read "Article 11-(4) and Article 11-(5), and Article 3, Article 5 paragraph 1 and Article 7 to Article 10 inclusive of the Law for Temporary Exceptions to the Income Tax Law" and then the provision of the same Article shall apply.

(Provision for reading concerning the case of failure to file a return on matters relating to exemptions)

relating to exemptions)

Article 14. With respect to the income tax for 1951 calendar year, "Article 11-(3) to Article 11-(10) inclusive or Article 15-(2)" as used in Article 28 and Article 29 paragraph 5 of the Law shall read "Article 11-(3) to Article 11-(5) inclusive or Article 15-(2), or Article 3 or Article 7 to Article 10 inclusive of the Law for Temporary Exceptions to the Income Tax Law" and in Article 33 paragraph 3 of the Law, "Article 11-(3) to Article 11-(10) inclusive, Article 14, Article 15-(2), Article 36 and Article 36-(2)" shall read "Article 11-(3) to Article 11-(5) inclusive, Article 14, Article 15-(2), Article 36 and Article 36-(2), and Article 3 and Article 7 to Article 10 inclusive of the Law for Temporary Exceptions to the Income Tax Law", and then these provisions shall apply.

(Exception to return and payment in the case of non-filing of a final return within the due date of filing)

Article 15. With respect to the income tax for 1951 calendar year, "the income tax for the 3rd period as referred to in the preceding two Articles and Article 45" in Article 32 paragraph 3 of the Law shall read "the income tax after deduction of the total of instalments for the 1st and 2nd period under the provisions of the preceding two Articles and Article 45 from the amount computed in accordance with the provisions of Article 11-(3) to Article 11-(5) inclusive and Article 13 to Article 14-(2) inclusive of the Law, and Article 3, Article 5 paragraph 1 and Article 7 to Article 10 inclusive of the Law for Temporary Exceptions to the Income Tax Law, concerning the total income stated in July provisional declaration, November provisional declaration or a revised declaration (the estimated total income for the year concerned equal to the total income for the previous

year as provided for in Article 21-(2) paragraph 10 of the Law in the case of an individual who has been deemed to have filed a declaration in accordance with the provision of the same paragraph, or the total income after the correction or determination in the case of an individual who had been subject to the correction or determination in accordance with the provision of Article 44 of the Law)" and then the provision of the same paragraph shall apply.

2 With respect to the income tax for 1951 calendar year, in cases where a return (meaning the final return as provided for in Article 26 paragraph 1 of the Law; hereinafter the same in this paragraph) or a loss return (meaning the loss return as provided for in Article 26-(2) paragraph 1; hereinafter the same in this paragraph) is filed after the due date of the filing of those returns or where the determination as provided for in Article 46 paragraph 4 of the Law is made, "the amount of income tax paid or to be paid in accordance with the provision of Article 30, Article 31, Article 33 or Article 45" as used in Article 26 paragraph 1 item (9) of the Law, shall read "the amount of income tax paid or to be paid in accordance with Article 30, Article 31, Article 32 paragraph 3, Article 33 or Article 45" and then the provision of the same paragraph shall apply.

(Exception to the withholding earned income and retirement income)

Article 16. With respect to the withholding of the income tax under the provision of Article 38 paragraph 1 on earned income (meaning the earned income as provided for in Article 9 paragraph 1 item (5) of the Law; hereinafter the same) paid during the period from November 1, 1951 to March 31, 1952, and retirement income (meaning retirement income as provided for in Article 9 paragraph 1 item (6) of the Law; hereinafter the same) paid during the period from November 1, 1951 to December 31, 1951, "Annexed Table No.II" in item (1) to item (7) inclusive of the same paragraph shall read "Annexed Table No.II of the Law for Temporary Exceptions to the Income Tax Law", and in item (1) to item (4)

inclusive and item (7) of the same paragraph, "the reported number of exemptions for dependents, physically handicapped persons" shall read "the reported number of exemptions for dependents, physically handicapped persons and whether or not the individual to whom the payment is made is the reported physically handicapped person, old aged person or widow or working student", and in item (8) of the same paragraph "Article 11-(6) or Article 12" shall read "Article 3 and Article 5 paragraph 1 of the Law for Temporary Exceptions of the Income Tax Law", and in the same item "the total amount of the tax computed in accordance with the provision of Article 13 (in case the above-mentioned total is 440,000 yen or less, the tax under the provision of Article 15; hereinafter the same in this Article) and the amount computed by multiplying the amount of four-fifths of the retirement income or the retirement income after the deductions and exemptions by such ratio as the tax concerned bears to the above-mentioned total (in case the total is 440,000 yen or less, the ratio prescribed in the Annexed Table No.I according to the tax amount as referred to in Article 15; hereinafter the same in this Article)" shall read "the total amount of the tax computed in accordance with the provision of Article 13 and the amount computed by multiplying the amount of four-fifths of the retirement income or the retirement income after the deductions and exemptions by such ratio as the tax concerned bears to the above-mentioned total (in case the individual to whom the payment is made supports a dependent who is a reported physically handicapped person or such individual is a reported physically handicapped person, old aged person, widow or working student, the amount after subtranacting the amount as provided for in Article 7 to Article 10 inclusive of the Law for Temporary Exceptions to the Income Tax Law in accordance with these provision" and then the same paragraph shall apply.

2 With respect to the withholding of the income tax under the provision of Article 38 paragraph 1 of the Income Tax Law on the earned income and retirement income paid during the period from January 1, 1951 to March 31, 1952, the provision of paragraph 2 of the same Article shall not apply.

(Exception to the year-end adjustment of earned income)

Article 17. With respect to such credit, refund, collection or payment as privided for in Article 40 paragraph 1 of the Law concerning the earned income for 1951 calendar year, in the case where the total of the income tax to be collected in accordance with Article 38 paragraph 1 of the Law is more or less in comparison with the income tax enumerated in Annexed Table No.III according to the receivable amount of such earned income (in case the return as provided for in Article 39 paragraph 3 of the Law has been filed, the amount after the deduction of the insurance premium as allowed in the provision of Article 11-(5) of the Law from such amount of earned income according to such return), the reported number of dependents and to the fact whether the individual to whom the payment is made is the reported handicapped person, old aged person, widow or working student, the overpaid amount or deficiancy amount in such case shall be deemed to be the overpaid amount or deficiency amount as provided for in Article 40 paragraph 1, and in the same paragraph, "in a case where the amount of the earned income does not exceed the total sum of 500,000 yen and the deductible amount under the provisions of Article 11-(5) to Article 11-(10) inclusive, if ..... of Article 38 paragraph 1" shall read "Article 38 paragraph 1", and then the provision of the same paragraph shall apply. In this case, the provision of paragraph 2 of the same Article shall not apply.

(Exception to the withholding of the retirement income paid during the period from January 1, 1952 to March 31 of the same year)

Article 18. The income tax to be withheld in accordance with the provision of Article 38 paragraph 1 of the Law from the retirement income paid during the period from January 1, 1952 to March 31 of the same year shall, regardless of the provision of item (3) of the same paragraph, be the tax amount as prescribed in Annexed Table No.IV (in case the individual to whom the retirement income is paid has not filed the return in accordance with the provision of paragraph 2 or there is

stated in the return filed in accordance with the provision of the same paragraph the fact that the other retirement income has been paid to him, the tax amount computed by multiplying the amount of the retirement income to be paid by the tax rate of 20%).

2 In the case where an individual coming under the provision of Article 1 paragraph 1 of the Law is, within the enforcement area of the Law, paid the retirement income during the period from January 1, 1952 to March 31 of the same year, he shall, at the time of such payment, file the return stating therein the fact whether he has been paid the other retirement income during such period, before the above-mentioned payment, and other matters as prescribed in Ministry of Finance Ordinance with the Government through the payer of such income.

3 When the payer of the retirement income accepts the return in the case of the preceding paragraph, the return shall be deemed to have been filed with the Government in accordance with the preceding paragraph.

(Taxation on and withholding from the income due to the dividend of profit, etc. to be paid during the period from January 1 to March 31, 1952)

Article 19. In cases where an individual or a corporation not coming under the provision of Article 1 paragraph 1 of the Law has the income from the dividend of the profits (dividend actually distributed within the enforcement area of the Law from a corporation during the period stated below in case of the dividend of non-par stock) or of surpluses to be distributed during the period from January 1 to March 31, 1952, he shall be liable to pay the income tax regardless of the provision of Article 1 paragraphs 2 and 3 of the Law. In this case, the income tax shall, regardless of the provisions of Article 9 paragraph 1 item (2) and Article 13 of the Law, be computed by separating such income from other incomes and applying the tax rate of 20% to the amount to be distributed (the amount actually distributed in the case of the dividend of the non-par stock).

2 A person who pays the income provided for in the preceding paragraph within the enforcement area of the Law to an individual coming under the provision of Article 1 paragraph 1 of the Law or an individual or a corporation coming under the preceding paragraph shall withhold the income tax computed by applying the tax rate of 20% to the payable amount at the time of payment and transmit the income tax concerned to the Government by the 10th of the following month of the month covering the day of withholding.

3 In applying the provisions of the Law, the income tax to be withheld and transmitted in accordance with the provision of the preceding paragraph shall be considered as the income tax to be withheld and transmitted in accordance with the provision of Article 37, and a person who is liable to withhold the income tax in accordance with the provision of the preceding paragraph as a person who is liable to withhold the income tax in accordance with the provision of Article 37 of the Law, and the income to be withheld in accordance with the provision of the preceding paragraph as the income to be withheld in accordance with the provision of Article 37 of the Law. In applying the provisions of Articles 69-(2), 72 and 74 of the Law (limited to the part which is related to the provision of Article 69-(2) of the Law), the income tax to be withheld in accordance with the provision of the preceding paragraph shall be considered as the income tax to be withheld in accordance with the provision of Article 37 of the Law.

(Non-application of this Law to the declaration, etc.)

Article 20. The provision of this Law shall not apply to application of the provisions of Chapter III Section 1 of the Law (including the provisions of penalty relating to the provisions concerned), payment of the income tax for the first and second installments for 1952 calendar year in accordance with the provision of Articles 30, 31 and 33, and the withholding of income tax in accordance with the provision of Article 38 for the earned income and retirement income paid before October 31, 1951.

Annexed Table No. 1 Income Tax Amount Table under Article 6

(1)

Taxable total income, adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a	Taxable total income, adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a	Taxable total income, adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a
At least	But less than			At least	But less than			At least	But less than		
yen	yen	yen	%	yen	yen	yen	%	yen	yen	yen	%
less than 500 yen		0	0	51.000	52.000	10.230	20	112.000	114.000	25.260	22
500	1.000	100	20	52.000	53.000	10.460	20	114.000	116.000	25.820	22
1.000	1.500	200	20	53.000	54.000	10.690	20	116.000	118.000	26.380	22
1.500	2.000	300	20	54.000	55.000	10.920	20	118.000	120.000	26.940	22
2.000	2.500	400	20	55.000	56.000	11.150	20	120.000	122.000	27.500	22
2.500	3.000	500	20	56.000	57.000	11.380	20	122.000	124.000	28.100	23
3.000	3.500	600	20	57.000	58.000	11.610	20	124.000	126.000	28.700	23
3.500	4.000	700	20	58.000	59.000	11.840	20	126.000	128.000	29.300	23
4.000	5.000	800	20	59.000	60.000	12.070	20	128.000	130.000	29.900	23
5.000	6.000	1.000	20	60.000	61.000	12.300	20	130.000	132.000	30.500	23
6.000	7.000	1.200	20	61.000	62.000	12.530	20	132.000	134.000	31.100	23
7.000	8.000	1.400	20	62.000	63.000	12.760	20	134.000	136.000	31.700	23
8.000	9.000	1.600	20	63.000	64.000	12.990	20	136.000	138.000	32.300	23
9.000	10.000	1.800	20	64.000	65.000	13.220	20	138.000	140.000	32.900	23
10.000	11.000	2.000	20	65.000	66.000	13.450	20	140.000	142.000	33.500	23
11.000	12.000	2.200	20	66.000	67.000	13.680	20	142.000	144.000	34.100	24
12.000	13.000	2.400	20	67.000	68.000	13.910	20	144.000	146.000	34.700	24
13.000	14.000	2.600	20	68.000	69.000	14.140	20	146.000	148.000	35.300	24
14.000	15.000	2.800	20	69.000	70.000	14.370	20	148.000	150.000	35.900	24
15.000	16.000	3.000	20	70.000	71.000	14.600	20	150.000	152.000	36.500	24
16.000	17.000	3.200	20	71.000	72.000	14.830	20	152.000	154.000	37.160	24
17.000	18.000	3.400	20	72.000	73.000	15.060	20	154.000	156.000	37.820	24
18.000	19.000	3.600	20	73.000	74.000	15.290	20	156.000	158.000	38.480	24
19.000	20.000	3.800	20	74.000	75.000	15.520	20	158.000	160.000	39.140	24
20.000	21.000	4.000	20	75.000	76.000	15.750	21	160.000	162.000	39.800	24
21.000	22.000	4.200	20	76.000	77.000	15.980	21	162.000	164.000	40.460	24
22.000	23.000	4.400	20	77.000	78.000	16.210	21	164.000	166.000	41.120	25
23.000	24.000	4.600	20	78.000	79.000	16.440	21	166.000	168.000	41.780	25
24.000	25.000	4.800	20	79.000	80.000	16.670	21	168.000	170.000	42.440	25
25.000	26.000	5.000	20	80.000	81.000	16.900	21	170.000	172.000	43.100	25
26.000	27.000	5.200	20	81.000	82.000	17.150	21	172.000	174.000	43.760	25
27.000	28.000	5.400	20	82.000	83.000	17.400	21	174.000	176.000	44.420	25
28.000	29.000	5.600	20	83.000	84.000	17.650	21	176.000	178.000	45.080	25
29.000	30.000	5.800	20	84.000	85.000	17.900	21	178.000	180.000	45.740	25
30.000	31.000	6.000	20	85.000	86.000	18.150	21	180.000	182.000	46.400	25
31.000	32.000	6.200	20	86.000	87.000	18.400	21	182.000	184.000	47.060	25
32.000	33.000	6.400	20	87.000	88.000	18.650	21	184.000	186.000	47.720	25
33.000	34.000	6.600	20	88.000	89.000	18.900	21	186.000	188.000	48.380	26
34.000	35.000	6.800	20	89.000	90.000	19.150	21	188.000	190.000	49.040	26
35.000	36.000	7.000	20	90.000	91.000	19.400	21	190.000	192.000	49.700	26
36.000	37.000	7.200	20	91.000	92.000	19.650	21	192.000	194.000	50.360	26
37.000	38.000	7.400	20	92.000	93.000	19.900	21	194.000	196.000	51.020	26
38.000	39.000	7.600	20	93.000	94.000	20.150	21	196.000	198.000	51.680	26
39.000	40.000	7.800	20	94.000	95.000	20.400	21	198.000	200.000	52.340	26
40.000	41.000	8.000	20	95.000	96.000	20.650	21	200.000	202.000	53.000	26
41.000	42.000	8.200	20	96.000	97.000	20.900	21	202.000	204.000	53.760	26
42.000	43.000	8.400	20	97.000	98.000	21.150	21	204.000	206.000	54.520	26
43.000	44.000	8.600	20	98.000	99.000	21.400	21	206.000	208.000	55.280	26
44.000	45.000	8.800	20	99.000	100.000	21.650	21	208.000	210.000	56.040	26
45.000	46.000	9.000	20	100.000	102.000	21.900	21	210.000	212.000	56.800	27
46.000	47.000	9.200	20	102.000	104.000	22.460	22	212.000	214.000	57.560	27
47.000	48.000	9.400	20	104.000	106.000	23.020	22	214.000	216.000	58.320	27
48.000	49.000	9.600	20	106.000	108.000	23.580	22	216.000	218.000	59.080	27
49.000	50.000	9.800	20	108.000	110.000	24.140	22	218.000	220.000	59.840	27
50.000	51.000	10.000	20	110.000	112.000	24.700	22	220.000	222.000	60.600	27

Taxable total income adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a
At least	But less than		
yen	yen	yen	%
222.000	224.000	61.360	27
224.000	226.000	62.120	27
226.000	228.000	62.880	27
228.000	230.000	63.640	27
230.000	233.000	64.400	28
233.000	236.000	65.540	28
236.000	239.000	66.680	28
239.000	242.000	67.820	28
242.000	245.000	68.960	28
245.000	248.000	70.100	28
248.000	251.000	71.240	28
251.000	254.000	72.380	28
254.000	257.000	73.520	28
257.000	260.000	74.660	29
260.000	263.000	75.800	29
263.000	266.000	06.940	29
266.000	269.000	78.080	29
269.000	272.000	79.220	29
272.000	275.000	80.360	29
275.000	278.000	81.500	29
278.000	281.000	82.640	29
281.000	284.000	83.780	29
284.000	287.000	84.920	29
287.000	290.000	86.060	29
290.000	293.000	87.200	30
293.000	296.000	88.340	30
296.000	299.000	89.480	30
299.000	302.000	90.620	30
302.000	305.000	91.860	30
305.000	308.000	93.150	30
308.000	311.000	94.440	30
311.000	314.000	95.730	30
314.000	317.000	97.020	30
317.000	320.000	98.310	31
320.000	323.000	99.600	31
323.000	326.000	100.890	31
326.000	329.000	102.180	31
329.000	332.000	103.470	31
332.000	335.000	104.760	31
335.000	338.000	106.050	31
338.000	341.000	107.340	31
341.000	344.000	108.630	31
344.000	347.000	109.920	31
347.000	350.000	111.210	32
350.000	353.000	112.500	32
353.000	356.000	113.790	32
356.000	359.000	115.080	32
359.000	362.000	116.370	32
362.000	365.000	117.660	32
365.000	368.000	118.950	32
368.000	371.000	120.240	32
371.000	374.000	121.530	32
374.000	377.000	122.820	32
377.000	380.000	124.110	32
380.000	383.000	125.400	33

Taxable total income adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a
At least	But less than		
yen	yen	yen	%
383.000	386.000	126.890	33
386.000	389.000	127.980	33
389.000	392.000	129.270	33
392.000	395.000	130.560	33
395.000	398.000	131.850	33
398.000	401.000	133.140	33
401.000	404.000	134.430	33
404.000	407.000	135.720	33
407.000	410.000	137.010	33
410.000	413.000	138.300	33
413.000	416.000	139.590	33
416.000	419.000	140.880	33
419.000	422.000	142.170	33
422.000	425.000	143.460	33
425.000	428.000	144.750	34
428.000	431.000	146.040	34
431.000	434.000	147.330	34
434.000	437.000	148.620	34
437.000	440.000	149.910	34
440.000	443.000	151.200	34
443.000	446.000	152.490	34
446.000	449.000	153.780	34
449.000	452.000	155.070	34
452.000	455.000	156.360	34
455.000	458.000	157.650	34
458.000	461.000	158.940	34
461.000	464.000	160.230	34
464.000	467.000	161.520	34
467.000	470.000	162.810	34
470.000	473.000	164.100	34
473.000	476.000	165.390	34
476.000	479.000	166.680	35
479.000	482.000	167.970	35
482.000	485.000	169.260	35
485.000	488.000	170.550	35
488.000	491.000	171.840	35
491.000	494.000	173.130	35
494.000	497.000	174.420	35
497.000	500.000	175.710	35
500.000	503.000	177.000	35
503.000	506.000	178.440	35
506.000	509.000	179.880	35
509.000	512.000	181.320	35
512.000	515.000	182.760	35
515.000	518.000	184.200	35
518.000	521.000	185.640	35
521.000	524.000	187.080	35
524.000	527.000	188.520	35
527.000	530.000	189.960	36
530.000	533.000	191.400	36
533.000	536.000	192.840	36
536.000	539.000	194.280	36
539.000	542.000	195.720	36
542.000	545.000	197.160	36
545.000	548.000	198.600	36

Taxable total income adjusted income or secondary adjusted income (a)		Tax amount (b)	b/a
At least	But less than		
yen	yen	yen	%
548.000	551.000	200.440	36
551.000	554.000	201.480	36
554.000	557.000	202.920	36
557.000	560.000	204.360	36
560.000	563.000	205.800	36
563.000	566.000	207.240	36
566.000	569.000	208.680	36
569.000	572.000	210.120	36
572.000	575.000	211.560	36
575.000	578.000	213.000	37
578.000	581.000	214.440	37
581.000	584.000	215.880	37
584.000	587.000	217.320	37
587.000	590.000	218.760	37
590.000	593.000	220.200	37
593.000	596.000	221.640	37
596.000	599.000	223.080	37
599.000	602.000	224.520	37
602.000	605.000	225.960	37
605.000	608.000	227.400	37
608.000	611.000	228.840	37
611.000	614.000	230.280	37
614.000	617.000	231.720	37
617.000	620.000	233.160	37
620.000	623.000	234.600	37
623.000	626.000	236.040	37
626.000	629.000	237.480	37
629.000	632.000	238.920	37
632.000	635.000	240.360	38
635.000	638.000	241.800	38
638.000	641.000	243.240	38
641.000	644.000	244.680	38
644.000	647.000	246.120	38
647.000	650.000	247.560	38
650.000	1.000.000	And after deducting 63.000 yen from the amt equal to 45% of the amt in (a)	
1.000.000	2.000.000	And after deducting 153.000 yen from the amt equal to 53% of the amt in (a)	
more than 2.000.000 yen		And after deducting 153.000 yen from the amt equal to 55% of the amt in (a)	

(Remarks) The taxable total income means the amount obtained by deducting the amounts of deductions for calamity, medical expense and insurance premium, dependency exemption and basic exemption and the adjusted income or secondary adjusted income means the amount computed in accordance with the provision of Article 16 item (1) or Article 16-(2) item (1) of the Law which is substituted by the provision of article 6 parageaphs 2 and 3 in case a taxpayer has any fluctuating income.

