	" 1.65
23	Dyed T-cloths, Embossed Cantoons, Alpacianos, and	

No.	Name of Article	Tariff Unit and Duty
26	Woolen Cloth, White or Dyed, not over 24 ins. wide	Per M. ¥
	(a) Weight 2 1/2 lbs. and under	1.00
	(b) Weight over 2 1/2 lbs. but not over 3 1/2 lbs.	1.05
	(c) Weight over 3 1/2 lbs.	1.10
27	Woolen Cloth, White or Dyed, Plain or otherwise, not over 24 ins. by 24 yds.	1.15
28	Woolen Cloth, White or Dyed, Plain or otherwise, not over 24 ins. by 24 yds.	1.20
29	Woolen Cloth, not including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
30	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
31	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
32	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
33	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
34	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
35	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
36	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
37	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
38	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
39	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
40	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
41	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
42	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
43	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
44	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value
45	Woolen Cloth, including Unbleached Serges, Grey, Black, Dyed, or Tarnished	Value

No.	Name of Article	Tariff Unit and Duty
36	Cotton Piece Goods, White or Dyed, n. o. p. f. :-	Per M. ¥
	(a) Of Plain Weaves:	
	(1) "Ta Chih Pu" or Nankeens, not over 24 ins. wide	Picul 14.65
	(2) Others	Value 20%
	(b) Figured	" 22 1/2%
	(c) Others	" 20%

COTTON PIECE GOODS, PRINTED

37	Printed Cambrics, Printed awns, Printed Muslins, Printed Pongees, Printed Shirtings, Printed Sheetings, Printed T-Cloths (including those known as Blue and White Printed T-Cloths), and Printed Repps (not including Reep Cretonnes) :-	
	(a) Shirtings, Sheetings, Pongees and T-Cloths:	
	(1) Not over 30 ins. by 12 yds.:	
	(i) With not more than 125 threads per square inch.	Piece 0.30
	(ii) Others	" 0.50
	(2) Not over 30 ins. and over 12 yds. but not over 33 yds.:	
	(i) With not more than 125 threads per square inch.	" 0.65
	(ii) Others	" 1.25
	(b) Others	Value 22 1/2%
38	Printed Drills, Printed Jeans, Printed Serges, Printed Gabardines, Printed Diagonal Twills, Twill Cretonnes, Printed Silesias :-	
	(a) Drills and Jeans, not over 31 ins. by 32 yds. ...	Piece 1.15
	(b) Serges, not over 31 ins. by 32 yds.	" 1.65
	(c) Others	Value 22 1/2%
39	Printed Cotton Crape	" 22 1/2%
40	Printed Satteen Drills, not over 31 ins. by 33 yds.	Piece 1.90
41	Printed Satteens and Satinets, Printed Brocades, Printed Italians, Printed Damasks, Printed Venetians, Printed Lastings, Printed Beatrice Twills, Printed Cords, Printed Moreens, and Printed Voils, not over 32 ins. by 30 yds.	" 1.75
42	Printed Poplins (including Poplin Taffetas and Imitation Poplins), not over 31 ins. by 33 yds. :-	
	(a) With warp wholly of Single-yarns	" 1.75
	(b) Others	" 2.10
43	Cotton Piece Goods, Printed, n. o. p. f. -	
	(a) Of Plain Weave	Value 20%
	(b) Figured	" 22 1/2%
	(c) Others	" 22 1/2%

COTTON PIECE GOODS, MISCELLANEOUS

44	Cotton Piece Goods, Yarn-dyed, n. o. p. f. :-	
	(a) Of Plain Weave:	

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No.	Name of Article	Tariff Unit and Duty
57	Lace, Trimmings, Embroidered Goods, and similar materials used for decorative or ornamental purposes; and all products made wholly thereof	Per M. Y Value 25%
58	Mosquito Netting	" 20%
59	Stockinet or Knitted Tissues:—	
	(a) Raised	Picul 19.50
	(b) Not Raised	Value 20%
60	Knitted Clothing, Raised	Picul 23.85
61	Singlets or Drawers, not Raised	Value 25%
62	Socks and Stockings:—	
	(a) Not Raised on either side:	
	(1) Made of ungassed or unmercerised thread	Picul 41.00
	(2) Made of gassed or mercerised thread	" 60.40
	(b) Others	" 38.50
63	Elastic Webbing, Braid, and Cord	Value 22 1/2%
64	Ankle-bands	Picul 29.20
65	Lampwick	" 15.10
66	Towels, Turkish	" 19.35
67	Blanket and Blanket Cloth:	
	(a) Blankets	" 17.75
	(b) Blanket Cloth	" 12.15
68	Handkerchiefs	Value 20%
69	Bags, New	Picul 9.10
70	Clothing, and all articles of personal wear and parts or accessories thereof, n. o. p. f.:—	
	(a) Gloves, Mitts and Mittens:	
	(1) Of Grey Cotton Yarn	" 16.00
	(2) Others	Value 25%
	(b) Others	" 25%
71	Cotton Goods, n. o. p. f.	" 20%
72	Jute, Raw:—	
	(a) Waste and Cuttings	Value 5%
	(b) Others	Picul 1.13
113	Silk (Natural) and Cotton Salins:—	
	(a) Figured	Value 37 1/2%
	(b) Others	" 35%
114	Silk Piece Goods (including those mixed with any other fibrés), n. o. p. f.:—	
	(a) Of Natural Silk	" 40%
	(b) Of Artificial Silk	" 40%
	(c) Of Natural Silk and Artificial Silk	" 40%
	(d) Of Natural Silk and Wool or of Natural Silk and Wool and Vegetable Fibre	" 40%
	(e) Of Artificial Silk and Wool or of Artificial Silk and Wool and Vegetable Fibre	" 40%
	(f) Of Natural Silk and Vegetable Fibre	" 35%
	(g) Of Artificial Silk and Vegetable Fibre	" 35%
180	Iron and Steel, Galvanized or Ungalvanized:—	
	Old or Scrap (fit only for remanufacture), n. o. p. f.	" 7 1/2%

No.	Name of Article	Tariff Unit and Duty	
		Per	M. ₹
216	Agricultural Tools, Implements and Machinery, and parts thereof		Free
229	Vehicles, Motor :—		
	(a) Motor-car	Value	30%
	(b) Motor Tractors	"	15%
	(c) Others	"	30%
229-2	Parts (including Motive Machinery) and accessories of Motor Vehicles :—		
	(a) Parts of Motor-cars and Motor Tractors :		
	(1) Chassis	"	30%
	(2) Others	"	10%
	(b) Others		
	(1) Trailers	"	15%
	(2) Others	"	30%
249	Awabi :		
	(a) In bulk	Picul	31.35
	(b) Canned	{ "including weight of immediate packing }	8.65
	(c) Others	Value	12½%
257	Fish, Smoked	Picul	5.07
257-2	Fish, Dried, n. o. p. f.	"	3.35
267	Seaweed, Long	"	0.75
287	Foodstuffs, in cans and bottles :—		
	(a) Asparagus	{ "including weight of immediate packing }	17.94
	(b) Cream and Milk, Evaporated or Sterilised	"	9.95
	(c) Fruits, Table and Pie	Value	25%
	(d) Meat Extracts	"	15%
	(e) Milk, Condensed	{ Picul (including weight of immediate packing) }	14.24
	(f) Oils, Salad or Olive	Value	15%
	(g) Milk Food (including Dried Milk, Lactogen, Glaxo, etc.)	"	15%
	(h) Others	"	20%
304	Barley, Buckwheat, Maize, Millet, Oats Paddy, Rice and Rye		Free
304-2	Wheat	Picul	0.50
305	Flours and Cereals, n. o. p. f. :—		
	(a) Flour, Wheat	"	1.00
	(b) Others	Value	12½%
356	Seeds for Cultivation		Free
356-2	Seeds, n. o. p. f.	"	10%
367	Champagne and any other Wine sold under the label "Champagne"	{ 12 bottles or 24 half-bottles }	40.95

No.	Name of Article	Tariff Unit and Duty	
		Per	M. ₹
368	Sparkling Astis	Value	25.20
369	Other Sparkling Wines	"	19.50
370	Still Wines, Red or White, exclusively the produce of the natural fermentation of Grape (not including Vins de Liquer) :—		
	(a) In bottles	"	20.00
	(b) Others	Imperial gallon	3.00
371	Port Wine :—		
	(a) In bottles	{ 12 bottles or 24 half-bottles }	23.40
	(b) Others	Imperial gallon	7.22
372	Marsala :—		
	(a) In bottles	{ 12 bottles or 24 half-bottles }	20.60
	(b) Others	Imperial gallon	4.75
373	Vins de Liquer other than Port and Marsala (viz. Madeira, Malaga, Sherry, etc.) :—		
	(a) In bottles	{ 12 bottles or 24 half-bottles }	21.45
	(b) Others	Imperial gallon	6.05
374	Vermouth, Byrrh, ann Quinquina	12 litres	18.30
376	Sake :—		
	(a) In barrels	Picul	24.00
	(b) In bottles	Litre	0.40
377	Ale, Beer, Porter and Slout :—		
	(a) In bottles	{ 12 reputed quarts or 24 reputed pints }	1.45
	(b) Others	Value	80%
378	Brandy and Cognac :—		
	(a) In bottles	12 reputed quarts	38.30
	(b) Others	Imperial gallon	5.50
379	Whisky :—		
	(a) In bottles	12 reputed quarts	30.00
	(b) Others	Imperial gallon	6.25
380	Gin :—		
	(a) In bottles	12 reputed quarts	23.00
	(b) Others	Imperial gallon	3.50
381	Rum :—		
	(a) In bottles	12 reputed quarts	28.50
	(b) Others	Imperial gallon	4.40

No.	Name of Article	Tariff Unit and Duty Per	M. ¥
382	Liqueurs	12 reputed quarts or 24 reputed pints	25.40
384	Wines, and other Alcoholic or Non-alcoholic Beverages n. o. p. f. :-		
	(a) Not containing Alcohol	Value	50%
	(b) Others	"	80%
385	Cigarettes :-		
	(a) Value over M. ¥ 40.00 per 1,000 and all Cigarettes not bearing a distinctive brand or name on each Cigarette	Thousand	32.00
	(b) Value over M. ¥ 30.00 but not over M. ¥ 40.00 per 1,000	"	28.00
	(c) Value over M. ¥ 21.00 but not over M. ¥ 30.00 per 1,000	"	22.00
	(d) Value over M. ¥ 15.00 but not over M. ¥ 21.00 per 1,000	"	18.50
	(e) Value over M. ¥ 10.00 but not over M. ¥ 15.00 per 1,000	"	12.00
	(f) Value over M. ¥ 6.00 but not over M. ¥ 10.00 per 1,000	"	8.50
	(g) Value over M. ¥ 4.00 but not over M. ¥ 6.00 per 1,000	"	5.00
	(h) Value over M. ¥ 2.50 but not over M. ¥ 4.00 per 1,000	"	3.00
	(i) Value M. ¥ 2.50 or less per 1,000	"	2.00
386	Cigars :-		
	(a) Value over M. ¥ 300.00 per 1,000	"	235.00
	(b) Value over M. ¥ 200.00 but not over M. ¥ 300.00 per 1,000	"	175.00
	(c) Value over M. ¥ 100.00 but not over M. ¥ 200.00 per 1,000	"	122.00
	(d) Value over M. ¥ 50.00 but not over M. ¥ 100.00 per 1,000	"	90.00
	(e) Value over M. ¥ 25.00 but not over M. ¥ 50.00 per 1,000	"	45.00
	(f) Value M. ¥ 52.00 or less per 1,000	"	22.00
417-2	Magnesium, Chloride of	Picul	1.20
438	Soda, Sulphate of	"	1.10
441	Alcohols :-		
	(a) Ethyl Alcohol or Spirit of Wine	Imperial gallon	0.75
	(b) Ethyl Alcohol, Denatured	"	0.55
	(c) Others	Value	12½%
482	Gasolene, Naphtha or Benzine; and Mineral Turpentine, with Specific Gravity at 15. C. not over 0.7883 :-		
	(a) In case	Case of 2 tins, each of 5 American gallons	3.18

No.	Name of Article	Tariff Unit and Duty Per	M. ¥
	(b) In tin without case	2 tins, each of 5 American gallons	3.14
	(c) Others	10 American gallons	2.98
495	Oil Kerosens; and Mineral Turpentine, n. o. p. f. :-		
	(a) In case	Case of 2 tins, each of 5 American gallons	2.79
	(b) In tin without case	2 tins, each of 5 American gallons	2.75
	(c) Others	10 American gallons	2.59
502	Turpentine, Vegetable	Imperial gallon	0.78
513	Paper, Common Printing and Newsprinting (made chiefly of Mechanical Wood Pulp), Calendered or Uncalendered, Sized or Unsized, White or Coloured :-		
	(a) Newsprinting Paper, in rolls	Picul	1.00
	(b) Others	"	1.50
556	Bags, Straw and Grass :-		
	(a) Of Straw-mat	Value	7½%
	(b) Others	Thousand	14.43
568	Woodware of all kinds and other Manufactures of Wood, n. o. p. f. :-		
	(a) Casks, Barrels, Packing Cases, or other ordinary Containers for Cargo	Value	7½%
	(b) Corks	"	7½%
	(c) Furniture	"	15%
	(d) Agricultural Tools, Implements and Machinery, and parts thereof		Free
	(e) Shavings (for Match Manufacturing)	Picul	0.68
	(f) Shooks for making Casks and Cases	Value	7½%
	(g) Splints (for Match Manufacturing)	Picul	0.68
	(h) Others :		
	(1) Machinery and parts thereof	Value	7½%
	(2) Others	"	15%
577	Enamelled Ironware :-		
	Basins, Bowls, Cups, and Mugs :		
	(a) Not over 11 centimetres in diameter	Dozen	0.20
	(b) Over 11 centimetres but not over 22 centimetres in diameter	"	0.30
	(c) Over 22 centimetres but not over 36 centimetres in diameter	"	0.65
	(d) Others	Value	10%
587	Cement, Hydraulic, as Portland	Picul	0.42

No.	Name of Article	Tariff Unit and Duty	
		Per	M. ¥
607	Fans:—		
	(a) Palm-leaf	Value	15%
	(b) Paper or Cotton	"	20%
	(c) Silk	"	25%
	(d) Others	"	25%
608	Umbrellas, Sunshades, and parts or accessories thereof:—		
	(a) Wholly or partly of or combined with Precious Metals, Ivory, Mother-of-Pearl, Tortois Shell, Agate, Jewels, etc.	"	30%
	(b) Others:		
	(1) Covered with Paper	"	15%
	(2) Covered with Cotton	"	15%
	(3) Covered with Silk or Silk Mixtures	"	25%
	(4) Others		
	(i) Wholly or partly of Silk	"	25%
	(ii) Others	"	15%
621	India-rubber and Gutta-percha, and Manufactures thereof:—		
	(a) India-rubber, Grude, Old or Waste, and Gutta-percha, Crude	"	10%
	(b) Footgear, of Rubber or with Cotton Uppers and Rubber Soles:		
	(1) Boots and Shoes (including "Tabi" Shoes)	"	10%
	(2) Others	"	17½%
	(c) Tires (including Inner-tubes):		
	(1) For Motor-cars	"	10%
	(2) Others	"	20%
	(d) Others	"	20%
635	Plants and Flowers, Living:—		
	(a) For Planting or Grafting		Free
	(b) Others	"	12½%

(2) Customs Export Tariff

Imperial Ordinance No. 152

Promulgated November 14, 1934

The following revisions shall be made in the Customs Export Tariff which was adopted by virtue of Ordinance No. 3 of the First Year of Tatung concerning the provisional employment of former laws and regulations: (This is the second partial revision of the Customs Export Tariff, the first revision being promulgated on July 22, Second Year of Tatung or 1933).

EXPORT TARIFF

No.	Name of Article	Tariff Unit and Duty	
		Per	M. ¥
5	Hair, Horse		Free
6	Hair, Animal, n. o. p. f.		Free
9	Meats, Fresh or Frozen (including Game and Poultry):—		

No.	Name of Article	Tariff Unit and Duty	
		Per	M. ¥
	(a) Beef		Free
	(b) Others	Value	7½%
11	Bones (including those Sawn, powdered, and Waste)...		Free
12	Glue		Free
13	Horns, Cow		Free
19	Sinews, Tusks and Hoofs, Animal		Free
20	Tallow, Animal		Free
45	Bran		Free
52	Seed-cake (including Crushed and Powdered):—		
	(a) Bean-cake	Picul	0.055
	(b) Cotton Seed-cake	"	0.083
	(c) Groundnut Cake	"	0.070
	(d) Perills Seed-cake	"	0.040
	(e) Others	Value	5%
92	Oil, Castor	Picul	0.50
108	Seed, Cotton	"	0.10
117	"Kao Liang Chiu", not medicated		Free
150	Coal (including Coal Dust, and Coal Bricks manufactured from Coal Dust)	Ton	0.156
157	Beams:—		
	(a) Hardwood		Free
	(b) Softwood		Free
158	Masts and Spars:—		
	(a) Hardwood		Free
	(b) Softwood		Free
159	Piles, Poles, Joists and other Logs		Free
160	Planks:—		
	(a) Hardwood		Free
	(b) Softwood		Free
175	Cotton Waste (including Fly Cotton)		Free
186	Wadding, Silk		Free
199	Silk Yarn and Thread		Free
211	Woollen Carpets (including Wool and Cotton Carpets and Floor Rugs)		Free

No. 3 Organization Law of the Provincial Governments

Imperial Ordinance No. 124

Promulgated October 11, 1934

ARTICLE I. The Provincial Governments shall in all consist of the following personnel:

- 10 Provincial Governors—the Grade of Selected Appointment (four may be of the Grade of Special Appointment)
- 46 Board Directors—the Grade of Selected or Recommended Appointment
- 86 Directing Secretaries (Lishihkuan)—the Grade of Recommended Appointment
- 18 Chief Technical Experts (Chicheng)—the Grade of Recommended Appointment

- 10 Private Secretaries to the Governors (Mishukuan)—the Grade of Recommended Appointment
- 10 Police Superintendents (Tuchakuan)—the Grade of Recommended Appointment
- 124 Secretaries (Shihwukuan)—the Grade of Recommended Appointment
- 14 Police Inspectors (Chingcheng)—the Grade of Recommended Appointment
- 17 School Inspectors (Shihhsuehkuan)—the Grade of Recommended Appointment
- 34 Assistant Chief Technical Experts (Chitso)—the Grade of Recommended Appointment
- 1,019 Subordinate Officials (Shukuan)—the Grade of Delegated Appointment
- 84 Technical Experts (Chishih)—the Grade of Delegated Appointment
- 32 Police Sergeants (Chingtso)—the Grade of Delegated Appointment

ARTICLE II. The personnel of each Provincial Government consisting of officials mentioned in the foregoing Article shall be determined by the Minister of Civil Affairs.

ARTICLE III. The Provincial Governors shall enforce laws and orders, and shall have charge of the administration of affairs within their respective provinces under the direction and supervision of the Minister of Civil Affairs, and in respect of affairs coming under the jurisdiction of any other Minister, they shall do likewise under the direction and supervision of the Minister concerned.

ARTICLE IV. The Provincial Governors shall exercise direction and supervision over the officials of their respective Governments; they shall submit to the Minister of Civil Affairs for approval recommendations concerning promotions, degradations, resignations, rewards and punishments relating to officials of and above the Grade of Recommended Appointment; such matters affecting officials of or below the Grade of Delegated Appointment shall be determined by the Governors themselves.

ARTICLE V. The Provincial Governors may issue provincial orders regarding administrative affairs within their respective provinces in accordance with the powers invested in them or by special authorization.

ARTICLE VI. The Provincial Governors shall exercise direction and supervision over the hsien magistrates, the mayors of cities and chiefs of police headquarters within their respective provinces.

The Provincial Governors, may cancel or suspend such orders or acts of disposition of hsien magistrates, mayors of cities or chiefs of police headquarters as are deemed to be contrary to established rules and regulations or detrimental to public interest, or as are deemed ultra vires.

ARTICLE VII. Whenever any Provincial Governor requires troops for the maintenance of public peace and order, he shall submit a request for the same to the Minister of Civil Affairs. In case of an extraordinary emergency, however, he may request the local military commander to dispatch troops.

ARTICLE VIII. In case any Provincial Governor is unable to discharge his duties from any cause whatsoever, the Director of the Board of General Affairs of his Government shall act in his place.

ARTICLE IX. The Provincial Governors may entrust any portion of their functions possessed by virtue of the powers vested in them, to hsien magistrates, mayors of cities, or chiefs of police headquarters.

ARTICLE X. The Board Directors of a Provincial Government shall have

charge of the affairs of their respective Boards by order of the Provincial Governor concerned.