Annexed Table No II Withholding Income Tax Amount Table for Earned Income

(Withholding Income Tax Amount Table under Article 38 paragraph 1 items (1) and (5) of the Law)

A. Monthly basis (1)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law										B. Tax Amount under Art. 38 par. 1 item (5) of the Law
		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	
less than 5.000 yen		0	0	0	0	0	0	0	0	0	0	0	Amount equal to 10% of earned income amount yen
5.000	5.200	16	0	0	0	0	0	0	0	0	0	0	850
5.200	5.400	50	0	0	0	0	0	0	0	0	0	0	884
5.400	5.600	84	0	0	0	0	0	0	0	0	0	0	918
5.600	5.800	118	0	0	0	0	0	0	0	0	0	0	952
5.800	6.000	152	0	0	0	0	0	0	0	0	0	0	986
6.000	6.200	186	0	0	0	0	0	0	0	0	0	0	1.020
6.200	6.400	220	0	0	0	0	0	0	0	0	0	0	1.054
6.400	6.600	254	0	0	0	0	0	0	0	0	0	0	1.088
6.600	6.800	288	0	0	0	0	0	0	0	0	0	0	1.122
6.800	7.000	322	0	0	0	0	0	0	0	0	0	0	1.156
7.000	7.200	356	23	0	0	0	0	0	0	0	0	0	1.190
7.200	7.400	390	57	0	0	0	0	0	0	0	0	0	1.224
7.400	7.600	424	91	0	0	0	0	0	0	0	0	0	1.258
7.600	7.800	458	125	0	0	0	0	0	0	0	0	0	1.292
7.800	8.000	492	159	0	0	0	0	0	0	0	0	0	1.326
8.000	8.200	526	193	0	0	0	0	0	0	0	0	0	1.367
8.200	8.400	560	227	0	0	0	0	0	0	0	0	0	1.409
8.400	8.600	594	261	0	0	0	0	0	0	0	0	0	1.452
8.600	8.800	628	295	0	0	0	0	0	0	0	0	0	1.494
8.800	9.000	662	329	0	0	0	0	0	0	0	0	0	1.537
9.000	9.200	696	363	29	0	0	0	0	0	0	0	0	1.579
9.200	9.400	730	397	63	0	0	0	0	0	0	0	0	1.622
9.400	9.600	764	431	97	0	0	0	0	0	0	0	0	1.664
9.600	9.800	798	465	131	0	0	0	0	0	0	0	0	1.707
9.800	10.000	832	499	165	0	0	0	0	0	0	0	0	1.749
10.000	10.200	866	533	199	0	0	0	0	0	0	0	0	1.792
10.200	10.400	900	567	233	0	0	0	0	0	0	0	0	1.834
10.400	10.600	934	601	267	0	0	0	0	0	0	0	0	1.877
10.600	10.800	968	635	301	0	0	0	0	0	0	0	0	1.919
10.800	11.000	1.002	669	335	2	0	0	0	0	0	0	0	1.962
11.000	11.200	1.036	703	369	36	0	0	0	0	0	0	0	2.004
11.200	11.400	1.070	737	403	70	0	0	0	0	0	0	0	2.047
11.400	11.600	1.104	771	437	104	0	0	0	0	0	0	0	2.089
11.600	11.800	1.138	805	471	138	8	0	0	0	0	0	0	2.132
11.800	12.000	1.172	839	505	172	0	0	0	0	0	0	0	2.176

A Monthly basis (2)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law											B. Tax Amount Under Art. 38 par. 1 item (5) of the Law
		Number of dependents											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen
12,000	12,200	1,206	873	539	206	0	0	0	0	0	0	0	2,227
12,200	12,400	1,240	907	573	240	0	0	0	0	1	0	0	2,278
12,400	12,600	1,274	941	607	274	24	0	0	0	0	0	0	2,329
12,600	12,800	1,308	975	641	308	58	0	0	0	0	0	0	2,380
12,800	13,000	1,345	1,009	675	342	92	0	0	0	0	0	0	2,431
13,000	13,200	1,387	1,043	709	376	126	0	0	0	0	0	0	2,482
13,200	13,400	1,430	1,077	743	410	160	0	0	0	0	0	0	2,533
13,400	13,600	1,472	1,111	777	444	194	0	0	0	0	0	0	2,584
13,600	13,800	1,515	1,145	811	478	228	0	0	0	0	0	0	2,635
13,800	14,000	1,557	1,179	845	512	262	12	0	0	0	0	0	2,686
14,000	14,200	1,600	1,213	879	546	296	46	0	0	0	0	0	2,737
14,200	14,400	1,642	1,247	913	580	330	80	0	0	0	0	0	2,788
14,400	14,600	1,685	1,281	947	614	364	114	0	0	0	0	0	2,839
14,600	14,800	1,727	1,315	981	648	398	148	0	0	0	0	0	2,890
14,800	15,000	1,770	1,353	1,015	682	432	182	0	0	0	0	0	2,941
15,000	15,500	1,812	1,396	1,049	716	466	216	0	0	0	0	0	2,992
15,500	16,000	1,919	1,502	1,134	801	551	301	51	0	0	0	0	3,119
16,000	16,500	2,025	1,608	1,219	886	636	386	136	0	0	0	0	3,247
16,500	17,000	2,131	1,714	1,304	971	721	471	221	0	0	0	0	3,374
17,000	17,500	2,266	1,833	1,416	1,066	816	566	316	66	0	0	0	3,517
17,500	18,000	2,416	1,958	1,541	1,166	916	666	416	166	0	0	0	3,667
18,000	18,500	2,566	2,093	1,666	1,266	1,016	766	516	266	16	0	0	3,817
18,500	19,000	2,716	2,216	1,791	1,375	1,116	866	616	366	116	0	0	3,967
19,000	19,500	2,866	2,066	1,916	1,500	1,216	966	716	466	216	0	0	4,117
19,500	20,000	3,016	2,516	2,041	1,625	1,316	1,066	816	566	316	66	0	4,284
20,000	20,500	3,166	2,666	2,166	1,750	1,437	1,166	916	666	416	166	0	4,459
20,500	21,000	3,316	2,816	2,316	1,875	1,562	1,266	1,016	766	516	266	16	4,634
21,000	21,500	3,466	2,966	2,466	2,000	1,687	1,375	1,116	866	616	366	116	4,809
21,500	22,000	3,616	3,116	2,616	2,125	1,812	1,500	1,216	966	716	466	216	4,984
22,000	22,500	3,766	3,266	2,766	2,266	1,937	1,625	1,316	1,066	816	566	316	5,159
22,500	23,000	3,916	3,416	2,916	2,416	2,062	1,750	1,437	1,166	916	666	416	5,334
23,000	23,500	4,066	3,566	3,066	2,566	2,191	1,875	1,562	1,266	1,016	766	516	5,509
23,500	24,000	4,225	3,716	3,216	2,716	2,341	2,000	1,687	1,375	1,116	866	616	5,684
24,000	24,500	4,400	3,566	3,366	2,866	2,491	2,125	1,812	1,500	1,216	966	716	5,859
24,500	25,000	4,575	4,016	3,516	3,016	2,641	2,266	1,937	1,625	1,316	1,066	816	6,034
25,000	25,500	4,750	4,166	3,666	3,166	2,791	2,416	2,062	1,750	1,437	1,166	916	6,209
25,500	26,000	4,925	4,342	3,816	3,316	2,941	2,566	2,191	1,875	1,562	1,266	1,016	6,384
26,000	26,500	5,100	4,517	3,966	3,466	3,091	2,716	2,341	2,000	1,687	1,375	1,116	6,559
26,500	27,000	5,275	4,692	4,116	3,616	3,241	2,866	2,491	2,125	1,812	1,500	1,216	6,734
27,000	27,500	5,450	4,867	4,283	3,766	3,391	3,016	2,641	2,266	1,937	1,625	1,316	6,909

A. Monthly basis (3)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law											B. Tax Amount under Art. 38 par. 1 item (5) of the Law
		Number of dependents.											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
27,500	28.000	5.625	5.042	4458	3.916	3.541	3.166	2.791	2.416	2.062	1.750	1.437	7.084
28.000	28500	5.800	5.217	4633	4066	3.691	3.316	2.941	2.566	2191	1.875	1.562	7.284
28.500	29.000	5.975	6.392	4308	4.225	3.841	3.466	3.091	2.716	2.341	2.000	1.687	7.484
29.000	29.500	6.150	5.567	4983	4400	3.991	3.616	3.241	2.866	2491	2125	1.812	7.684
29.500	30.000	6.325	6.742	5.158	4575	4141	3.766	3391	3.016	2.641	2266	1.937	7.884
30.000	30.500	6.500	5.917	5333	4750	4312	3.916	3.541	3.166	2.791	2.416	2.062	8.084
30.500	31.000	6.675	6.092	6508	4925	4487	4066	3.691	3.316	2.941	2.566	2.191	8.284
31.000	31.500	6.850	6267	5688	5.100	4662	4225	3.841	3.466	3.091	2.716	2341	8.484
31.500	32.000	7.025	6.442	5858	5.275	4837	4400	3.991	3.616	3.241	2.866	2491	8.684
32.000	32.500	7.217	6.617	6.033	5.450	5.012	4575	4.141	3.766	3.391	3.016	2.641	8.884
32.500	33.000	7.417	6.792	6.208	5.625	5.187	4750	4312	3.916	3.541	3.166	2.791	9.084
33.000	33.500	7.617	6.967	6.383	5.800	5.362	4925	4487	4066	3.691	3.316	2.941	9.284
33.500	34.000	7.817	7.150	6.558	5.975	5.537	5.100	4662	4225	3841	3.466	3.071	9.484
34.000	34.500	8.017	7.350	6.733	6.150	5.712	5.275	4837	4400	3.991	3.616	3.241	9.684
34.600	35.000	8.217	7.550	6.908	6.325	5.887	5.450	5.012	4575	4141	3.766	3.391	9.884
35.000	36.000	8.417	7.750	7.083	6500	6.062	5.625	5.187	4750	4312	3.916	3.541	10.084
36.000	37.000	8.817	8.150	7.483	6.850	6.412	5975	5.537	5.100	4.662	4.225	3.841	10.484
37.000	38.000	9.217	8.550	7.883	7.216	6.762	6.225	5.887	5.450	5.012	4575	4.141	10.884
38.000	39.000	9.617	8.950	8.283	7.616	7.116	6.675	6.237	5.800	5.362	4925	4487	11.284
39.000	40.000	10.017	9.350	8.683	8.016	7516	7.025	6.587	6.150	5.712	5275	4837	11.684
40.000	41.000	10.417	9.750	9.083	8.416	7.916	7.416	6.937	6.500	6062	5.625	5.187	12.084
41.000	42.000	10.817	10.150	9.483	8.816	8.316	7.816	7.316	6.850	6.412	5975	5.537	12.484
42.000	43.000	11.217	10.550	9883	9216	8.716	8.216	7.716	7.216	6.762	6.325	5.887	12.884
43.000	44.000	11.617	10.950	10.283	9616	9.116	8.616	8.116	7.616	7.116	6675	6.237	13.284
44.000	45.000	12.017	11.350	10683	10016	9.516	9.016	8.516	8.016	7.516	7.025	6587	13.684
45.000	46.000	12.417	11.750	11.083	10.416	9.916	9.416	8.916	8.416	7.916	7.416	6.937	14.125
46.000	47.000	12.817	12.150	11.483	10.816	10.316	9.816	9.316	8.816	8.316	7.816	7.316	14575
47.000	48.000	13.217	12.550	11.883	11.216	10.716	10.216	9.716	9.216	8.716	8.216	7.716	15.025
48.000	49.000	13.617	12.950	12.283	11.616	11.116	10.616	10.116	9.616	9.116	8.616	8.116	15.475
49.000	50.000	14.049	13.350	12.683	12.016	11.516	11.016	10.516	10.016	9.516	9.016	8.516	15.925
50.000	51.000	14499	13.750	13.083	12.416	11.916	11.416	10916	10.416	9.916	9.416	8.916	16.375
51.000	52.000	14949	14.199	13.483	12.816	12.316	11.816	11.316	10.816	10.316	9.816	9.316	16.825
52.000	53.000	15.399	14649	13.899	13.216	12.716	12.216	11.716	11.216	10.716	10.216	9.716	17.275
53.000	54.000	15.849	15.099	14349	13.616	13.116	12.616	12.116	11616	11.116	10.616	10.116	17.725
54.000	55.000	16.299	15.549	14.799	14.049	13516	13.016	12.516	12.016	11.516	11.016	10516	18.175
55.000	56.000	16.749	15.999	15.249	14.499	13.936	13.416	12.916	12.416	11.716	11.416	10.916	18.625
56.000	57.000	17.199	16449	15.699	14.949	14386	13824	13.316	12.816	12.316	11.816	11.316	19.075
57.000	58.000	17.649	16.899	15.149	15.399	14836	14.274	13.716	13.216	12.716	12.216	11.716	19525
58.000	59.000	18.099	17.349	15.599	15.849	15.286	14.724	14161	13.616	13.116	12.616	12.116	19.975
59.000	60.000	18.549	17.799	16.049	16.299	15.736	15.174	14.611	14049	13.516	13.016	12.516	20.425

a. Monthly basis (4)

Amount of earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law											B. Tax Amount under Art. 38 par 1 item (5) of the Law
		Number of dependents											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Amount equal to 10% of earned income amount
60,000	61,500	18,999	18,249	17,499	16,749	16,186	15,624	15,061	14,499	13,936	13,416	12,916	20,875 Yen
61,500	63,000	19,674	18,924	18,174	17,424	16,861	16,299	15,736	15,174	14,611	14,049	13,516	21,550
63,000	64,500	20,349	19,599	18,849	18,099	17,536	16,974	16,411	15,849	15,286	14,724	14,161	22,225
64,500	66,000	21,024	20,274	19,524	18,774	18,211	17,649	17,086	16,524	15,961	15,399	14,836	22,900
66,000	67,500	21,699	20,949	20,199	19,449	18,886	18,324	17,761	17,199	16,636	16,074	15,511	23,575
67,500	69,000	22,374	21,624	20,874	20,124	19,561	18,999	18,436	17,874	17,311	16,749	16,186	24,250
69,000	70,500	23,049	22,299	21,549	20,799	20,236	19,674	19,111	18,549	17,986	17,424	16,861	24,925
70,500	72,000	23,724	22,974	22,224	21,474	20,911	20,349	19,786	19,224	18,661	18,099	17,536	25,600
72,000	73,500	24,399	23,649	22,899	22,149	21,586	21,024	20,461	19,899	19,336	18,774	18,211	26,275
73,500	75,000	25,074	24,324	23,574	22,824	22,261	21,699	21,136	20,574	20,011	19,449	18,886	26,950
75,000	76,500	25,749	24,999	24,249	23,499	22,936	22,374	21,811	21,249	20,686	20,124	19,561	27,625
76,500	78,000	26,424	25,674	24,924	24,174	23,611	23,049	22,486	21,924	21,361	20,799	20,236	28,300
78,000	79,500	27,099	26,349	25,599	24,849	24,286	23,724	23,161	22,599	22,036	21,474	20,911	28,975
79,500	81,000	27,774	27,024	26,274	25,524	24,961	24,399	23,836	23,274	22,711	22,149	21,586	29,650
81,000	82,500	28,449	27,699	26,949	26,199	25,636	25,074	24,511	23,949	23,386	22,824	22,261	30,325
82,500	84,000	29,124	28,374	27,624	26,874	26,311	25,749	25,186	24,624	24,061	23,499	22,936	31,000
84,000	85,500	29,799	29,049	28,299	27,549	26,986	26,424	25,861	25,299	24,736	24,174	23,611	31,675
85,500	87,000	30,474	29,724	28,974	28,224	27,661	27,099	26,536	25,974	25,411	24,849	24,286	32,350
87,000	88,500	31,149	30,399	29,649	28,899	28,336	27,774	27,211	26,649	26,086	25,524	24,961	33,083
88,500	90,000	31,824	31,074	30,324	29,574	29,011	28,449	27,886	27,324	26,761	26,199	25,636	33,833
90,000	91,500	32,499	31,749	30,999	30,249	29,686	29,124	28,561	27,999	27,436	26,874	26,311	34,583
91,500	93,000	33,249	32,424	31,674	30,924	30,361	29,799	29,236	28,674	28,111	27,549	26,986	35,333
93,000	94,500	33,999	33,166	32,349	31,599	31,036	30,474	29,911	29,349	28,786	28,224	27,661	36,083
94,500	96,000	34,749	33,916	33,082	32,274	31,711	31,149	30,586	30,024	29,461	28,899	28,336	36,833
96,000	97,500	35,499	34,666	33,832	32,999	32,386	31,824	31,261	30,699	30,136	29,574	29,011	37,583
97,500	99,000	36,249	35,416	34,582	33,749	33,124	32,499	31,936	31,374	30,811	30,249	29,686	38,333
99,000	100,500	36,999	36,166	35,332	34,499	33,874	33,249	32,624	32,049	31,486	30,924	30,361	39,083
100,500	102,000	37,749	36,916	36,082	35,249	34,624	33,999	33,374	32,749	32,161	31,599	31,036	39,833
102,000	103,500	38,499	37,666	36,832	35,999	35,374	34,749	34,124	33,499	32,874	32,274	31,711	40,583
103,500	105,000	39,249	38,416	37,582	36,749	36,124	35,499	34,874	34,249	33,624	32,999	32,386	41,333
105,000		39,999	39,166	38,332	37,499	36,874	36,249	35,624	34,999	34,374	33,749	33,124	42,083

More than 105,000 yen	Total amount of tax on 105,000 yen and 50% of excess amount over 105,000 yen
	Total amount of 42,083 yen and 50% of excess amount over 105,000 yen
In case the number of dependents is more than. the tax amount is computed by deducting 334 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons	—
In case the exemption for physically-handicapped persons, old aged persons, widows or working students is allowed to yourself, the tax amount is computed by deducting 334 yen, every time one exemption is allowed, from the tax amount corresponding to you earned income and the number of dependents	—

(Remarks: How to compute your tax liability)

(1) First find a line which corresponds to the amount of your earned income (excluding the persons who support more than ten dependents) and get your tax liability at the cross of the line and the column of the reported number of your dependents

. . . . . 1 (in case the exemption for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, the tax liability is computed by deducting 334 yen, every time one exemption is allowed, from the tax amount thus found in the Table).

(2) The tax amount of the person who supports more than ten dependents is computed by deducting 334 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons which is obtained according to the way in (1) above.

(Note) "Article 38 paragraph 1 items (1) and (5) of the Law as" used in this Table shall be Artick 38 paragraph 1 items (1) and (5) of the Law which is substituted by the provision of Artick 16 paragraph 1 of this Law.

Annexed Table No. II Withholding Income Tax Amount Table for Earned Income (withholding Income Tax Amount Table under Article 38 Paragraph 1 Items (1) and (5) of the Law)

(6) Weekly basis (1)

Amount of earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law										B Tax Amount under Art. 38 par. 1 item (5) of the Law
		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least yen	But less than yen	Tax Amount										Amount equal to 77% of earned income amount
less than 160 yen		yen 0	yen 0	yen 0	yen 0	yen 0	yen 0	yen 0	yen 0	yen 0	yen 0	yen 0
160	200	2	0	0	0	0	0	0	0	0	0	197
200	250	9	0	0	0	0	0	0	0	0	0	206
250	300	17	0	0	0	0	0	0	0	0	0	212
300	350	26	0	0	0	0	0	0	0	0	0	221
350	400	34	0	0	0	0	0	0	0	0	0	229
400	450	43	0	0	0	0	0	0	0	0	0	238
450	500	51	0	0	0	0	0	0	0	0	0	246
500	550	60	0	0	0	0	0	0	0	0	0	255
550	600	68	0	0	0	0	0	0	0	0	0	263
600	650	77	0	0	0	0	0	0	0	0	0	272
650	700	85	7	0	0	0	0	0	0	0	0	280
700	750	94	16	0	0	0	0	0	0	0	0	289
750	800	102	24	0	0	0	0	0	0	0	0	297
800	850	111	33	0	0	0	0	0	0	0	0	306
850	900	119	41	0	0	0	0	0	0	0	0	315
900	950	128	50	7	0	0	0	0	0	0	0	325
950	2000	136	58	0	0	0	0	0	0	0	0	336
2000	2050	145	67	0	0	0	0	0	0	0	0	347
2050	2100	153	75	0	0	0	0	0	0	0	0	357
2100	2150	162	84	6	0	0	0	0	0	0	0	368
2150	2200	170	92	14	0	0	0	0	0	0	0	378
2200	2250	179	101	23	0	0	0	0	0	0	0	389
2250	2300	187	109	31	0	0	0	0	0	0	0	400
2300	2350	196	118	40	0	0	0	0	0	0	0	410
2350	2400	204	126	48	0	0	0	0	0	0	0	421
2400	2450	213	135	57	0	0	0	0	0	0	0	432
2450	2500	221	143	65	0	0	0	0	0	0	0	442
2500	2550	230	152	74	0	0	0	0	0	0	0	453
2550	2600	238	160	82	4	0	0	0	0	0	0	463
2600	2650	247	169	91	13	0	0	0	0	0	0	474
2650	2700	255	177	99	21	0	0	0	0	0	0	485
2700	2750	264	186	108	30	0	0	0	0	0	0	495
2750	2800	272	194	116	38	0	0	0	0	0	0	506
2800	2850	281	203	125	47	0	0	0	0	0	0	519
2850	2900	289	211	133	55	0	0	0	0	0	0	531
2900	2950	298	220	142	64	6	0	0	0	0	0	544
2950	3.000	306	228	150	72	14	0	0	0	0	0	557
3.000	3.050	316	237	159	81	23	0	0	0	0	0	570
3.050	3.100	326	245	167	89	31	0	0	0	0	0	582
3.100	3.150	337	254	176	98	40	0	0	0	0	0	595

(B) Weekly basis (2)