The Director of the Board of Police Affairs shall, by order of the Provincial Governor, direct and supervise the chiefs of police headquarters, the chiefs of police bureaux, and all police officers and officials of and below the rank of police inspectors within the Province, in all matters relating to the execution of police duties.

ARTICLE XI. The Directing Secretaries and Secretaries shall have charge of assigned matters by order of their superior officials.

The Chief Technical Experts and the Assistant Chief Technical Experts shall have charge of all technical affairs by order of their superior officials.

The Private Secretaries to the Governors shall have charge of all confidential affairs and other matters specially assigned to them by order of the Provincial Governors.

The Police Superintendents shall superintend all police affairs within their respective provinces by order of their superior officials.

The Police Inspectors shall have charge of affairs concerning the police by order of their superior officials; in respect of matters concerning the execution of police duties they shall, by order of the Director of the Board of Police Affairs, direct and supervise all police officers and officials of and below the rank of sergeants.

The School Inspectors shall inspect the conditions of school affairs by order of their superior officials, and shall also have charge of educational affairs by special authorization.

The Subordinate Officials shall attend to their assigned duties under the direction of their superior officials.

The Technical Experts shall attend to their assigned technical duties under the direction of their superior officials.

The Police Sergeants shall attend to affairs concerning the police under the direction of their superior officials.

ARTICLE XII. The following five Boards shall be established in each Provincial Government: The Board of General Affairs, The Board of Civil Affairs, The Board of Police Affairs, The Board of Industry, The Board of Education.

ARTICLE XIII. A Provincial Government designated by the Minister of Civil Affairs may not have a Board of Industry and a Board of Education, or either one of the two aforementioned Boards.

In case of the former the affairs mentioned in Article 17 and Article 18, and in case of the latter the affairs mentioned in either of the aforementioned Articles shall be administered by the Board of Civil Affairs.

ARTICLE XIV. The Board of General Affairs shall have charge of matters relating to: 1. Confidential affairs; 2. Personnel; 3. Documents and the custody of official seals; 4. Accounting and general affairs; 5. Statistics and investigations; 6. Affairs not specifically assigned to any other Board.

ARTICLE XV. The Board of Civil Affairs shall have charge of matters relating to: 1. Supervision of local administration; 2. Disasters and relief; 3. Public works; 4. Land.

ARTICLE XVI. The Board of Police Affairs shall have charge of matters relating to: 1. Administrative police; 2. Judicial police; 3. Hygiene.

ARTICLE XVII. The Board of Industry shall have charge of matters

relating to: 1. Agriculture, forestry, live-stock and marine products; 2. Industry and commerce.

ARTICLE XVIII. The Board of Education shall have charge of matters relating to: 1. Education and arts; 2. Rites, customs and religion; 3. Historical sites, scenic spots and natural mementos.

ARTICLE XIX. The name and territory of each Province and the seat of each Provincial Government shall be as contained in the separate list attached to the present Ordinance.

ARTICLE XX. Each Provincial Governor shall, with the approval of the Minister of Civil Affairs, determine regulations concerning the division and management of affairs of the various Boards.

Supplementary Regulations

The present Ordinance shall come into force from the first of December of the First Year Kangtê (1934).

Ordinance No. 13 of the First Year of Tatung embodying the Organization Law of the Provincial Governments, Ordinance No. 14 of the First Year of Tatung concerning the Provisional Appointment of a Counsellor to each Provincial Government, and Ordinance No. 17 of the second Year of Tatung concerning the Appointment of a Chief Secretary to each Provincial Government shall be abolished.

NAME AND TERRITORY OF EACH PROVINCE AND SEAT OF EACH PROVINCIAL GOVERNMENT

Name of Province	Territory	Seat of Prov. Gov't
Fengtien	Mukden City, and the following hsien: Liaoyang, Liaochung, Pênchi, Fushun, Shenyang, Tiehling, Kaiyuan, Hsinmin, Faku, Kangping, Haicheng, Yingkow, Kaiping, Fu, Hsingking, Chingyuan, Sifeng, Changtu, Lishu, Shuangshan, Lioayuan, Hailung, Huinan, Chinchuan, Liuho, Tungfeng, Sian and Mengkiang.	Mukden City
Kirin	Kirin City and the following hsien: Changchun, Shuangyang, Itung, Têhui, Nungan, Changling, Chenan, Fuyu, Yungchi, Hsulan, Êmu, Tunhua, Huatien, Pansih, Yushu and Huaitê.	Kirin City
Lungkiang	Tsitsihar City and the following hsien: Lungkiang, Tailai, Taikang, Chinghsin, Kannan, Fuyu, Lintien, Ian, Nungho, Koshan, Mingshui, Kotung, Paichuan, Têtu, Nênkiang, Lungchin, Tungpei, Talai, Tuchuan, Ankwang, Chintung, Kaitung, Chanyu, Taonan and Taoan.	Tsitsihar City
Jehol	Chengtê, Luanping, Fengning, Lunghua, Pingchuan, Lingyuan, Lingnan, Chinglung, Ningcheng, Chifeng, Weichang, and Chienping (all hsien)	Chengtê
Pinkiang	Acheng, Pin, Shuangcheng, Wuchang, Chuho, Weiho, Yenshou, Tungning, Ningan, Muling, Mishan, Hulin, Hulan, Payen, Mulan, Chaotung, Chaochow, Lanshi, Suihua, Tunghsing, Anta, Ching kang, Wangkuei, Chingcheng, Tiehli, Suilin and Hailun (all hsien)	Harbin Special Municipality

Name of Province	Territory	Seat of Prov. Gov't
Chinchow	{ Chin, Chinsi, Hsincheng, Suichung, I, Peichin, Panshan, Taian, Heishan, Changwu, Chaoyang, and Fuhsin (all hsien) }	Chinh sien
Antung	{ Antung, Fengcheng, Chouyen, Chuanho, Kuantien, Huanjen, Chian, Tunghua, Linkiang, Changpai and Fusung (all hsien) }	Antung
Chientao	{ Yenchi, Wangching, Holung, Hunchun and Antu (all hsien) }	Yenchi
Sankiang	{ Fangcheng, Ian, Poli, Paoching, Jaoho, Fuyuan, Tungkiang, Fuchin, Huachuan, Tunggho, Fengshan, Tangyuan, Lopei and Suiping (all hsien) }	Chiamussu
Heiho	{ Muho, Oupu, Huma, Aigun, Chiko, Hsunho, Fushan and Uyun (all hsien) }	Heiho

N. B. No change is made in the administrative organization of Hsingan Province, which, accordingly, remains unaffected by the present law.

No. 4 Organization Law of the Provisional Industrial Research Bureau

Imperial Ordinance No. 183

Promulgated December 10, 1934

ARTICLE I. The Provisional Industrial Research Bureau shall come under the supervision of the Minister of Industry and shall take charge of the matters relating to industrial research.

ARTICLE II. The Provisional Industrial Research Bureau shall consist of the following staff members:

- One Director;
- Three Directing Secretaries (Lishukuan)—Grade of Recommended Appointment, one may be of the Grade of Selected Appointment;
- One Chief Technical Expert (Chichong)—Grade of Selected Appointment;
- Seven Secretaries (Shiwukuan)—Grade of Recommended Appointment;
- Twelve Technical Experts (Chitso)—Grade of Recommended Appointment;
- Twenty-nine Subordinate Officials (Shukuan)—Grade of Delegated Appointment;
- Fifty-four Assistant Technical Experts (Chishin)—Grade of Delegated Appointment.

ARTICLE III. The Director of the Provisional Industrial Research Bureau shall be of the Director of the General Affairs Bureau of the Department of Industry.

The Director shall manage the affairs of the said Bureau, and supervise its officials, under the direction and supervision of the Minister of Industry.

ARTICLE IV. The Directing Secretaries (Lishukuan) and the Secretaries (Shiwukuan) shall take charge of the office business by order of their superior officials.

ARTICLE V. The Chief Technical Expert (Chichong) and the Technical Experts (Chitso) shall take charge of the technical matters by order of their superior officials.

ARTICLE VI. The Subordinate Officials (Shukuan) shall attend to the general office duties by order of their superior officials.

ARTICLE VII. The Assistant Technical Experts (Chishih) shall attend to the technical matters by order of their superior officials.

ARTICLE VIII. Regulations concerning the division and management of the affairs of the Provisional Industrial Research Bureau shall be determined by the Minister of Industry.

Supplementary

The present Law shall take effect as from the date of its promulgation.

No. 5 Regulations Governing Foreign Labourers

Departmental Order No. 1 of the Dept. of Civil Affairs
Promulgated March 21, 1935

ARTICLE I. Matters concerning foreign labourers entering this country shall be regulated in accordance with the present Order and the Regulations Governing the Entry of Foreigners into Manchoukuo. The foregoing provision, however, shall not apply to labourers of any country with which this State has reached a separate agreement.

ARTICLE II. The term "foreign labourers", as used in the present Order means those foreigners who are engaged in any labour relating to agriculture, forestry, fisheries, mining, commerce, public works, building, manufacturing or communications, or in any other miscellaneous services.

ARTICLE III. Every foreign labourer when entering this country shall present to the police officer or officers concerned his certificate of identification issued by a duly authorized agent handling foreign labourers, and shall receive an unofficial stamp of entry permission.

ARTICLE IV. Every foreign labourer in this country shall always carry with him his certificate of identification mentioned in the foregoing Article, and shall, when leaving this country, return the said certificate of identification to the police officer or officers concerned at the place of departure.

In case any foreign labourer has lost or damaged his certificate of identification mentioned in the foregoing Article, he shall receive another certificate from the agent concerned handling foreign labourers.

ARTICLE V. Every agent handling foreign labourers shall issue to each foreign labourer before the latter's entry into this country, a certificate of identification containing the following facts: 1. Permanent place of domicile; Name and Age; 2. Kind of labour; 3. Place of entry; 4. Destination.

On each certificate of identification a photograph of the labourer in question shall be pasted, and a seal shall be stamped thereupon.

ARTICLE VI. Any agent handling foreign labourers who wishes to collect a fee for issuing a certificate of identification, shall obtain the approval of the Minister of Civil Affairs.

ARTICLE VII. No agent handling foreign labourers shall issue a certificate of identification to any person coming under any one of the following categories: 1. Persons of uncertain identity; 2. Persons of unhealthy physique; 3. Persons without prospects of employment; 4. Persons who have been refused the right of residence in, or entry into, this country.

ARTICLE VIII. Every agent handling foreign labourers shall be under the following obligations towards those labourers whom he handled: 1. To assist

them in entering and leaving the country; 2. To deport any of them by order of any government office concerned; 3. To aid any of them during illness or disaster.

ARTICLE IX. No person shall become an agent for foreign labourers unless he has obtained the approval of the Minister of Civil Affairs.

When he deems it necessary, the Minister of Civil Affairs may order any agent handling foreign labourers to furnish a security.

ARTICLE X. If the Minister of Civil Affairs deems that any act committed by an agent handling foreign labourers is in violation of the present Order or any order issued on the basis of the provisions of the present Order, or if he deems that there is danger of public peace being disturbed, he may cancel the license of such agent.

Even if the license of any agent handling foreign labourers is cancelled in accordance with the foregoing provision, such agent shall not be exempted from any of the obligations set forth in Article VIII, which he owes to those labourers whom he has handled.

ARTICLE XI. If they deem that there is danger of any foreign labourers disturbing peace and order or corrupting public morals, manners and customs, the Governor of the North Manchuria Special District, the Superintendent-General of the Metropolitan Police, the chiefs of the police headquarters, the hsien magistrates and the chiefs of the special police forces may order the deportation of such foreign labourer.

ARTICLE XII. Any master of a ship who has permitted a foreign labourer without a certificate of identification issued by an agent handling foreign labourers, to board his ship and journey to this country, and who has attempted to land such labourer, may be ordered by the chief of the police station concerned to send back such labourer to the place where the latter boarded his ship.

ARTICLE XIII. Any master of a ship who violates such order as mentioned in the foregoing Article shall be punished with a fine of not exceeding one hundred yuan (M. ¥100).

ARTICLE XIV. Any persons coming under any one of the following categories shall be punished with imprisonment of not exceeding two months or a fine not exceeding one hundred yuan (M. ¥100): 1. Persons who were or are engaged in business as agents handling foreign labourers without a license; 2. Persons who have brought foreign labourers into this country without conforming to the provisions of the present Order.

Supplementary

The present Order shall come into force on the date of its promulgation.

No. 6 North Manchuria Railway Transfer

(1) Law Concerning the North Manchuria Railway Loans

Imperial Ordinance No. 12

Promulgated March 14, 1935

ARTICLE I. For defrayment of expenses in connection with the cession to Manchoukuo of the rights of the Union of Soviet Socialist Republics concerning the North Manchuria Railway, the Government may, from time to time,

float loans to the amount not exceeding 180,000,000 yen in total in Japanese currency, or may receive advance payments on such loans.

ARTICLE II. The rates of interest on the above-mentioned loans and advance payments on the same, the prices of issue, matters relating to redemption of principal and payment of interest, as well as all other matters concerning such loans and advance payments on the same, shall be determined by the Minister of Finance.

ARTICLE III. All properties and revenues of the North Manchuria Railway shall be offered as security for the loans and advance payments on the same herein mentioned.

ARTICLE IV. Each issue of the loans and each advance payment on the same herein mentioned may enjoy prior rights over all other claims, in respect of the security mentioned in the foregoing Article, and may receive equal and common treatment in matters concerning their redemption.

Supplementary Regulation

The present Law shall come into force on the day of its promulgation.

(2) Agreement between Manchoukuo and the Union of Soviet Socialist Republics for the Cession of the North Manchuria Railway, March 23, 1935

ARTICLE I. The Government of the Union of Soviet Socialist Republics shall cede to the Government of Manchoukuo all the rights they possess concerning the North Manchuria Railway (Chinese Eastern Railway), in consideration of which the Government of Manchoukuo shall pay to the Government of the Union of Soviet Socialist Republics the sum of one hundred and forty million (140,000,000) yen in Japanese currency.

ARTICLE II. All the rights of the Government of the Union of Soviet Socialist Republics concerning the North Manchuria Railway (Chinese Eastern Railway) shall pass to the Government of Manchoukuo upon the coming into force of the present Agreement, and at the same time the North Manchuria Railway (Chinese Eastern Railway) shall be placed under the complete occupation and the sole management of the Government of Manchoukuo.

ARTICLE III. 1. Upon the coming into force of the present Agreement, the senior members of the administration of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics shall be released from their duties. The said senior members of the administration of the Railway shall hand over all the archives, records, papers and documents of whatever description in their charge to their respective successors in the new administration of the Railway.

It is understood that the term the "senior members of the administration of the North Manchuria Railway (Chinese Eastern Railway)" employed in the present Article indicates:

- (A) All the members of the Board of Directors and of the Audit Committee.
- (B) The general manager and assistant manager of the Administration.
- (C) The assistant chief controller.
- (D) All the managers and sub-managers of the Departments of the Board of Directors, the Audit Committee, the Control and the Administration. All agents for commission, engineers for commission.

All the senior agents, advisers and chiefs of the sections and sub-sections.

2. With the aim of ensuring the normal functioning of the Railway, the Government of the Union of Soviet Socialist Republics agree to place at the disposal of the new administration the following persons from among the senior members of the administration of the Railway who are citizens of the Union of Soviet Socialist Republics as advisers for one month from the date of the coming into force of the present Agreement:

- (A) The general manager of the Administration.
- (B) The manager of General Affairs Office of the Administration.
- (C) The manager of the Motive Power Department of the Administration.
- (D) The chief of the Financial Department of the Administration.
- (E) The manager of the Commercial Department of the Administration.

3. At any time after the coming into force of the present Agreement, the Government of Manchoukuo may dismiss any or all of the following persons:

- (A) All the chiefs of railway sections, stations and depots.
- (B) The chiefs of all the following auxiliary enterprises of the Railway:
 - a. Forest concessions and lumbering; b. Coal mines; c. Power stations; d. Printing plant; e. Auxiliary enterprises of the Commercial Department; f. Nursery and green-house in Harbin; g. Main workshops of the Ways Department; h. Wool-washing works and hydro-loading works; i. Water works in Harbin; j. Soft-drinks factory; k. Saw-mill; l. Gradations of beans; m. Waste-cleaning works; n. Grand Hotel; o. Health resorts and sanatoria; p. Hospitals and clinics; q. Library; r. Economic Bureau.

4. The persons referred to in Section 1 of the present Article shall have the right to remain in Manchoukuo and to retain their railway lodgings for one month after the coming into force of the present Agreement.

The persons referred to in Section 2 of the present Article shall have the right to remain in Manchoukuo and to retain their railway lodgings for one month after the coming into force of the present Agreement.

The persons who have been dismissed by virtue of Section 3 of the present Article shall have the right to receive their regular salary for one month from the date of their dismissal. They shall have the right to remain in Manchoukuo and to retain their railway lodgings for two months from the date of their dismissal.

ARTICLE IV. The Government of Manchoukuo shall succeed to the assets and liabilities of the North Manchuria Railway (Chinese Eastern Railway) in accordance with the list of assets and liabilities of the Railway as on December 31st, 1933, presented by the Delegation of the Government of the Union of Soviet Socialist Republics on March 22nd, 1934, to the Delegation of the Government of Manchoukuo through the Minister for Foreign Affairs of Japan, as supplemented by the lists which were made on March 17th and March 21st, 1935, in order to show the changes sustained by the assets and liabilities included in the first list from the date of the first list up to the date of the last list and also to show the new assets and liabilities which have arisen on and after January 1st, 1934.

It is agreed that the provisions of Section 4, Article IX, of the Agreement on General Principles for the Settlement of the Questions between the Union of Soviet Socialist Republics and the Republic of China signed at Peking on

May 31st, 1924, and those of Section 3, Article I, of the Agreement between the Government of the Union of Soviet Socialist Republics and the Government of the Autonomous Three Eastern Provinces of the Republic of China signed at Mukden on September 20th, 1924, shall remain in force.

ARTICLE V. The Government of the Union of Soviet Socialist Republics shall have the right to maintain the following property for the use of their Consulate General in Harbin in the form of a permanent and rent-free lease:

a. The land and buildings now occupied by the said Consulate General:

Locality: Yio-Ching-Kai, Chin-Chia-Kang.

Area: 14,873.68 square metres.

Buildings:

Office, No. 1049: 2,174.90 square metres.

Residence, No. 1047: 685.37 square metres.

Residence, No. 1048: 1,447.61 square metres.

Garage and its annex, No. 1051: 245.88 square metres.

Guard-room, No. 1052: 38.90 square metres.

b. The land and building now occupied by the officials of the said Consulate General:

Locality: Hai-Cheng-Kai, Chin-Chia-Kang.

Area: 2,530 square metres.

Building: No. 934: 258.51 square metres.

The following property shall be leased rent-free and *sine die* to the Consul General of the Union of Soviet Socialist Republics in Harbin on the day of the coming into force of the present Agreement, and shall immediately thereafter be placed and remain under the occupation and management of the community of the citizens of the Union of Soviet Socialist Republics in Harbin to be used solely for the purposes prescribed hereunder:

a. The IVth School of the North Manchuria Railway (Chinese Eastern Railway), situated at No. 35, Shang-Wu-Kai, Tao-Li, Harbin, with all the buildings and property to be found there, to be used for the elementary and secondary education of the said community.

b. The land known under No. 949, at the corner of Kao-Shi-Kai and Ching-Cha-Kai, Tao-Li, Harbin, with all the buildings on it, which are to be used in the future as a hospital.

Within one month from the date of the coming into force of the present Agreement, a library shall be selected, for the use of the above-mentioned IVth School, from the books of the North Manchuria Railway (Chinese Eastern Railway) Library in Harbin, by mutual agreement between the local authorities of Manchoukuo and the Consul General of the Union of Soviet Socialist Republics in Harbin. The books so selected shall be transferred to the said School.

ARTICLE VI. The properties occupied by the North Manchuria Railway (Chinese Eastern Railway) which are claimed by the Government of the Union of Soviet Socialist Republics as belonging to them and not to the Railway, and the properties existing in the territory of the Union of Soviet Socialist Republics which are claimed by the Government of Manchoukuo as belonging to the North Manchuria Railway (Chinese Eastern Railway), are regarded as having been mutually renounced by respective Governments in favour of the other Government, and neither Government shall in future raise against the other Government any demand concerning the said properties.

The above provisions shall not apply to the properties (buildings and

their sites and other railway properties) of the Transbaikal Railway now existing at Manchuli, and the properties of the Ussuri Railway now existing at Suifenho, which are actually occupied respectively by the said two Railways and shall remain their property under their management.