Amount of earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Tax Amount under Art. 38 para. 1 item (5) of the Law
		Number of dependents											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
3150	3200	348	262	184	106	48	0	0	0	0	0	0	608
3200	3250	358	271	193	115	57	0	0	0	0	0	0	621
3250	3300	369	279	201	123	65	7	0	0	0	0	0	633
3300	3350	380	288	210	132	74	15	0	0	0	0	0	646
3350	3400	390	296	218	140	82	24	0	0	0	0	0	659
3400	3450	401	305	227	149	91	32	0	0	0	0	0	672
3450	3500	411	314	235	157	99	41	0	0	0	0	0	684
3500	3550	422	325	246	166	108	49	0	0	0	0	0	697
3550	3600	433	335	252	176	116	58	0	0	0	0	0	710
3600	3650	443	346	261	183	125	66	8	0	0	0	0	723
3650	3700	454	356	269	191	133	75	16	0	0	0	0	735
3700	3750	465	367	278	200	142	83	25	0	0	0	0	748
3750	3800	475	378	286	208	150	92	33	0	0	0	0	761
3800	3850	486	388	295	217	159	100	42	0	0	0	0	774
3850	3900	496	399	303	225	167	109	50	0	0	0	0	787
3900	3950	507	410	312	234	176	117	59	1	0	0	0	799
3950	4000	522	422	325	244	186	127	69	11	0	0	0	814
4000	4100	537	435	337	254	196	137	79	21	0	0	0	829
4100	4200	567	460	362	274	216	157	99	41	0	0	0	859
4200	4300	597	485	387	294	236	177	119	61	2	0	0	889
4300	4400	627	510	412	315	256	197	139	81	22	0	0	919
4400	4500	657	540	437	340	276	217	159	101	42	0	0	949
4500	4600	687	570	462	365	296	237	179	121	62	4	0	981
4600	4700	717	600	487	390	317	257	199	141	82	24	0	1.016
4700	4800	747	630	513	415	342	277	219	161	102	44	0	1.051
4800	4900	777	660	543	440	367	297	239	181	122	64	5	1.086
4900	5.000	807	690	573	465	392	319	259	201	142	84	25	1.121
5.000	5.100	837	720	603	490	417	344	279	221	162	104	45	1.156
5.100	5.200	867	750	633	516	442	369	299	241	182	124	65	1.191
5.200	5.300	897	780	663	546	467	394	321	261	202	144	85	1.226
5.300	5.400	927	810	693	576	492	419	346	281	222	164	105	1.261
5.400	5.500	957	840	723	606	517	444	371	301	242	184	125	1.296
5.500	5.600	991	870	753	636	549	469	396	323	262	204	145	1.331
5.600	5.700	1.026	900	783	666	579	494	426	348	282	224	165	1.366
5.700	5.800	1.061	930	813	696	609	521	446	373	302	244	185	1.401
5.800	5.900	1.096	960	843	726	639	551	471	398	325	264	205	1.436
5.900	6.000	1.131	996	873	756	669	581	496	423	350	284	225	1.471
6.000	6.100	1.166	1.029	903	786	699	611	524	448	375	304	245	1.506
6.100	6.200	1.201	1.064	933	816	729	641	556	473	400	327	265	1.541
6.200	6.300	1.236	1.099	963	846	759	671	586	498	425	352	285	1.576

(2) Weekly basis 1(2)

Amount of earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Tax Amount under Art. 38 para. 1 item (1) of the Law
		Number of dependents											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
6,300	6,400	1,271	1,134	998	876	789	701	614	526	450	377	305	1,611
6,400	6,500	1,306	1,169	1,033	906	819	731	646	556	475	402	329	1,646
6,500	6,600	1,341	1,204	1,068	936	849	761	674	586	500	427	354	1,685
6,600	6,700	1,376	1,239	1,103	966	879	791	704	616	528	452	379	1,725
6,700	6,800	1,411	1,276	1,138	1,001	909	821	734	646	558	477	406	1,765
6,800	6,900	1,446	1,309	1,173	1,036	939	851	764	676	588	502	429	1,805
6,900	7,000	1,481	1,344	1,208	1,071	969	881	794	706	618	531	454	1,845
7,000	7,100	1,516	1,379	1,243	1,106	1,004	911	824	736	648	561	479	1,885
7,100	7,200	1,551	1,414	1,278	1,141	1,039	941	854	766	678	591	504	1,925
7,200	7,300	1,586	1,449	1,313	1,176	1,074	971	884	796	708	621	533	1,965
7,300	7,400	1,621	1,484	1,348	1,211	1,109	1,001	914	826	738	651	563	2,005
7,400	7,500	1,656	1,519	1,383	1,246	1,144	1,042	944	856	768	681	593	2,045
7,500	7,600	1,696	1,554	1,418	1,281	1,179	1,077	974	886	798	711	623	2,085
7,600	7,700	1,736	1,589	1,453	1,316	1,214	1,112	1,009	916	828	741	653	2,125
7,700	7,800	1,776	1,624	1,488	1,351	1,249	1,147	1,046	946	858	771	683	2,165
7,800	7,900	1,816	1,660	1,523	1,386	1,284	1,183	1,079	977	888	801	713	2,205
7,900	8,000	1,856	1,700	1,558	1,421	1,319	1,217	1,114	1,012	918	831	743	2,245
8,000	8,250	1,896	1,740	1,593	1,456	1,354	1,252	1,149	1,047	948	861	773	2,285
8,250	8,500	1,996	1,840	1,684	1,544	1,441	1,339	1,237	1,135	1,033	936	848	2,385
8,500	8,750	2,096	1,940	1,784	1,631	1,529	1,427	1,324	1,222	1,120	1,018	923	2,485
8,750	9,000	2,196	2,040	1,884	1,728	1,616	1,514	1,412	1,310	1,208	1,105	1,003	2,585
9,000	9,250	2,296	2,140	1,984	1,828	1,711	1,602	1,499	1,397	1,295	1,193	1,091	2,685
9,250	9,500	2,396	2,240	2,084	1,928	1,811	1,696	1,587	1,485	1,383	1,280	1,178	2,785
9,500	9,750	2,496	2,340	2,184	2,028	1,911	1,794	1,677	1,572	1,470	1,368	1,266	2,885
9,750	10,000	2,596	2,440	2,284	2,128	2,011	1,894	1,777	1,661	1,558	1,455	1,353	2,985
10,000	10,250	2,696	2,540	2,384	2,228	2,111	1,994	1,877	1,761	1,645	1,543	1,441	3,085
10,250	10,500	2,796	2,640	2,484	2,328	2,211	2,094	1,977	1,861	1,745	1,630	1,528	3,185
10,500	10,750	2,896	2,740	2,584	2,428	2,311	2,194	2,077	1,961	1,844	1,727	1,616	3,295
10,750	11,000	2,996	2,840	2,684	2,528	2,411	2,294	2,177	2,061	1,944	1,827	1,710	3,407
11,000	11,250	3,096	2,940	2,784	2,628	2,511	2,394	2,277	2,161	2,044	1,927	1,810	3,520
11,250	11,500	3,196	3,040	2,884	2,728	2,611	2,494	2,377	2,261	2,144	2,027	1,910	3,632
11,500	11,750	3,307	3,140	2,984	2,828	2,711	2,594	2,477	2,361	2,244	2,127	2,010	3,745
11,750	12,000	3,419	3,244	3,084	2,928	2,811	2,694	2,577	2,461	2,344	2,227	2,110	3,857
12,000	12,250	3,532	3,356	3,184	3,028	2,911	2,794	2,677	2,561	2,444	2,327	2,210	3,970
12,250	12,500	3,644	3,469	3,293	3,128	3,011	2,894	2,777	2,661	2,544	2,427	2,310	4,083
12,500	12,750	3,757	3,581	3,406	3,230	3,111	2,994	2,877	2,761	2,644	2,527	2,410	4,195
12,750	13,000	3,869	3,694	3,518	3,343	3,211	3,094	2,977	2,861	2,744	2,627	2,510	4,307
13,000	13,250	3,982	3,806	3,631	3,455	3,324	3,194	3,077	2,961	2,844	2,727	2,610	4,420
13,250	13,500	4,094	3,919	3,743	3,568	3,436	3,305	3,177	3,061	2,944	2,827	2,710	4,532
13,500	13,750	4,207	4,031	3,856	3,680	3,549	3,418	3,286	3,161	3,044	2,927	2,810	4,645

(b) Weekly basis (4)

Amount of earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Tax amount under Art 38 par 1 item (3) of the Law
		Number of dependents											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
13,750	14,000	4,319	4,164	3,968	3,793	3,661	3,530	3,389	3,267	3,144	3,027	2,910	4,757
14,000	14,250	4,432	4,256	4,081	3,905	3,774	3,643	3,511	3,380	3,248	3,127	3,010	4,870
14,250	14,500	4,544	4,369	4,193	4,018	3,886	3,755	3,624	3,492	3,361	3,229	3,110	4,982
14,500	14,750	4,657	4,481	4,306	4,130	3,999	3,868	3,736	3,605	3,473	3,342	3,211	5,095
14,750	15,000	4,769	4,594	4,418	4,243	4,111	3,980	3,849	3,717	3,586	3,454	3,323	5,207
15,000	15,300	4,882	4,706	4,531	4,355	4,224	4,093	3,961	3,830	3,698	3,567	3,436	5,320
15,300	15,600	5,017	4,841	4,666	4,490	4,359	4,228	4,096	3,965	3,833	3,702	3,571	5,455
15,600	15,900	5,152	4,976	4,801	4,625	4,494	4,363	4,231	4,100	3,968	3,837	3,706	5,590
15,900	16,200	5,287	5,111	4,936	4,760	4,629	4,498	4,366	4,235	4,103	3,972	3,841	5,725
16,200	16,500	5,422	5,246	5,071	4,895	4,764	4,633	4,501	4,370	4,238	4,107	3,976	5,860
16,500	16,800	5,557	5,381	5,206	5,030	4,899	4,768	4,636	4,505	4,373	4,242	4,111	5,995
16,800	17,100	5,692	5,516	5,341	5,165	5,034	4,903	4,771	4,640	4,508	4,377	4,246	6,130
17,100	17,400	5,827	5,651	5,476	5,300	5,169	5,038	4,906	4,775	4,643	4,512	4,381	6,265
17,400	17,700	5,962	5,786	5,611	5,435	5,304	5,173	5,041	4,910	4,778	4,647	4,516	6,400
17,700	18,000	6,097	5,921	5,746	5,570	5,439	5,208	5,176	5,045	4,913	4,782	4,651	6,535
18,000	18,300	6,232	6,056	5,881	5,705	5,574	5,443	5,311	5,180	5,048	4,917	4,786	6,670
18,300	18,600	6,367	6,191	6,016	5,840	5,709	5,578	5,446	5,315	5,183	5,052	4,921	6,805
18,600	18,900	6,502	6,326	6,151	5,975	5,844	5,713	5,581	5,450	5,318	5,187	5,056	6,940
18,900	19,200	6,637	6,461	6,286	6,110	5,979	5,848	5,716	5,585	5,453	5,322	5,191	7,075
19,200	19,500	6,772	6,596	6,421	6,245	6,114	5,983	5,851	5,720	5,588	5,457	5,326	7,210
19,500	19,800	6,907	6,731	6,556	6,380	6,249	6,118	5,986	5,855	5,723	5,592	5,461	7,345
19,800	20,100	7,042	6,866	6,691	6,515	6,384	6,253	6,121	5,990	5,858	5,727	5,596	7,480
20,100	20,400	7,177	7,001	6,826	6,650	6,519	6,388	6,256	6,125	5,993	5,862	5,731	7,615
20,400	20,700	7,312	7,136	6,961	6,785	6,654	6,523	6,391	6,260	6,128	5,997	5,866	7,749
20,700	21,000	7,447	7,271	7,096	6,920	6,789	6,658	6,526	6,395	6,263	6,132	6,001	7,919
21,000	21,300	7,582	7,406	7,231	7,055	6,924	6,793	6,661	6,530	6,398	6,267	6,136	8,069
21,300	21,600	7,717	7,541	7,366	7,190	7,059	6,928	6,796	6,665	6,533	6,402	6,271	8,219
21,600	21,900	7,852	7,677	7,501	7,325	7,194	7,063	6,931	6,800	6,668	6,537	6,406	8,369
21,900	22,200	8,032	7,837	7,642	7,460	7,329	7,198	7,066	6,935	6,803	6,672	6,541	8,519
22,200	22,500	8,182	7,987	7,792	7,597	7,464	7,333	7,201	7,070	6,938	6,807	6,676	8,669
22,500	22,800	8,332	8,137	7,942	7,747	7,601	7,468	7,336	7,205	7,073	6,942	6,811	8,819
22,800	23,100	8,482	8,287	8,092	7,897	7,751	7,605	7,471	7,340	7,208	7,077	6,946	8,969
23,100	23,400	8,632	8,437	8,242	8,047	7,901	7,755	7,609	7,475	7,343	7,212	7,081	9,119
23,400	23,700	8,782	8,587	8,392	8,197	8,051	7,905	7,759	7,613	7,478	7,347	7,216	9,269
23,700	24,000	8,932	8,737	8,542	8,347	8,201	8,055	7,909	7,763	7,617	7,482	7,351	9,419
24,000	24,300	9,082	8,887	8,692	8,497	8,351	8,205	8,059	7,913	7,767	7,621	7,486	9,569
24,300	24,600	9,232	9,037	8,842	8,647	8,501	8,355	8,209	8,063	7,917	7,771	7,625	9,719
24,600	24,900	9,382	9,187	8,992	8,797	8,651	8,505	8,359	8,213	8,067	7,921	7,775	9,869
24,900	25,200	9,532	9,337	9,142	8,947	8,801	8,655	8,509	8,363	8,217	8,071	7,925	10,019
25,200	25,500	9,682	9,487	9,292	9,097	8,951	8,805	8,659	8,513	8,367	8,221	8,075	10,169
25,500yen		9,832	9,637	9,442	9,247	9,101	8,955	8,809	8,663	8,517	8,371	8,225	10,319

(E) Weekly basis

More than 25.500 yen	Total amount of the tax on 25.000 yen and 50% of excess amount over 25.500 yen	Total amount of 10.319 yen and 50% of excess amount over 25.500 yen
In case the number of dependents is more than ten, the tax amount is computed by deducting 78 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons.		—
In case the exemption for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, the tax amount is computed by deducting 78 yen, every time one exemption is allowed, from the tax amount corresponding to your earned income and the number of dependents.		—

(Remarks: How to compute your tax liability)

(1) First, find a line which corresponds to the amount of your earned income (excluding the persons who support more than ten dependents) and get your tax liability at the cross of the line and the column of the reported number of your dependents
(in case the exemption for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, the tax liability is computed by deducting 78 yen, every time one exemption is allowed, from the tax amount thus found in the Table).

(2) The tax amount of the person who supports more than ten dependents is computed by deducting 78 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons which is obtained according to the way in (1) above.

(Note) "Article 38 paragraph 1 items (1) and (5) of the Law" as used in this Table shall be. article 38 paragraph 1 items (1) and (5) of the Law

which is substituted the provision of Article 16 paragraph 1 of this Law.

Annexed Table No II Withholding Income Tax Amount Table for Earned Income
(Withholding Income Tax Amount Table under Article 38 paragraph 1 item (1), (5) and (6) of the Law)

C Daily basis (1)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law										B Amt. under Art. 38 par. 1 item (5) of the law	C Amt under Art. 38 par 1 item (6) of the law
		Number of dependants											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	Tax Amount											
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	Amt. equal to 17% of earned income Amount	yen
less than	170	0	0	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0	0
180	190	2	0	0	0	0	0	0	0	0	0	0	0
190	200	4	0	0	0	0	0	0	0	0	0	0	0
200	210	6	0	0	0	0	0	0	0	0	0	0	0
210	220	7	0	0	0	0	0	0	0	0	0	0	0
220	230	9	0	0	0	0	0	0	0	0	0	0	0
230	240	11	0	0	0	0	0	0	0	0	0	0	0
240	250	13	1	0	0	0	0	0	0	0	0	0	0
250	260	14	3	0	0	0	0	0	0	0	0	0	0
260	270	16	5	0	0	0	0	0	0	0	0	0	0
270	280	18	6	0	0	0	0	0	0	0	0	0	0
280	290	19	8	0	0	0	0	0	0	0	0	0	0
290	300	21	10	0	0	0	0	0	0	0	0	0	0
300	310	23	12	0	0	0	0	0	0	0	0	0	0
310	320	24	13	2	0	0	0	0	0	0	0	0	0
320	330	26	15	4	0	0	0	0	0	0	0	0	0
330	340	28	17	5	0	0	0	0	0	0	0	0	0
340	350	30	18	7	0	0	0	0	0	0	0	0	0
350	360	31	20	9	0	0	0	0	0	0	0	0	0
360	370	33	22	11	0	0	0	0	0	0	0	0	0
370	380	35	23	12	1	0	0	0	0	0	0	0	0
380	390	36	25	14	3	0	0	0	0	0	0	0	0
390	400	38	27	15	4	0	0	0	0	0	0	0	0
400	410	40	29	17	6	0	0	0	0	0	0	0	0
410	420	41	30	19	8	0	0	0	0	0	0	0	0
420	430	43	32	21	10	1	0	0	0	0	0	0	0
430	440	45	34	22	11	3	0	0	0	0	0	0	0
440	450	47	35	24	13	5	0	0	0	0	0	0	0
450	460	49	37	26	15	6	0	0	0	0	0	0	0
460	470	52	39	28	16	8	0	0	0	0	0	0	0
470	480	54	40	29	18	10	1	0	0	0	0	0	0
480	490	56	42	31	20	11	3	0	0	0	0	0	0
490	500	58	44	33	21	13	5	0	0	0	0	0	0
500	510	60	46	34	23	15	6	0	0	0	0	0	0

C Daily basis (2)

earned income		A Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Amt. under Art. 38 par 1 item (5) of the Law	C Amt. under Art. 38 par 1 item (6) of the Law
		Number of dependents												
		0	1	2	3	4	5	6	7	8	9	10		
At least	But less than	Tax Amount												
Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen
510	520	62	48	36	25	16	8	0	0	0	0	0	102	3
520	530	64	50	38	27	18	10	1	0	0	0	0	104	4
530	540	66	52	39	28	20	11	3	0	0	0	0	107	6
540	550	69	55	41	30	22	13	5	0	0	0	0	109	8
550	570	71	57	43	32	23	15	6	0	0	0	0	112	9
570	590	76	61	47	35	27	19	10	2	0	0	0	117	13
590	610	82	66	52	39	31	23	14	6	0	0	0	123	16
610	630	88	71	57	43	35	27	18	10	1	0	0	129	20
630	650	94	77	62	47	39	31	22	14	5	0	0	135	23
650	670	100	83	67	53	43	35	26	18	9	1	0	142	26
670	690	106	89	72	58	48	39	30	22	13	5	0	149	30
690	710	112	95	76	63	53	43	34	26	17	9	1	156	33
710	730	118	101	84	68	58	47	38	30	21	13	5	163	37
750	750	124	107	90	73	63	52	42	34	25	17	9	170	40
750	770	130	113	96	79	68	57	47	38	29	21	13	177	43
770	790	136	119	102	85	73	62	52	42	33	25	17	184	47
790	810	142	125	108	91	79	67	57	46	37	29	21	191	51
810	830	149	131	114	97	85	72	62	51	41	33	25	198	55
830	850	156	137	120	103	91	78	67	56	46	37	29	205	59
850	870	163	143	126	109	97	84	72	61	51	41	33	212	63
870	890	170	150	132	115	103	90	77	66	56	45	37	219	68
890	910	177	157	138	121	109	96	83	71	61	50	41	226	73
910	930	184	164	145	127	115	102	89	77	66	55	45	233	78
930	950	191	171	152	133	121	108	95	83	71	60	50	240	83
950	970	198	178	159	139	127	114	101	89	76	65	55	248	88
970	990	205	185	165	145	133	120	107	95	82	70	60	256	93
990	1010	212	192	173	153	138	126	113	101	88	76	65	264	98
1010	1030	219	199	180	160	145	132	119	107	94	82	70	272	104
1030	1050	226	206	187	167	152	138	125	113	100	88	76	280	110
1050	1070	233	213	194	174	159	145	131	119	106	94	81	288	116
1070	1090	240	220	201	181	165	152	137	125	112	100	87	296	122
1090	1110	248	227	208	188	172	159	144	131	118	106	93	304	128
1110	1130	256	234	215	195	179	166	151	137	124	112	99	312	134
1130	1150	264	242	222	202	187	173	158	143	130	118	105	320	140
1150	1170	272	250	229	209	194	180	165	150	136	124	111	328	146
1170	1190	280	258	236	216	201	187	172	157	143	130	117	336	152
1190	1210	288	265	243	223	208	194	179	164	150	137	124	344	158
1210	1230	296	273	251	230	215	201	186	171	157	144	131	352	164
1230	1250	304	281	258	237	222	208	193	178	164	151	138	360	170
1250	1270	312	289	266	244	229	215	200	185	171	158	145	368	176
1270	1290	320	297	274	252	236	222	207	192	178	165	152	376	182
1290	1310	328	305	282	260	243	229	214	199	185	172	159	384	188

C Daily basis (3)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Amt under Art. 38 par 1 item (5) of the Law	C Amt under Art 38 par 1 item (6) of the Law
		Number of dependents												
		0	1	2	3	4	5	6	7	8	9	10		
At least	But less than	Tax Amount												
Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen	Yen
1,330	1,360	344	322	300	277	260	244	228	213	199	184	169	400	202
1,360	1,390	356	334	312	289	272	256	239	224	209	194	180	412	212
1,390	1,420	368	346	324	301	284	268	251	234	220	205	190	424	223
1,420	1,450	380	358	336	313	296	280	263	246	230	215	201	436	233
1,450	1,480	392	370	348	325	308	292	275	258	241	226	211	448	244
1,480	1,510	404	382	360	337	320	304	287	270	253	236	222	460	254
1,510	1,540	416	394	372	349	332	316	299	282	265	248	232	473	265
1,540	1,570	428	406	384	361	344	328	311	294	277	260	244	487	275
1,570	1,600	440	418	396	373	356	340	323	306	289	272	256	500	286
1,600	1,630	452	430	408	385	368	352	335	318	301	284	268	514	296
1,630	1,660	465	442	420	397	380	364	347	330	313	296	280	527	307
1,660	1,690	478	454	432	409	392	376	359	342	325	308	292	541	317
1,690	1,720	492	466	444	421	404	388	371	354	337	320	304	554	329
1,720	1,750	505	480	456	433	416	400	383	366	349	332	316	568	341
1,750	1,800	519	493	468	445	428	412	395	378	361	344	328	581	353
1,800	1,850	541	516	491	466	448	432	415	398	381	364	348	604	373
1,850	1,900	564	538	513	488	469	452	435	418	401	384	368	626	393
1,900	1,950	586	561	536	511	492	473	455	438	421	404	388	649	413
1,950	2,000	609	583	558	533	514	495	476	457	441	424	408	671	433
2,000	2,050	631	606	581	556	537	518	499	480	461	444	428	694	453
2,050	2,100	654	628	603	578	559	540	521	502	484	465	448	716	473
2,100	2,150	676	651	626	601	582	563	544	525	506	487	468	739	493
2,150	2,200	699	673	648	623	604	585	566	547	529	510	491	761	513
2,200	2,250	721	696	671	646	627	608	589	570	551	532	513	784	533
2,250	2,300	744	718	693	668	649	630	611	592	574	555	536	806	553
2,300	2,350	766	741	716	691	672	653	634	615	596	577	558	829	573
2,350	2,400	789	763	738	713	694	675	656	637	619	600	581	851	593
2,400	2,450	811	786	761	736	717	698	679	660	641	622	603	874	613
2,450	2,500	834	808	783	758	739	720	701	682	664	645	626	896	634
2,500	2,550	856	831	806	781	762	743	724	705	686	667	648	919	656
2,550	2,600	879	853	828	805	784	765	746	727	709	690	671	941	679
2,600	2,650	901	876	851	826	807	788	769	750	731	712	693	964	701
2,650	2,700	924	898	873	848	829	810	791	772	754	735	716	986	724
2,700	2,750	946	921	896	871	852	833	814	795	776	757	738	1,009	746
2,750	2,800	969	943	918	893	874	855	836	817	799	780	761	1,031	769
2,800	2,850	991	966	941	916	897	878	859	840	821	802	783	1,054	791
2,850	2,900	1,014	988	963	938	919	900	881	862	844	825	806	1,076	814
2,900	2,950	1,036	1,011	986	961	942	923	904	885	866	847	828	1,101	836
2,950	3,000	1,059	1,033	1,008	983	964	945	926	907	889	870	851	1,126	859
3,000	3,050	1,081	1,056	1,031	1,006	987	968	949	930	911	892	873	1,151	881

C. Daily basis (4)

Amount of earned income		A. Tax Amount under Article 38 paragraph 1 item (1) of the Law											B Amt. under Art. 38 par. 1 item (5) of the Law	C Amt. under Art. 38 par 1 item (6) of the Law
		Number of dependents												
		0	1	2	3	4	5	6	7	8	9	10		
At least	But less than	Tax Amount												
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
3.050	3.100	1.106	1.078	1.053	1.028	1.009	990	971	952	934	915	896	1.176	904
3.100	3.150	1.131	1.103	1.076	1.051	1.032	1.013	994	975	956	937	918	1.201	926
3.150	3.200	1.156	1.128	1.100	1.073	1.054	1.035	1.016	997	979	960	941	1.226	949
3.200	3.250	1.181	1.153	1.125	1.097	1.077	1.058	1.039	1.020	1.001	982	963	1.251	971
3.250	3.300	1.206	1.178	1.150	1.122	1.101	1.080	1.061	1.042	1.024	1.005	986	1.276	994
3.300	3.350	1.231	1.203	1.175	1.147	1.126	1.105	1.084	1.065	1.046	1.027	1.008	1.301	1.016
3.350	3.400	1.256	1.228	1.200	1.172	1.151	1.130	1.109	1.088	1.069	1.050	1.031	1.326	1.039
3.400	3.450	1.281	1.253	1.225	1.197	1.176	1.155	1.134	1.113	1.092	1.072	1.053	1.351	1.061
3.450	3.500	1.306	1.278	1.250	1.222	1.201	1.180	1.159	1.138	1.117	1.096	1.076	1.376	1.084
3.500		1.331	1.303	1.275	1.247	1.226	1.205	1.184	1.163	1.142	1.121	1.100	1.401	1.106
More than 3.500 yen		Total amount of the tax on 3.500 yen and 50% of excess amount over 3.500 yen											Total amount of 1.401 yen and 50% of excess amount over 3.500 yen	Total amount of 1.106 yen and 50% of excess amount over 3.500 yen
In case the number of dependent and is more than ten, the tax amount is computed by deducting 12 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons													—	—
In case the exemption for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, the tax amount is computed by deducting 12 yen, every time one exemption is allowed, from the tax amount corresponding to your earned income and the number of dependents.													—	—

(Remarks; How to compute your tax liability)

(1) First find a line which corresponds to the amout of your earned income (excluding the persons who support more than ten dependents) and get your tax liability at the cross of the line and the column of the reported number of your dependents and

(in case the exemption for physically handicapped persons, old aged persons, widows or working students is allowed to youself, the tax liability is computed by deducting 12 yen, every time one exemption is allowed, from the tax amount thus found in the Table)

(2) The tax amount of the person who supports more than ten dependents is computed by deducting 12 yen per capita of persons in excess over ten persons from the tax amount in case of ten persons which is obtained according to the way in (1) above.

(Note)

"Article 38 paragraph 1 item (1) and (5) of the Law" as used in this Table shall be Article 38 paragraph 1 items (1) and (5) of the Law which is substituted by the provision of Article 16 paragraph 1 of this Law.

Annexed Table No. 2: Income Tax Amount Table for Special Provisions

(Income Tax Amount Table under Article 71)

(1)

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
less than 45,300 yen		0	0	0	0	0	0	0	0	0	0	0
45,300	45,490	100	0	0	0	0	0	0	0	0	0	0
45,980	46,480	200	0	0	0	0	0	0	0	0	0	0
46,480	47,060	300	0	0	0	0	0	0	0	0	0	0
47,060	47,650	400	0	0	0	0	0	0	0	0	0	0
47,650	48,240	500	0	0	0	0	0	0	0	0	0	0
48,240	48,830	600	0	0	0	0	0	0	0	0	0	0
48,830	49,420	700	0	0	0	0	0	0	0	0	0	0
49,420	50,590	800	0	0	0	0	0	0	0	0	0	0
50,590	51,770	1,000	0	0	0	0	0	0	0	0	0	0
51,770	52,950	1,200	0	0	0	0	0	0	0	0	0	0
52,950	54,120	1,400	0	0	0	0	0	0	0	0	0	0
54,120	55,300	1,600	0	0	0	0	0	0	0	0	0	0
55,300	56,480	1,800	0	0	0	0	0	0	0	0	0	0
56,480	57,650	2,000	0	0	0	0	0	0	0	0	0	0
57,650	58,830	2,200	0	0	0	0	0	0	0	0	0	0
58,830	60,000	2,400	0	0	0	0	0	0	0	0	0	0
60,000	61,180	2,600	0	0	0	0	0	0	0	0	0	0
61,180	62,360	2,800	0	0	0	0	0	0	0	0	0	0
62,360	63,530	3,000	0	0	0	0	0	0	0	0	0	0
163,530	64,710	3,200	0	0	0	0	0	0	0	0	0	0
64,710	65,890	3,400	0	0	0	0	0	0	0	0	0	0
65,890	67,060	3,600	200	0	0	0	0	0	0	0	0	0
67,060	68,240	3,800	400	0	0	0	0	0	0	0	0	0
68,240	69,420	4,000	600	0	0	0	0	0	0	0	0	0
69,420	70,590	4,200	800	0	0	0	0	0	0	0	0	0
70,590	71,770	4,400	1,000	0	0	0	0	0	0	0	0	0
71,770	72,950	4,600	1,200	0	0	0	0	0	0	0	0	0
72,950	74,120	4,800	1,400	0	0	0	0	0	0	0	0	0
74,120	75,300	5,000	1,600	0	0	0	0	0	0	0	0	0
75,300	76,480	5,200	1,800	0	0	0	0	0	0	0	0	0
76,480	77,650	5,400	2,000	0	0	0	0	0	0	0	0	0
77,650	78,830	5,600	2,200	0	0	0	0	0	0	0	0	0
78,830	80,000	5,800	2,400	0	0	0	0	0	0	0	0	0
80,000	81,180	6,000	2,600	0	0	0	0	0	0	0	0	0
81,180	82,360	6,200	2,800	0	0	0	0	0	0	0	0	0
82,360	83,530	6,400	3,000	0	0	0	0	0	0	0	0	0
83,530	84,710	6,600	3,200	0	0	0	0	0	0	0	0	0
84,710	85,890	6,800	3,400	0	0	0	0	0	0	0	0	0
85,890	87,060	7,000	3,600	200	0	0	0	0	0	0	0	0
87,060	88,240	7,200	3,800	400	0	0	0	0	0	0	0	0
88,240	89,420	7,400	4,000	600	0	0	0	0	0	0	0	0
89,420	90,590	7,600	4,200	800	0	0	0	0	0	0	0	0
90,590	91,770	7,800	4,400	1,000	0	0	0	0	0	0	0	0
91,770	92,950	8,000	4,600	1,200	0	0	0	0	0	0	0	0

(2) 1 /

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax Amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
92,950	94,120	8,200	4,800	1,400	0	0	0	0	0	0	0	0
94,120	95,300	8,400	5,000	1,600	0	0	0	0	0	0	0	0
95,300	96,480	8,600	5,200	1,800	0	0	0	0	0	0	0	0
96,480	97,650	8,800	5,400	2,000	0	0	0	0	0	0	0	0
97,650	98,830	9,000	5,600	2,200	0	0	0	0	0	0	0	0
98,830	100,000	9,200	5,800	2,400	0	0	0	0	0	0	0	0
100,000	101,180	9,400	6,000	2,600	0	0	0	0	0	0	0	0
101,180	102,360	9,600	6,200	2,800	0	0	0	0	0	0	0	0
102,360	103,530	9,800	6,400	3,000	0	0	0	0	0	0	0	0
103,530	104,710	10,000	6,600	3,200	0	0	0	0	0	0	0	0
104,710	105,890	10,230	6,800	3,400	0	0	0	0	0	0	0	0
105,890	107,060	10,460	7,000	3,600	200	0	0	0	0	0	0	0
107,060	108,240	10,690	7,200	3,800	400	0	0	0	0	0	0	0
108,240	109,420	10,920	7,400	4,000	600	0	0	0	0	0	0	0
109,420	110,590	11,150	7,600	4,200	800	0	0	0	0	0	0	0
110,590	111,770	11,380	7,800	4,400	1,000	0	0	0	0	0	0	0
111,770	112,950	11,610	8,000	4,600	1,200	0	0	0	0	0	0	0
112,950	114,120	11,840	8,200	4,800	1,400	0	0	0	0	0	0	0
114,120	115,300	12,070	8,400	5,000	1,600	0	0	0	0	0	0	0
115,300	116,480	12,300	8,600	5,200	1,800	0	0	0	0	0	0	0
116,480	117,650	12,530	8,800	5,400	2,000	0	0	0	0	0	0	0
117,650	118,830	12,760	9,000	5,600	2,200	0	0	0	0	0	0	0
118,830	120,000	12,990	9,200	5,800	2,400	0	0	0	0	0	0	0
120,000	121,180	13,220	9,400	6,000	2600	0	0	0	0	0	0	0
121,180	122,360	13,450	9,600	6,200	2800	0	0	0	0	0	0	0
122,360	123,530	13,680	9,800	6,400	3,000	200	0	0	0	0	0	0
123,530	124,710	13,910	10,000	6,600	3,200	400	0	0	0	0	0	0
124,710	125,890	14,140	10,230	6,800	3,400	600	0	0	0	0	0	0
125,890	127,060	14,370	10,460	7,000	3,600	800	0	0	0	0	0	0
127,060	128,240	14,600	10,690	7,200	3,800	1,000	0	0	0	0	0	0
128,240	129,420	14,830	10,920	7,400	4,000	1,200	0	0	0	0	0	0
129,420	130,590	15,060	11,150	7,600	4,200	1,400	0	0	0	0	0	0
130,590	131,770	15,290	11,380	7,800	4,400	1,600	0	0	0	0	0	0
131,770	132,950	15,520	11,610	8,000	4,600	1,800	0	0	0	0	0	0
132,950	134,120	15,750	11,840	8,200	4,800	2,000	0	0	0	0	0	0
134,120	135,300	15,980	12,070	8,400	5,000	2,200	0	0	0	0	0	0
135,300	136,480	16,210	12,300	8,600	5,200	2,400	0	0	0	0	0	0
136,480	137,650	16,440	12,530	8,800	5,400	2,600	0	0	0	0	0	0
137,650	138,830	16,670	12,760	9,000	5,600	2,800	0	0	0	0	0	0
138,830	140,000	16,900	12,990	9,200	5,800	3,000	0	0	0	0	0	0
140,000	141,180	17,150	13,220	9,400	6,000	3,200	0	0	0	0	0	0
141,180	142,360	17,400	13,450	9,600	6,200	3,400	200	0	0	0	0	0
142,360	143,530	17,650	13,680	9,800	6,400	3,600	400	0	0	0	0	0
143,530	144,710	17,900	13,910	10,000	6,600	3,800	600	0	0	0	0	0
144,710	145,890	18,150	14,140	10,230	6,800	4,000	800	0	0	0	0	0

(3)

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
145,890	147,060	18,400	14,370	10,460	7,000	4,000	1,000	0	0	0	0	0
147,060	148,240	18,650	14,600	10,690	7,200	4,200	1,200	0	0	0	0	0
148,240	149,420	18,900	14,830	10,920	7,400	4,400	1,400	0	0	0	0	0
149,420	150,590	19,150	15,060	11,150	7,600	4,600	1,600	0	0	0	0	0
150,590	151,770	19,400	15,290	11,380	7,800	4,800	1,800	0	0	0	0	0
151,770	152,950	19,650	15,520	11,610	8,000	5,000	2,000	0	0	0	0	0
152,950	154,120	19,900	15,750	11,840	8,200	5,200	2,200	0	0	0	0	0
154,120	155,300	20,150	15,980	12,070	8,400	5,400	2,400	0	0	0	0	0
155,300	156,480	20,400	16,210	12,300	8,600	5,600	2,600	0	0	0	0	0
156,480	157,650	20,650	16,440	12,530	8,800	5,800	2,800	0	0	0	0	0
157,650	158,830	20,960	16,670	12,760	9,000	6,000	3,000	0	0	0	0	0
158,830	160,000	21,130	16,900	12,990	9,200	6,200	3,200	200	0	0	0	0
160,000	161,180	21,400	17,150	13,220	9,400	6,400	3,400	400	0	0	0	0
161,180	162,360	21,650	17,400	13,450	9,600	6,600	3,600	600	0	0	0	0
162,360	164,710	21,900	17,650	13,680	9,800	6,800	3,800	800	0	0	0	0
164,710	167,060	22,460	18,150	14,140	10,230	7,200	4,200	1,200	0	0	0	0
167,060	169,420	23,020	18,650	14,600	10,690	7,600	4,600	1,600	0	0	0	0
169,420	171,770	23,580	19,150	15,060	11,150	8,000	5,000	2,000	0	0	0	0
171,770	174,120	24,140	19,650	15,520	11,610	8,400	5,400	2,400	0	0	0	0
174,120	176,480	24,700	20,150	15,980	12,070	8,800	5,800	2,800	0	0	0	0
176,480	178,830	25,260	20,650	16,440	12,530	9,200	6,200	3,200	200	0	0	0
178,830	181,180	25,820	21,150	16,900	12,990	9,600	6,600	3,600	600	0	0	0
181,180	183,530	26,380	21,650	17,400	13,450	10,000	7,000	4,000	1,000	0	0	0
183,530	185,890	26,940	22,180	17,900	13,910	10,460	7,400	4,400	1,400	0	0	0
185,890	188,240	27,500	22,740	18,400	14,370	10,920	7,800	4,800	1,800	0	0	0
188,240	190,590	28,100	23,300	18,900	14,830	11,380	8,200	5,200	2,200	0	0	0
190,590	192,950	28,700	23,860	19,400	15,290	11,840	8,600	5,600	2,600	0	0	0
192,950	195,300	29,300	24,420	19,900	15,750	12,300	9,000	6,000	3,000	0	0	0
195,300	197,650	29,900	24,980	20,400	16,210	12,760	9,400	6,400	3,400	400	0	0
197,650	200,000	30,500	25,540	20,900	16,670	13,220	9,800	6,800	3,800	800	0	0
200,000	202,000	31,100	26,100	21,400	17,150	13,680	10,230	7,200	4,200	1,200	0	0
202,000	204,000	31,700	26,660	21,900	17,650	14,140	10,690	7,600	4,600	1,600	0	0
204,000	206,000	32,300	27,220	22,460	18,150	14,600	11,150	8,000	5,000	2,000	0	0
206,000	208,000	32,900	27,800	23,020	18,650	15,060	11,610	8,400	5,400	2,400	0	0
208,000	210,000	33,500	28,400	23,580	19,150	15,520	12,070	8,800	5,800	2,800	0	0
210,000	212,000	34,100	29,000	24,140	19,650	15,980	12,530	9,200	6,200	3,200	200	0
212,000	214,000	34,700	29,600	24,700	20,150	16,440	12,990	9,600	6,600	3,600	600	0
214,000	216,000	35,300	30,200	25,260	20,650	16,900	13,450	10,000	7,000	4,000	1,000	0
216,000	218,000	35,900	30,800	25,820	21,150	17,400	13,910	10,460	7,400	4,400	1,400	0
218,000	220,000	36,500	31,400	26,380	21,650	17,900	14,370	10,920	7,800	4,800	1,800	0
220,000	222,000	37,160	32,000	26,940	22,180	18,400	14,830	11,380	8,200	5,200	2,200	0
222,000	224,000	37,820	32,600	27,500	22,740	18,900	15,290	11,840	8,600	5,600	2,600	0
224,000	226,000	38,480	33,200	28,100	23,300	19,400	15,750	12,300	9,000	6,000	3,000	0
226,000	228,000	39,140	33,800	28,700	23,860	19,900	16,210	12,760	9,400	6,400	3,400	400
228,000	230,000	39,800	34,400	29,300	24,420	20,400	16,670	13,220	9,800	6,800	3,800	800

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
at least	But less than	Tax Amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
230,000	232,000	40,460	35,000	29900	24980	20,900	17150	13,680	10,230	7200	4200	1200
232,000	234,000	41120	35,600	30500	25540	21460	17650	14140	10690	7600	4600	1600
234,000	236,000	41780	36,200	31100	26100	21900	18150	14600	11150	8000	5000	2000
236,000	238,000	42440	36830	31700	26660	22460	18650	15060	11610	8400	5400	2400
238,000	240,000	43100	37490	32300	27220	23020	19150	15520	12070	8800	5800	2800
240,000	242,000	43760	38150	32900	27800	23580	19650	15980	12530	9200	6200	3200
242,000	244,000	44420	38810	33500	28400	24140	20150	16440	12990	9600	6600	3600
244,000	246,000	45080	39470	34100	29000	24700	20,650	16900	13450	10,000	7,000	4000
246,000	248,000	45740	40,130	34700	29600	25260	21150	17400	13910	10460	7400	4400
248,000	250,000	46,400	40790	35300	30200	25820	21650	17900	14370	10920	7800	4800
250,000	252,000	47060	41450	35900	30800	26380	22180	18400	14830	11380	8200	5200
252,000	254,000	47720	42110	36500	31400	26940	22740	18900	15290	11840	8600	5600
254000	256,000	48380	42770	37160	32000	27500	23300	19400	15750	12300	9000	6000
256,000	258,000	49040	43430	37820	32600	28100	23867	19900	16210	12760	9400	6400
258,000	260,000	49700	44090	38480	33200	28700	24420	20,400	16670	13220	9800	6800
260,000	262,000	50360	44750	39140	33800	29300	24980	20900	17150	13680	10230	7200
262,000	264000	51020	45410	39800	34400	29900	25540	21400	17650	14140	10690	7600
264000	266,000	51680	46070	40460	35,000	30500	26100	21900	18150	14600	11150	8000
266,000	268,000	52340	46730	41120	35600	31100	26660	22460	18650	15060	11610	8400
268,000	270,000	53,000	47390	41780	36200	31700	27220	23020	19150	15520	12070	8800
270,000	272,000	53760	48050	42440	36830	32300	27800	23580	19650	15980	12530	9200
272,000	274000	54520	48710	43100	37490	32900	28400	24140	20150	16440	12990	9600
274000	276,000	55280	49370	43760	38150	33500	29000	24700	20,650	16900	13450	10,000
276,000	278,000	56040	50030	44420	38810	34100	29600	25260	21150	17400	13910	10460
278,000	280,000	56800	50690	45080	39470	34700	30200	25820	21650	17900	14390	10920
280,000	282,000	57560	51350	45740	40130	35300	30800	26380	22180	18400	14830	11380
282,000	284000	58320	52010	46400	40790	35900	31400	26940	22740	18900	15290	11840
284000	286,000	59080	52670	47060	41450	36500	32000	27500	23300	19400	15750	12300
286,000	288,000	59840	53380	47720	42110	37160	32600	28100	23860	19900	16210	12760
288,000	290,000	60600	54140	48380	42770	37820	33200	28700	24420	20,400	16670	13220
290,000	292,000	61360	54900	49040	43430	38480	33800	29300	24980	20,900	17150	13680
292,000	294000	62120	55660	49700	44090	39140	34400	29900	25540	21400	17650	14140
294000	296,000	62880	56420	50360	44750	39800	35,000	30500	26100	21900	18150	14600
296,000	298,000	63640	57180	51020	45410	40,460	35600	31100	26660	22460	18650	15060
298,000	300,000	64400	57940	51680	46070	41120	36200	31700	27220	23020	19150	15520
300,000	304,000	65540	59080	52670	47060	42,110	37160	32600	28100	23860	19900	16210
304000	308,000	66680	60220	53760	48050	43100	38150	33500	29000	24700	20,650	16900
308,000	312,000	67820	61360	54900	49040	44090	39140	34400	29900	25540	21400	17650
312,000	316,000	68960	62500	56040	50030	45080	40130	35300	30800	26380	22180	18400
316,000	320,000	70100	63640	57180	51020	46070	41120	36200	31700	27220	23020	19150
320,000	324,000	71240	64780	58320	52010	47060	42110	37160	32600	28100	23860	19900
324,000	328,000	72380	65920	59460	53000	48050	43100	38150	33500	29000	24700	20650
328,000	332,000	73520	67060	60600	54140	49040	44090	39140	34400	29900	25540	21400
332,000	336,000	74660	68200	61740	55280	50030	45080	40130	35300	30800	26380	22180
336,000	340,000	75800	69340	62880	56420	51020	46070	41120	36200	31700	27220	23020