ARTICLE VII. Out of the sum of one hundred and forty million (140,000,000) yen in Japanese currency referred to in Article I of the present Agreement, the sum of forty-six million seven hundred thousand (46,700,000) yen shall be paid in cash in accordance with the provisions of Article VIII of the present Agreement, and the settlement for the remaining sum of ninety-three million three hundred thousand (93,300,000) yen shall be effected in the form of payments made by the Government of Manchoukuo for goods delivered to the Government of the Union of Soviet Socialist Republics in accordance with the provisions of Article IX of the present Agreement.

ARTICLE VIII. Out of the sum of forty-six million seven hundred thousand (46,700,000) yen to be paid in cash in accordance with the provisions of Article VII of the present Agreement, the sum of twenty-three million three hundred thousand (23,300,000) yen shall be paid simultaneously with the signing of the present Agreement.

The remaining sum of twenty-three million four hundred thousand (23,400,000) yen as well as the simple interest at the rate of three per cent. per annum is to be paid by the Government of Manchoukuo to the Government of the Union of Soviet Socialist Republics in the form of the Treasury Bonds of the Government of Manchoukuo. The said Treasury Bonds are to be issued of the following amounts and mature on the dates indicated hereunder: six million three hundred and seventy-six thousand five hundred (6,376,500) yen maturing on December 23rd, 1935; six million two hundred and forty-four thousand eight hundred and seventy-five (6,244,875) yen maturing on September 23rd, 1936; six million one hundred and thirteen thousand two hundred and fifty (6,113,250) yen maturing on June 23rd, 1937; five million nine hundred and eighty-one thousand six hundred and twenty-five (5,981,625) yen maturing on March 23rd, 1938. The Treasury Bonds of the Government of Manchoukuo mentioned above are to be issued in favour of the Government of the Union of Soviet Socialist Republics and are to be delivered by the Representative of the Government of Manchoukuo to the Representative of the Government of the Union of Soviet Socialist Republics simultaneously with the signing of the present Agreement, and shall be paid at the Industrial Bank of Japan, Ltd.

In case the exchange rate of the yen in terms of the Swiss franc calculated on the basis of the respective exchange rates of the yen and the Swiss franc in London on the day before the date of payment of any of the second and subsequent instalments provided for in the present Article should be lower or higher by eight per cent. or more in comparison with the exchange rate of the yen in terms of the Swiss franc as calculated on the basis of the respective exchange rates of the yen and the Swiss franc in London on the date of the coming into force of the present Agreement, the amount of the said instalment shall be increased or reduced, as the case may be, so that the value in Swiss francs of the instalment shall be the same as it is on the date of the coming into force of the present Agreement.

In case the present gold parity of Swiss franc being equivalent to nine thirty-firsts of one gram of fine gold should be altered or in case the convertibility of the Swiss franc into gold should be suspended, the following

method shall be adopted in place of the method provided for in the preceding paragraph.

In case the weight of fine gold whose value, when calculated on the basis of the price of gold and the exchange rate of the yen in London on the day before the date of payment of any of the second and subsequent instalments provided for in the present Article, is equal to the amount of the instalment, should be less or more by eight per cent. or more in comparison with the weight of fine gold whose value, when calculated on the basis of the price of gold and the exchange rate of the yen in London on the date of the coming into force of the present Agreement, is equal to the said instalment, the amount of the instalment shall be increased or reduced, as the case may be, so that the value in fine gold of the instalment shall be the same as it is on the date of the coming into force of the present Agreement.

ARTICLE IX. The settlement for the sum of ninety-three million three hundred thousand (93,300,000) yen, to be effected in the form of payments made by the Government of Manchoukuo for the goods delivered to the Government of the Union of Soviet Socialist Republics, as provided for in Article VII of the present Agreement, shall be executed in the following manner:

1. The Trade Representation of the Union of Soviet Socialist Republics in Japan will make contracts for the purchase of goods produced or manufactured in Manchoukuo or Japan, with the subjects or juridical persons of either of these two countries, up to the sum of ninety-three million three hundred thousand (93,300,000) yen indicated in Article VII within the period of six months from the date of the coming into force of the present Agreement. The delivery of the goods thus purchased shall be effected to the Trade Representation in Japan by the above-mentioned subjects or juridical persons within the period of three years from the date of the coming into force of the present Agreement in accordance with the terms of the contracts concerned, it being understood that the goods so delivered in the course of each of the six equal periods of six months constituting the said three years shall not exceed in value the sum of thirty-one million one hundred thousand (31,100,000) yen and that the total amount of the goods delivered in the course of each of the three equal periods of one year constituting the said three years shall not exceed in value the sum of thirty-one million one hundred thousand (31,100,000) yen.

2. The terms of payment for the goods shall be arranged in such a way that for each such period of six months in the course of the said three years the Government of Manchoukuo shall make payment not exceeding the sum of fifteen million five hundred and fifty thousand (15,550,000) yen for the delivery of the goods mentioned in the foregoing Section and in case any balance of that sum shall for any reason remain unpaid at the end of any such period of six months, such balance shall be paid off during the next six months and so on, so that the whole sum of ninety-three million three hundred thousand (93,300,000) yen shall be paid off by the end of the said three years.

3. It is agreed that should the above-mentioned contracts not be concluded within the period of six months after the coming into force of the present Agreement, the Trade Representation shall have the right to make such contracts after the expiration of the said period of six months, and further that, should any of the parties other than the Trade Representation to the contracts

concluded in accordance with the foregoing provisions of the present Article fail to carry out such contracts or to fulfil such contracts in a proper manner for which reason these contracts are abrogated, the Trade Representation shall in each case have the right to conclude fresh contracts with other subjects or juridical persons of Manchoukuo or Japan, in which case the latter contracts may provide for the payment for and the delivery of the goods to be effected after the three years' term above mentioned.

4. The contracts mentioned in the present Article shall be concluded either c. i. f. or f. o. b. at the choice of the Trade Representation and shall provide for payments in each for goods by the Government of Manchoukuo.

5. When the Trade Representation have concluded a contract for the purchase of goods with the subjects or juridical persons of Manchoukuo or Japan, the Trade Representation shall give the Financial Attaché to the Legation of Manchoukuo in Japan a résumé of the contract, mentioning the names of the parties to the contract, the description, place of origin and quantity of the goods, the total amount of the sums to be paid, the date and place of delivery of the goods and of the payment therefor, as well as any other terms of the payment and delivery, including any provisions for payment in advance. The said résumé shall be attested by both parties to the contract. Besides this, so far as circumstances permit, certificates of origin issued by any chamber of commerce and industry in Manchoukuo or Japan in respect of the goods, or by any other organization authorized to issue such certificates by the Government of either of these two countries, shall be presented to the Financial Attaché by the seller of the goods.

The Financial Attaché, upon receipt of the résumé of the contract, provided its contents do not conflict with the provisions of the present Article, shall notify, not later than within seven days thereafter, the Trade Representation and the seller of the goods concerned to the effect that the Government of Manchoukuo undertake to effect payment for the goods in conformity with the said résumé of the contract.

For the purpose of obtaining a settlement of his accounts the seller of the goods shall hand to the Trade Representation to dispose of the said goods (bill of lading, invoice, etc.).

The Financial Attaché, upon receipt of the notification given by the Trade Representation to the effect that the delivery of the goods referred to in the résumé of the contract has been accomplished, shall issue a cheque to order drawn with the Industrial Bank of Japan, Ltd., as payer, the seller of the goods as payee and the price of the goods as its face amount, and shall deliver it to the seller on the date of payment, and, in case the presentation of the certificates of origin of the goods above referred to shall have been prevented at the time of presentation of the résumé of the contract, against such certificates. The seller of the goods shall give a receipt for the said cheque. Payment in advance to the seller of the goods may be effected in a similar manner by the Financial Attaché in conformity with the résumé of the contract against the advice of the Trade Representation to the effect that such payment shall be made.

6. It is understood that in the present Article the term "goods manufactured in Manchoukuo or Japan" indicates goods manufactured within either of the said two countries from raw materials imported from any other countries as well as from raw materials produced in either and that the term "juridical persons of Manchoukuo or Japan" indicates the juridical persons which are

or may be incorporated in accordance with the law of Manchoukuo of Japan respectively.

ARTICLE X. 1. Three months' notice shall be given to each of the employees of the North Manchuria Railway (Chinese Eastern Railway), other than those included in the provisions of Article III of the present Agreement, who are citizens of the Union of Soviet Socialist Republics and whom the Government of Manchoukuo may desire to dismiss from reasons of convenience on the part of the Government of Manchoukuo after the coming into force of the present Agreement.

2. Employees of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics and who may be dismissed shall have the right to remain in Manchoukuo for two months after their dismissal in order to dispose of their personal affairs.

3. Employees of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics shall continue in the full enjoyment of their rights in movable and immovable property in accordance with the laws of Manchoukuo.

4. Employees of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics shall enjoy the full right to dispose of their property in accordance with the laws of Manchoukuo and to carry their property out of Manchoukuo either in its original form or in its money equivalent in any foreign currency.

5. Employees of the North Manchuria Railway (Chinese Eastern Railway), who are citizens of the Union of Soviet Socialist Republics and who have retired through dismissal or of their own accord and who leave for the territory of the Union of Soviet Socialist Republics within two months after their retirement, shall be granted the privilege of free transport over the North Manchuria Railway (Chinese Eastern Railway) for themselves, their families, and their personal and household effects either to the station of Manchuli or to the station of Suifenhao, at their own option.

ARTICLE XI. 1. The various descriptions of retiring allowances and payments—(discharge allowances and other sums due to employees in respect of service on the Railway, employees' savings in the Relief Savings Association and the payments additional thereto on the part of the Railway including interest, pensions and block grants in accordance with the regulations of the Relief Savings Association, as well as pensions and compensations for personal injuries according to the "Regulations of 1912 relating to the indemnification of persons who have met with accidents")—to employees of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics and who may be dismissed or may retire of their own accord after the coming into force of the present Agreement, so far as such allowances and payments are in respect of the period before the coming into force of the present Agreement, shall be individually reckoned and paid out in accordance with the regulations of the North Manchuria Railway (Chinese Eastern Railway) in force up to the date of the coming into force of the present Agreement, as modified by the provisions of the present Article.

Note. Discharge allowances for the period up to November 11th, 1930, are to be paid according to the rates existing up to November 11th, 1930.

2. Employees who are citizens of the Union of Soviet Socialist Republics and who are dismissed or retire of their own accord after the coming into force of the present Agreement shall be considered as employees who have

been dismissed as the result of the abolition of offices, so far as concerns the calculation of the various descriptions of retiring allowances and payments.

3. Discharge allowances and other payments relative to service concerning the Railway, and compensations for injuries sustained in such services, as well as savings and the prescribed interest thereon, shall be paid within a fortnight from the day of dismissal or retirement, provided that in respect of persons who shall be dismissed, half the amount of such savings shall be paid within two months from the date of the notice of such dismissal.

The block grants to persons who have been in the service of the Railway for less than ten years as well as payments additional to savings together with the prescribed interest thereon shall be paid in four equal instalments within two years from the date of dismissal or retirement. The first instalment shall be paid within a fortnight, and the second instalment at the end of a year after the date of dismissal or retirement, and the third and the fourth instalments shall be paid at the end respectively of six and twelve months after the payment of the second instalment. As regards the last three of these instalments, the Government of Manchoukuo shall issue bonds for the amounts due drawn up in the name of the respective persons and maturing on the dates prescribed above. These bonds shall be delivered to the respective recipients simultaneously with the payment of the first instalment above referred to and shall not be transferred thereafter to any other person.

Persons who have been in the service of the Railway for ten years or more shall be deemed entitled to pensions without undergoing the examination of their working efficiency, and the said pensions, instead of being paid annually, shall be paid in a block grant, that is to say, a sum eight and a half times the sum payable annually in respect of a pension shall be paid to the recipient in four equal instalments in the course of two years, in accordance with the provisions of the preceding paragraph.

Note 1. The examination of the working efficiency of employees who have been in the service of the Railway for less than ten years will be effected according to the regulations of the North Manchuria Railway (Chinese Eastern Railway) in force up to the date of the coming into force of the present Agreement.

Note 2. Pensions for personal injuries, instead of being paid annually, shall be paid in block grants, that is to say, a sum eight and a half times the sum payable annually shall be paid to the recipients in the same manner as for persons who have been in the service of the Railway for ten years or more.

4. Employees of the North Manchuria Railway (Chinese Eastern Railway) who are in debt to the Railway shall have the sum of their indebtedness deducted from the various descriptions of retiring allowances and other payments due to them.

5. The various descriptions of retiring allowances and payments shall be paid in the currency of Manchoukuo at the exchange rate against the rouble of the North Manchuria Railway (Chinese Eastern Railway) existing at the date of the coming into force of the present Agreement and applied by the said Railway for settlements with their employees. The recipients of these retiring allowances and payments shall be allowed to remit the money they have received to other countries after having converted it into foreign currency.

6. The various descriptions of retiring allowances and payments and the bonds of the Government of Manchoukuo shall be paid or delivered to the legal recipients direct, but persons who have returned to the territory of the Union

of Soviet Socialist Republics in Harbin or any other person to receive them. Persons who have given such authority shall at the same time inform the North Manchuria Railway (Chinese Eastern Railway) to that effect.

7. Those persons who have retired before the coming into force of the present Agreement and are now being paid pensions shall continue to receive the pensions as previously in accordance with the regulations of the North Manchuria Railway (Chinese Eastern Railway) in force up to the date of the coming into force of the present Agreement, irrespective of whether the said regulations shall remain in force, be modified or abrogated thereafter. In this case Section 5 of the present Article shall be applied as regards the exchange rate against the rouble of the North Manchuria Railway (Chinese Eastern Railway), and, in case the legal recipients should be returning or should have returned to the territory of the Union of Soviet Socialist Republics, as regards remittances to other countries.

8. The sums which are to be paid out by the Administration or the Relief Savings Association of the North Manchuria Railway (Chinese Eastern Railway) to employees who are citizens of the Union of Soviet Socialist Republics and of which neither the legal recipients nor their proxies or successors have demanded payment up to the date of the coming into force of the present Agreement, shall be disposed of in accordance with the regulations of the North Manchuria Railway (Chinese Eastern Railway) in force up to the date of the coming into force of the present Agreement.

9. Employees who have been dismissed or have retired after the coming into force of the present Agreement shall, during a period of one month from the date of their dismissal or retirement, retain their full rights with regard to their railway lodgings under the same conditions as before.

ARTICLE XII. It is understood that the term "North Manchuria Railway (Chinese Eastern Railway)" includes all the rights, enterprises and properties appurtenant thereto.

ARTICLE XIII. The Government of Manchoukuo and the Union of Soviet Socialist Republics, with a view to promote and facilitate the intercourse and traffic between the two countries, shall conclude, within three months from the date of the coming into force of the present Agreement, a separate agreement which will provide for the settlement of questions concerning the conveyance of passengers, luggage and goods in transit, direct service for passengers, luggage and goods between railway stations of the Union of Soviet Socialist Republics and those of the North Manchuria Railway (Chinese Eastern Railway), and also, technical conditions permitting, direct services without reloading of goods between the Ussuri Railway and the North Manchuria Railway (Chinese Eastern Railway) via the station of Suifenho.

Within the period of the said three months, the two Governments shall conclude another separate agreement which will provide for telegraphic connection between the telegraphic lines hitherto operated by the North Manchuria Railway (Chinese Eastern Railway) and those of the Union of Soviet Socialist Republics.

ARTICLE XIV. The present Agreement shall come into force on the date of its signature.

(3) Final Protocol Entered into by the Governments
of Manchoukuo and the U. S. S. R.,
March 23, 1935

ARTICLE I. 1. It is understood that the handing over of archives, records, papers and documents as stipulated in Section 1 of Article III of the Agreement is not intended to involve anything in the nature of rendering accounts.

2. Whereas the new administration of the Railway is at liberty whether to adopt or not the advice given by the advisers mentioned in Section 2 of Article III of the Agreement, the said advice can on no occasion result in any responsibility being imposed on the Government of the Union of Soviet Socialist Republics or on these persons.

ARTICLE II. The stipulation of Article V of the Agreement concerning the property which is to be placed under the occupation and management of the community of the citizens of the Union of Soviet Socialist Republics in Harbin shall not in any way preclude the application of the law of Manchoukuo as to the said property, its occupation and management.

ARTICLE III. The Government of Manchoukuo agree to grant subsidies, in the same manner as up to the date of the coming into force of the Agreement, to schools which are under the management of the 4th Section of the Educational Department of the Office of the Pin-Chiang Province and used for education of children of the employees of the North Manchuria Railway (Chinese Eastern Railway) who are citizens of the Union of Soviet Socialist Republics, for three months after the coming into force of the Agreement.

ARTICLE IV. The school inventory purchased from funds supplied by the parents who are citizens of the Union of Soviet Socialist Republics, as well as the stage appurtenances acquired by former Vice-Chairman of the Board of Directors of the North Manchuria Railway (Chinese Eastern Railway), are to be turned over to the Consul General of the Union of Soviet Socialist Republics in Harbin as property not belonging to the North Manchuria Railway (Chinese Eastern Railway).

ARTICLE V. The Government of Manchoukuo take no exception to the liquidation of the cooperative society of the employees of the North Manchuria Railway (Chinese Eastern Railway) in accordance with its Articles and will permit certain members of the society who are citizens of the Union of Soviet Socialist Republics and whose presence is required for the purposes of such liquidation to remain in Manchoukuo till the completion thereof.

ARTICLE VI. Until the conclusion within the prescribed period of the separate agreement concerning the telegraphic connection provided for in Article XIII of the Agreement, the status quo of such connection shall be maintained.

The present Final Protocol shall constitute an integral part of the above-mentioned Agreement and come into force simultaneously with the said Agreement.

(4) Notes Exchanged Between Japan and the U. S. S. R.

Tokyo, March 23rd, 1935.

Monsieur l'Ambassadeur,

As the result of the guarantee given this day by the Japanese Government to the Government of the Union of Soviet Socialist Republics regarding the fulfil-

ment by the Government of Manchoukuo of all the obligations of payment which the latter are under in favour of the Government of the Union of Soviet Socialist Republics in accordance with the provisions of the Agreement for the Cession to Manchoukuo of the Rights of the Union of Soviet Socialist Republics concerning the North Manchuria Railway (Chinese Eastern Railway), signed this day by the Plenipotentiaries of the Union of Soviet Socialist Republics and Manchoukuo, I have the honour to inform Your Excellency as follows:

In case any difficulties should arise in connection with the execution of payments on the part of the Government of Manchoukuo, the Japanese Government will make every effort necessary under the given circumstances in order that the Government of the Union of Soviet Socialist Republics may receive all the payments due to them from the Government of Manchoukuo wholly and within the respective limits of time prescribed by the said Agreement, so that the Government of the Union of Soviet Socialist Republics may suffer absolutely no less in connection with the said difficulties.

I avail myself of this opportunity to renew to Your Excellency, Monsieur l'Ambassadeur, the assurances of my highest consideration.

(Signed) Koki Hirota

H. E. Monsieur Constantin Youreneff,
Ambassador Extraordinary, etc.

Tokyo, March 23rd, 1935

Monsieur le Ministre,

I have the honour to acknowledge the receipt of Your Excellency's Note of today's date, in which you are good enough to inform me as follows:

"As the result of the guarantee given this day by the Japanese Government to the Government of the Union of Soviet Socialist Republics regarding the fulfilment by the Government of Manchoukuo of all the obligations of payment which the latter are under in favour of the Government of the Union of Socialist Republics in accordance with the provisions of the Agreement for the Cession to Manchoukuo of the Rights of the Union of Soviet Socialist Republics concerning the North Manchuria Railway (Chinese Eastern Railway), signed this day by the Plenipotentiaries of the Union of Soviet Socialist Republics and Manchoukuo, I have the honour to inform Your Excellency as follows:

In case any difficulties should arise in connection with the execution of payments on the part of the Government of Manchoukuo, the Japanese Government will make every effort necessary under the given circumstances in order that the Government of the Union of Soviet Socialist Republics may receive all the payments due to them from the Government of Manchoukuo wholly and within the respective limits of time prescribed by the said Agreement, so that the Government of the Union of Soviet Socialist Republics may suffer absolutely no loss in connection with the said difficulties."

In reply, I beg to state that I take note of your communication as above mentioned.

I avail myself of this opportunity to renew to Your Excellency, Monsieur le Ministre, the assurances of my highest consideration.