Amt. of cement mixed in cubic yards	Number of automobiles									
	0	1	2	3	4	5	6	7	8	9	10
	Foot Amount										
	Foot Addition										
0		32,600	33,100	33,600	34,100	34,600	35,100	35,600	36,100	36,600	37,100
1	32,600	33,100	33,600	34,100	34,600	35,100	35,600	36,100	36,600	37,100	37,600
2	65,200	65,700	66,200	66,700	67,200	67,700	68,200	68,700	69,200	69,700	70,200
3	97,800	98,300	98,800	99,300	99,800	100,300	100,800	101,300	101,800	102,300	102,800
4	130,400	130,900	131,400	131,900	132,400	132,900	133,400	133,900	134,400	134,900	135,400
5	163,000	163,500	164,000	164,500	165,000	165,500	166,000	166,500	167,000	167,500	168,000
6	195,600	196,100	196,600	197,100	197,600	198,100	198,600	199,100	199,600	200,100	200,600
7	228,200	228,700	229,200	229,700	230,200	230,700	231,200	231,700	232,200	232,700	233,200
8	260,800	261,300	261,800	262,300	262,800	263,300	263,800	264,300	264,800	265,300	265,800
9	293,400	293,900	294,400	294,900	295,400	295,900	296,400	296,900	297,400	297,900	298,400
10	326,000	326,500	327,000	327,500	328,000	328,500	329,000	329,500	330,000	330,500	331,000
11	358,600	359,100	359,600	360,100	360,600	361,100	361,600	362,100	362,600	363,100	363,600
12	391,200	391,700	392,200	392,700	393,200	393,700	394,200	394,700	395,200	395,700	396,200
13	423,800	424,300	424,800	425,300	425,800	426,300	426,800	427,300	427,800	428,300	428,800
14	456,400	456,900	457,400	457,900	458,400	458,900	459,400	459,900	460,400	460,900	461,400
15	489,000	489,500	490,000	490,500	491,000	491,500	492,000	492,500	493,000	493,500	494,000
16	521,600	522,100	522,600	523,100	523,600	524,100	524,600	525,100	525,600	526,100	526,600
17	554,200	554,700	555,200	555,700	556,200	556,700	557,200	557,700	558,200	558,700	559,200
18	586,800	587,300	587,800	588,300	588,800	589,300	589,800	590,300	590,800	591,300	591,800
19	619,400	619,900	620,400	620,900	621,400	621,900	622,400	622,900	623,400	623,900	624,400
20	652,000	652,500	653,000	653,500	654,000	654,500	655,000	655,500	656,000	656,500	657,000
21	684,600	685,100	685,600	686,100	686,600	687,100	687,600	688,100	688,600	689,100	689,600
22	717,200	717,700	718,200	718,700	719,200	719,700	720,200	720,700	721,200	721,700	722,200
23	749,800	750,300	750,800	751,300	751,800	752,300	752,800	753,300	753,800	754,300	754,800
24	782,400	782,900	783,400	783,900	784,400	784,900	785,400	785,900	786,400	786,900	787,400
25	815,000	815,500	816,000	816,500	817,000	817,500	818,000	818,500	819,000	819,500	820,000
26	847,600	848,100	848,600	849,100	849,600	850,100	850,600	851,100	851,600	852,100	852,600
27	880,200	880,700	881,200	881,700	882,200	882,700	883,200	883,700	884,200	884,700	885,200
28	912,800	913,300	913,800	914,300	914,800	915,300	915,800	916,300	916,800	917,300	917,800
29	945,400	945,900	946,400	946,900	947,400	947,900	948,400	948,900	949,400	949,900	950,400
30	978,000	978,500	979,000	979,500	980,000	980,500	981,000	981,500	982,000	982,500	983,000
31	1,010,600	1,011,100	1,011,600	1,012,100	1,012,600	1,013,100	1,013,600	1,014,100	1,014,600	1,015,100	1,015,600
32	1,043,200	1,043,700	1,044,200	1,044,700	1,045,200	1,045,700	1,046,200	1,046,700	1,047,200	1,047,700	1,048,200
33	1,075,800	1,076,300	1,076,800	1,077,300	1,077,800	1,078,300	1,078,800	1,079,300	1,079,800	1,080,300	1,080,800
34	1,108,400	1,108,900	1,109,400	1,109,900	1,110,400	1,110,900	1,111,400	1,111,900	1,112,400	1,112,900	1,113,400
35	1,141,000	1,141,500	1,142,000	1,142,500	1,143,000	1,143,500	1,144,000	1,144,500	1,145,000	1,145,500	1,146,000
36	1,173,600	1,174,100	1,174,600	1,175,100	1,175,600	1,176,100	1,176,600	1,177,100	1,177,600	1,178,100	1,178,600
37	1,206,200	1,206,700	1,207,200	1,207,700	1,208,200	1,208,700	1,209,200	1,209,700	1,210,200	1,210,700	1,211,200
38	1,238,800	1,239,300	1,239,800	1,240,300	1,240,800	1,241,300	1,241,800	1,242,300	1,242,800	1,243,300	1,243,800
39	1,271,400	1,271,900	1,272,400	1,272,900	1,273,400	1,273,900	1,274,400	1,274,900	1,275,400	1,275,900	1,276,400
40	1,304,000	1,304,500	1,305,000	1,305,500	1,306,000	1,306,500	1,307,000	1,307,500	1,308,000	1,308,500	1,309,000
41	1,336,600	1,337,100	1,337,600	1,338,100	1,338,600	1,339,100	1,339,600	1,340,100	1,340,600	1,341,100	1,341,600
42	1,369,200	1,369,700	1,370,200	1,370,700	1,371,200	1,371,700	1,372,200	1,372,700	1,373,200	1,373,700	1,374,200
43	1,401,800	1,402,300	1,402,800	1,403,300	1,403,800	1,404,300	1,404,800	1,405,300	1,405,800	1,406,300	1,406,800
44	1,434,400	1,434,900	1,435,400	1,435,900	1,436,400	1,436,900	1,437,400	1,437,900	1,438,400	1,438,900	1,439,400
45	1,467,000	1,467,500	1,468,000	1,468,500	1,469,000	1,469,500	1,470,000	1,470,500	1,471,000	1,471,500	1,472,000
46	1,499,600	1,500,100	1,500,600	1,501,100	1,501,600	1,502,100	1,502,600	1,503,100	1,503,600	1,504,100	1,504,600
47	1,532,200	1,532,700	1,533,200	1,533,700	1,534,200	1,534,700	1,535,200	1,535,700	1,536,200	1,536,700	1,537,200
48	1,564,800	1,565,300	1,565,800	1,566,300	1,566,800	1,567,300	1,567,800	1,568,300	1,568,800	1,569,300	1,569,800
49	1,597,400	1,597,900	1,598,400	1,598,900	1,599,400	1,599,900	1,600,400	1,600,900	1,601,400	1,601,900	1,602,400
50	1,630,000	1,630,500	1,631,000	1,631,500	1,632,000	1,632,500	1,633,000	1,633,500	1,634,000	1,634,500	1,635,000

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
466,000	469,000	133,140	125,830	118,520	111,210	104,760	98,310	91,860	86,060	80,360	74,660	68,960
469,000	472,000	134,630	127,120	119,810	112,500	106,050	99,600	93,150	87,200	81,500	75,800	70,100
472,000	475,000	135,720	128,410	121,100	113,790	107,340	100,890	94,440	88,340	82,640	76,940	71,240
475,000	478,000	137,010	129,700	122,390	115,080	108,630	102,180	95,730	89,680	83,780	78,080	72,380
478,000	481,000	138,300	130,990	123,680	116,370	109,920	103,470	97,020	90,820	84,920	79,020	73,520
481,000	484,000	139,590	132,280	124,970	117,660	111,210	104,760	98,310	91,860	86,060	80,360	74,660
484,000	487,000	140,880	133,570	126,260	118,950	112,500	106,050	99,600	93,150	87,200	81,500	75,800
487,000	490,000	142,170	134,860	127,550	120,240	113,790	107,340	100,890	94,440	88,340	82,640	76,940
490,000	493,000	143,460	136,150	128,840	121,530	115,080	108,630	102,180	95,730	89,680	83,780	78,080
493,000	496,000	144,750	137,440	130,130	122,820	116,370	109,920	103,470	97,020	90,820	84,920	79,220
496,000	499,000	146,040	138,730	131,420	124,110	117,660	111,210	104,760	98,310	91,860	86,060	80,360
499,000	502,000	147,330	140,020	132,710	125,400	118,950	112,500	106,050	99,600	93,150	87,200	81,500
502,000	505,000	148,620	141,310	134,000	126,690	120,240	113,790	107,340	100,890	94,440	88,340	82,640
505,000	508,000	149,910	142,600	135,290	127,980	121,530	115,080	108,630	102,180	95,730	89,680	83,780
508,000	511,000	151,200	143,890	136,580	129,270	122,820	116,370	109,920	103,470	97,020	90,820	84,920
511,000	514,000	152,490	145,180	137,870	130,560	124,110	117,660	111,210	104,760	98,310	91,860	86,060
514,000	517,000	153,780	146,470	139,160	131,850	125,400	118,950	112,500	106,050	99,600	93,150	87,200
517,000	520,000	155,070	147,760	140,450	133,140	126,690	120,240	113,790	107,340	100,890	94,440	88,340
520,000	523,000	156,360	149,050	141,740	134,430	127,980	121,530	115,080	108,630	102,180	95,730	89,680
523,000	526,000	157,650	150,340	143,130	135,720	129,270	122,820	116,370	109,920	103,470	97,020	90,820
526,000	529,000	158,940	151,630	144,320	137,010	130,560	124,110	117,660	111,210	104,760	98,310	91,860
529,000	532,000	160,230	152,920	145,610	138,300	131,850	125,400	118,950	112,500	106,050	99,600	93,150
532,000	535,000	161,520	154,210	146,900	139,590	133,140	126,690	120,240	113,790	107,340	100,890	94,440
535,000	538,000	162,810	155,500	148,190	140,880	134,430	127,980	121,530	115,080	108,630	102,180	95,730
538,000	541,000	164,100	156,790	149,480	142,170	135,720	129,270	122,820	116,370	109,920	103,470	97,020
541,000	544,000	165,390	158,080	150,770	143,460	137,010	130,560	124,110	117,660	111,210	104,760	98,310
544,000	547,000	166,680	159,370	152,060	144,750	138,300	131,850	125,400	118,950	112,500	106,050	99,600
547,000	550,000	167,970	160,660	153,350	146,040	139,590	133,140	126,690	120,240	113,790	107,340	100,890
550,000	553,000	169,260	161,950	154,640	147,330	140,880	134,430	127,980	121,530	115,080	108,630	102,180
553,000	556,000	170,550	163,240	155,930	148,620	142,170	135,720	129,270	122,820	116,370	109,920	103,470
556,000	559,000	171,840	164,530	157,220	149,910	143,460	137,010	130,560	124,110	117,660	111,210	104,760
559,000	562,000	173,130	165,820	158,510	151,200	144,750	138,300	131,850	125,400	118,950	112,500	106,050
562,000	565,000	174,420	167,110	159,800	152,490	146,040	139,590	133,140	126,690	120,240	113,790	107,340
565,000	568,000	175,710	168,400	161,090	153,780	147,330	140,880	134,430	127,980	121,530	115,080	108,630
568,000	571,000	177,000	169,690	162,380	155,070	148,620	142,170	135,720	129,270	122,820	116,370	109,920
571,000	574,000	178,290	170,980	163,670	156,360	149,910	143,460	137,010	130,560	124,110	117,660	111,210
574,000	577,000	179,580	172,270	164,960	157,650	151,200	144,750	138,300	131,850	125,400	118,950	112,500
577,000	580,000	180,870	173,560	166,250	158,940	152,490	146,040	139,590	133,140	126,690	120,240	113,790
580,000	583,000	182,160	174,850	167,540	160,230	153,780	147,330	140,880	134,430	127,980	121,530	115,080
583,000	586,000	183,450	176,140	168,830	161,520	155,070	148,620	142,170	135,720	129,270	122,820	116,370
586,000	589,000	184,740	177,430	170,120	162,810	156,360	149,910	143,460	137,010	130,560	124,110	117,660
589,000	592,000	186,030	178,720	171,410	164,100	157,650	151,200	144,750	138,300	131,850	125,400	118,950
592,000	595,000	187,320	180,010	172,700	165,390	158,940	152,490	146,040	139,590	133,140	126,690	120,240
595,000	598,000	188,610	181,300	173,990	166,680	160,230	153,780	147,330	140,880	134,430	127,980	121,530
598,000	601,000	189,900	182,590	175,280	167,970	161,520	155,070	148,620	142,170	135,720	129,270	122,820

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
601,000	604,000	192,840	184,680	176,520	168,360	160,200	152,040	143,880	135,720	127,560	119,400	111,240
604,000	607,000	194,280	186,120	177,960	169,800	161,640	153,480	145,320	137,160	129,000	120,840	112,680
607,000	610,000	195,720	187,560	179,400	171,240	163,080	154,920	146,760	138,600	130,440	122,280	114,120
610,000	613,000	197,160	189,000	180,840	172,680	164,520	156,360	148,200	140,040	131,880	123,720	115,560
613,000	616,000	198,600	190,440	182,280	174,120	165,960	157,800	149,640	141,480	133,320	125,160	117,000
616,000	619,000	200,040	191,880	183,720	175,560	167,400	159,240	151,080	142,920	134,760	126,600	118,440
619,000	622,000	201,480	193,320	185,160	177,000	168,840	160,680	152,520	144,360	136,200	128,040	119,880
622,000	625,000	202,920	194,760	186,600	178,440	170,280	162,120	153,960	145,800	137,640	129,480	121,320
625,000	628,000	204,360	196,200	188,040	179,880	171,720	163,560	155,400	147,240	139,080	130,920	122,760
628,000	631,000	205,800	197,640	189,480	181,320	173,160	165,000	156,840	148,680	140,520	132,360	124,200
631,000	634,000	207,240	199,080	190,920	182,760	174,600	166,440	158,280	150,120	141,960	133,800	125,640
634,000	637,000	208,680	200,520	192,360	184,200	176,040	167,880	159,720	151,560	143,400	135,240	127,080
637,000	640,000	210,120	201,960	193,800	185,640	177,480	169,320	161,160	153,000	144,840	136,680	128,520
640,000	643,000	211,560	203,400	195,240	187,080	178,920	170,760	162,600	154,440	146,280	138,120	129,960
643,000	646,000	213,000	204,840	196,680	188,520	180,360	172,200	164,040	155,880	147,720	139,560	131,400
646,000	649,000	214,440	206,280	198,120	189,960	181,800	173,640	165,480	157,320	149,160	141,000	132,840
649,000	652,000	215,880	207,720	199,560	191,400	183,240	175,080	166,920	158,760	150,600	142,440	134,280
652,000	655,000	217,320	209,160	201,000	192,840	184,680	176,520	168,360	160,200	152,040	143,880	135,720
655,000	658,000	218,760	210,600	202,440	194,280	186,120	177,960	169,800	161,640	153,480	145,320	137,160
658,000	661,000	220,200	212,040	203,880	195,720	187,560	179,400	171,240	163,080	154,920	146,760	138,600
661,000	664,000	221,640	213,480	205,320	197,160	189,000	180,840	172,680	164,520	156,360	148,200	140,040
664,000	667,000	223,080	214,920	206,760	198,600	190,440	182,280	174,120	165,960	157,800	149,640	141,480
667,000	670,000	224,520	216,360	208,200	200,040	191,880	183,720	175,560	167,400	159,240	151,080	142,920
670,000	673,000	225,960	217,800	209,640	201,480	193,320	185,160	177,000	168,840	160,680	152,520	144,360
673,000	676,000	227,400	219,240	211,080	202,920	194,760	186,600	178,440	170,280	162,120	153,960	145,800
676,000	679,000	228,840	220,680	212,520	204,360	196,200	188,040	179,880	171,720	163,560	155,400	147,240
679,000	682,000	230,280	222,120	213,960	205,800	197,640	189,480	181,320	173,160	165,000	156,840	148,680
682,000	685,000	231,720	223,560	215,400	207,240	199,080	190,920	182,760	174,600	166,440	158,280	150,120
685,000	688,000	233,160	225,000	216,840	208,680	200,520	192,360	184,200	176,040	167,880	159,720	151,560
688,000	691,000	234,600	226,440	218,280	210,120	201,960	193,800	185,640	177,480	169,320	161,160	153,000
691,000	694,000	236,040	227,880	219,720	211,560	203,400	195,240	187,080	178,920	170,760	162,600	154,440
694,000	697,000	237,480	229,320	221,160	213,000	204,840	196,680	188,520	180,360	172,200	164,040	155,880
697,000	700,000	238,920	230,760	222,600	214,440	206,280	198,120	189,960	181,800	173,640	165,480	157,320
700,000	703,000	240,360	232,200	224,040	215,880	207,720	199,560	191,400	183,240	175,080	166,920	158,760
703,000	706,000	241,800	233,640	225,480	217,320	209,160	201,000	192,840	184,680	176,520	168,360	160,200
706,000	709,000	243,240	235,080	226,920	218,760	210,600	202,440	194,280	186,120	177,960	169,800	161,640
709,000	712,000	244,680	236,520	228,360	220,200	212,040	203,880	195,720	187,560	179,400	171,240	163,080
712,000	715,000	246,120	237,960	229,800	221,640	213,480	205,320	197,160	189,000	180,840	172,680	164,520
715,000	718,000	247,560	239,400	231,240	223,080	214,920	206,760	198,600	190,440	182,280	174,120	165,960
718,000	721,400		240,840	232,680	224,520	216,360	208,200	200,040	192,000	183,960	175,800	167,640
721,400	724,800		242,280	234,120	225,960	217,800	209,640	201,480	193,440	185,400	177,360	169,320
724,800	728,200		243,720	235,560	227,400	219,240	211,080	202,920	194,880	186,840	178,920	171,000
728,200	731,600		245,160	237,000	228,840	220,680	212,520	204,360	196,320	188,280	180,360	172,680
731,600	735,000		246,600	238,440	230,280	222,120	213,960	205,800	197,760	189,720	181,800	174,120
735,000			248,040	—	—	—	—	—	—	—	—	—

Amt. of earned income after deducting insurance premium for the year		Number of dependents										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	Tax amount										
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
735,000	738,400			240,840	233,680	225,480	217,280	211,080	203,880	196,680	189,480	182,280
738,400	741,800			244,230	236,910	229,110	221,910	214,710	208,540	198,310	191,110	183,910
741,800	745,200			247,100	239,940	232,740	225,540	218,340	211,140	203,940	196,740	189,540
745,200	748,600			246,730	243,570	236,370	229,170	221,970	214,770	207,570	200,370	193,170
748,600	752,000			247,360	243,200	236,000	228,800	221,600	214,400	207,200	200,000	192,800
752,000				248,000	—	—	—	—	—	—	—	—
752,000	755,400				240,840	233,640	226,440	219,240	212,040	204,840	197,640	190,440
755,400	758,800				244,230	236,970	229,770	222,570	215,370	208,170	200,970	193,770
758,800	762,200				246,100	238,900	231,700	224,500	217,300	210,100	202,900	195,700
762,200	765,600				246,730	239,530	232,330	225,130	217,930	210,730	203,530	196,330
765,600	769,000				247,360	240,160	232,960	225,760	218,560	211,360	204,160	196,960
769,000					248,000	—	—	—	—	—	—	—
769,000	772,750					241,800	234,600	227,400	220,200	213,000	205,800	198,600
772,750	776,500					243,600	236,400	229,200	222,040	214,800	207,600	200,400
776,500	780,250					245,400	238,200	231,000	223,800	216,600	209,400	202,200
780,250	784,000					247,200	240,000	232,800	225,600	218,400	211,200	204,000
784,000						248,000	—	—	—	—	—	—
784,000	787,750						241,800	234,600	227,400	220,200	213,000	205,800
787,750	791,500						243,600	236,400	229,200	222,040	214,800	207,600
791,500	795,250						245,400	238,200	231,000	223,800	216,600	209,400
795,250	799,000						247,200	240,000	232,800	225,600	218,400	211,200
799,000							248,000	—	—	—	—	—
799,000	802,750							241,800	234,600	227,400	220,200	213,000
802,750	806,500							243,600	236,400	229,200	222,000	214,800
806,500	810,250							245,400	238,200	231,000	223,800	216,600
810,250	814,000							247,200	240,000	232,800	225,600	218,400
814,000								248,000	—	—	—	—
814,000	817,750								241,800	234,600	227,400	220,200
817,750	821,500								243,600	236,400	229,200	222,000
821,500	825,250								245,400	238,200	231,000	223,800
825,250	829,000								247,200	240,000	232,800	225,600
829,000									248,000	—	—	—
829,000	832,750									241,800	234,600	227,400
832,750	836,500									243,600	236,400	229,200
836,500	840,250									245,400	238,200	231,000
840,250	844,000									247,200	240,000	232,800
844,000										248,000	—	—
844,000	847,750										241,800	234,600
847,750	851,500										243,600	236,400
851,500	855,250										245,400	238,200
855,250	859,000										247,200	240,000
859,000											248,000	—
859,000	862,750											241,800
862,750	866,500											243,600
866,500	870,250											245,400
870,250	874,000											247,200
874,000												248,000

In case the amount of earned income after deducting insurance premium for the year minus the amount of dependents exemption corresponding to the number of dependents is less than 718.000 yen and such number is more than ten, the tax amount is computed firstly by deducting the amount equal to 15% of the earned income after deducting insurance premium for the year (if it exceeds 20.000 yen, 20.000 yen) from that earned income and then deducting the dependents exemption and basic exemption. and finding the figures on the Income Tax Amount Table under Article 6 Annexed Table No. 1 corresponding to the amount (taxable total income amount) obtained after the above computation

In case the amount of earned income after deducting insurance premium for the year minus the amount of dependent exemption corresponding to the number of dependents exceeds 718.000 yen, the tax amount is computed according to the following classifications

Amount of earned income after deducting insurance premium and dependent exemption		Tax amount
more than 718.000 yen	But less than 1.068.000 yen	Amount equal to 45% of the earned income minus 95.640 yen
1068.000 yen	2068.000 yen	Amount equal to 53% of the earned income minus 142.040 yen
more than 2068.000 yen		Amount equal to 61% of the earned income minus 190.400 yen.

In case the exemption for physically handicapped persons, old aged persons, widowed or working students is allowed to yourself, the tax amount is computed by deducting 4.000 yen from the tax amount corresponding to the amount of earned income after deducting insurance premium for the year and the number of dependents

Remarks: How to compute your tax liabilities

(1) As for a person whose earned income after deducting the insurance premium and dependent exemption is less than 718.000 yen and whose number of dependents is less than ten, at first, deduct the insurance premium (if it exceeds 2.000 yen, 2.000 yen) paid by you from the earned income for the year, if you report the insurance premium paid during the year, find the line which corresponds to the amount and your earned income thus obtained and get your tax liability at the cross of the line and the column of the reported number dependents (in case deduction for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, your tax liability is the amount thus obtaines minus 4.000 yen, every time one deduction is allowed).

(2) As for a person whose earned income after deducting insurance premium and dependent exemption is less than 718.000 yen and whose number of dependents is more than ten, at first, deduct the insurance premium (if it exceeds 2.000 yen, 2.000 yen) paid by you

from the earned income for the year if you report the insurance premium paid during the year, and deduct the amount equivalent to 15% (if it exceeds 20.000 yen, 20.000 yen) of the amount after above deduction and get your tax liability on the Income Tax Amount Table under Article 6 Annexed Table No. 1 corresponding to the amount (taxable total income amount) obtained after such deductions (in case the deduction for physically handicapped persons, old aged persons widows or working students is allowed to yourself, your tax liability is the amount thusobtained minus 4.000 yen, every time one deduction is allowed.)

(3) As for a person whose earned income after deducting insurance premium and dependents exemption is more than 218.000 yen, the amount in the column of "Tax amount" is your tax liability according to the amount of earned income after deduction (in case the deduction for physically handicapped persons, old aged persons, widows or working students is allowed to yourself, your tax liability is this amount this obtained minus 4.000 yen every time one deduction is allowed)

Annexed Table No. IV Withholding Income Tax Amount Table for Retirement Income. (Withholding Income Tax Amount Table under Article 18 Paragraph 1)

Retirement income ①

Amount of receipt		Tax Amount	Amount of receipt		Tax Amount	Amount of receipt		Tax Amount	Amount of receipt		Tax Amount
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
less than 151,000		0	190,000	194,000	4,000	260,000	262,000	11,000	380,000	384,000	24,750
151,000	152,000	100	191,000	192,000	4,100	262,000	264,000	11,200	384,000	388,000	25,250
152,000	153,000	200	192,000	193,600	4,200	264,000	266,000	11,400	388,000	392,000	25,750
153,000	154,000	300	193,000	194,000	4,300	266,000	268,000	11,600	392,000	396,000	26,300
154,000	155,000	400	194,000	195,000	4,400	268,000	270,000	11,800	396,000	400,000	26,900
155,000	156,000	500	195,000	196,000	4,500	270,000	272,000	12,000	400,000	404,000	27,500
156,000	157,000	600	196,000	197,000	4,600	272,000	274,000	12,200	404,000	408,000	28,100
157,000	158,000	700	197,000	198,000	4,700	274,000	276,000	12,400	408,000	412,000	28,900
158,000	159,000	800	198,000	199,000	4,800	276,000	278,000	12,600	412,000	416,000	29,300
159,000	160,000	900	199,000	200,000	4,900	278,000	280,000	12,800	416,000	420,000	29,900
160,000	161,000	1,000	200,000	202,000	5,000	280,000	282,000	13,000	420,000	424,000	30,500
161,000	162,000	1,100	202,000	204,000	5,200	282,000	284,000	13,200	424,000	428,000	31,100
162,000	163,000	1,200	204,000	206,000	5,400	284,000	286,000	13,400	428,000	432,000	31,700
163,000	164,000	1,300	206,000	208,000	5,600	286,000	288,000	13,600	432,000	436,000	32,300
164,000	165,000	1,400	208,000	210,000	5,800	288,000	290,000	13,800	436,000	440,000	32,900
165,000	166,000	1,500	210,000	212,000	6,000	290,000	292,000	14,000	440,000	444,000	33,500
166,000	167,000	1,600	212,000	214,000	6,200	292,000	294,000	14,200	444,000	448,000	34,100
167,000	168,000	1,700	214,000	216,000	6,400	294,000	296,000	14,400	448,000	452,000	34,700
168,000	169,000	1,800	216,000	218,000	6,600	296,000	298,000	14,600	452,000	456,000	35,300
169,000	170,000	1,900	218,000	220,000	6,800	299,000	300,000	14,800	456,000	460,000	35,900
170,000	171,000	2,000	220,000	222,000	7,000	300,000	304,000	15,000	460,000	464,000	36,500
171,000	172,000	2,100	222,000	224,000	7,200	304,000	308,000	15,400	464,000	468,000	37,100
172,000	173,000	2,200	224,000	226,000	7,400	308,000	312,000	15,800	468,000	472,000	37,700
173,000	174,000	2,300	226,000	228,000	7,600	312,000	316,000	16,250	472,000	476,000	38,300
174,000	175,000	2,400	228,000	230,000	7,800	316,000	320,000	16,750	476,000	480,000	38,900
175,000	176,000	2,500	230,000	232,000	8,000	320,000	324,000	17,250	480,000	484,000	39,500
176,000	177,000	2,600	232,000	234,000	8,200	324,000	328,000	17,750	484,000	488,000	40,100
177,000	178,000	2,700	234,000	236,000	8,400	328,000	332,000	18,250	488,000	492,000	40,700
178,000	179,000	2,800	236,000	238,000	8,600	332,000	336,000	18,750	492,000	496,000	41,300
179,000	180,000	2,900	238,000	240,000	8,800	336,000	340,000	19,250	496,000	500,000	41,900
180,000	181,000	3,000	240,000	242,000	9,000	340,000	344,000	19,750	500,000	504,000	42,500
181,000	182,000	3,100	242,000	244,000	9,200	344,000	348,000	20,250	504,000	508,000	43,100
182,000	183,000	3,200	244,000	246,000	9,400	348,000	352,000	20,750	508,000	512,000	43,700
183,000	184,000	3,300	246,000	248,000	9,600	352,000	356,000	21,250	512,000	516,000	44,300
184,000	185,000	3,400	248,000	250,000	9,800	356,000	360,000	21,750	516,000	520,000	44,900
185,000	186,000	3,500	250,000	252,000	10,000	360,000	364,000	22,250	520,000	524,000	45,500
186,000	187,000	3,600	252,000	254,000	10,200	364,000	368,000	22,750	524,000	528,000	46,100
187,000	188,000	3,700	254,000	256,000	10,400	368,000	372,000	23,250	528,000	532,000	46,700
188,000	189,000	3,800	256,000	258,000	10,600	372,000	376,000	23,750	532,000	536,000	47,300
189,000	190,000	3,900	258,000	260,000	10,800	376,000	380,000	24,250	536,000	540,000	47,900

Retirement income (2)

Amount of receipt		Tax amount	Amount of receipt		Tax amount	Amount of receipt		Tax amount	Amount of receipt		Tax amount
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen	yen
540.000	544.000	48.500	660.000	664.000	69.250	820.000	826.000	99.000	1.000.000	1.150.000	Amount equal to 20% of the receipt minus 63.000 yen
544.000	548.000	49.100	664.000	668.000	69.950	826.000	832.000	100.200			
548.000	552.000	49.700	668.000	672.000	70.650	832.000	838.000	101.400			
552.000	556.000	50.350	672.000	676.000	71.350	838.000	844.000	102.600			
556.000	560.000	51.050	676.000	680.000	72.050	844.000	850.000	103.800			
560.000	564.000	51.750	680.000	684.000	72.750	850.000	856.000	105.000			
564.000	568.000	52.450	684.000	688.000	73.450	856.000	862.000	106.200	1.150.000	2.150.000	Amount equal to 22.5% of the receipt minus 92.750 yen
568.000	572.000	53.150	688.000	692.000	74.150	862.000	868.000	107.400			
572.000	576.000	53.850	692.000	696.000	74.850	868.000	874.000	108.600			
576.000	580.000	54.550	696.000	700.000	75.550	874.000	880.000	109.800			
580.000	584.000	55.250	700.000	706.000	76.250	880.000	886.000	111.000			
584.000	588.000	55.950	706.000	712.000	77.300	886.000	892.000	112.200			
588.000	592.000	56.650	712.000	718.000	78.350	892.000	898.000	113.400	2.150.000	4.150.000	Amount equal to 25% of the receipt minus 102.500 yen
592.000	596.000	57.350	718.000	724.000	79.400	898.000	904.000	114.600			
596.000	600.000	58.050	724.000	730.000	80.450	904.000	910.000	115.800			
600.000	604.000	58.750	730.000	736.000	81.500	910.000	916.000	117.000			
604.000	608.000	59.450	736.000	742.000	82.550	916.000	922.000	118.200			
608.000	612.000	60.150	742.000	748.000	83.600	922.000	928.000	119.400			
612.000	616.000	60.850	748.000	754.000	84.650	928.000	934.000	120.600	4.150.000	10.150.000	Amount equal to 27.5% of the receipt minus 251.250 yen
616.000	620.000	61.650	754.000	760.000	85.800	934.000	940.000	121.800			
620.000	624.000	62.250	760.000	766.000	87.000	940.000	946.000	123.000			
624.000	628.000	62.950	766.000	772.000	88.200	946.000	952.000	124.200			
628.000	632.000	63.650	772.000	778.000	89.400	952.000	958.000	125.400			
632.000	636.000	64.350	778.000	784.000	90.600	958.000	964.000	126.600			
636.000	640.000	65.050	784.000	790.000	91.800	964.000	970.000	127.800	10.150.000 yen and more than 10.150.000 yen		Amount equal to 30% of the receipt minus 505.000 yen
640.000	644.000	65.750	790.000	796.000	93.000	970.000	976.000	129.000			
644.000	648.000	66.450	796.000	802.000	94.200	976.000	982.000	130.200			
648.000	652.000	67.150	802.000	808.000	95.400	982.000	988.000	131.400			
652.000	656.000	67.850	808.000	814.000	96.600	988.000	994.000	132.600			
656.000	660.000	68.550	814.000	820.000	97.800	994.000	1.000.000	133.800			

(Remarks: How to compute your tax liabilities)

The tax amount on the line which corresponds to the amount of receipt is your tax liability to be withheld.

Supplementary Provisions:

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

2 A person, who filed before the enforcement of this Law a return under Article 29 paragraph 1 or 2 of the Law in respect to the income tax due for 1951 or who, before the enforcement of this Law, was subject to the determination under Article 46 paragraph 4 of the Law applied mutatis mutandis in paragraph 5 of the same Article in respect to the income tax due for the said year, if the matters stated in such a return or matters concerning such determination (if the correction concerning these matters is made before the enforcement of this Law in accordance with the provision of Article 46 paragraphs 1 to 3 inclusive applied mutatis mutandis in paragraph 5 of the same Article or of paragraph 6 of the same Article, the matters after such correction) changed by an application of this Law, may claim a correction to the Government within two months after the enforcement of this Law in respect to the matters thus changed.

3 In applying the provision of Article 27 paragraphs 7 and 8 of the Law and of Chapter VI of the Law, the claim for correction under the preceding paragraph shall be deemed to be the claim for correction under Article 27 paragraph 6 of the Law.

4 In cases where the income tax for 1951 calendar year and the disposal charges of delinquency thereof legally paid become the overpaid one due to changes or lapses of tax liability under this Law, the provision of the proviso to Article 31-(6) paragraph 4 of the National Tax Collection Law (Law No.21 of 1897) shall not apply.

Reason for Proposal of this Bill

In consideration of the present living condition of the people, basic exemption and dependents exemption shall be increased as from the income tax for 1951 and an exceptional rule shall be established for the income tax to be withheld from the earned income and the retirement income to be paid during the period from January 1 to March 31, 1952, so as to reduce and rationalize the income tax burden. And at the same time, a new system of withholding income tax shall be established as to the income from dividends to be paid within the said term in order to impose the rational tax burden on the said income.

This is the reason for submission.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

CHECK SHEET

(Do not remove from attached sheet)

Subject: Draft Legislation — Maj Morris

Note No.	
1	From: Govt Sec — To: ESS — Date: 16 October 1951 1. Immediate introduction of the attached draft bill in the Diet is proposed by Finance Ministry. 2. Your prompt comment is requested. 1 Incl Bill for Abolition of Law concerning Temporary Measures for Dividend of Profits of Corporations and Others F. R. L. A. Randall, 26-6582 WFM/REP/LAR/alk Date: 19 OCT 1951
2	From: ESS — To: Govt Sec No objection is offered to the introduction of the proposed bill in the Diet. 1 Incl n/c W. F. M.

GOVERNMENT SECTION
BUCK SLIP

10/16 1951

FROM: P+P
TO:

	INITIAL	DATE
___ CHIEF		
___ EX O		
✓ Special Assistant Nat'l Affairs		
___ Special Assistant Local Affairs		
___ Adm Div		
___ Par & Pol Div		
___ Public Adm Div		
___ Chief Clerk		
___ File		
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FOR:

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

OAM.

If ESS has no objection, GS has none whatever.

Bill

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

Oct. 16, 1951

1. Number: FOM No.7

2. Title: Bill for Abolition of the Law concerning the Temporary Measures for Dividend of Profits of Corporations and others.

3. Office in Charge: Ministry of Finance.

4. Date of Cabinet Approval: Oct, 12, 1951

5. SCAP Section concerned: Mr. R.M. Gillies
E.S.S.

6. Remark (Reference): Law No.190 of 1947: Official Gazette Dated Dec. 16, No.515.

7. GS Reviewers:

Received by GS

Date 10/16/51

CSI ESS

FOMNO. 7

Bill for Abolition of the Law concerning the Temporary Measures for Dividend of Profits of Corporations and Others

The Law concerning the Temporary Measures for Dividend of Profits of Corporations and others (Law No. 190 of 1947) shall hereby be abolished.

Supplementary Provisions:

1. This Law shall come into effect from the date of its promulgation.

2. Concerning the penal provisions for the violations committed prior to the enforcement of this Law, former precedent shall apply.

Reason:

In view of the fact that the provisions of the new Commercial Code have succeeded in making sound the accounting of corporations by adjusting the distribution of corporate profits and others which was the objective of the Law concerning the Temporary Measures for Dividend of Profits of Corporations and others, and as the reconstruction and reorganization of enterprises have made good progress, it is considered necessary to abolish the Law concerning the Temporary Measures for Dividend of Profits of Corporations and others. This is the reason for the submission of this Law.

GOVERNMENT SECTION
BUCK SLIP

10/20 1951

FROM: R+P

TO:	INITIAL	DATE
	CHIEF.....	.....
	EX O.....	.....
✓	Special Assistant Nat'l Affairs.....	24.
	Special Assistant, Local Affairs.....	.....
	Adm Div.....	.....
	Par & Pol Div.....	.....
	Public Adm Div.....	.....
	Chief Clerk.....	.....
	File.....	.....
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FOR:

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

hated weng

Cleared 10/20/51
Concurrence DS (FINN)
ESS (DEIHL)
GS (RIZZO)

Bill

Submitted to GS for Clearance
through Legislative Affairs Section,
Liaison Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)
October, 20, 1951

1. Number: FOM No. 16
2. Title: Allied Powers Property Compensation Bill

3. Office in Charge: Ministry of Finance
4. Date of Cabinet Approval: July 13, 1951
5. SCAP Section concerned:

   Mr. Ralph Finn D S.

6. Remark (Reference):

7. GS Reviewers:

Received by GS

Date 10/20/51

Oral Clearance 10/19/51
DS (FINN)
ESS (DEIHL)
GS (RIZZO).

Cleared. 10/20/51.

FOMNO.16

D R A F T

ALLIED POWERS PROPERTY COMPENSATION LAW

Contents

Chapter I General Provisions
(Article 1 - Article 4)

Chapter II Calculation of the Amount of Damage
(Article 5 - Article 13)

Chapter III Payment of Compensation
(Article 14 - Article 19)

Chapter IV Compensation Examination Committee
(Article 20)

Chapter V Miscellaneous Provisions
(Article 21 - Article 25)

Supplementary Provisions

ALLIED POWERS PROPERTY COMPENSATION LAW

Chapter I General Provisions

Article 1.

(Purpose)

The purpose of this Law is to compensate, following the restoration of peace with the Allied Powers, for the damage suffered as a result of the war by the property owned in Japan by the Allied Powers and their nationals.

Article 2.

(Definitions)

In this Law, "the Allied Powers" means the Allied Powers as provided for in Article 25 of the Treaty of Peace with Japan ~~signed~~ (hereinafter ~~referred to as the Peace Treaty~~ ~~at San Francisco on September 8, 1951~~ referred to as "the ~~Treaty of Peace~~ Peace Treaty").

2. In this Law, "Allied nationals" means the following:

(1) Individual persons who are nationals of Allied Powers;

(2) Corporations and other associations established under the laws and orders of any of the Allied Powers;

(3) In addition to those mentioned in the preceding item, those corporations and other associations in which the individuals or corporations or associations mentioned in the preceding two items or this item hold the whole stock or capital investments apart from qualifying shares.

(4) In addition to those mentioned in item (2), religious juridical persons, non-profit juridical persons and other similar organizations controlled by the persons mentioned in the preceding three items or this item.

3. In this Law, "Japan" means Honshu, Hokkaido, Shikoku, Kyushu, and other territory over which the sovereignty of Japan is restored by

by virtue of the Peace Treaty.

4. In this Law, "the war-time special measures" means the measures toward the enemy, including but not limited to the application of the Enemy Property Custody Law (Law No. 99 of 1941 - abolished), which were adopted by way of exercise of official authority by the Japanese Government or its agencies, such as the apprehension, internment or detention, of individual persons of Allied nationality, the disposal or sale of the property of Allied nationals, etc.

5. In this Law "property" means movable or immovable property, the rights to such property, patents, utility models, designs, trade-marks, debts, shares, and other property rights and interests of a similar nature.

Article 3.

(Principles of Compensation)

If the property owned in Japan by the Allied Powers or their nationals on December 7, 1951 (hereinafter referred to as the time of the commencement of the war) has suffered damage as a result of the war, the Japanese Government shall compensate for such damage, provided that, with regard to the properties of Allied nationals, such nationals either (a) were nationals of a country declared by the Japanese Government to be an enemy country in accordance with the provisions of the Enemy Property Custody Law, or (b) were subjected to apprehension, internment or detention or to the seizure, disposal or sale of their property during the war.

2. In cases other than those mentioned in the preceding paragraph, if property owned in Japan at the time of the commencement of the war by Allied individuals who were not physically present in Japan or Allied corporations which were not in operation in Japan during the period of hostilities, has suffered the damage mentioned in Article 4, paragraph 1, item (1) or (5), the Japanese Government shall compensate for such damage.

3. In cases where a claim for restitution has not been filed for property in a state capable of restitution within the term fixed in the Peace Treaty, no compensation shall be made for its damage, provided, however, that this shall not apply to cases where this failure in filing a claim is deemed by the Japanese Government as due to unavoidable circumstances.

4. Those who may claim the compensation mentioned in paragraph 1 or 2 shall be, unless they are the Allied Powers, those who had and shall have the status of Allied nationals at the time of the commencement of the war and at the time of the coming into force of the Peace Treaty.

5. In case where the successors in interest of Allied nationals are Allied nationals at the time of the coming into force of the Peace Treaty, they may claim the compensation mentioned in paragraph 1 or 2. However, in cases where the successors have succeeded to property which has suffered damage, this shall apply only if they have succeeded to the claim for compensation for the relevant damage as well as to such property.

6. The provisions of the preceding five paragraphs shall not apply to those public loans and debentures and the interest right accrued to them to which the provisions of the Law relating to the Treatment of Foreign Currency Bonds (Law No. 60 of 1941 - abolished) have been applied.

Article 4.

(Scope of Damage and Location of Property)

The damage suffered as a result of the war mentioned in the preceding Article shall be the damage listed in the following items:

(1) Damage caused by acts of hostility on the part of Japan or of any of the states which were at war or in a state of belligerency with Japan;

(2) Damage caused by the war-time special measures or other measures of the Japanese Government and its agencies;

(3)

(3) Damage on account of lack of due care on the part of the administrator or possessor of the property concerned;

(4) Damage suffered owing to the inability of an Allied national to have the property insured in Japan on account of the war.

(5) Damage suffered while in use of the Occupation Forces owing to lack of due care on the part of the Occupation Forces or the inability of an Allied national to insure property.

2. The cargo or baggage which had been loaded on board the Japanese ships navigating the high seas at the time of the commencement of the war and which cargo or baggage was unleaded in Japan shall be regarded as property which was in Japan at the time of the commencement of the war.

Article 6.

(Damage to Use and to Lease of Immovable Property)

The amount of damage to the superficies, perpetual tenant-right, servitude, or lease of immovable property, which is incapable of restitution on account of the loss or substantial alteration of the objects of such rights shall be a sum of money required at the time of compensation for the acquisition of the rights of the same substance as such rights in Japan.

Article 7.

(Damage to Debts)

The amount of damage to pecuniary debts shall be a sum of money equivalent to the amount of the debts transferred or liquidated by the war-time special measures.

2. The amount of damage to debts in cases where mortgage, pledge, lien, or priority, has been extinguished by the war-time special measures or in cases where the object of these rights has been lost or destroyed as a result of the war shall be a sum of money equivalent to the amount due to the creditor which has been defaulted on account of the extinction of such right or loss or destruction of such object.

Article 8.

Chapter II Calculation of the Amount of Damage

Article 5.

(Damage to Tangible Property)

The amount of damage to restituted tangible property shall be a sum of money required at the time of compensation :

(meaning here and hereinafter the time of payment of compensation by the Japanese Government in accordance with the provisions of Article 16, paragraph 1 or 4) for the restoration of such property as of the time of restitution to its status as of the time of the commencement of the war, in so far as the damages mentioned in Article 4, paragraph 1 are concerned; provided that, if such property has been repaired by government expenditure after its restitution, its status upon repair shall be regarded as its status as of the time of restitution.