(Signed) C. C. Youreneff

H. E. Monsieur Koki Hirota,
Minister for Foreign Affairs of Japan.

(5) Protocol, Entered into by the Governments of Japan,
Manchoukuo and the U. S. S. R., March 23, 1935

ARTICLE I. When the Trade Representation of the Union of Soviet Socialist Republics purchases goods produced or manufactured in Japan or Manchoukuo from the subjects or juridical persons of either of these two countries in accordance with Article IX of the Agreement between Manchoukuo and the Union of Soviet Socialist Republics for the Cession to Manchoukuo of the Rights of the Union of Soviet Socialist Republics concerning the North Manchuria Railway (Chinese Eastern Railway), the Governments of Japan and Manchoukuo shall afford all possible facilities and assistance to the Trade Representation in order that the negotiations conducted may be fair and normal in such a manner as to ensure the conclusion of the purchase contracts within six months from the date of the coming into force of the above-mentioned Agreement and that the purchase contracts may be fulfilled exactly.

It is understood that in the present Protocol the terms "goods manufactured in Japan or Manchoukuo" and "juridical persons of Japan or Manchoukuo" are respectively used in the meaning given by Article IX of the above-mentioned Agreement.

ARTICLE II. The Government of Japan and the Government of Manchoukuo declare that they are prepared to take necessary measures through the authorities concerned, in order that the subjects or juridical persons as aforesaid, in their negotiations for contracts with the Trade Representation, may not ask for unduly high prices, thereby making the conclusion of contracts impossible.

The Government of the Union of Soviet Socialist Republics declare that they are prepared to take necessary measures with the Trade Representation, so that the Trade Representation, in its negotiations for contracts with subjects or juridical persons of Japan or Manchoukuo, may not ask for unduly low prices, thereby making the conclusion of contracts impossible.

ARTICLE III. In the negotiations for the conclusion of a purchase contract, in case the Trade Representation and the subjects or juridical persons of Japan or Manchoukuo cannot come to an agreement with regard to the price of the goods as well as any other terms of payment for and delivery of the goods, the parties to the negotiations can jointly or independently apply for mediation regarding the disagreement to the Standing Mediation Commission, which shall be constituted within ten days after the coming into force of the present Protocol and which shall consist of one commissioner appointed by the Government of Japan, one by the Government of Manchoukuo and two by the Government of the Union of Soviet Socialist Republics.

The Mediation Commission, when they have received such an application, shall come to what they deem a fair opinion and shall recommend either or both parties to the negotiations to conclude a contract in accordance with the said opinion. In the case of an application with regard to the price of the goods, the Commission in deciding such opinion shall adopt as the standard the price of such goods at the appropriate Exchange in Japan or Manchoukuo, or, in the absence of any such price, the export price, or, in default of any export price, the wholesale price, obtaining in the principal appropriate market of Japan or Manchoukuo, as the case may be, while with regard to goods the price of which can not be fixed on the basis of the price at the Exchange, the export price or the wholesale price as above-mentioned, the Commission

shall fix a fair price on the basis of the whole of the information available with regard to the goods.

The consideration of every case by the Mediation Commission shall be completed within the term of six weeks from the day they have received the application.

ARTICLE IV. In case the Trade Representation and the subjects or juridical persons of Japan or Manchoukuo find themselves in disagreement as regards the fulfilment of obligations provided for by the purchase contract concluded between them, the parties can apply jointly or independently for mediation regarding the disagreement to the Mediation Commission mentioned in the first paragraph of Article III, provided that the contract includes a provision to the effect that either party can present such an application.

The Mediation Commission, when they have received such an application, shall examine the provisions of the contract concerned and all matters relative to the disagreement and shall arrive at what they deem a fair opinion, and recommend to either or both parties to settle the disagreement in accordance with the said opinion.

The term for consideration of the question by the Mediation Commission in the circumstances of the present Article shall be the same as in the case of Article III.

ARTICLE V. In case the Mediation Commission cannot come to a decision within the prescribed term for consideration or should the decision arrived at fail to remove the difficulties within the term of two weeks, the matter shall be transferred, upon the application of either or both parties to the disagreement, to negotiation between the Contracting Governments concerned, for a fair and appropriate solution, provided that there exists an agreement in advance between the parties to that effect.

ARTICLE VI. It is understood that should both parties concerned so desire, an agreement may be laid down in the contract or otherwise providing that the decision arrived at by the Mediation Commission or through negotiation between the Contracting Governments concerned in conformity with the provisions of Articles III, IV and V of the present Protocol shall be binding upon both parties, in which case such decision shall take effect in the manner contemplated by the said agreement.

ARTICLE VII. The present Protocol shall come into force on the date of its signature.

No. 7 Through Traffic Across the Tumenkiang Border

(1) Agreement Relating to the Operation of Through Trains Across the Tumenkiang Border and the Simplification of Customs Formalities

May 22, 1935

The Governments of Manchoukuo and Japan, with a view to operating through trains across the Tumenkiang border between the Manchoukuo State Railways and the Japanese Government Railways and at the same time simplifying the customs formalities regarding goods transported by the said Railways, have agreed upon the following articles:

ARTICLE I. The Governments of Manchoukuo and Japan mutually agree

that through trains shall be operated across the Tumenkiang border between the Manchoukuo State Railways extending to Tumen or Kaishantun and the Japanese Government Railways under the management of the South Manchuria Railway Co. Ltd.

ARTICLE II. The Japanese Government agree that the Government of Manchoukuo shall dispatch their customs officers to the Japanese Customs at Yuki, Rashin and Seishin, and that such customs officers shall be caused, within the compounds of the said Japanese Customs, and in collaboration with the Japanese customs officers there, to perform the duties of inspecting, and collecting customs duties on, freight, parcels, forwarded luggage and luggage accompanying travellers which are exported from Manchoukuo to the aforementioned places (including those passing through said places) or which are imported into Manchoukuo from the said places (including those passing through said places) and which are transported by the Railways mentioned in the foregoing Article.

ARTICLE III. The Governments of Manchoukuo and Japan shall dispatch their respective customs officers, in the case of the Government of Manchoukuo, to the goods inspection office to be established within Kamisanbo Station, and, in the case of the Japanese Government, to the goods inspection office to be established within Tumen Station, and shall cause their respective customs officers to perform, in collaboration with the customs officers of the other contracting party, the duties of inspecting, and collecting customs duties on, freight, parcels, forwarded luggage, and luggage accompanying travellers which are transported across the border between the territories of the two Contracting Parties by the Railways mentioned in Article I and which do not come under the categories mentioned in the foregoing Article, as well as personal effects carried by travellers.

The Governments of Manchoukuo and Japan may cause their respective customs officers to perform their duties, in accordance with the provisions of the foregoing paragraph, with respect to personal effects carried by travellers, forwarded luggage and luggage accompanying travellers mentioned among the articles provided for in the foregoing paragraph which pass through Tumen or Kamisanbo Station, in the trains while such trains are stopping at the said station. In case it is difficult to complete the performance of the aforementioned duties by the time of the departure of such trains, the said Governments may cause their respective customs officers to execute the said duties by remaining in such trains after their departure or by causing the articles concerned to be unloaded at the goods inspection office.

ARTICLE IV. The Governments of Manchoukuo and Japan agree that, in case any objections should be made to the customs officers of either of the two Contracting Parties dispatched to the country of the other by virtue of the present Agreement, against the inspection of, and payment of customs duties on, any exports from the country to which such customs officers belong, or should such customs officers, in the course of such inspection, deem any goods to have been smuggled out of their country (including prohibited goods), such customs officers shall take measures to return such goods to their country.

ARTICLE V. In the event of the customs officers of Manchoukuo and Japan undertaking inspection in collaboration, such inspection, in the case of exports from Japan, shall commence with inspection by the Japanese customs officers, and in the case of exports from Manchoukuo, with inspection by the Manchou-

two customs officers. The order of the execution of other duties shall be according to the order of inspection.

ARTICLE VI. The Governments of Manchoukuo and Japan mutually agree to afford, in so far as it is possible, every convenience in connection with the execution of duties by the customs officers of the other contracting party, dispatched to their respective territories by virtue of the present Agreement.

ARTICLE VII. The necessary details concerning the customs formalities provided for in the present Agreement shall be agreed upon between the Governor-General of Chosen and the Minister of Finance of Manchoukuo.

ARTICLE VIII. The present Agreement shall take effect from the date of the signature thereof, and shall remain in force until the expiration of a period of three months after either contracting party shall have notified the other of its intention to terminate the said Agreement.

ARTICLE IX. The present Agreement shall be made in duplicate in the Japanese and Chinese languages. In case of any divergence in the interpretation between the Japanese and Chinese texts of the Agreement, the difference shall be settled by reference to the Japanese text.

In witness whereof the Undersigned, duly authorized by their respective Governments, have signed the present Agreement and have affixed their seals thereto.

Done in the City of Hsinking this twenty-second day of the fifth month of the second year of Kangtê, corresponding to the twenty-second day of the fifth month of the tenth year of Showa.

(Signed) Chang Yen-ching (Seal)
Minister for Foreign Affairs
of the Government of
Manchoukuo.

(Signed) Jiro Minami (Seal)
Ambassador Extraordinary
and Plenipotentiary of Japan
to Manchoukuo

(2) Detailed Regulations Based on Agreement Relating to the
Operation of Through Trains Across the Tumenkiang Border
and the Simplification of Customs Formalities

May 24, 1935

Pursuant to the provisions of Article VII of the Agreement Relating to the Operation of Through Trains across the Tumenkiang Border and the Simplification of Customs Formalities, signed in Hsinking on the 22nd day of the fifth month of the second year of Kangtê corresponding to the 22nd day of the fifth month of the tenth year of Showa, the undersigned, the Minister of Finance of Manchoukuo, Sun Chi-chang, and the Governor-General of Chosen, Kazunari Ugaki, have agreed upon the following detailed regulations concerning customs formalities:

CHAPTER I. General Rules

ARTICLE I. The term "compounds of the said Japanese Customs" in Article II of the Agreement Relating to the Operation of Through Trains Across the Tumenkiang Border and the Simplification of Customs Formalities (hereinafter called "the Agreement"), means the compounds of the Japanese

Customs at Yuki, Rashin and Seishin as well as those places adjacent to the said compounds designated by the Japanese Superintendent of the Customs, after consultation with the Manchoukuo Superintendent of the Customs, as joint examination zones.

The words "goods inspection office" in Article III of the Agreement mean the entire compounds of Tumen Station or Kamisanbo Station.

ARTICLE II. The customs officers of either of the parties hereto dispatched to the territory of the other shall, pursuant to the laws and ordinances of their country relating to the exportation and importation of goods and in accordance with the provisions of the Agreement and the present Detailed Regulations, perform their duties within the zones fixed in the foregoing Article and in the trains as provided in paragraph 2 of Article III of the Agreement.

ARTICLE III. Examination by the customs officers of either of the parties hereto within the territory of the other provided for in Articles II to V of the Agreement may be made in the zones fixed in Article I of the present Detailed Regulations and in the trains as provided in paragraph 2 of Article III of the Agreement only in either of the following cases:

1. In case an intention to export or import is expressed;
2. In case investigation is necessary owing to a suspicion of an infraction of regulations.

ARTICLE IV. In case they deem it necessary for preparing for the examination of personal effects carried by passengers which are transported by rail, the customs officers of Manchoukuo and Japan may board the trains at the first Station in the territory of the other before Tumen Station or Kamisanbo Station.

CHAPTER II. Transportation of Goods Under Seal

ARTICLE V. Any goods, parcels, forwarded luggage and luggage accompanying travellers set forth in Article II of the Agreement which are to be transported from Tumen Station or Kamisanbo Station to Yuki, Rashin or Seishin and vice-versa shall be conveyed under seal.

ARTICLE VI. In case any application is made for transporting goods under seal, the applicant shall be caused to present to the Japanese customs officers five copies of the list of the goods to be transported.

The list of the goods to be transported mentioned in the foregoing paragraph may serve also as an application for transportation under seal.

When the Japanese customs officers receive such application for transportation under seal, they shall deal with the matter after consulting the Manchoukuo customs officers.

ARTICLE VII. When permission is given for transporting any goods under seal, the goods car shall be sealed in the presence of the customs officers of Manchoukuo and Japan, after which it shall be permitted to be taken away. However, if the goods to be transported under seal and other goods which are not under seal are loaded together on the same car by virtue of the provisions of Article XV of the present Detailed Regulations, the sealing of the car may be dispensed with.

ARTICLE VIII. When the goods car mentioned in the first part of the foregoing Article reaches its destination, the customs officers of Manchoukuo and Japan shall collaborate in inspecting its seal, and if there is nothing amiss, they shall allow the goods to be unloaded or the car to pass.

When the goods car mentioned in the proviso of the foregoing Article reaches its destination, the customs officers of Manchoukuo and Japan shall collaborate in inspecting its seal, and if there is nothing amiss, they shall act similarly as in the foregoing paragraph.

ARTICLE IX. In case there should be any mishap outside the zones fixed in Article I of the present Detailed Regulations in connection with any goods conveyed under seal, the customs officers of the country where the place of such mishap is situated shall take whatever measures they shall deem necessary, and shall send an account of such mishap to the customs officers of the other country.

Even in the case of such goods as mentioned in the foregoing paragraph, all export and import formalities relative to such goods shall be executed within the zones fixed in Article I of the present Detailed Regulations.

ARTICLE X. In case any duty-unpaid goods transported under seal should be lost or destroyed or should fail to reach their destination within fifteen days after permission (for their transportation) given, the applicant (for such permission) shall be caused to pay the duty thereon. If such loss or destruction, however, is due to a disaster or if the goods were destroyed with the consent of the Customs, the foregoing provision shall not apply.

CHAPTER III. Regulation of Goods

ARTICLE XI. Exported or imported goods, goods for reshipment, or goods transported under seal shall not be loaded on ships or cars without first obtaining the necessary permission therefor.

ARTICLE XII. The warehouses for exported or imported goods or goods transported under seal located within the zones fixed in Articles I of the present Detailed Regulations shall be designated by the Customs of the country where such goods are located, after consultation with the customs officers of the other country.

ARTICLE XIII. Any person or party who desires to put exported or imported goods or goods transported under seal into the warehouses mentioned in the foregoing Article, or who desires to remove such goods from the said warehouses, shall give notice of such desire to the customs officers of both Manchoukuo and Japan.

ARTICLE XIV. Any person or party desiring to unload any exported or imported goods or goods transported under seal from the car or cars containing such goods shall give notice of such desire to the customs officers of both Manchoukuo and Japan.

ARTICLE XV. Goods transported under seal and goods which are not under seal shall not be loaded on the same goods car without special permission.

CHAPTER IV. Disposal of Infractions of the Law

ARTICLE XVI. The provisions of Articles IV and V of the Agreement shall, in connection with the disposal of cases of infraction of the laws and ordinances concerning the exportation and importation of goods, cover each of the following cases:

1. In case it is deemed that any single act has violated the laws and ordinances of both Manchoukuo and Japan, the customs officers of the two countries shall deal with it separately;
2. In case it is deemed that any single act has violated the laws and ordinances of only one country (including cases where the

customs formalities of the other country have not been duly completed), the customs officers of such country alone shall deal with such act;

3. In case the respective manners in which the customs officers of Manchoukuo and Japan have dealt with the same goods should be found to be in rivalry, the disposal made by the customs officers of the country exporting such goods shall take precedence;
4. In the foregoing case should the customs officers of the importing country require the goods concerned for dealing with a case of infraction of the law, pending their disposal of such case, they shall deliver such goods to the customs officers of the exporting country.

ARTICLE XVII. In case the customs officers of either of the parties hereto should discover any case which they suspect to be in violation of the laws and ordinances of the other, they shall immediately transfer such case to the customs officers of the other party.

ARTICLE XVIII. In case the customs officers of either of the parties hereto should discover any case which they suspect to be in violation of the laws and ordinances of their own country concerning the exportation and importation of goods, they shall immediately report such discovery to the customs officers of the other party. They shall do likewise when such case has been dealt with.

CHAPTER V. Contact in Performance of Duties

ARTICLE XIX. The keys of the goods warehouses provided for in Article XII of the present Detailed Regulations shall be kept by the customs officers of the country where such warehouses are situated.

ARTICLE XX. The customs officers having custody of the keys mentioned in the foregoing Article shall comply with the requests of the customs officers who do not have the custody of such keys if the latter find it necessary to open any of the warehouses.

ARTICLE XXI. In case the customs officers of either of the parties hereto desire to place any goods in a warehouse, they shall consult the customs officers of the other party.

The customs officers of the party receiving such consultation as mentioned in the foregoing paragraph shall, as the occasion requires, take steps to send such goods to the country of dispatch on the ground that the payment of customs duty on such goods has been rejected, or shall reply to the customs officers of the other party that they have no objection to the storing of such goods.

ARTICLE XXII. In case the customs officers of either of the parties hereto should intend to send back any goods to the country of dispatch, they shall report such intention in advance to the customs officers of the other party.

ARTICLE XXIII. As regards any goods to be sent back to the country of dispatch by the customs officers of either of the parties hereto by virtue of Article IV of the Agreement, the person or party in charge of the transportation of such goods shall be caused to take up proceedings for their export or reshipment with the customs of the other party.

ARTICLE XXIV. If an application is made to the Japanese Customs Superintendent for the licensing of an agent for handling dutiable goods for the purpose of passing any goods at the Customs at Kamisanbo Station, Yuki,

Rashin or Seishin, or if such application is made to the Manchoukuo Customs Superintendent for the purpose of passing any goods at the Customs at Tumen Station, such application shall be dealt with after hearing the views of the Customs Superintendent of the other country. The same procedure shall be followed in suspending the business or cancelling the license of any person or party handling dutiable goods because of an infraction of the law or any other cause.

ARTICLE XXV. In case the Customs Superintendent of either of the parties hereto should desire the temporary suspension of business of any agent handling dutiable goods or the cancellation of the license of such agent on the part of the Customs Superintendent of the other party, his wishes should be respected.

ARTICLE XXVI. The customs officers of either of the parties hereto may entrust to the customs officers of the other the investigation of any suspected cases of infraction of the law in the territory of that other party.

ARTICLE XXVII. The customs officers of Manchoukuo and Japan shall, for the purpose of expediting the execution of their respective duties, communicate to each other each of the following matters:

1. Matters serving as referential data for the inspection and appraisal of exported or imported goods;
2. Matters concerning goods prohibited for exportation or importation;
3. Newly-promulgated customs regulations;
4. Other necessary matters.

CHAPTER VI. Miscellaneous Rules

ARTICLE XXVIII. The holidays and the office hours of the customs officers of either of the parties hereto dispatched to the territory of the other by virtue of Article II or III of the Agreement shall be determined according to the regulations of that other party concerning such matters.

ARTICLE XXIX. Matters concerning the opening of any office on special days and service after the regular office hours shall be dealt with separately by the customs officers of Manchoukuo and Japan after consulting each other.

ARTICLE XXX. Among the duties of the customs officers of either of the parties hereto dispatched to the territory of the other by virtue of Article II or III of the Agreement shall be included the collection of the various fees set forth in the customs regulations of the country to which such customs officers belong.

ARTICLE XXXI. The Manchoukuo customs officers may, at the request of any applicant, put a Manchoukuo certificate of examination on imported or exported cargo within the zones fixed in Article I of the present Detailed Regulations.

ARTICLE XXXII. The Government-General of Chosen recognize the commissioning by Manchoukuo of the Bank of Chosen at Kamisanbo, Yuki, Rashin and Seishin (or its agents at the said places) as the bank for handling Manchoukuo treasury money.

Manchoukuo revenues at Kamisanbo, Yuki, Rashin and Seishin shall be received in Japanese currency.

ARTICLE XXXIII. Matters regarding establishments concerning joint examination within the zones fixed in Article I of the present Detailed Regulations shall be dealt with in accordance with decisions arrived at through consultation between the customs officers of Manchoukuo and Japan.

ARTICLE XXXIV. The present Detailed Regulations shall come into force on the date of their signature.

ARTICLE XXXV. The present Detailed Regulations are executed in duplicate in the Japanese and Chinese languages. In case of any divergence in the interpretation between the Japanese and Chinese texts, the difference shall be settled by reference to the Japanese text.

In witness whereof the undersigned, duly authorized by their respective Governments, have signed the present Detailed Regulations and have affixed their seals thereto.

Done in Keijo (Seoul) this twenty-fourth day of the fifth month of the second year of Kangtê, corresponding to the twenty-fourth day of the fifth month of the tenth year of Showa.

(Signed) Sun Chi-chang (Seal)
Minister of Finance of
Manchoukuo

(Signed) Kazunari Ugaki (Seal)
Governor-General of Chosen

No. 8 Agreement for the Establishment of the Japan-Manchoukuo Joint Economic Commission

July 15, 1935

Whereas the Governments of Japan and Manchoukuo entertain a desire to realize the rational co-ordination of the economics of the two countries with the purpose of permanently consolidating the relationship of economic interdependence now existing between Japan and Manchoukuo; and

Whereas the two Governments have recognized the need of achieving a full and close co-operation, among other matters, in important economic questions affecting the two countries in accordance with the principles of the Protocol of Japan and Manchoukuo signed on the Fifteenth day of the Ninth month of the seventh year of Showa, corresponding to the Fifteenth day of the Ninth month of the First year of Tatung;

Now the two Governments, having resolved to establish a Japan-Manchoukuo Joint Economic Commission, have agreed as follows:—

ARTICLE I. A Japan-Manchoukuo Joint Economic Commission shall be established at Hsinking in Manchoukuo.