2. The amount of damage to tangible property which is incapable of restitution on account of its loss, substantial destruction, or its location being unknown, shall be a sum of money required at the time of compensation for the purchase in Japan of property of similar condition and value, in so far as the damages mentioned in Article 4, paragraph 1 are concerned.

3. The amount of damage to tangible property other than that failing under the preceding two paragraphs shall be a sum of money required at the time of compensation for the restoration of such property as of the time of the coming into force of the Peace Treaty to its status as of the time of the commencement of the war, in so far as the damages mentioned in Article 4, paragraph 1 are concerned.

Article 6.

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The amount of damage to the superficies, perpetual tenant-right, servitude, or lease of immovable property, which is incapable of restitution on account of the loss or substantial alteration of the objects of such rights shall be a sum of money required at the time of compensation for the acquisition of the rights of the same substance as such rights in Japan.

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2. The amount of damage to debts in cases where mortgage, pledge, lien, or priority, has been extinguished by the war-time special measures or in cases where the object of these rights has been lost or destroyed as a result of the war shall be a sum of money equivalent to the amount due to the creditor which has been defaulted on account of the extinction of such right or loss or destruction of such object.

Article 8.

Article 8.

(Damage to Public Loans, etc.)

The amount of damage to those public loans, debentures, bonds issued under special laws by juridical persons, or public loans or debentures issued by foreign states or juridical persons (hereinafter referred to as "the public loans, etc.") which have been subjected to the war-time special measures and have not been restituted and for which the time of their redemption has arrived before the time of compensation shall be the total of the amount of the principal and the amount of the interest coupons which accompanied such public loans, etc.

2. The amount of damage to those public loans, etc. whose time of redemption has not arrived by the time of compensation and which are incapable of restitution shall be the total of their current price as of the time of compensation and the amount of the interest coupons up to the time of compensation.

Article 9.

(Admage to Industrial Property Rights)

The amount of damage to a patent which has had the exclusive license established (meaning here and hereinafter the right of persons who have received the license of exclusive use in accordance with the provisions of Article 5 of the Industrial Property Rights War-time Law (Law No.21 of 1917 - abolished)) shall be a sum of money equivalent to the patent working fee payable in cases where the exclusive licenses has worked the patent during the term of the patent, deducted by a sum of money equivalent to the patent fee payable to the Japanese government, unless the Allied owner has waived right to patent working fee and damages for the said term in accordance with the provisions of the Order for Post-war Dispositions of Industrial Property Rights owned by Allied Nations (Cabinet Order No. 309 of 1949) as amended.

2. The amount of damage to patent which has been cancelled

or

or transferred by the war-time special measures or without free consent of the Allied national concerned shall be a sum of money equivalent to the patent working fee payable by the person who has worked it during the term for which it should have continued, deducted by a sum of money equivalent to the patent fee payable to the Japanese government during such term, unless the Allied owner has waived rights to patent working fee and damages for the said term in accordance with the provisions of Article 5 of the Order for Post-war Disposition of Industrial Property Rights Owned by Allied Nationals as amended.

3. The amount of damage to a patent which has become extinct on account of the non-payment of the patent fee or the expiration of its term of continuation shall be a sum of money equivalent to the patent working fee payable by a person who has worked it during the term for which it would have continued if the patent fee had been paid or if the extension of its term of continuation had been applied for, deducted by a sum of money equivalent to the patent fee payable to the Japanese government during such term, unless the Allied owner has waived rights to patent working fee and damages for the said term in accordance with the provisions of Article 5 of the Order for Post-war Dispositions of Industrial Property Rights Owned by Allied Nations as amended.

4. In the case of the preceding three paragraphs, the patent working fee payable by a person who has worked the patent shall be calculated on the basis of the method of calculation of the working fee stipulated in the working contract existing at the time of the commencement of the war in case such working contract existed, and on the basis of the working fee stipulated in a working contract for a patent analogous to the patent concerned existing at the time of the commencement of the war in case there was no working contract for the patent concerned.

5. If stipulation has been made in the working contract mentioned in the preceding paragraph for the obligation to be performed by the

patentee

patentee to the working-licensee or for the benefit receivable by the working-licensee from the patentee, the loss suffered by the person working the patent on account of the default of such obligation or the impossibility to receive such benefit during the term provided for in paragraphs 1 to 3 inclusive may be taken into consideration in calculating the patent working fee payable by such persons.

6. The provisions of paragraph 2 to the preceding paragraph inclusive shall be applied mutatis mutandis to utlity models and designs.

Article 10.

(Damage to Trade Marks)

The amount of damage to a trade mark which has become extinct on account of the cancellation by the war-time special measures or the expiration of its term of continuation shall be the total of a sum of money equivalent to the benefit obtained through its use by the person who has used it and a sum of money equivalent to the cost required at the time of compensation for the restoration of its goodwill as at the time of the commencement of the war.

Article 11.

(Damage to Shares)

The amount of damage relating to shares of stock other than those of which the issuing company is an Allied national mentioned in the provisions of Article 2, paragraph 2, item (2) or (3) shall be a sum of money, which is the amount of damage to the issuing company calculated in accordance with the provisions of Article 12, multiplied by the ratio of the amount of the paid up shares of the stock which were owned by the Allied national at the time of the commencement of the war to the amount of its paid up capital at the time of the commencement of the war.

2.

2. If, in cases where a company is in the course of liquidation, distribution has been made of its net assets for its shares before restitution, the amount of their damage shall be a sum of money equivalent to the amount of the distribution made before the time of restitution, added to the sum of money mentioned in the preceding paragraph.

Article 12.

(Calculation of Amount of Damage to Companies)

The amount of damage to a company shall be a sum of money which is the amount of the damage provided for in Article 4, paragraph 1, calculated in a manner conforming to the provisions of Article 5 to Article 11 inclusive in regard to the property owned in Japan by the company at the time of the commencement of the war, and deducted by the following sums of money:

(1) If, in cases special loss or final loss has occurred to the company in accordance with the Enterprise Reconstruction and Reorganization Law (Law No. 40 of 1946) as amended or the Financial Institutions Reconstruction and Reorganization Law (Law No. 39 of 1946) as amended, such loss has been made up by writing off liabilities, the amount of such writing-off of pre-war liabilities other than the capital;

(2) If, in cases where a company has decreased its capital to make up the loss suffered as a result of the war, its capital has been replenished with the capital increase through the payment by its shareholders other than Allied nationals, the sum of such replenishment;

(3) If the current market value of the property owned by a company at the time of compensation, which was not owned by the company at the commencement of the war, exceeds the acquisition cost of the property, the sum of such excess.

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Article 13.

(Damage to Shares of Company which Has Been Merged, etc.)

The calculation of the amount of damages to shares in case where the issuing company has been merged or divided after the commencement of the war shall be made in conformity with the provisions of preceding two Articles.

Chapter III Payment of Compensation

Article 14.

(Amount of Compensation)

The amount of compensation payable to a person who may claim compensation from the Japanese Government in accordance with the provisions of Article 3, paragraph 4 or 5, (hereinafter referred to as "claimant") shall be a sum of money which is the amount of damage calculated in accordance with the provisions of Chapter II deducted by the sums listed in the following items:

(1) A sum of money withdrawn by a claimant or his agent out of the funds which belonged to the Special Property Administration Account in the custody of the Bank of Japan;

(2) A sum of money equivalent to the amount of the pre-war liabilities satisfied by way of the war-time special measures by property owned by a climant at the time of the commencement of the war or its fruits;

(3) If improvements have been made to property between the time of the commencement of the war and the time of the restitution of the property, and if the owner does not elect to have the improvements removed, a sum of money equivalent to the value of the improvements at the time of compensation.

Article 15.

(Method and Term of Claiming Compensation)

A claimant shall file a written claim for payment of compensation with the Japanese Government through the Government of the state to which he belongs within eighteen months from the time of coming into force of the Peace Treaty between such state and Japan.

2. The written claim for payment of compensation mentioned in the preceding paragraph shall be accompanied with papers which establish the status of the claimant as a person capable of filing claims according to Article 3, paragraph 4 or 5 and the substance of the claim.

3. If a claimant fails to file a written claim for payment of compensation within the term mentioned in paragraph 1, he shall be regarded as having waived the claim for payment of compensation.

Article 16.

(Payment of Compensation)

If a written claim for payment of compensation has been filed by a claimant in accordance with the provisions of paragraph 1 of the preceding Article, the Japanese Government shall examine it and, if it has found that the sum of money claimed is payable, shall pay it to him without delay.

2. If the Japanese Government has found, as a result of the examination of a written claim for payment of compensation, that the sum of money claimed differs from that payable to the claimant, it shall notify to him the sum of money which it has found payable.

3. If there is no objection to the sum of money notified in accordance with the provisions of the preceding paragraph, the climant may demand its payment by the Japanese Government.

4. If in accordance with the provisions of the preceding paragraph the payment of the sum of money mentioned in the same paragraph has been demanded from the Japanese Government, the Japanese Government shall pay it to the claimant without delay.

Article 17.

(Payment of Compensation in Yen)

The compensation payable in accordance with the provisions of the preceding Article shall be paid in Japan in the Yen, and its remittance abroad by receipients shall be subject to laws and orders relating to the foreign exchange.

2. In case where the amount of money of the debts, loans, etc. or patent working fee stipulated in Articles 7, 8, and 9, has been designated in terms of currencies other than the Yen (hereinafter in this paragraph referred to as "foreign currency") and should have been paid in foreign currency or, although designated in the Yen, should have been paid in foreign currency at the fixed exchange rate

in

in accordance with the term of contract the Japanese Government shall recognize its liability to make compensation in foreign currency and make it available to the claimant at the earliest date permitted by the Japanese foreign exchange position and in accordance with the laws and regulations concerning the foreign exchange.

3. If, in the case mentioned in the preceding paragraph, the claimant accepts payment in the Yen, the Japanese government may make the payment of compensation in the Yen calculated at the exchange rate at the time of compensation.

Article 18.

(Objection to the Amount of Compensation)

If a claimant has an objection to the sum of money notified in accordance with the provisions of Article 16, paragraph 2, he may demand re-examination to the Allied Property Compensation Examination Committee provided for in Article 20 within three months after the date of receipt of the notification mentioned in the same paragraph.

2. On request a claimant shall be entitled to a hearing before this Committee and to be represented by counsel if desired.

3. The provisions of the preceding two paragraphs shall not be applied in cases where there is a special agreement between Jthe Japanese Government and the Government of the Allied national concerned.

Article 19.

(Limitation of Payment in a Fiscal Year)

If the total of sums of money payable for compensation exceeds (10,000,000,000) ten billion Yen in one fiscal year, the Japanese Government makes the payments involved in the excess in the following fiscal year.

Chapter IV Compensation Examination Committee

Article 20.

The Japanese Government shall establish in the Ministry of Finance an Allied Property Compensation Examination Committee which is to examine the demands for re-examination under the provisions of Article 18.

2. Necessary matters relating to the organization and operation of the Allied Property Compensation Examination Committee shall be provided for by Cabinet Order.

Chapter V Miscellaneous Provisions

Article 21.

(Exception concerning Taxation)

No tax shall be imposed on the compensation which may be received by Allied nationals in accordance with this Law.

2. No tax shall be imposed on any Allied national in respect of compensation received in accordance with this Law.

Article 22.

(Furnishing of Papers)

A claimant may, if necessary for making a claim for compensation, demand the Japanese Government through the Government of the state to which he belongs to furnish papers which are necessary for establishing such claim.

2. If the demand mentioned in the preceding paragraph has been made, the Japanese Government shall furnish the papers so demanded to the claimant free of charge.

Article 23.

(Payment of Cost)

If a claimant has defrayed in Japan necessary cost to establish his claim, he may demand its payment to the Japanese Government through the Government of the state to which he belongs.

2. If, in cases where the demand mentioned in the preceding paragraph has been made, the Japanese Government has found the amount of money reasonable, it shall be paid to the claimant.

Article 24.

(Collection of Reports, etc.)

If the Japanese Government finds it necessary in connection with the investigation of the amount of damage suffered by the property of Allied

Allied nationals, it may, within the extent of such necessity, collect reports or data from those persons other than the claimant who had or have a right or an obligation in regard to such property.

Article 25.

(Cabinet Order concerning Enforcement)

Necessary matters in enforcing this Law may be provided for by Cabinet Order.

Supplementary Provisions

The date of enforcement of this Law shall be the date of first coming into force of the Peace Treaty.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.:

Maj Norris
26-6076

Note No.	From: Govt Sec	To: ESS	Date: 7 November 1951
1	1. Immediate introduction of the attached draft amendment in the Diet is proposed by House of Representatives. 2. Your prompt comment is requested. 1 Incl Proposed Amend to Supplemental or Revised Budget for Fiscal Year 1951-52.		

F. R.

J.C.Gotschall,26-6142
WFM/EMR/JCG/zl

2. 010(7 Nov 51)ESS/FIN

From: ESS To: Govt Sec Date: 9 NOV 1951

1. Proposed bill has been reviewed in accordance with instructions contained in Check Note # 5, Chief of Staff, dated 30 March 1951, subject: Draft Legislation. It has been found to violate the SCAP's budgetary policy and it is therefore recommended that clearance of proposed bill be withheld.

2. Of the ¥452 billion expenditure items which this proposed legislation would eliminate, ¥45 billion comprise programs essential to maintenance of the Stabilization Program, namely:

Investment in Foreign Exchange Special Account	¥ 30 billion
Investment in Food Control Special Account	10 "
Adjustment after Peace Treaty	5 "
	¥ 45 "

3. Since these expenditure items referred to in paragraph 2 above cannot be eliminated without irreparable damage to SCAP's Stabilization Program, the proposed inflationary expenditures designed to replace them likewise cannot be approved; first, because of the damaging inflationary results that would follow and, second, because revenues are not available within the budget, as now balanced, to support added expenditures.

1 Incl
n/c

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

GOVERNMENT SECTION
BUCK SLIP

11/7 1951

FROM: P&P

TO:	INITIAL	DATE
___	CHIEF	
___	EX O	
___	✓ Special Assistant Nat'l Affairs	
___	Special Assistant Local Affairs	
___	Adm Div	
___	Par & Pol Div	
___	Public Adm Div	
___	Chief Clerk	
___	File	
___		
___		
___		

FOR:

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

OK Went

Oy ESS

House of Representatives

November 6, 1951.

Proposed Amendment to the Supplemental or Revised Budget for the Fiscal Year 1951-52.

(Proposed by People's Democratic Party)

(Unit million Yen)

Source of Revenue (Annual Revenue)		Annual Expenditure	
Stoppage of transfer to the foreign exchange special account.	30,000	Increase of local finance equalization grant	10,000
Stoppage of transfer to the food control special account	10,000	Compensation for war victims	10,000
From the peace restoration remedial expenses	5,000	Aid to land improvement.	2,000
Due to stoppage of administrative retrenchment concerning foodstuffs.	200	Adjustment of demand and supply of fertilizers.	2,500
		Stabilization of the cocoon price.	1,000
		Electricity sources development (To be financial by the Japan Development Bank)	10,000
		Revision of pay (Recommendation by the National Personnel Authority)	6,100
		Aid to the national health insurance	2,500
		Expenses for guidance of population control.	900
		Opposition to increase of the corporation tax.	200
	45,200		45,200

OS: ESS
GS/WM

Read GS 11/7/51

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

Note No.	From: Govt Sec	To: GS	Date: 15 October 1951

Maj Morris
26-6076

1. Immediate introduction of the attached draft bill in the Diet is proposed by Finance Ministry

2. Your prompt comment is requested.

1 Incl
Budget of Japan,
Supplemental 1951-52

F. R.

P & P

WFM/AMR/JC/my
J.Cotschall 26-6142
17 OCT 1951

From: ESS To: Govt Sec

2. ESS offers no objection to the immediate introduction of the attached draft bill in the Diet as proposed by Finance Ministry.

1 Incl
n/e

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

Bill

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

Oct. 15, 1951

1. Number: POM No. 6

2. Title: Supplemental or Revised Budget of (a) General Account, (b) Special Account and (c) Government Corporations for the Fiscal Year 1951-52.

3. Office in Charge: Ministry of Finance

4. Date of Cabinet Approval: August 15, 1951

5. SCAP Section concerned:
Mr. W.Diehl, Finance Division, ESS

6. Remark (Reference):

7. GS Reviewers:

Received by GS

Date 10/15/51

GS; ESS

MINISTRY OF FINANCE
THE JAPANESE GOVERNMENT

FCO 1047/51 (BU)

15, Oct. 1951

MEMORANDUM FOR: GENERAL HEADQUARTERS, SUPREME COMMANDER FOR THE ALLIED POWERS

THROUGH : Bureau of Liaison, Ministry of Foreign Affairs

SUBJECT : Budget of Japan (Supplemental or Revised) for the fiscal year 1951-52

Supplemental or Revised Budget of General Account for 1951-52 F.Y. (G. No. 1)

Supplemental or Revised Budget of Special Accounts for 1951-52 F.Y. (S. No. 1)

Supplemental or Revised Budget of Government Corporations for 1951-52 F.Y. (G.C. No. 2)

1. We herewith submit the Budget of Japan (Supplemental or Revised) for the fiscal year 1951-52 which will be forwarded to the current session of the Diet for concurrence.

2. Your permission for submitting said Budget to the Diet is requested.

FOR THE MINISTER OF FINANCE

Yusuke Kashiwagi

Yusuke Kashiwagi
Chief of Financial
Commissioner's Office

for Gengo, Suzuki
Financial Commissioner

Encl: Budget of Japan (Supplemental or Revised) for fiscal year 1951-52.

FOM.NO.6

THE BUDGET OF JAPAN

(SUPPLEMENTAL OR REVISED)

FOR THE FISCAL YEAR

1951-1952

to be submitted to the 12th (extraordinary) Session of the Diet

BUDGET BUREAU,

MINISTRY OF FINANCE

1951

SUPPLEMENTAL OR REVISED BUDGET OF GENERAL ACCOUNT

FOR THE FISCAL YEAR 1951-52 (G.No.1)

to be submitted to the 12th (extraordinary) Session of the Diet

SUPPLEMENTAL OR REVISED BUDGET OF GENERAL ACCOUNT

FOR THE FISCAL YEAR 1951-52 (G. No. 1)

(to be submitted to the 12th (extraordinary) Session of the Diet)

Contents

General Rules of the Budget

Table "A" Supplemental or Revised Estimates of Revenues and Appropriati

Estimates of Revenues

Prime Minister's Office

Attorney General's Office

Ministry of Foreign Affairs

Ministry of Finance

Ministry of Education

Ministry of Welfare

Ministry of Agriculture and Forestry

Ministry of International Trade and Industry

Ministry of Transportation

Ministry of Postal Services

Estimates of Apporopriations

Diet

Judicial Establishment

Board of Audit

Cabinet

Prime Minister's Office

Attorney General's Office

Ministry of Foreign Affairs

Ministry of Finance

Ministry of Education

Ministry of Welfare

Ministry of Agriculture and Forestry

Ministry of International Trade and Industry

Ministry of Transportation

Ministry of Postal Services

Ministry of Telecommunications

Ministry of Labor

Ministry of Construction

Economic Stabilization Board

Appropriations to be carried forward into the following fiscal year according to the provisions of Article 25 of the Public Finance Law

Table "B" Contract Authorization

Ministry of Finance

GENERAL RULES OF THE BUDGET OF THE GENERAL ACCOUNT

SUPPLEMENTAL OR REVISED BUDGET FOR 1951-52 F.Y.

Article 1. The supplement or the revision under the classification show below shall be added to the fixed Budget of Revenues and Appropriati for the fiscal year 1951-52.

Classification		Revenues	Appropriations
Fixed Budget Estimates for 1951-52 F.Y.		yen 657,420,747,000	y 657,420,747,000
Supplemental or revised estimates	Supplement	182,462,999,000	159,268,025,000
	Decrease due to revision	-46,176,634,000	-22,981,660,000
	Balance	136,286,365,000	136,286,365,000
Total, Revised Budget Estimates for 1951-52		793,707,112,000	793,707,112,000

The classification of Supplemental or Revised Estimates by the organization unit and the classification within each organization unit of revenues and appropriations by sources and by projects respectively according to Part, Title and Item shall be shown in the annexed Table "A", Supplemental or Revised Budget of Revenues and Appropriations.

Article 2. The revision of fixed Contract Authorization for the fiscal year 1951-52 shall be shown in the annexed Table "B".

Article 3. The detail of Supplemental or Revised Estimates of Revenues shall be shown in the Enclosure, the Detailed Statement of Supplemental or Revised Estimates of Revenues for the fiscal year 1951-52.

Article 4. The detail of Supplemental or Revised Estimates of Appropriations shall be shown in the Enclosure, the Supplemental or Revised Budget of Appropriations of Ministries and Agencies for the fiscal year 1951-52.

Article 5. In case of expending 'Expenses for Adjustment After Peace Treaty', now appropriated in Budget Bureau, Ministry of Finance, the Cabinet shall be able to transfer the required amount to each

agency of the ministries requiring them. Objects and sub-objects of 'Expenses for Adjustment After Peace Treaty' shall be determined by Minister of Finance when expended.