ARTICLE II. The Commission may be consulted by the Governments of Japan and Manchoukuo as to important matters regarding the inter-relation of the economics of the two countries as well important matters regarding the supervision of the management of special companies set up as Japanese-Manchoukuo joint enterprises and shall then submit its views thereon to the two Governments.

ARTICLE III. The Governments of Japan and Manchoukuo shall take no measures regarding such matters as are specified in the preceding Article unless they have previously consulted the Commission regarding them and have obtained its views thereon.

ARTICLE IV. The Commission may, when necessary, make recommendations to the Governments of Japan and Manchoukuo in regard to all matters pertaining to the rational co-ordination of the economics of the two countries.

ARTICLE V. The organization and operation of the Commission shall be regulated by the Annex to the present Agreement.

ARTICLE VI. The present Agreement shall be put into effect on the day of its signature.

The present Agreement has been drawn up in the Japanese and the Chinese languages, and should any difference arise in regard to interpretation between the Japanese and the Chinese texts, the Japanese text shall prevail.

Annex

1. The Commission shall be composed of eight Members, of whom the Governments of Japan and Manchoukuo shall each appoint four and shall respectively inform the other Government of their appointments. In the event of any Member being prevented from attending any meeting of the commission on account of unavoidable circumstances, the Japanese Ambassador to Manchoukuo and the Prime Minister of Manchoukuo shall consult with each other in the nomination of a deputy and the said deputy shall attend the meeting. The said deputy shall act in the name of the absent Member.

Besides the Members mentioned in the preceding Paragraph the Governments of Japan and Manchoukuo, when necessary, may, upon consultation, each appoint an equal number of Temporary Members.

2. The President shall be elected by the Members of the Commission from among their number.

3. There shall be a certain number of Secretaries of the Commission. They shall deal with the secretarial affairs of the Commission.

The Governments of Japan and Manchoukuo shall each appoint an equal number of Secretaries from among those attached to the Members of the Commission.

4. The proceedings of the Commission shall be decided by a majority vote. In the event of an equality of votes, the President shall decide.

The President shall not be prevented from voting as a Member of the Commission.

5. The Commission shall adopt its own Rules of Procedure subject to the approval of the Governments of Japan and Manchoukuo.

No. 9 Mining Law

Imperial Ordinance No. 85

Promulgated August 1, 1935

CHAPTER I. General Provisions

ARTICLE I. The term mining as used in the present Law shall include exploitation of minerals and all enterprises related to such exploitation of minerals.

ARTICLE II. The term minerals as used in the present Law shall include gold ore, silver ore, platinum ore, copper ore, lead ore, zinc ore, tin ore, iron ore, antimony ore, aluminium ore, nickel ore, cobalt ore, iron sulphate ore, chromite ore, manganese ore, bismuth ore, scheelite ore, molybdenum ore, mercury ore, arsenic ore, phosphorus ore, sulphur, graphite, coal, petroleum (including combustible natural gas closely related to oil-bearing stratas), asphalt,

oil shale, limestone, dolomite, magnesite, fluorspar, felspar, fire clay, barite, saltpetre, gypsum, silica, talc, asbestos and mica.

ARTICLE III. All minerals (including dross and duffers) not yet mined shall belong to the State.

ARTICLE IV. No person other than a subject of Manchoukuo or a juridical person created in accordance with the laws and regulations of Manchoukuo shall become a holder of a mining right. The foregoing provision, however, shall not apply to those who have secured special permission from the Minister of Industry.

ARTICLE V. No one shall carry on exploitation of minerals on the surface of land or underground within sixty metres from a municipal boundary, railways, tracks, roads, water works, canals, rivers and lakes, swamps, embankments, grounds of mausolea, shrines or temples, cemeteries, parks or buildings and other establishments, without permission of the proper authorities concerned and also of the owners of the land concerned and those holding interests therein.

The owners of the land concerned or those holding interests therein shall not refuse to grant the above mentioned permission without good reasons.

ARTICLE VI. In case mine-lots are duplicated, holders or lessees of the mining rights concerned shall have their respective rights to the mine-lots limited.

ARTICLE VII. All rights and obligations of the holder or lessee of a mining right as provided for in the present Law shall be transferred together with the mining right or leased mining right.

All rights and obligations of the holder or lessee of a mining right as provided for in the present Law shall be deemed as having been automatically transferred to the lessee or holder of a mining right upon creation or termination of a leased mining right. The preceding provision, however, shall not apply in case of termination of the leased mining right due to termination of the mining right itself.

ARTICLE VIII. The prescribed acts of procedure or any other acts, performed in accordance with the provisions of the present Law shall be binding upon a successor of a person who desires to apply for a mining permit, applicant, holder or lessee of a mining right, owner or holder of interests in the land concerned and other interested persons.

ARTICLE IX. In case it is deemed necessary for national defence or preservation of national resources, applications for mining may be restricted by designating the districts or minerals concerned by Imperial Ordinance.

ARTICLE X. The Minister of Industry may, in accordance with proper orders, entrust a part of his power specified in the present Law to the Director of Mining Inspectorate.

ARTICLE XI. In the case of Hsingan Provinces, the Minister of Mongolia Administration and the governors of the several Hsingan Provinces shall stand, respectively, in place of the Minister of Industry, and the Director of Mining Inspectorate in the present Law.

CHAPTER II. Mining Rights

ARTICLE XII. Any holder of a mining right shall have the right to exploit and gain minerals within such mine-lots as are specified and allotted to him.

ARTICLE XIII. A mining right shall be a real right and, unless regulated by provisions in the present Law, it shall be governed by the regulations concerning immovables.

ARTICLE XIV. A mining right shall not be made the object of a right other than inheritance, transfer, attachment for non-payment of taxes, compulsory execution, mortgage and leased mining right.

ARTICLE XV. Joint mining applicants or joint holders of mining right shall respectively appoint representatives among themselves and notify the Director of Mining Inspectorate of such appointment. In case the parties concerned fail to give the above-mentioned notice, the Director of Mining Inspectorate shall designate the representatives.

The representatives shall represent joint mining applicants or joint holders of mining right to the State.

Joint mining applicants or joint holders of mining right shall be regarded as having entered a partnership agreement.

ARTICLE XVI. Any person who desires to carry on mining shall submit to the Minister of Industry a written application with a map of the desired mine-lot attached thereto.

ARTICLE XVII. In case the Minister of Industry considers that the mining applied for is harmful to public interests or is without practical value, the said Minister shall not grant the application concerned.

ARTICLE XVIII. No more than one mining right shall be created in a given mine-lot. However, the foregoing provision may be disregarded in case the species of minerals mined are different and if mining of such minerals can be carried on separately without hindrance to each other or if the mining operations concerned come within the provisions of Article XLII.

ARTICLE XIX. In case two mining applications for the same specie of minerals in the same mine-lot are submitted, the application prior in time and date shall have a preference. In case, however, the above mentioned applications are submitted at the same time, the Director of Mining Inspectorate shall fix a period and notify the two applicants to reach an agreement between themselves and report the same to the Inspectorate.

In case the above-mentioned applicants fail to make a report in accordance with the preceding provisions, the preferred applicant shall be chosen by means of drawing lots.

ARTICLE XX. In case two mining applications are submitted for different species of minerals within the same mine-lot, the Director of Mining Inspectorate shall fix a period and notify the two applicants to reach an agreement between themselves and report the same, if the said Inspectorate believes that the two mining operations can not be conducted separately without hindrance to each other.

In case the applicants fail to make the report in accordance with the foregoing provisions, preference shall be given to the application submitted prior in time and date. However, in case the applications are submitted at the same time, the preferred applicant shall be chosen by means of drawing lost.

ARTICLE XXI. In case any part of the area designated in a mining application duplicates with the then existing mine-lot for the same specie of minerals, such mining application for duplicating section or sections of the area shall be rejected.

ARTICLE XXII. In case any part of the area designated in a mining application duplicates with the then existing mine-lot for the different species of minerals, such mining application for duplicating section or sections of the area shall be rejected, if the Minister of Industry deems that the two mining

operations cannot be conducted separately within the said section or sections without hindrance to each other.

ARTICLE XXIII. In case a mining right is granted in accordance with the provisions of the preceding five Articles, the different species of minerals found within one and the same mineral-bearing stratum shall be deemed to be of one specie.

ARTICLE XXIV. In case the position and form of the mining area described in a mining application differ from the actual position and form of the mineral-bearing stratum concerned in such manner that the Minister of Industry deems that mining within such area will prove to be injurious to the mining interests of the State, the said Minister shall fix a period and order the mining applicant to revise the area shown in the application within the fixed period.

In case the applicant fails to revise the area concerned within the fixed period, the application shall be rejected.

ARTICLE XXV. The name of the applicant for a mining right may be changed.

If, however, the change of the name of the applicant is not reported to the Minister of Industry, such change shall not have legal effect.

ARTICLE XXVI. A mining applicant may apply for expansion or reduction of the mining area applied for.

The regulations governing mining applications shall apply mutatis mutandis to applications made in accordance with the provisions of the foregoing paragraph.

ARTICLE XXVII. The following matters shall be entered into the mining register :

1. Matters concerning the creation, transfer, change, termination and limitations upon disposal of mining rights ;
2. Matters concerning the creation, transfer, change, termination and limitations upon disposal of mortgages on mining rights ;
3. Matters concerning the withdrawal of one or more of joint holders mining rights.

The entries of the foregoing matters shall take the place of registrations. Regulations concerning entries shall be prescribed by Imperial Ordinance.

ARTICLE XXVIII. Matters coming under any one of the first paragraph of the foregoing Article shall not be legally effective unless proper entries are made, excepting the following two cases :

1. Transfer of a mining right by inheritance ;
2. Withdrawal of joint holders of a mining right by death.

ARTICLE XXIX. In case limitations have been placed upon the disposal of a mining right, the holder of such right shall not relinquish the right.

ARTICLE XXX. In case a mining right has been created by mistake, the Minister of Industry shall either fix a period and order the holder of such right to rectify his mining area within the fixed period or shall cancel such mining right.

ARTICLE XXXI. The Minister of Industry shall cancel all mining rights coming under any one of the following provisions :

1. In case certain mining is deemed to be harmful to public interests ;
2. In case an order given in accordance with the provisions of Article XXX is disregarded ;

3. In case an order given in accordance with the provisions of Article XLI is disregarded;
4. In case an order given in accordance with the provisions of paragraph 1 of Article XLII is disregarded.

ARTICLE XXXII. The Minister of Industry may cancel any mining right coming under any one of the following provisions:

1. In case actual mining operations have not been undertaken, without good reasons, within one year following the date of entry of creation of the mining right concerned or in case actual mining operations have been suspended, without good reasons, for a continuous period of over one year;
2. In case the holder of mining right disregards an order given in accordance with the provisions of Article LXXVIII;
3. In case mining operations are carried on in violation of the provisions of the second paragraph of Article LXXXI;
4. In case any person who is neither a holder nor a lessee of a mining right is permitted to mine and gain minerals;
5. In case a holder of a mining right refuses or otherwise fails to pay the mining tax concerned.

ARTICLE XXXIII. In case of an entry of the termination of a mining right, the Director of Mining Inspectorate shall immediately give notice of the fact to a mortgagee and lessee of the mining right concerned.

In case a mortgagee receives the above mentioned notice, he may apply, within the period fixed by the Director of Mining Inspectorate for a public sale of the mining right concerned. However, the foregoing provision shall not apply to the case of a termination of a mining right in accordance with the provisions of Article XXX or paragraph 1 of Article XXXI.

From the amount received from the aforementioned public sale, the expenses for the public sale, liabilities to the mortgagee and wages of the mining employees concerned shall be paid in the order mentioned and the balance remaining shall revert to the national treasury.

In case a lessee receives the notice mentioned in paragraph 1 of the present Article, he may apply within the period fixed by the Director of Mining Inspectorate for a transfer to him of the mining right concerned and when his application is accepted, he may become the holder of the said mining right. The foregoing provision, however, shall not apply if the mining right concerned is sold at a public sale in accordance with the provisions of paragraph 2 of the present Article or if the mining right has been terminated in accordance with the provisions of the latter part of paragraph 2 of the present Article.

A mining right concerned shall be deemed to continue in force within the limit prescribed as an object of public sale or the leased mining right during the period fixed by the Director of Mining Inspectorate in accordance with the provisions of paragraphs 2 or 4 of the present Article or until the public sale is effected or until the entry of the transfer is made in accordance with the provisions of paragraph 4 of the present Article.

A mining right acquired by a successful bidder at a public sale or by a lessee of the mining right shall be deemed as having been transferred to the said bidder or lessee at the time of entry of the termination of the said right.

ARTICLE XXXIV. Any person who has newly acquired a mining right in accordance with the provisions of the foregoing Article may offer for sale to the former holder of the said right, at market price, the buildings and other

establishments constructed by the said former holder, for the purpose of carrying on mining operations and the latter shall not reject such an offer without good reasons.

CHAPTER III. Mine-Lot

ARTICLE XXXV. A mine-lot is a specified area of land where the creation of a mining right has been entered in the register. A mine-lot is limited in the land directly below the boundary line of surface area.

ARTICLE XXXVI. A mine-lot shall consist of one unit of land, or two or more contiguous units with any one side of each unit coinciding.

A unit of a mine-lot shall be a quadrilateral formed by the longitudinal and latitudinal lines. The position of each corner of the quadrilateral shall be determined by the minutes of longitude and latitude, and the two opposing sides shall be so situated as to have a difference by one minute both longitudinally and latitudinally.

ARTICLE XXXVII. In case a mine-lot touches the national boundary line, or in case it is deemed particularly necessary due to the specie of minerals deposited or in case it is deemed that other unavoidable circumstances exist, such a mine-lot may be established in disregard of the provisions of the foregoing Article.

ARTICLE XXXVIII. Any holder of a mining right may apply to unite or divide his mine-lot, or to divide a portion of one mine-lot and add the said portion to another.

In case any holder of a mining right desires to file an application in accordance with the provisions of the foregoing paragraph, and if a mortgage or a leased mining right exists in connection therewith the applicant shall secure the approval of the mortgagee or lessee of the mining right and shall reach an agreement with such person regarding the right and interest concerned.

ARTICLE XXXIX. Any holder of a mining right may apply for an expansion or reduction of his mine-lot or lots.

In case the holder of the mining right desires to file an application in accordance with the provisions of the foregoing paragraph, and if a leased mining right exists in connection therewith, the applicant shall secure in advance the approval of the lessee of the mining right.

In case the holder of the mining right desires to file an application for the reduction of a mine-lot, and if a mortgage exists in connection therewith the applicant shall secure in advance the approval of mortgagee.

ARTICLE XL. The regulations governing the applications for mining shall apply mutatis mutandis to applications filed in accordance with the provisions of the preceding two Articles.

ARTICLE XLI. In case the position and form of a mine-lot differ from the position and form of the mineral-bearing strata in such manner as the Minister of Industry deems that mining within such area will prove to be injurious to the mining interests, the said Minister shall fix a period and order the holder of the mining right concerned to rectify the mine-lot.

ARTICLE XLII. In case the Minister of Industry, due to the position and form of mineral-bearing strata in a mine-lot, deems that the mining interests of the State cannot be protected unless the holder of the mining right concerned mines into an adjoining mine-lot, the said Minister shall consult the holder, lessee and mortgagee of the mining right interested in the adjoining

mine-lot and may order the holder of the first mentioned mining right to revise his mine-lot.

The holder of a mining right who has revised his mine-lot in accordance with the provisions of the foregoing paragraph may exercise his right in the adjoining mine-lot only in so far as is necessary to protect the mining interests.

ARTICLE XLIII. The holder of the mining right of an adjoining mine-lot and other interested parties of such adjoining mine-lot may apply to the Director of Mining Inspectorate for permission to conduct an actual investigation within the mine-lot of another person.

Any holder of a mining right may apply to the Director of Mining Inspectorate for permission to conduct an actual investigation with regard to the boundary line of his own mine-lot.

The applicants as provided for in the foregoing two paragraphs shall bear the expenses incurred for such investigations.

CHAPTER IV. Leased Mining Right

ARTICLE XLIV. Any lessee of a mining right has a right to mine and acquire minerals from a mine-lot concerned upon payment of a royalty to a holder of mining right.

ARTICLE XLV. No person other than a subject of Manchoukuo or a juridical person created in accordance with the laws and regulations of Manchoukuo shall become a lessee of a mining right. The foregoing provision, however, shall not apply to any person who has secured special permission from the Minister of Industry.

ARTICLE XLVI. A leased mining right is a real right and, unless regulated by the provisions of the present Law, regulations concerning immovables shall be applied mutatis mutandis.

ARTICLE XLVII. A leased mining right shall not be made the object of any right other than inheritance, transfer, attachment for taxes in arrears, compulsory execution, and mortgage.

In case a lessee of a mining right desires to transfer his leased mining right or create mortgage, he shall obtain the approval of the holder of the mining right.

ARTICLE XLVIII. The following matters shall be entered into the mining register:

1. Matters concerning the creation, transfer, change, termination and limitations upon disposal of a leased mining right;
2. Matters concerning the creation, transfer, change, termination and limitations upon disposal of mortgages on a leased mining right;
3. Matters concerning the withdrawal of one or more of the joint lessees of a mining right.

The entry of foregoing matters shall take the place of registrations.

Regulations concerning the above-mentioned entries shall be prescribed by Imperial Ordinance.

ARTICLE XLIX. Matters coming under any one of the provisions of the first paragraph of the foregoing Article shall not become legally effective unless proper entries are made, excepting the following cases;

1. Transfer of a leased mining right by inheritance;
2. Termination of the lease of mining right by expiration of the term;
3. Termination of the lease of a mining right due to termination of the mining right;

4. Withdrawal of one or more of the joint lessees of a mining right due to death.

ARTICLE L. In case where the payment of royalties is calculated on the basis of a fixed term or the output mined, the rate of royalties is conspicuously out of proportion due to the fluctuation of prices of the mined minerals or to the increase or decrease of taxes or other assessments, or is disproportionate compared with the rate of royalties paid by a lessee of a mining right in the adjacent mine-lot, the lessee concerned may demand for the future an increase or decrease of such rates, irrespective of the terms of the contract.

ARTICLE LI. In case a lessee of a mining right fails to pay the royalties for over one year, the lessor may demand the termination of the leased right of mining.

ARTICLE LII. In case a lessee of a mining right fails to commence work within six months following the date of creation of or the date of entry of the transfer of the leased mining right or suspends the operations for a continuous period of over six months without good reasons, the holder of the mining right concerned may fix a reasonable period and demand the lessee to commence or resume the operations within the said period.

In case the lessee refuses to commence or resume the operations within the period fixed in accordance with the foregoing provision, the holder of the mining right concerned may demand the termination of the leased mining right.

ARTICLE LIII. The period of a leased mining right shall not exceed twenty years. In case the leased mining right has been established extending over twenty years, the period shall be reduced to twenty years.

The period of the leased mining right may be renewed. The renewed period, however, shall not exceed twenty years from the date of its renewal.

In case the period of the leased mining right was not fixed at the time of its creation, the period of such right shall be ten years.

ARTICLE LIV. In case the holder of a mining right refuses to renew the period of the leased mining right, as requested by the lessee of the mining right in accordance with the provisions of the second paragraph of the preceding Article, the said lessee may demand the lessor to purchase at current price the land, establishments and other objects owned by the lessee for the purpose of mining. In such case the lessor shall not reject such demand without good reasons.

ARTICLE LV. In case a leased mining right is terminated, the holder of the mining right or a person who has newly acquired the leased mining right may demand the former lessee of the mining right to purchase at current price all the buildings and other establishments constructed and owned by the former lessee for mining purposes. In such case the former lessee shall not reject such demand without good reasons.

ARTICLE LVI. In case a lessee of a mining right comes under any one of the following, the Minister of Industry may prohibit the said lessee from carrying on mining operations:

1. In case he disobeys the orders given in accordance with the provisions of Article LXXVIII;
2. In case he has carried on mining in violation of the provisions of the second paragraph of Article LXXXI;
3. In case he allows any third person to mine or acquire minerals;
4. In case he fails to pay the mining taxes.

The leased mining right shall be terminated, in case mining is prohibited in accordance with the foregoing provisions.

ARTICLE LVII. The provisions of Articles XV, XXIX, XXXIII, XXXIV and XLIII shall apply mutatis mutandis to a leased mining right and the lessee of such right.

CHAPTER V. The Use and Expropriation of Land

ARTICLE LVIII. The term indemnity as used in the present Chapter includes all prices and rents of land, and other forms of compensation for ordinary losses and damages sustained by land-owners and other persons interested therein.

ARTICLE LIX. In case it is necessary for a person desiring to submit an application for mining, an applicant, a holder of a mining right, or a lessee of a mining right, to enter the land of another to conduct surveys or investigations for submission of the application or for carrying on mining, such person shall obtain the approval of the Director of Mining Inspectorate.

A person who has obtained the above-mentioned approval may enter the land of another after due notice is given to the occupant of the said land.

ARTICLE LX. In case it is necessary for a person who has obtained the approval mentioned in paragraph 1 of the preceding Article to remove obstructions in order to conduct surveys and investigations, such person shall obtain the approval of the Director of Mining Inspectorate.

A person who has obtained the above-mentioned approval from the said Director may remove the obstructions after giving due notice to the owner and occupant of the land concerned.

ARTICLE LXI. In case of necessity for the purpose of preventing imminent dangers, a holder or lessee of a mining right may enter or use the land of another person.

In case the above-mentioned holder or lessee of a mining right has entered or used the land of another in accordance with the provisions of the foregoing paragraph, the said holder or lessee concerned shall notify, without delay, the occupant of the land concerned and report the matter to the Director of Mining Inspectorate.

ARTICLE LXII. In case a person desiring to submit an application, an applicant, a holder or lessee of a mining right, who has entered or used the land of another or removed obstructions therefrom in accordance with the provisions of the foregoing three Articles, and when the owner of the land concerned and the interested person have sustained losses or damages thereby, the first mentioned persons shall pay indemnity to the latter mentioned persons.

ARTICLE LXIII. In case it is necessary to use the land of another for anyone of the following purposes, a holder or lessee of a mining right shall secure authorization from the Director of Mining Inspectorate:

1. For boring and excavating;
2. For the creation of places to deposit minerals, earth and stones, explosive compounds, materials, fuel, dross and ashes;
3. For the construction of ore-dressing plants or smelters;
4. For the construction of railways, tracks, roads, canals, ditches, pipes and water-pipes, pools and wells, cableways, and telegraph and electric lines;
5. For construction works or construction of any other establishments necessary for mining.

The Director of Mining Inspectorate shall notify the owner of the land concerned and the person holding interest therein, when he has given authorization for the aforementioned matters.

After notice is issued relative to the aforementioned matters, the holder or the lessee of a mining right shall confer on the matters concerning the acquisition of right to the land with the owner of the land concerned and the persons holding interests therein.

ARTICLE LXIV. In case the use of land extends to a period over three years or in case it is deemed that the said use will cause a change in form and nature of the land, the owner of the land may demand expropriation of the land by the holder or the lessee of mining right.

ARTICLE LXV. In case the owner of the land, due to expropriation of section of his land, is unable to use the remaining section for the same purpose as in the past, the said owner may demand expropriation of the entire land by the holder or lessee of the mining right.

ARTICLE LXVI. The holder or lessee of a mining right, who uses or expropriates the land of another, shall pay an indemnity for the losses or damages caused thereby to the owner of the land concerned and to the person holding interests therein. An indemnity shall also be paid for any decrease in the value of remaining land and for any loss to the remaining land caused by the use of expropriation of a section of land concerned.

ARTICLE LXVII. In case it becomes necessary for the owner of a land or the person holding interests therein to construct, rebuild or repair passages, ditches, fences and railings and other establishments, owing to the use of expropriation of another's land on the part of the holder or lessee of a mining right, the said holder or lessee shall pay indemnity to the land owner of the person holding interests.

ARTICLE LXVIII. In case the owner of a land or the person holding interests therein deems it necessary, after receiving the notice mentioned in paragraph 2 of Article LXIII to change the form and nature of the land or construct, reconstruct, extend or repair extensively buildings or other establishments or add more object, thereon, he shall secure authorization from the Director of Mining Inspectorate. In case the owner or interested person performs the said act without the authorization from the said Director, he shall not be compensated for any loss or damage sustained thereby.

ARTICLE LXIX. In case the holder or lessee of a mining right, after receiving the notice mentioned in paragraph 2 of Article LXIII, has caused any loss or damage to the owner of the land concerned or to person holding interests therein, by reason of disuse of the said land due to discontinuance of or change in mining operations, the holder or lessee of the mining right concerned shall indemnify the owner of the land or person holding interests therein for any loss caused thereby.

ARTICLE LXX. The owner of the land and the person holding interests therein may demand the holder or lessee of a mining right to give appropriate security with regard to the payment of indemnity.

ARTICLE LXXI. In case an agreement has been reached or a decision has been given concerning the use or expropriation of land and the holder or lessee of a mining right may use or expropriate the land concerned by depositing an indemnity or offering security in accordance with the decision of the Director of Mining Inspectorate even though no decision or court judgment has been given in regard to indemnity or security.

ARTICLE LXXII. In case the holder or lessee of a mining right refuses or fails to pay or deposit the indemnity or offer security therefor, the owner of the land or person interested therein may refuse to permit the use of the said land.

ARTICLE LXXIII. In case of expropriation of land, the right of ownership of the said land shall be transferred to the holder of the mining right or the lessee of the same at the time of expropriation of the land concerned and all other rights in the said land shall be terminated.

In case land is used the right of use shall be transferred to the holder of the mining right or the lessee of the same at the time of use of the land, and all other rights shall be suspended during the period of the above use. The preceding provision, however, may not apply to any right which does not interfere with the use of the said land.

ARTICLE LXXIV. At the conclusion of the use of the land, the holder of a mining right or the lessee of the same shall, without delay, restore the said land to its original state and return the same to the owner, and in case the holder or lessee of the mining right fails to restore the land to its original state, he shall return the same to the owner with indemnity for any loss or damage caused thereby.

ARTICLE LXXV. Mortgage may be enforced on the indemnity to be paid for the use or expropriation of the mortgaged property, and in such a case the mortgagee shall take foreclosure proceedings before payment of the indemnity.

ARTICLE LXXVI. The provisions of the present Chapter shall apply mutatis mutandis to the use of water.

CHAPTER VI. Policing and Supervision of Mines

ARTICLE LXXVII. The Minister of Industry and the Director of Mining Inspectorate shall execute the policing duties connected with the following matters related to mining operations in accordance with the provisions of proper orders:

1. Preservation of buildings and establishment;
2. Sanitation and protection of lives;
3. Prevention of dangers and protection of public interest.

ARTICLE LXXVIII. In case the Minister of Industry deems that there exists the possibility of dangers or matters dangerous to the public interest in mining operations, the said Minister shall order the holder of the mining right concerned to take preventive measures or to suspend operations in part or in whole.

In case it is deemed necessary by the Director of Mining Inspectorate in order to avoid or prevent imminent dangers, the said Director may give the orders provided for in the preceding paragraph.

ARTICLE LXXIX. During the period of one year following the termination of a mining right, the Minister of Industry or the Director of Mining Inspectorate may, in accordance with the provisions of the preceding Article, order the holder of the mining right at the time of its termination to equip the mine-lot with means for the prevention of dangers.

Any one who has been ordered to equip the mine-lot in accordance with the provisions of the preceding paragraph shall be regarded as the holder of a mining right within the limit of intending to equip the mine-lot with means for the prevention of dangers.

ARTICLE LXXX. The Minister of Industry may order the holder of a min-

ing right to appoint or change the director connected with technical matters. The qualifications and duties of the aforementioned director shall be determined by proper orders.

ARTICLE LXXXI. The holder of a mining right shall draw up proposed mining plans in accordance with the provisions of proper orders and shall obtain the approval of the Director of Mining Inspectorate for the same, and shall also obtain the same in the case of any change effected in the said mining plans.

The holder of a mining right shall not carry on mining operations except in accordance with the aforementioned mining plans.

ARTICLE LXXXII. In case it is deemed necessary, the Director of Mining Inspectorate may produce due reasons and order the holder of a mining right to change his proposed mining plans.

ARTICLE LXXXIII. The holder of a mining right shall keep plans of survey of the mining shafts together with mining books in his office in accordance with the provisions of proper orders and submit a copy of each to the Director of Mining Inspectorate.

ARTICLE LXXXIV. The holder of a mining right shall submit to the Director of Mining Inspectorate such mining specifications as are required by the provisions of proper orders.

ARTICLE LXXXV. The Minister of Industry or Director of Mining Inspectorate may require the holder of a mining right to submit reports on his mining operations.

The officials concerned may inspect documents and other objects relative to mining or also inspect shafts and other places within a mine-lot. In case an offense relative to mining is deemed to have been committed, the officials concerned may search such mine and seize any documents and objects evidencing crime, or close the whole or part of the shafts concerned.

ARTICLE LXXXVI. The provisions of Articles LXXVIII, LXXIX, LXXX, LXXXI, LXXXII, LXXXIII, LXXXIV and LXXXV inclusive shall apply to lessees of mining right in case a leased mining right has been created.

CHAPTER VII. Decision, Appeal and Litigation

ARTICLE LXXXVII. In case a person is dissatisfied with the acceptance or rejection of an application relative to mining, termination of a mining right, or prohibition of mining in accordance with the provisions of the first paragraph of Article LVI, such person may file an appeal with the Minister of Industry.

ARTICLE LXXXVIII. In case the holder or the lessee of a mining right is refused to obtain the approval as mentioned in Article V, or is unable to obtain the same, he may apply to the Director of Mining Inspectorate for his decision on the matter.

In case a person is dissatisfied with the decision mentioned in the preceding paragraph, he may appeal to the Minister of Industry.

ARTICLE LXXXIX. In case the holder of a mining right, lessee of such right and owner of the land concerned fail to reach an agreement or are not able to hold a meeting to reach an agreement concerning the use of expropriation of land, use of water, indemnity or security, the interested parties may apply to the Director of Mining Inspectorate for his decision on the matter.

In case any one of the interested parties is dissatisfied with any part of

the decision of the said Director, he may file an appeal with the Minister of Industry.

Any interested person who is dissatisfied with the decision concerning indemnity or security mentioned in paragraph 1 of the present Article may bring a suit to the court.

ARTICLE XC. An appeal or litigation shall not be instituted, in case sixty days have elapsed since the date of receipt of a written verdict or written notice of disposal.

For any interested person who does not receive the written verdict or written notice of disposal, the above mentioned period shall commence from the date of official notification of the said verdict or notice.

CHAPTER VIII. Penal Regulations

ARTICLE XCI. Any person who mines or acquires minerals without a mining right or a leased mining right, or who has caused to create the mining right by fraud shall be punished with penal servitude for a term not exceeding three (3) years or with a fine not exceeding three thousand (3,000) yuan.

Any holder or lessee of a mining right who, by accident, mines beyond the boundary line of his mine-lot shall be punished with a fine not exceeding five hundred (500) yuan.

In the preceding two cases the minerals mined shall be confiscated and in case a part or whole available for confiscation, its equivalent shall be collected in money.

ARTICLE XCII. Any holder or lessee of a mining right who is guilty of either one of the following cases shall be punished with a fine not exceeding five hundred (500) yuan;

1. In case minerals have been mined in violation of the provisions of Article V;
2. In case of violation of the orders given in accordance with the provisions of Article LXXVIII or paragraph 1 of Article LXXIX.

ARTICLE XCIII. Any person coming under any of the following provisions shall be punished with a fine not exceeding two hundred (200) yuan;

1. Any one who has removed obstacles without the permission prescribed in paragraph 1 of Article LX;
2. Any one who has violated the orders given in accordance with the provision of paragraph 2 of Article LXXX;
3. Any one who has violated the provisions of Articles LXXXI, LXXXIII or LXXXIV, or the orders given in accordance with the provisions of Article LXXXII.

ARTICLE XCIV. Any one who has refused or failed to make the report mentioned in Article LXXXV or who has made a false report or interfered with the performance of duties by the officials concerned, shall be punished with a fine not exceeding three hundred (300) yuan.

ARTICLE XCV. In case an employee or any hand in the employ of the holder or lessee of a mining right commits any act in violation of the penal regulations of the present Law in the course of service, the said holder or lessee concerned shall be punished as well as the employee or hand guilty of the act. In case, however, the holder or lessee concerned is mentally deranged or a minor who does not possess the competency of an adult regarding business, the legal representative concerned shall be punished accordingly.

ARTICLE XCVI. In case an employee or other hand of a juridical person

commits any act in violation of the penal regulations of the present Law in the course of his service, officers of such juridical person or staff members of the same conducting business shall be punished accordingly, as well as the employee guilty of the said act.

In case officers of the juridical person or staff members of the same conducting business commit the act mentioned in the preceding paragraph, such officers or staff members shall be punished accordingly.

ARTICLE XCVII. In the case of any act of violation mentioned in Article XCV and paragraph 1 of Article XCVI, when the holder or lessee of a mining right, or legal representative, or officers or staff members prove that such act of violation could not reasonably be prevented, no punishment shall be imposed upon such persons.

Supplementary Regulations

ARTICLE XCVIII. The date of enforcement of the present Law shall be determined by Imperial Ordinance.

ARTICLE XCIX. All the mining rights which were created in accordance with the regulations of the former regime and which exist at the time of the enforcement of the present Law shall be regarded as having been registered for the creation of mining rights in accordance with the provisions of the present Law.

ARTICLE C. All acts of disposition, proceedings or any other acts done in accordance with the regulations of the former regime shall be regarded as have been done in accordance with the regulations of the present Law, in case there are any regulations in the present Law which are equivalent to the former regulations.

ARTICLE CI. In case a mining right which was created in accordance with the regulations of the former regime and which exists at the time of the enforcement of the present Law, has, as its object, minerals other than those mentioned in Article 2 of the present Law, such right shall be allowed to continue, for the time being in accordance with the regulations of the former regime.

ARTICLE CII. The term of a mining right which was created in accordance with the regulations of the former regime and which exists at the time of the enforcement of the present Law shall not be extended beyond the stipulated term.

ARTICLE CIII. Any application for mining for minerals other than those mentioned in Article 2 of the present Law, existing at the time of the enforcement of the present Law, shall not be accepted.

ARTICLE CIV. The provisions of Article XXXVI shall not apply, for the time being, to the mining right mentioned in Article XCIX. In case, however, the Minister of Industry deems it necessary, he may fix a period and may order the holder of the mining right concerned to rectify his mine-lot.

In case the holder of a mining right disregards the orders given in accordance with the proviso of the preceding paragraph, the Minister of Industry may cancel the mining right concerned.

ARTICLE CV. In case any person is actually an applicant for the mining of any minerals mentioned in Article II of the present Law, at the time of the enforcement of the present Law, he shall rectify his mining area in his application, in accordance with the provisions of Article XXXVI of the present Law, within a period fixed by the Minister of Industry.

In case the aforementioned rectification is not made within the period fixed by the said Minister, the application for mining shall be deemed as having been withdrawn.

No. 10 Japanese Government's Declaration on the Abolition of Extraterritoriality in Manchoukuo

August 9, 1935

1. It was made clear in the Imperial Rescript issued in March, 1933, in connection with our decision to withdraw from the League of Nations, and also in the Japan-Manchoukuo Protocol signed on September 15, 1932, that Japan's policy toward Manchoukuo is based on the principle of enabling that country to make wholesome progress as an independent state, while maintaining an inseparable and interdependent relationship with this country, thus advancing our national policy: to preserve the stability of Eastern Asia and to make known throughout the world our devotion to justice and righteousness.

Now, Manchoukuo has made steady and brilliant progress ever since its establishment. Internally, it has pursued constructive programmes along all lines—political, economic, administrative,—while externally it has striven to win the respect and confidence of the Powers. In the matter of extraterritoriality, Manchoukuo, following Japan's example, has been preparing for its abolition by setting up a judicial system and by effecting reforms in various departments, such as police and taxation. In fact, more than 8,000,000 yen is set aside in the budget of the Empire for the fiscal year 1934 for such purposes.

2. Japan has for many years enjoyed the privileges of extraterritoriality in Manchuria. Prior to the establishment of Manchoukuo, extraterritoriality was essential to the development of Japanese interests there. But extraterritoriality is gradually losing its importance which diminishes with the progress of the above-mentioned Japan's policy toward Manchoukuo. Indeed, it is now necessary to abolish extraterritoriality in Manchoukuo if we are to afford that Empire free scope for development, establish a closer union and co-operation between our two peoples, make possible the general advancement of Japanese interests in all directions, and, finally, strengthen permanently the inseparable and friendly relations between the two countries. The South Manchuria Railway zone, acquired by us in consequence of a war with Russia on which we staked our national fortunes, has for the past thirty years been under our assiduous administration. It has served as the base of operations for Japanese activities in Manchuria. But it is now deemed necessary to adjust and transfer our administrative rights in that area for reasons involved in the abolition of extraterritoriality, in order to meet the new situation arising from the establishment of Manchoukuo.

3. For these reasons, at the Cabinet meeting of August 9th, the Japanese Government decided on the following general principles concerning the abolition of extraterritoriality and the adjustment and transfer of administrative rights in the South Manchuria Railway Zone, according to which the authorities concerned will be instructed to devise concrete measures and to put these gradually into effect.

a. Concerning extraterritoriality in Manchoukuo, its abolition should be effected in keeping with the spirit of the treaties in force, in gradual

stages, and in accord with the degree of completion of the governmental systems and organs of Manchoukuo, but especially with a view to avoid any sudden and violent changes in the life of Japanese communities in Manchoukuo, to insure more securely for Japanese throughout that Empire facilities for residence and safety and free development, and, in particular, to facilitate the smooth operation of Japan's policy toward the Empire.

b. The South Manchuria Railway zone will, of course, be retained by Japan as heretofore. But the Administrative rights exercised by Japan in the zone will be adjusted and transferred, according to circumstances, keeping step with the gradual abolition of extraterritoriality, under similar considerations as above.

4. It should be added that Japan's rights in the leased territory of Kwantung are quite different from those in the South Manchuria Railway zone in their legal origin, their character, and various other respects. Thus it goes without saying that the adjustment and transfer of administrative rights in the South Manchuria Railway zone has no connection with Japan's rights in the Kwantung Leased Territory.

No. 11 Exchange Control Law

(1) Exchange Control Law

Imperial Ordinance No. 141

Promulgated on November 30, 1935

ARTICLE I. The Government may as provided by Ordinance prohibit or restrict the transactions or acts enumerated below:

1. The acquisition or disposal of foreign currency or foreign exchange.
2. The import of foreign currency; or the export or transport of gold bullion, gold alloys, articles of which gold is the principal component, foreign silver coins or silver bullion.
3. Remittances to foreign countries.
4. Payments made in Manchoukuo on the basis of an order from a foreign country.
5. The acquisition or disposal of securities, claims, or obligations, expressed in foreign currency.
6. Transactions in terms of foreign currency.

ARTICLE II. The Government may as provided by Ordinance require reports or make examination of books, etc. in respect of matters relating to the prohibitions or restrictions of the preceding article.

ARTICLE III. The Government may as provided by Ordinance limit transactions relating to foreign currency or foreign exchange to the case in which the counter-party shall be the Central Bank of Manchou or such other persons as the Government may designate.

ARTICLE IV. The Government may as provided by Ordinance require persons who hold foreign currency, foreign exchange, securities or claims expressed in foreign currency, or gold bullion or silver bullion to dispose of them themselves or to sell them to the Central Bank of Manchou or such other person as the Government may designate.

In case of requirement of sale to a person designated by the Government,

in accordance with the provisions of the preceding paragraph, the sale price shall be in accordance with the decision of the Minister of Finance.

ARTICLE V. Any person who has contravened the prohibitions or restrictions or restrictions of transactions or acts provided by Ordinance issued under the provisions of Article I of Article III shall be subject to penal servitude not exceeding three (3) years or fine not exceeding ten thousand (10,000) yuan; provided, however, that when three times the value of the subject of the transaction or act in question shall exceed ten thousand (10,000) yuan; the fine shall be not exceeding three times the value in question.

Any person who shall not comply with the order of the Government to dispose of or to sell foreign currency or other articles, in accordance with an Ordinance issued under the provisions of the preceding article shall be subject to penal servitude not exceeding one (1) year of fine not exceeding twice the value of the foreign currency or other articles.

Any person who shall, in contravention of an Ordinance issued under the provisions of Article II, fail to make reports, make false reports, or refuse to permit examination of his books, etc., or who shall obstruct examination by concealing books or documents, making untrue statements, or in any other manner, shall be subject to penal servitude not exceeding six (6) months, or fine not exceeding five thousand (5,000) yuan; likewise any person who shall make any false entry in applications for license or in other documents submitted to the Government in accordance with an Ordinance issued under this Law, or deceive the Government in any other manner.

ARTICLE VI. When the representative of a juridical person or the agent, employee, or other person connected with the business of a juridical or natural person, has in connection with the business of such juridical or natural person, committed an act in contravention of the preceding article, not only shall the person committing the act be punished, but the fine mentioned in the preceding article shall be imposed on such juridical or natural person as well.

ARTICLE VII. The penal provisions of this Law shall apply also in respect of acts committed outside the territory in which the Law is in force by the representative, agent, employee, or other person connected with the business of a juridical person having its head office or principal place of business within the territory in which the Law is in force; likewise in respect of acts committed outside the territory which the Law is in force by the agent, employee, or other person connected with the business of a natural person having his residence within the territory in which the Law is in force.

ARTICLE VIII. In this Law, Hsien-Tayang (Silver Dollar), Hsien-Hsiaoyang (Small Silver Dollar) and other old silver currencies shall be deemed foreign currency.

Supplementary Provision

This Law shall be enforced as from December 10, 1935.

The Law for the Prohibition of Gold Export shall hereby be abolished, provided, acts committed prior to the enforcement of this Law, to which the penalty provisions of the said Law were to be applied, shall be punished in accordance with the said Law.

(2) An Ordinance Based on the Exchange Control Law

Ministry of Finance Ordinance No. 57

Promulgated on November 30, 1935

ARTICLE I. Except as necessary for commercial transactions or other actual demand the sale or purchase of foreign currencies (including claims) for foreign exchange (that is, bills of exchange, checks, telegraphic transfers and post office money orders, whether drawn in Manchoukuo on a foreign country, or in a foreign country on Manchoukuo, Kwantung Leased Territory being deemed foreign country; and the same hereafter) with the object of obtaining a profit by fluctuations in the rate of exchange for Manchoukuo Currency or currencies issued under the laws of Japan, is not permitted.

ARTICLE II. Unless permission of the Minister of Finance has been obtained, the following transactions and acts are not permitted, provided, however, that this shall not apply in case when necessary for remittance to Kwantung Leased Territory or Japan, or for payment made in Manchoukuo on the basis of an order from the said foreign areas.

1. The purchase of foreign currency (excluding currencies issued under the laws of Japan) or foreign exchange, against Manchoukuo Currency or currencies issued under the laws of Japan as counter-value.
The above foreign currency includes claim.
2. Remittance to foreign countries.
3. Payment made in Manchoukuo on the basis of instructions given from a foreign country.

ARTICLE III. The provisions of the preceding article to the contrary notwithstanding, it is not required to obtain permission of the Minister of Finance to do the transactions or acts mentioned in the preceding article in the following cases:

1. When necessary for the purpose of export of merchandise from Manchoukuo or import of merchandise into Manchoukuo.
2. When necessary for the purpose of transmitting to the claimant having his domicile in a foreign country, principal or interest on public bonds, corporation bonds, loans or deposits, or dividends on shares or other similar income.
3. When necessary to be carried by persons travelling to foreign countries as travelling expenses for a period not exceeding one year.
4. When necessary for the purpose of remitting to a person travelling or residing in a foreign country, travelling expenses, wages, salaries, allowances, school expenses and other similar expenses sufficient for his requirements for a period not exceeding one year; or when necessary for the purpose of remitting to members of one's family residing in a foreign country, living expenses sufficient for their requirements for a period not exceeding one year.
5. When done by government offices in the course of business, or when arising from the requirements of government offices.

ARTICLE IV. Persons dealing in foreign currencies or foreign exchange as their business are prohibited to deal in foreign currencies (including claims) or foreign exchange (including what is equivalent to foreign exchange in the course of business of foreign exchange) or to accept orders on commission at

the request of customers, when they know that the customers violate the provisions of Article I and preceding two articles.

ARTICLE V. Persons dealing in foreign currencies or foreign exchange as their business, the provisions of Article II to the contrary notwithstanding, are not required to obtain permission of the Minister of Finance in order to do the following transactions or acts:

1. Excepting in the cases described in the preceding article, to make purchases of foreign currency (including claim) or foreign exchange (including what is equivalent to foreign exchange in the course of business of foreign exchange) at the request of customers.
2. To make purchases of foreign currency (including claim) or foreign exchange (including what is equivalent to foreign exchange in the course of business of foreign exchange) or to make remittance to a foreign country for the purpose of adjustment to funds to the extent necessary in connection with sales of foreign currency of foreign exchange at the request of customers.
3. To make payments of remittance exchange (including payments under orders to pay which are equivalent to remittance exchange) drawn from foreign countries on Manchoukuo.

ARTICLE VI. Dealings in Hsien-Tayang (Silver Dollar), Hsien-Hsiaoyang (Small Silver Dollar) and other old silver currencies are not permitted, provided, however, that this shall not apply in case when these are sold to the Central Bank of Manchou.

ARTICLE VII. Unless permission of the Minister of Finance has been obtained, it is not permitted to import foreign currencies (excluding currencies issued under the laws of Japan).

ARTICLE VIII. Unless permission of the Minister of Finance has been obtained, gold bullion (including alluvial gold, and the same hereafter), gold alloys, articles of which gold is the principal component, foreign silver coins (excluding silver coin issued under the law of Japan) or silver bullion shall not be exported, nor preparations made for export.

ARTICLE IX. Persons intending to transport gold bullion, foreign silver coins (excluding silver coin issued under the law of Japan) or silver bullion by entrusting these to any transportation agents are required to obtain permission of the Minister of Finance.

ARTICLE X. Unless permission of the Minister of Finance has been obtained, it is not permitted to issue in Manchoukuo corporation bonds expressed in foreign currency, or to conclude in Manchoukuo a contract of deposit or loan expressed in foreign currency (excluding currencies issued under the laws of Japan).

ARTICLE XI. Unless permission of the Minister of Finance has been obtained, it is not permitted to deal in securities expressed in foreign currency (excluding currencies issued under the laws of Japan) in Manchoukuo.

ARTICLE XII. The Minister of Finance may, when he deems it necessary, prohibit or restrict transactions in terms of foreign currency.

ARTICLE XIII. The Minister of Finance may, when he deems it necessary, limit dealings in foreign currency to the case in which the counter-party shall be the Central Bank of Manchou or such other persons as the Minister of Finance may designate.

ARTICLE XIV. The Minister of Finance, except as he shall deem the retention thereof necessary in the course of business or for other legitimate

reason, may require, when he deems it necessary, any person who holds foreign currency (including claim), foreign exchange, securities expressed in foreign currency, gold bullion or silver bullion, either to dispose of them himself or to sell them to the Central Bank of Manchou or other person designated by the Minister of Finance.

ARTICLE XV. Persons who have issued corporation bonds expressed in foreign currency or concluded a contract of loan expressed in foreign currency equivalent to 100,000 Yuan or more shall, as separately provided for, notify the Minister of Finance without delay.

ARTICLE XVI. Persons dealing in foreign currencies, foreign exchange, gold bullion or silver bullion as their business at the time this Ordinance comes into force, shall notify the Minister of Finance of the offices which carry on such business within one month from the date on which this Ordinance comes into force.

After this Ordinance comes into force, persons who intend to carry on the above business or those who intend to carry on the above business at their present offices or offices to be newly established are required to obtain permission of the Minister of Finance relative to such offices.

When a person who carries on the business mentioned in Paragraph 1, intends to discontinue the said business, or to discontinue any office which carries on such business, or change the name or location of it, or intends to discontinue the said business at any office, he shall notify the Minister of Finance of such office in advance.

ARTICLE XVII. Persons dealing in foreign currencies or foreign exchange as their business shall, as separately provided for, report to the Minister of Finance within three days, the amount of their sales and purchases of foreign currencies (including claims) or foreign exchange (including what is equivalent to foreign exchange in the course of business of foreign exchange), those amount done on commission and the amount of their positions oversold or overbought, each day; and not later than the fifteenth day of the following month, a detailed statement for each month of sales and purchases of foreign currencies (including claims) or foreign exchange (including what is equivalent to foreign exchange in the course of business of foreign exchange) and of those done on commission.

ARTICLE XVIII. Persons dealing in gold bullion or silver bullion as their business shall, as separately provided for, report to the Minister of Finance within three days, the amount of their sales and purchases of gold bullion or silver bullion, and the amount of their holdings, each day; and not later than the fifteenth day of the following month, a detailed statement for each month of sales and purchases of gold bullion or silver bullion.

ARTICLE XIX. The Minister of Finance may, when he deems it necessary, require reports other than those provided for in this Ordinance and cause examination to be made by government officials of the books or other affairs of any person whatever, relative to the prohibitions or restrictions of Article I of the Exchange Control Law.

ARTICLE XX. Procedure to be followed in case of obtaining permission of the Minister of Finance, or in case of making reports to the Minister of Finance, in accordance with the provisions of this Ordinance, shall be separately provided for.

Supplementary Provision

The Ordinance shall be enforced as from December 10, 1935.

(3) Administrative Procedure Relative to the Exchange
Control Law

Ministry of Finance Ordinance No. 58

November 30, 1935

ARTICLE I. Persons who wish to obtain permission of the Minister of Finance for transactions or acts, in accordance with the provisions of Ministry of Finance Ordinance No. 57, November 30, 1935, entitled "Ordinance Based on the Foreign Exchange Control Law" (hereafter referred to simply as "the Ordinance"), shall, excluding the case when specifically provided for, prepare in accordance with the provisions of this Ordinance an application for permission in original and duplicate, and submit it to the Minister of Finance.

In case obtaining permission, in accordance with the provisions of the preceding paragraph, in respect of each separate transaction or act, shall constitute substantial obstruction in the course of business or for other reasons, the circumstances may be laid before the Minister of Finance. In this case, the Minister of Finance may provide for special procedure.

ARTICLE II. In applications, in accordance with the provisions of Article II, Clause 1 of the Ordinance, for permission to purchase foreign currency, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The kind and amount of the foreign currency; and in case of claim, the kind and content of such claim.
3. The kind of the currency to be paid as counter-value.
4. Whether spot or forward contract, and in case of forward contract, the time of delivery.
5. The domicile, occupation, and name or trade style of seller; and in case of claim, the domicile, occupation, and name or trade style of the obligor.
6. The anticipated date of purchase.
7. The object of purchase and other reasons which make it necessary.
8. Other particulars which may serve as reference.

ARTICLE III. In applications, in accordance with the provisions of Article II, Clause 1 of the Ordinance, for permission to purchase exchange, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The kind and amount of the exchange.
3. The kind of the currency to be paid as counter-value.
4. The domicile, occupation, and name or trade style of the payee of the exchange.
5. The place of payment and the date of payment of exchange, and the domicile, occupation, and name or trade style of the drawee of the exchange.
6. Whether spot or forward contract, and if forward contract, the time of delivery.
7. The domicile, occupation, and name or trade style of the counterparty to the transaction.
8. The anticipated date of purchase.
9. The object of the purchase and other reasons which make it.
10. Other particulars which may serve as reference.

ARTICLE IV. In applications, in accordance with the provisions of Article II, Clause 2 of the Ordinance, for permission to make remittance to foreign countries, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The method of remittance.
3. The amount of the remittance.
4. The destination of remittance.
5. The domicile, occupation, and name or trade style of the payee, if any.
6. If entrusted to another person, the domicile, occupation, and name or trade style of such person.
7. The anticipated date of remittance.
8. The object of the remittance and other reasons which make it necessary.
9. Other particulars which may serve as reference.

ARTICLE V. In applications, in accordance with the provisions of Article II, Clause 3 of the Ordinance, for permission to make payments in Manchoukuo on the basis of instructions given in a foreign country, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The domicile, occupation, and name or trade style of the person giving the instructions.
3. The amount of the payment.
4. The method of the instructions to pay.
5. The domicile, occupation, and name or trade style of the payee.
6. The anticipated date of payment.
7. The relations between the payer and the person instructing payment, and the reasons for the mandate for payment being given and accepted.
8. Other particulars which may serve as reference.

ARTICLE VI. In applications, in accordance with the provisions of Article VII of the Ordinance, for permission to import foreign currency, the following particulars shall be noted and the said applications shall be submitted to the Minister of Finance through the custom-house, through which the said article is imported.

1. The domicile, occupation, and name or trade style of the applicant.
2. The kind, quantity and amount of the foreign currency.
3. The cause and date of acquisition of the foreign currency.
4. The domicile, occupation, and name or trade style of the consignor and consignee.
5. In case the foreign currency is the property of another person, the domicile, occupation, and name or trade style of the owner.
6. The method of transportation and the place of passage of import.
7. The anticipated date of import.
8. The object of import and other reasons which make it necessary.
9. Other particulars which may serve as reference.

ARTICLE VII. In applications, in accordance with the provisions of Article VIII of the Ordinance, for permission to export gold bullion, gold alloys, articles of which gold is the principal component, foreign silver coins or silver bullion, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The kind, quantity and value of the articles to be exported.
3. The domicile, occupation, and name or trade style of the consignee.
4. In case the articles to be exported are the property of another person,

the domicile, occupation, and name or trade style of the owner.

5. The method of transportation, place of despatch and place of passage of export.
6. The anticipated date of export.
7. The object of export and other reasons which make it necessary.
8. Other particulars which may serve as reference.

The personal effects or articles of personal adornment carried by persons about to travel to foreign countries may be presented to an official of the custom house of passage and his permission obtained.

ARTICLE VIII. In applications, in accordance with the provisions of Article IX of the Ordinance, for permission to transport gold bullion, foreign silver coins or silver bullion, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The kind, quantity and value of the articles to be transported.
3. The method of transportation and the transportation agent taking charge of the transport.
4. The place of despatch and the place of destination.
5. The domicile, occupation, and name or trade style of the consignor and consignee.
6. The anticipated date of transportation.
7. The object of transportation and other reasons which make it necessary.
8. Other particulars which may serve as reference.

ARTICLE IX. In applications, in accordance with the provisions of Article X of the Ordinance, for permission to issue the bonds, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The anticipated amount of the bond issue and the anticipated principal conditions.
3. The anticipated place of issue of the bonds.
4. The domicile, occupation, and name or trade style of the other party to the contract.
5. The anticipated date of the bond issue.
6. The object of the bond issue and other reasons which make it necessary.
7. Other particulars which may serve as reference.

ARTICLE X. In applications, in accordance with the provisions of Article X of the Ordinance, for permission relative to contracts of deposit or loan, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The maximum limit of balance in deposit account, or the amount of the contract of loan.
3. The kind of contract, and the anticipated principal conditions.
4. If for account of another person, the domicile occupation, and name or trade style of such person.
5. The domicile, occupation, and name or trade style of the other party to the contract.
6. The anticipated date of the contract.
7. The object of the contract and other reasons which make it necessary.
8. Other particulars which may serve as reference.

The application as referred to in the preceding paragraph shall be submitted by both parties to the contract; provided, however, that this shall not apply in case one of the parties to the contract is in a

place outside the territory in which this Ordinance is in force.

ARTICLE XI. In applications, in accordance with the provisions of Article XI of the Ordinance, for the permission to purchase or sell securities expressed in foreign currency, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the applicant.
2. The name, face-value (in case of share-certificates shall be indicated the amount paid-up), and quantity of the securities.
3. The anticipated price.
4. The place of delivery of the securities.
5. The domicile, occupation, and name or trade style of the other party to the transaction.
6. The anticipated date of transaction.
7. The object of the transaction and other reasons which make it necessary.
8. Other particulars which may serve as reference.

The application as referred to in the preceding paragraph shall be submitted by both parties to the contract; provided, however, that this shall not apply in case one of the parties to the contract is in a place outside the territory in which this Ordinance is in force.

ARTICLE XII. In applications, in accordance with the provisions of Article XV of the Ordinance, for permission relative to the issue of bonds or to loan, the particulars corresponding to those enumerated in Article IX shall be noted.

ARTICLE XIII. In notifications of offices, in accordance with the provisions of Article XVI of the Ordinance, the following particulars shall be noted:

1. The domicile, occupation, and name or trade style of the notifier.
2. The location and name of the offices, and the domicile and name of the representatives of the offices.
3. The kind of business carried on at the offices.
4. In case of branches or sub-offices, the location and trade style of head office, and the domicile and name of the representative of head office.

In application, in accordance with the provisions of Article XVI of the Ordinance, for the permission of offices, the particulars enumerated in Clause 2 to 4 of the preceding paragraph shall be noted, besides the domicile, occupation, and name or trade style of the applicant.

ARTICLE XIV. Reports and detailed statements, in accordance with the provisions of Article XVII and Article XVIII of the Ordinance, shall be in conformity with the forms shown in the Annex of this Ordinance.

Supplementary Provision

This Ordinance shall be enforced as from December 10, 1935.

No. 12 Manchoukuo-German Trade Agreement

(1) Arrangement for Manchoukuo-German Trade

The representatives of the competent authorities of Manchoukuo and Germany, having duly authenticated their powers, have, for the purpose of promoting the trade relations between the two countries, agreed as follows:

ARTICLE I. The German Administration of Foreign Exchange shall admit the importation of products of Manchoukuo to the amount of 100 million

Yuan in value, calculated on the basis of c. i. f. prices, into Germany during the period of one year.

ARTICLE II. The payments in respect of the importation referred to in Article I shall be made as to three-fourths (75 million Yuan) in foreign exchange and as to one-fourth (25 million Yuan) in Reichsmarks, the latter to a special account at a bank designated by the authorities of Manchoukuo and to be utilized for the payments to be made in respect of products of Germany imported into Manchoukuo.

ARTICLE III. If, owing to unforeseen circumstances, the exchange situation in Germany should render it impossible for the German Administration of Foreign Exchange to make available foreign exchange to the amount of 75 million Yuan as provided for in Article II during the period of one year, the amount of importation provided for in Article I may be reduced to not less than 65 million Yuan in value, the payment of which shall be made as to three-fourths in foreign exchange and as to one-fourth in Reichsmarks.

In so far as the annual surplus of foreign exchange accruing to the Reichsbank from German trade with Japan during the period of one year exceeds the amount of 63,750,000 Yuan, such excess shall be made available for additional German importation from Manchoukuo payable in foreign exchange beyond the amount provided for in the preceding paragraph and the importation against payment in Reichsmarks shall be increased by one-third of such excess.

ARTICLE IV. The competent authorities of Manchoukuo shall take the necessary measures to ensure sufficient importation, calculated on the basis of c. i. f. prices, into Manchoukuo of products of Germany during the period of one year, to utilize the whole amount of Reichsmarks paid into a special account in accordance with Article II during the same period, which amount may be modified in accordance with Article III.

ARTICLE V. Products of Germany shipped to Manchoukuo shall be accompanied by a copy of the invoice bearing a statement by the exporter to the effect that they are products of Germany and by a copy of the Export-Declaration through which the Reichsbank is notified by the exporter of the amount of the products invoiced in accordance with the German regulations for the control of foreign exchange. These documents shall be presented to the customs authorities of Manchoukuo. If the latter find any product of Germany unaccompanied by a copy of the Export-Declaration, they shall notify the authorities of Germany of the name of the exporter, the description of the products and the invoiced amount. The term "customs authorities of Manchoukuo" comprises the customs authorities of Manchoukuo at Dairen, Seishin, Rashin and Yuki.

ARTICLE VI. Products of Manchoukuo imported into Germany through a third country shall not fall under the present Arrangement, if the payments for such products are effected under a clearing or compensation agreement between Germany and such third country.

ARTICLE VII. Under the present Arrangement private clearing transactions in trade between Manchoukuo and Germany require the approval of the authorities of the two countries.

ARTICLE VIII. The amount of trade effected between Manchoukuo and Germany shall be ascertained quarterly at Berlin by the competent representatives of the contracting parties. On such occasions questions arising out of

the operation of Article III may be settled by consultation between the said representatives.

ARTICLE IX. If, at the end of the period of one year, the present Arrangement is renewed and there exists in the total amount of imports from Manchoukuo of Germany or from Germany to Manchoukuo a deficit in or an excess over the amounts provided for in the present Arrangement, the amounts to be fixed for the following year shall be increased or decreased by the amount of such deficit or excess.

ARTICLE X. The organization of the special account in Reichsmarks referred to in Article II and the conditions of utilizing such account shall be determined by an agreement between the Reichsbank and the bank referred to in Article II, which agreement shall be subject to the approval of the contracting parties.

ARTICLE XI. In so far as German exports to Manchoukuo are financed by banks, the competent authorities of Manchoukuo shall not take measures to prevent at least 25% of such financing from being handled by other banks than the bank referred to in Article II.

ARTICLE XII. The amount of all transactions in the trade between Manchoukuo and Germany entered into prior to the coming into force of the present Arrangement shall be respectively included in the yearly amounts referred to in Articles I and IV, so far as payments resulting from such transactions are effected during the period of the present Arrangement.

ARTICLE XIII. For the purpose of the present Arrangement:

- a. the term "period of one year" means one year beginning on the date of coming into force of the present Arrangement,
- b. the term "products of Germany" means products either exclusively produced in Germany or subjected therein to an essential transformation effected in the course of an ultimate process which has an economic justification,
- c. the term "products of Manchoukuo" means products either exclusively produced in Manchoukuo or subjected therein to an essential transformation effected as aforesaid, and,
- d. products of the Leased Territory of Kwantung are regarded as products of Manchoukuo.

ARTICLE XIV. The present Arrangement shall come into force on the 1st June, 1936 and shall remain in force for one year from that date.

For the purpose of renewing the present Arrangement the contracting parties shall enter into negotiations not later than two months prior to the expiration thereof.

Done in Tokyo in duplicate, this 30th day of the fourth month of the 3rd year of Kangtê, corresponding to the 30th day of April, 1936.

For the Competent Authorities
of Manchoukuo:

Hsieh Chieh-shih

(L. S.)

For the German Administration
of Foreign Exchange:

Otto Kiep.

(L. S.)

(2) Departmental Instructions Relating to Manchoukuo-German
Trade Agreement, May 25, 1936

(Note: The following instructions regarding the Manchoukuo-German Trade Agreement which went into force on June 1, 1936, were issued by the

Manchoukuo Department of Foreign Affairs on May 25, 1936, to the importers and exporters of the country who are interested in trade with Germany.)

A. Exports from Manchoukuo (including the Kwantung Leased Territory) to Germany.

(1) Exchange and credit: The German Exchange Control Bureau at the request of German importers of merchandise from Manchoukuo is to issue a licence authorizing the payment in foreign exchange of three-fourths of the C.I.F. value of merchandise imported and another licence authorizing the payment in Reichsmark of the remaining one-fourth thereof.

The settlement of three-fourths of any transaction may be made as in the past through "London acceptances" or by other means, but that of the remaining one-fourth will be affected by the present agreement. The latter payment will be made through letters of credit or orders issued by the Hamburg branch of the Yokohama Specie Bank Ltd. In other words, as regards this payment, letters of credit or orders in English currency for a sum equivalent to the amount indicated on the licence referred to above will be issued at the request of German importers.

In this case, it is needless to say that the Hamburg branch of the Yokohama Specie Bank Ltd. will be required through the Manchoukuo trade representation in Germany to make sure of the sums indicated on both licences issued by the German Exchange Control Bureau.

Bills of exchange based on the above mentioned letters of credit or orders must be exchanged into Reichsmark before the stipulated dates of payment at the official telegraphic exchange rate in Berlin and paid into the special account of the Hamburg branch of the Yokohama Specie Bank Ltd.

(2) Trade transactions not through exchange: Any transactions between businessmen of Germany and Manchoukuo which are to be settled on their own responsibility and on the so-called barter system will require in advance the official approval of the authorities concerned of their respective Governments. Inasmuch as transactions of this kind have effects on the ratio of trade between the two countries, they will not be authorized in principle.

B. Imports from Germany to Manchoukuo (including the Kwantung Leased Territory).

(1) Manchoukuo will import German merchandise within the limits of the amount equivalent to the special account in Reichsmark arising from the settlement of accounts relating to her exports to Germany. Accordingly, any importation of German goods, which does not utilize the aforementioned special account, will not be authorized.

In principle, although it will be convenient for the Yokohama Specie Bank Ltd. to handle alone all credit matters and the drawing of bills of exchange relating to the importation by Manchoukuo of German merchandise, out of consideration for the past trade practices and of the special standpoint of the businessmen concerned, such imports may be handled through banks other than the Yokohama Specie Bank Ltd. to an amount not exceeding one-fourth of the said special account in Reichsmark annually.

In case such imports of German merchandise handled through banks other than the Yokohama Specie Bank Ltd., exceed in value one-fourth of the said account, they shall be controlled temporarily by regulations issued by the Department of Finance of Manchoukuo and the Kwantung Bureau of Japan based on the Foreign Exchange Control Law.

C. Utilization of the foregoing special account.

(1) Bills of export from Germany: Those bills of exports indicated in terms of British currency must be exchanged into Reichsmark at the telegraphic exchange rate fixed in Berlin before the stipulated dates of payment thereof. Drafts handled through banks other than the Yokohama Specie Bank Ltd. will all be purchased by the Reichsbank and then turned over to the Yokohama Specie Bank Ltd. at their original value. Necessary payments in this connection will be made from the special account in Reichsmark held by the Yokohama Specie Bank.

(2) Consignment shipments etc: In the light of the present agreement, although imports of German merchandise must be made in principle through letters of credit and orders issued by banks, in case imports of German merchandise on consignment are to be made through means other than letters of credit or orders, the Government's permission must be obtained in accordance with the Foreign Exchange Control Law.

(3) Purchase of German industrial patents: In case any subjects of Manchoukuo purchase German industrial patents along with the importation of German machinery or factory equipment, or in case any contracts are to be made for payment of fees for the use of German patents or in case German experts employed by Manchoukuo enterprises remit part of their salaries or allowances to Germany, the special Reichsmark account held by Manchoukuo in Germany is to be utilized. Such persons therefore are asked to get in touch in advance with either the Manchoukuo Government (Commercial Bureau of Foreign Office) or the Manchoukuo Trade Representation in Germany.

(4) Importation of German merchandise for use outside of Manchoukuo: In case any businessmen connected with Manchoukuo desire to import German merchandise for use in any districts outside Manchoukuo, the aforementioned special account must also be utilized. As in the foregoing paragraph such businessmen are asked to get touch in advance with either in Manchoukuo Government (Commercial Bureau of Foreign Office) or the Manchoukuo Trade Representation in Germany.

(5) Utilization of the special account and its relation to the German Exchange Control Law: Under the German Exchange Control Law, all foreign exchange for exports is handled by the Reichsbank alone, but Reichsmarks paid to Germany through the special account in the Hamburg branch of the Yokohama Specie Bank will be regarded as "free Reichsmark payments" and therefore, not affected by the said Law.

(6) Procedure required for importation of German merchandise: In regard to the importation of merchandise from Germany, regulations to be promulgated by the Department of Finance of Manchoukuo and the Kwantung Bureau in accordance with the Manchoukuo Foreign Exchange Control Law should be referred to.

D. Other matters.

(1) In case any trouble arises regarding trade transactions between Manchoukuo and Germany, the Manchoukuo Trade Representative in Germany will offer his good offices for the solution of such trouble. Accordingly, the businessmen of Manchoukuo engaged in trade with Germany are requested to utilize his services or keep in contact with him.

(2) Any inquiries regarding trade between the two countries will be accepted by the Manchoukuo Government authorities concerned (the Depart-

ments of Foreign Affairs, Industry and Finance and the customs authorities), the residential commercial representatives of both Governments and the branches and correspondents of the Yokohama Specie Bank Ltd.

(3) Departmental Decree Governing Manchoukuo-German Exchange
Decree of the Department of Finance Promulgated

May 28, 1936

ARTICLE I. Persons importing German products into either Manchoukuo or the Kwantung Leased Territory shall obtain the approval of the Minister of Finance regarding the method of paying for such imported products, except in cases where they have concluded foreign exchange contracts with the Yokohama Specie Bank thereanent.

ARTICLE II. Persons desiring to obtain the approval of the Minister of Finance in accordance with the provisions of the foregoing article shall submit to the Minister of Finance an application therefor, together with a copy thereof, indicating the following items and accompanied by documents sufficient to show that the goods to be imported are German products.

- (1) Name, quantity and price of goods imported and place of origin.
- (2) Name, address and occupation of importer.
- (3) Method of payment.
- (4) Scheduled date of importation.
- (5) Name of the custom house with which procedure relating to importation is to be taken.

ARTICLE III. Persons desiring to take necessary procedure for the importation of German goods shall submit the following documents to the custom house through which such merchandise is to pass;

(1) A copy of the invoice presented to the bank by the exporter of the goods accompanied by a certificate showing that the said goods were manufactured in Germany and a copy of the export declaration submitted to the Reichsbank by the exporter in conformity with the German Foreign Exchange Control Law.

(2) Documents certifying the foreign exchange contract concluded with the Yokohama Specie Bank regarding the payment of the goods imported or a copy of the permit issued by the Minister of Finance in accordance with the provisions of Article I.

ARTICLE IV. In case any importers are unable to submit the documents stipulated in Item 1 of the preceding article, such importers may substitute the said documents with copies of the invoices presented to the banks by the exporters and certificates issued by the German authorities showing that the goods imported are German products.

In case any importers are unable to submit copies of the invoices presented to the banks by the exporters in consequence of non-issuance thereof, they shall tender a statement of reasons therefor to the Customs concerned and may be exempted from the obligation to submit the said documents.

ARTICLE V. The present decree shall not be applicable to those German goods originally imported into the Kwantung Leased Territory which are to be imported into Manchoukuo. The present decree is to take effect on the first day of June, the third year of Kangte.

No. 13 Japan-Manchoukuo Treaty on Extraterritoriality

(1) Treaty between Japan and Manchoukuo Concerning the
Residence of Japanese Subjects, Taxation, etc.,
in Manchoukuo

June 10, 1936

Whereas the Government of Japan, in accordance with the principle of the Protocol between Japan and Manchoukuo signed on the Fifteenth day of September of the Seventh Year of Showa, have, for the purpose of furthering the healthy development of Manchoukuo and also of promoting and perpetuating the intimate and inseparable relationship now subsisting between Japan and Manchoukuo, decided to abolish, by progressive stages, the right of extraterritoriality at present enjoyed in Manchoukuo by Japan, and to adjust and transfer the administrative rights over the South Manchuria Railway Zone; and

Whereas the Government of Manchoukuo, appreciating this decision by the Government of Japan have, in return, recognized the necessity of ensuring and enhancing the common prosperity of Japanese and Manchoukuo subjects within the territories of Manchoukuo;

Now, therefore, with reference to the right of extraterritoriality and the administrative rights over the South Manchuria Railway enjoyed in Manchoukuo by Japan, the Government of Japan and of Manchoukuo have agreed as the first step as follows concerning the residence of, and the enjoyment of various rights and interests by, Japanese subjects, and the application of the laws and ordinances of Manchoukuo concerning taxation, industries, etc.

ARTICLE I. Japanese subjects shall be free within the territories of Manchoukuo to reside and travel and engage in agriculture, commerce and industry, and to pursue callings and professions, whether public or private, and shall also enjoy all the rights relating to land.

Japanese subjects shall not, in respect of the enjoyment of all rights and interests within the territories of Manchoukuo, be accorded less favourable treatment as that which is or may be accorded to the subjects of Manchoukuo.

ARTICLE II. Subject to the stipulations of the Supplementary Agreement to the present Treaty, Japanese subjects shall be governed within the territories of Manchoukuo by the provisions of the administrative laws and ordinance of Manchoukuo concerning taxation, industries, etc.

The Japanese Government agree that, subject to the stipulations of the aforesaid Agreement, the laws and ordinances of Manchoukuo mentioned in the preceding paragraph shall be in force within the South Manchuria Railway Zone on the principles of *statutas realia*.

In respect of the application of present Article, Japanese subjects shall not, under any circumstances, be accorded less favourable treatment than that which is or may be accorded to the subjects of Manchoukuo.

ARTICLE III. The stipulations of the preceding two Articles shall, in so far as they are applicable to juristic persons, apply to Japanese juristic persons.

ARTICLE IV. The stipulations of the present Treaty shall not prejudice the rights, privileges, immunities and exemptions of particular Japanese subjects or juristic persons based on the special engagements entered into between Japan and Manchoukuo.

ARTICLE V. The present Treaty shall come into force on the 1st of July,

the Eleventh Year of Showa, corresponding to the 1st of July, the Third Year of Kangte.

ARTICLE VI. The present Treaty has been drawn up in the Japanese and the Chinese text, and, should any difference in interpretation arise between the two texts, the Japanese text shall prevail.

In witness whereof, the undersigned, duly authorized by their respective Governments, have signed the present Treaty and affixed their seals thereto.

Done at Hsinking, in duplicate, this Tenth day of the Sixth month of the Eleventh Year of Showa, corresponding to the Tenth day of the Sixth month of the Third Year of Kangte.

(L. S.) Kenkichi Uyeda,
Ambassador Extraordinary and
Plenipotentiary of Japan to
Manchoukuo.

(L. S.) Chang Yen Ching,
Minister for Foreign Affairs of
Manchoukuo.

(2) Supplementary Agreement to the Treaty between Japan
and Manchoukuo Concerning the Residence of Japanese
Subjects, Taxation, etc., in Manchoukuo

June 10, 1936

In signing today the Treaty between Japan and Manchoukuo concerning the Residence of Japanese Subjects, Taxation, etc. in Manchoukuo, the respective Plenipotentiaries of the two countries have agreed as follows:

ARTICLE I. The Government of Manchoukuo shall speedily take the necessary steps in order that the rights of "lease by negotiation" hitherto possessed by Japanese subjects shall, in accordance with the different natures of such rights, be converted into landownership or other rights relating to land, as the case may be.

ARTICLE II. The scope of the administrative laws and ordinances of Manchoukuo concerning taxation, industries, etc., which govern Japanese subjects under Article II of the Treaty and the manner of application thereof, shall previously be decided upon by consultation between the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo.

In case the Government of Manchoukuo intend to make any important alterations in respect of the laws and ordinances of Manchoukuo, which govern Japanese subjects under the stipulations of the preceding paragraph, they shall, until such time as Japanese subjects come within the jurisdiction of the Law Courts of Manchoukuo, obtain the previous approval of the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo.

The laws and ordinances of Manchoukuo, whereon a decision by consultation shall be made immediately after the coming into force of the Treaty in accordance with the stipulations of the first paragraph of this Article, shall in the main be confined to laws and ordinances relating to land tax, immovable-property contract tax, business tax, juristic person's business tax, crop-output tax, timber tax, mining tax, mining registration tax, alcoholic drinks tax, cigarette tax, consolidated taxes, commercial registration tax, patent registra-

tion tax, utility-model registration tax and local taxes; and to administrative laws and ordinances relating to industrial property, weights and measures, measurement, minging, markets, stock-farming, finance and monopoly.

In levying upon Japanese subjects business tax and juristic person's business tax of the various taxes enumerated in the preceding paragraph, and house tax and household income tax in the category of local taxes, the Government of Manchoukuo shall, for the time being after the coming into force of the Treaty, apply reduced rates in accordance with a decision to be previously made by consultation between the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo; and, of local taxes, additional business tax shall be based on the amount of tax assessed at such reduced rates. It is provided that the reduced rates to be applied immediately after the coming into force of the Treaty shall be one-fourth of the original rates in respect of business tax, household income tax and the house tax levied on individuals, and one-third of the original rates in respect of juristic person's business tax and the house tax levied on juristic persons.

ARTICLE III. The application and execution, in respect of Japanese subjects, of the laws and ordinances of Manchoukuo, which govern Japanese subjects under Article II of the Treaty, shall, in so far as such application and execution require judicial procedure, be effected by Japanese Consular Officers until such time as Japanese subjects come within the jurisdiction of the Law Courts of Manchoukuo.

In cases referred to in the preceding paragraph, Japanese Consular Officers shall, subject to the general rules and principles of Consular jurisdiction, apply the relevant laws and ordinances of Manchoukuo. It is provided that, of the punishments provided for in such laws and ordinances, "yu-chi-tu-hsing" shall be regarded and applied as "cho-eki" (imprisonment with hard labour) or "kin-ko" (imprisonment without hard labour); "chu-i" as "cho-eki" (imprisonment with hard labour), "kin-ko" (imprisonment without hard labour) or "koryu" (detention); "fachin," as "bakkin" (fine) or "karyo" (administrative penalty); and "kuo-tai-chin," as "ka-ryo" (negligence penalty).

In case a fine, an administrative penalty or a negligence penalty is imposed or an article is confiscated, in accordance with the stipulations of this Article, the proceeds of such fine, administrative penalty and negligence penalty and the confiscated article shall come into the possession of the Treasury of the Government of Manchoukuo.

ARTICLE IV. In accordance with an agreement with the Government of Manchoukuo to be made separately from the present Treaty, the Government of Japan shall abolish or transfer, not later than the 31st of December, the Twelfth Year of Showa, corresponding to the 31st of December the Fourth Year of Kangte, the administrative police existing within the territories of Manchoukuo; and, of the laws and ordinances of Manchoukuo mentioned in Article II of the Treaty, those which concern taxation and those which have a special bearing upon administrative police within the South Manchuria Railway Zone shall not, until the aforesaid abolition or transfer of administrative police within the territories of Manchoukuo is effected, be put in force within the said Zone. The scope of those laws and ordinances of Manchoukuo which, as above referred to, have a special bearing upon administrative police within the South Manchuria Railway Zone shall previously be decided upon by consultation between the Japanese Ambassador Extraordinary and Pleni-

potentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo.

The Government of Manchoukuo shall, in view of the stipulations of the preceding paragraph, perfect their police system and make the preparations necessary for taking over the Japanese institutions and staffs concerned.

Until the transfer of administrative police within the South Manchuria Railway Zone is effected and, in order to ensure the equality of the incidence of taxation upon Japanese subjects residing within and without the said Zone, the Japanese Government shall levy within this Zone, from the date of the coming into force of the Treaty, taxes which are as far as possible the same as the national taxes imposed by Manchoukuo upon Japanese subjects.

The Government of Manchoukuo shall not levy local taxes within the South Manchuria Railway Zone, until after the institutions of the South Manchuria Railway Company concerning public works, education, sanitation, etc., existing within the said Zone shall have been disposed of in accordance with an agreement to be reached between the Governments of Japan and Manchoukuo apart from the present Treaty.

ARTICLE V. Simultaneously with the coming into force within the South Manchuria Railway Zone of the laws and ordinances of Manchoukuo under Article II of the Treaty, the Government of Manchoukuo shall take over, in the condition then existing, the Japanese institutions and staffs concerned, in accordance with a decision to be previously made by consultation between the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo.

ARTICLE VI. If any Japanese subject makes a complaint against the administrative measure taken by the competent authorities of Manchoukuo with reference to the laws and ordinances of Manchoukuo which govern Japanese subjects under Article II of the Treaty, the Government of Manchoukuo shall take appropriate steps to redress the grievance.

ARTICLE VII. Matters which have been decided upon by consultation between the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo, and also matters in respect of which the approval of the said Japanese Ambassador has been obtained by the Government of Manchoukuo, in accordance with the stipulations of the present Agreement, shall each be made known in the Official Gazettes of Japan and of Manchoukuo.

ARTICLE VIII. The present Agreement shall come into force simultaneously with the Treaty.

In witness whereof, the Plenipotentiaries of Japan and of Manchoukuo have signed this Agreement and affixed their seals thereto.

Done at Hsinking this Tenth day of the Sixth month of the Eleventh Year of Showa, corresponding to the Tenth day of the Sixth month of the Third Year of Kangte.

(S. L.) Kenkichi Uyeda,
Ambassador Extraordinary and
Plenipotentiary of Japan to
Manchoukuo.

(L. S.) Cheng Yen Ching,
Minister for Foreign Affairs of
Manchoukuo.

(3) Argeed Terms of Understanding between the Plenipotentiaries of Japan and Manchoukuo, with Reference to the Treaty between the Two Countries Concerning the Residence of Japanese Subjects, Taxation, etc., in Manchoukuo, and also to the Supplementary Agreement to that Treaty

June 10, 1936

I. Ad Article I of the Treaty:

In case a Japanese subject desires to acquire any right concerning land in an unopened Mongol region, he shall be required to obtain the permission of the competent authorities of Manchoukuo.

II. Ad Article II of the Treaty:

1. In view of the fact that within the territories of Manchoukuo Japanese Communities are carrying on educational work for Japanese subjects, the Government of Manchoukuo shall, in accordance with a decision to be made by consultation between the Japanese Ambassador Extraordinary and Plenipotentiary to Manchoukuo and the Minister for Foreign Affairs of Manchoukuo, pay each year a share of the expenses of educational work for Japanese subjects within the territories of Manchoukuo.

2. The Government of Manchoukuo shall further improve the existing system of taxation.

3. The Government of Manchoukuo shall, in applying the laws and ordinances of Manchoukuo which govern Japanese subjects under Article II of the Treaty, take the steps necessary for the protection of the rights or interests which Japanese subjects now enjoy under the laws and ordinances of Japan, or by usage.

III Ad Article II of the Supplementary Agreement to the Treaty:

The imposition and collection of consumption tax on articles produced within and consumed without the South Manchuria Railway Zone, and also on articles produced without and consumed within the said Zone, be decided upon by consultation between the competent authorities of Japan and of Manchoukuo.

Done at Hsinking this Tenth day of the Sixth month of the Eleventh Year of Showa, corresponding to the Tenth day of the Sixth month of the Third Year of Kangte.

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