TABLE "A"

SUPPLEMENTAL OR REVISED ESTIMATES OF REVENUES AND APPROPRIATIONS

ESTIMATES OF REVENUES (in thousand yen)	(Supplemental)	(Decrease due to revision)	(Balance)
UNDER THE JURISDICTION OF PRIME MINISTER'S OFFICE			
Miscellaneous Receipts	761,143	-1,849,925	-1,088,782
Miscellaneous receipts			
Reimbursements and repayments		-20,000	
Receipts from entrusted research & experiment	13,100		
Special Receipts	748,043		
Receipts of termination of war	29,843	-1,829,925	
Receipts of Special Procurement Fund	718,200		
UNDER THE JURISDICTION OF ATTORNEY GENERAL'S OFFICE			
Receipts from Government Enterprises and Properties			
Receipts from Government Enterprises			
Receipts from Prisons		-299,773	
Miscellaneous Receipts			
Miscellaneous receipts	186,898		
Payments under the Pension Law and special accounts' share of pensions	20,924		
Receipts from Special Accounts	34,834		
Penalties and forfeitures		-210,120	
Sundry receipts	131,140		
Total	186,898	-509,893	-322,995
UNDER THE JURISDICTION OF MINISTRY OF FOREIGN AFFAIRS			
Miscellaneous Receipts			
Miscellaneous receipts	30,000		30,000
Licenses and fees	30,000		
UNDER THE JURISDICTION OF MINISTRY OF FINANCE			
Tax and Stamp Revenues			
Taxes	158,007,000	-42,122,000	
Income Tax	52,538,000	-40,722,000	
Corporation Tax	85,760,000		
Net Worth Tax		-1,350,000	
Revaluation Tax	3,000,000		
Liquor Tax	9,006,000		
Gasoline Tax	3,253,000		
Commodity Tax	2,112,000		
Travelling Tax	450,000		
Custom Duty	1,845,000		
Tonnage Dues	43,000		
Receipts from Government Enterprises and Properties	4,907,146	-684,000	
Profit from Government Enterprises			
Monopoly profits	4,500,000		
Receipts from Government Properties	407,146		
Rents of Government Properties	3,140		
Sale of Government Properties	404,006	-184,000	

Receipts from Liquidation of Kodans, etc.		-500,000	
Miscellaneous Receipts			
Miscellaneous receipts	6,148,402	-875,294	
Receipts from Special Accounts	888,402		
Penalties and forfeitures		-479,420	
Payments	5,260,000	-346,008	
Sundry receipts		-49,866	
Total	169,062,548	-43,681,294	125,381,2
UNDER THE JURISDICTION OF MINISTRY OF EDUCATION			
Receipts from Government Enterprises and Properties			
Receipts from Government Enterprises			
Receipts from Hospitals	723,084		
Miscellaneous Receipts			
Miscellaneous receipts		-79,720	
School fee and entrance examination fee		-50,407	
Sundry Receipts		-29,313	
Total	723,084	-79,720	643,3
UNDER THE JURISDICTION OF MINISTRY OF WELFARE			
Receipts from Government Enterprises and Properties	391,835		
Receipts from Government Enterprises			
Receipts from Hospitals	242,682		
Receipts from Government Properties			
Sale of Government Properties	149,153		
Miscellaneous Receipts			
Miscellaneous receipts	21,992		
Licenses and fees	8,199		
Sundry receipts	13,793		
Total	413,827		413,8
UNDER THE JURISDICTION OF MINISTRY OF AGRICULTURE AND FORESTRY			
Receipts from Government Enterprises and Properties			
Receipts from Government Properties			
Sale of Government Properties	4,303		
Miscellaneous Receipts			
Miscellaneous receipts	984,025		
Receipts from Special Accounts	425,904		
Receipts from contributions with designated project, etc.	558,121		
Total	988,328		988,
UNDER THE JURISDICTION OF MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY			
Receipts from Government Enterprises and Properties			
Profit from Government Enterprises			
Monopoly profits			-32,060
Receipts from Government Properties	8,542,422		
Rents of Government Properties	15,442		
Receipts from liquidation of Kodan	8,526,980		
Miscellaneous Receipts			
Miscellaneous receipts	260,000		
Reimbursements and repayments	100,000		
Payments	160,000		

Total	8,802,422	-32,060	8,770,3
UNDER THE JURISDICTION OF MINISTRY OF TRANSPORTATION			
Receipts from Government Enterprises and Properties			
Receipts from Government Properties			
Sale of Government Properties	18,700		
Miscellaneous Receipts			
Miscellaneous receipts	748,650		
Payments under the Pension Law and special accounts' share of pensions	9,658		
School fee and entrance examination fee		-3,800	
Reimbursement and repayment	571,113		
Sundry receipts	167,879		
Total	767,350	-3,800	763.55
UNDER THE JURISDICTION OF MINISTRY OF POSTAL SERVICES			
Tax and Stamp Revenues			
Stamp revenues			
Stamp revenues	420,000		
UNDER THE JURISDICTION OF MINISTRY OF CONSTRUCTION			
Receipts from Government Enterprises and Properties			
Receipts from Government Properties	22,390		
Rents of Government Properties	3,390		
Sale of Government Properties	19,000		
Miscellaneous Receipts	285,009		
Miscellaneous receipts			
Payments under the Pension Law and special accounts' share of pensions	4,009		
Reimbursements and repayments		-19,942	
Receipts from Special Properties			
Receipts from Special Properties	281,000		
Total	307,399	-19,942	287,4
GRAND TOTAL OF REVENUES			1 ,286,3

ESTIMATES OF APPROPRIATIONS (in thousand yen)	(Supplemental)	(Decrease due to revision)	(Ba
DIET			
(HOUSE OF THE REPRESENTATIVES)			
Diet			
Diet	183,603	-1,805	181
House of Representatives	183,152	-1,767	
Construction and repair affairs of the House of the Representatives	451	-38	
(HOUSE OF THE COUNCILLORS)			
Diet			
Diet	114,782	-4,306	110
House of the Councillors	114,315	-4,274	
Construction and repair affairs of the House of the Councillors	467	- 32	
(NATIONAL DIET LIBRARY)			
Diet			
Diet	19,900	-2,972	16
National Diet Library	19,900	-2,948	
Construction and repair affairs of the National Diet Library		-24	
(PROSECUTION COMMITTEE)			
Diet			
Diet			
Prosecution Committee	356	-46	
(IMPEACHMENT COURT)			
Diet			
Diet			
Impeachment Court	475	-64	
GRAND TOTAL, DIET			309

JUDICIAL ESTABLISHMENT			
(SUPREME COURT)	(Supplemental)	(Decrease due to revision)	(Balance)
Courts			
Courts	104,589	-17,007	87,582
Supreme Court	103,464	-16,426	
Construction and repair affairs of the Courts	1,125	-581	
(HIGHER COURTS)			
Courts			
Courts	67,104	-2,220	64,884
Higher Courts	47,910	-2,220	
Judgement	19,194		
(LOCAL COURTS)			
Courts			
Courts			
Local Courts	225,804	-16,353	209,451
(FAMILY COURTS)			
Courts			
Courts			
Family Courts	77,749	- 6,471	71,278
(SUMMARY COURTS)			
Courts			
Courts	123,234	- 3,946	119,288
Summary Courts	110,706	- 3,946	
Judgement	12,528		
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Courts			
Courts			
Supreme Court		-45	-45
GRAND TOTAL, JUDIGICAL ESTABLISHMENTS			552,438
BOARD OF AUDIT			
(AUDITOR'S CONFERENCE, BOARD OF AUDIT)			
Administration			
Board of Audit			
Board of Audit	462	-13	449
(GENERAL EXECUTIVE BUREAU OF THE BOARD OF AUDIT)			
Administration			
Board of Audit			
Board of Audit	34,089	-3,821	30,268
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Board of Audit			
Board of Audit		-23	-23
GRAND TOTAL, BOARD OF AUDIT			30,694

	(Supplemental)	(Decrease due to revision)	(Balanc
CABINET			
(SECRETARIAT OF THE CABINET)			
Administration			
Cabinet			
Cabinet	1,667	-818	859
(NATIONAL PERSONNEL AUTHORITY COUNCIL)			
Administration			
National Personnel Authority			
National Personnel Authority	462	-26	436
(GENERAL EXECUTIVE BUREAU OF THE NATIONAL PERSONNEL AUTHORITY)			
Administration			
National Personnel Authority			
National Personnel Authority	49,216	-8,934	40,282
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Cabinet		-46	-46
Cabinet		-23	
National Personnel Authority			
National Personnel Authority		-23	
GRAND TOTAL, CABINET			41,531

	(Supplemental)	(Decrease due to revision)	(B
PRIME MINISTER'S OFFICE			
(SECRETARIAT OF THE PRIME MINISTER'S OFFICE)			
Administration			
Prime Minister's Office			
Office proper	42,201	- 7,796	3
(BUREAU OF PENSIONS)			
Administration			
Prime Minister's Office			
Office proper	20,335	- 1,332	1
(BUREAU OF STATISTICS)			
Administration			
Prime Minister's Office			
Office proper	16,916	- 4,361	1
(BUREAU FOR ALLOCATION OF PAPER FOR NEWSPAPERS AND PUBLICATIONS)			
Administration			
Prime Minister's Office		- 2,471	-
Office proper		- 1,735	
Adjustment affairs of commodities		- 736	
(WAR PRISONERS INFORMATION BUREAU)			
Administration			
Prime Minister's Office			
War Prisoners Information Bureau	501	- 81	
(NATIONAL PUBLIC OPINION RESEARCH INSTITUTE)			
Administration			
Prime Minister's Office			
National Public Opinion Research Institute	1,648	- 785	
(JAPAN SCIENCE COUNCIL)			
Administration			
Prime Minister's Office			
Japan Science Council	4,810	- 3,379	
(COUNCIL OF THE COMMISSIONERS OF THE LOCAL ADMINISTRATION RESEARCH)			
Administration			
Prime Minister's Office			
Council of the Commissioners of the Local Administration Research	1,080	- 613	
(NATIONAL POLICE RESERVE)			
Justice and Police			
National Police Reserve			
National Police Reserve	15,000,873	- 873	15,0
(STATISTICS COMMISSION)			
Administration			
Prime Minister's Office			
Statistics Commission	50,194	- 499	

(FAIR TRADE COMMISSION)

Administration			
Prime Minister's Office			
Fair Trade Commission	11,505	-	711
(NATIONAL ELECTION CONTROL COMMISSION)			
Administration			
Prime Minister's Office			
National Election Control Commission	1,913	-	377
(PUBLIC UTILITY COMMISSION)			
Administration			
Prime Minister's Office			
Public Utility Commission	656	-	2
(EXECUTIVE BUREAU OF PUBLIC UTILITY COMMISSION)			
Administration			
Prime Minister's Office			
Executive Bureau of Public Utility Commission	7,148	-	11,336
(BRANCH OFFICE OF EXECUTIVE BUREAU OF PUBLIC UTILITY COMMISSION)			
Administration			
Prime Minister's Office			
Branch Office of Executive Bureau of Public Utility Commission	7,154	-	1,057
(NATIONAL PUBLIC SAFETY COMMISSION)			
Justice and Police			
National Rural Police			
National Public Safety Commission	770	-	80
(NATIONAL RURAL POLICE HEADQUARTERS)			
Justice and Police			
National Rural Police	623,169	-	11,750
National Rural Police Headquarters	516,069	-	7,920
Police communications	88,757	-	1,841
Scientific Criminal Detection Laboratory	1,588	-	982
Imperial Palace Police Headquarters	16,755	-	1,007
(REGIONAL HEADQUARTERS OF THE NATIONAL RURAL POLICE)			
Justice and Police			
National Rural Police	297,302	-	11,650
National Rural Police Headquarters	41,268	-	4,941
Police communications	256,034	-	6,109
(PREFECTURAL POLICE CORPS)			
Justice and Police			
National Rural Police			
National Rural Police Headquarters	2,818,057	-	95,203

(POLICE SCHOOLS)			
Justice and Police			
National Rural Police			
Police Education	23,555	- 3,316	20,239
(NATIONAL FIRE PREVENTION AGENCY)			
Justice and Police			
Fire service	3,154	- 1,086	2,068
National Fire Prevention Agency	1,542	- 519	
Fire Prevention Researbh Institute	1,612	- 567	
(LOCAL FINANCE COMMISSION)			
Administration			
Prime Minister's Office			
Local Finance Commission	4,263	- 77	
Local Finance			
Local Finance Equalization Grants			
Local Finance Equalization Grants	10,000,000		
Total	10,004,263	- 77	10,004,186
(FOREING EXCHANGE CONTROL COMMISSION)			
Industry and Economy			
Commerce mining and industry			
Measures for foreign trade	30,000,000		30,000,000
(METROPOLIS CONSTRUCTION COMMISSION)			
Administration			
Prime Minister's Office			
Metropolis Construction Commission	707	- 175	532
(RADIO REGULATORY COMMISSION)			
Administration			
Prime Minister's Office			
Radio Regulatory Commission	851	- 368	483
(RADIO REGULATORY ADMINISTRATION OFFICE)			
Administration			
Prime Minister's Office			
Radio Regulatory Administration Office	60,483	- 48,130	12,353
(RADIO REGULATORY OFFICES)			
Administration			
Prime Minister's Office			
Radio Regulatory Offices	46,710	- 5,631	41,079
(LAND ADJUSTMENT COMMISSION)			
Administration			
Prime Minister's Office			
Land Adjustment Commission	1,069	- 91	978
(IMPERIAL HOUSEHOLD AGENCY)			
Administration			
Prime Minister's Office			
Imperial Household Agency	48,362	- 2,881	45,481
(SPECIAL PROCUREMENT AGENCY)			
Termination of War	9,178,666	- 17,525,066	- 8,346,400
Termination of war business			
Termination of war business	225,199	- 24,248	

Incidental business of termination of war			
Incidental business of termination of war	74,546	- 433	
Termination of war works			
Termination of war works		- 17,500,000	
Termination of war operation	1,378,921	- 387	
Arms disposition	3,316		
Sundry expenses for war criminal trial		- 12	
Compensation for termination of war operation	1,375,605		
Sundry expenses for termination of war operation		- 375	
Transfer to Special Procurement Fund			
Transfer to Special Procurement fund	7,500,000		
(REPARATION AGENCY)			
Special Properties Disposition	4,408	- 6,249	
Special properties disposition			
Special properties disposition	1,167	- 515	
Incidental business of special properties disposition			
Incidental business of special properties disposition	2,532	- 461	
Special properties disposition works		- 5,273	
Return of looted properties	709	- 5,194	
German properties disposition works		- 79	
Reparation Equipments Disposition	28,479	- 5,889	
Reparation equipments disposition business			
Reparation equipments disposition business	5,449	- 622	
Incidental business of reparation equipments disposition			
Incidental business of reparation equipment disposition	893	- 156	
Reparation equipments disposition works			
Reparation equipments disposition management	22,087	- 5,111	
Total	32,887	- 12,138	20,749
(ADMINISTRATIVE-MANAGEMENT AGENCY)			
Administration			
Prime Minister's Office			
Administration Management Agency	1,768	- 439	1,329
(HOKKAIDO DEVELOPMENT AGENCY)			
Administration			
Prime Minister's Office			
Hokkaido Development Agency	904		
Construction and repairs of official buildings			
Construction and repairs affairs of official buildings		- 48	
Construction and repairs of official buildings	1,732		
Industries and Economies			
Development of Hokkaido			
Development affairs of Hokkaido	18,404	- 2,903	
Public Works	375,554		
Business expenses for public works			
Business expenses for public works	81,279	- 2,084	

Public Works for Development of Hokkaido	294,275		
Land improvement	396,594	- 5,311	391,283
Total			
(LOCAL AUTONOMY AGENCY)			
Administration			
Prime Minister's Office			
Local Autonomy Agency	1,339	- 457	882
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration		- 67	- 6
Prime Minister's Office		- 23	
Office Proper		- 22	
Japan Science Council		- 22	
Imperial Household Agency			
GRAND TOTAL, PRIME MINISTER'S OFFICE			50,947,65

ATTORNEY GENERAL'S OFFICE

	(Supplemental)	(Decrease due to revision)	(Balance)
(ATTORNEY GENERAL'S SECRETARIAT)			
Administration			
Attorney General's Office			
Office proper	96,946	-9,092	
Justice and Police			
Construction and repairs of Attorney General's Offices	26,806		
Business expenses for construction and repairs of Attorney General's Offices	1,806	-2,049	
Construction and repair works of Attorney General's Offices	25,000		
Total	123,752	-11,141	112,611
(LEGISLATION AND OPINION ASSISTANT TO THE ATTORNEY GENERAL, ATTORNEY GENERAL'S OFFICE)			
Administration			
Attorney General's Office			
Office proper.	6,254	- 1,978	4,276
(CRIMINAL ADMINISTRATION ASSISTANT TO THE ATTORNEY GENERAL, ATTORNEY GENERAL'S OFFICE)			
Administration			
Attorney General's Office			
Office proper	33,726	- 4,423	29,303
(CIVIL AFFAIRS ASSISTANT TO THE ATTORNEY GENERAL, ATTORNEY GENERAL'S OFFICE)			
Administration			
Attorney General's Office			
Office proper	1,905	- 2,527	4,378
(TRAINING INSTITUTE OF THE ATTORNEY GENERAL'S OFFICE)			
Administration			
Attorney General's Office			
Office proper	694	- 1,389	- 695
(PROSECUTION RESEARCH INSTITUTE)			
Administration			
Attorney General's Office			
Prosecution Research Institute	937	- 1,047	-110
(LEGAL AFFAIRS BUREAU)			
Administration			
Attorney General's Office			
Legal Affairs Bureau	141,614	- 3,606	138,008
(SUPREME PUBLIC PROCURATOR'S OFFICE)			
Justice and Police			
Public Procurator's Office	44,503		
Supreme Public Procurator's Office	3,617	- 898	
Prosecutions	40,886		43,605

(HIGH PUBLIC PROCURATOR'S OFFICE)			
Justice and Police			
Public Procurator's Office			
High Public Procurator's Office	19,679	-1,720	17,959
(DISTRICT PUBLIC PROCURATOR'S OFFICE)			
Justice and Police			
Public Procurator's Office			
District Public Procurator's Office	132,730	-9,002	123,728
(LOCAL PUBLIC PROCURATOR'S OFFICE)			
Justice and Police			
Public Procurator's Office			
Local Public Procurator's Office	71,725	-4,126	67,559
(HEADQUARTERS OF CORRECTION AND PROTECTION DISTRICT)			
Justice and Police			
Correction and Protection			
Correction and Protection Offices	5,535	- 843	4,692
(RESEARCH AND TRAINING INSTITUTE FOR CORRECTION AND PROTECTION OFFICIALS)			
Justice and Police			
Correction and Protection			
Correction and Protection Offices	526	- 584	- 58
(PRISONS)			
Justice and Police			
Correction and Protection	472,493	-6,751	465,742
Correction and Protection Offices	326,195	-6,751	
Accommodation for Correction and Protection	146,298		
(JUVENILE PRISONS)			
Justice and Police			
Correction and Protection	50,439	-383	50,056
Correction and Protection Offices	27,861	-383	
Accommodation for correction and protection	22,578		
(JUVENILE DETENTION AND CLASSIFICATION INSTITUTE)			
Justice and Police			
Correction and Protection	22,903	-79	22,824
Correction and Protection Offices	15,588	-79	
Accommodation for Correction and Protection	7,315		
(CENTRAL OFFENDERS REHABILITATION AND PROTECTION COMMISSION)			
Justice and Police			
Correction and Protection			
Correction and Protection Offices	1,435	-455	980

(DISTRICT OFFENDERS REHABILITATION AND PROTECTION COMMISSION)			
Justice and Police			
Correction and Protection			
Correction and Protection Offices	8,577	-496	8,081
(PROTECTION AND OBSERVATION INSTITUTE)			
Justice and Police			
Correction and Protection			
Correction and Protection Offices	18,893	-2,956	15,937
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Attorney General's Office			
Office proper	116	-50	66
GRAND TOTAL, ATTORNEY GENERAL'S OFFICE			1,108,982

		(Supplemental)	(Decrease due to revision)	(Balance
MINISTRY OF FOREIGN AFFAIRS				
(MINISTER'S SECRETARIAT, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		34,330		34,330
(POLITICAL AFFAIRS BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		11,585		11,585
(INTERNATIONAL ECONOMY BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		2,629		2,62
(TREATIES BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		4,280		4,28
(RESEARCH BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		2,803		2,8
(CONTROL BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		24,295	- 188	24,1
(LIAISON BUREAU, MINISTRY OF FOREIGN AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		2,433		2,4
(LIAISON AND COORDINATION AFFAIRS)				
Administration				
Ministry of Foreign Affairs				
Liaison and Coordination Office		4,527	- 135	4,
(FOREIGN SERVICE TRAINING INSTITUTE)				
Administration				
Ministry of Foreign Affairs				
Ministry proper		1,695		1,
(OVERSEAS OFFICES)				
Administration				
Ministry of Foreign Affairs				
Overseas Offices		12,510		12,

(IMMIGRATION AGENCY)		
Administration		
Ministry of Foreign Affairs	41,041	41,041
Immigration Agency	38,478	
Deportation and accomodation	2,563	
(BRANCH LIBRARY OF THE NATIONAL DIET LIBRARY)		
Administration		
Ministry of Foreign Affairs		
Ministry proper	161	161
GRAND TOTAL, MINISTRY OF FOREIGN AFFAIRS		141,966

MINISTRY OF FINANCE	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF FINANCE)			
Administration			
Ministry of Finance			
Ministry proper	183,903	-3,689	180,214
(BUDGET BUREAU, MINISTRY OF FINANCE)			
Administration			
Ministry of Finance			
Ministry proper	65,675	-3,274	
Adjustment after Peace Treaty			
Adjustment after Peace Treaty			
Adjustment after Peace Treaty	10,000,000		
Total	10,065,675	-3,274	10,062,401
(TAXATION BUREAU, MINISTRY OF FINANCE)			
Administration			
Ministry of Finance			
Ministry proper	4,176	-2,554	1,622
(FINANCIAL BUREAU, MINISTRY OF FINANCE)			
Administration			
Ministry of Finance			
Ministry prsper	316,362	- 948	
Investments			
Investments			
Investments to I.M.F. & World Bank	20,000,000		
National Debt			
National debt			
Transfer to Special Account for Debt Consolidation Fund	850,000	-618,196	
Total	21,166,362	-619,144	20,547,218
(PROPERTY CUSTODIAN BUREAU, MINISTRY OF FINANCE)			
Administration			-2,822
Ministry of Finance			-1,647
Ministry proper	6,995		-1,520
Custody of properties of specific nations			- 127
Housing for government employees			
House for government employees			-1,175
Investment			
Investment	13,000,000		
Investment to Peoples' Finance Corporation	1,000,000		
Investment to Housing Loan Corporation	3,000,000		
Investment to Japan Export Bank	2,000,000		
Investment to Japan Development Bank	7,000,000		
Special Properties Dispostion	41,733		-10,442
Special Properties disposition business			
Special properties disposition business	632		- 160
Incidental business of special properties disposition			
Incidental business of special properties disposition	398		-10,282

Special properties disposition works			
Return of Allied Powers' properties	40,703		
Reparation Equipments Disposition			
Reparation equipments disposition business			
Reparation equipments disposition business	78	-1	
Total	13,048,806	-13,265	13,035,541
(BANKING BUREAU, MINISTRY OF FINANCE)			
Administration			
Ministry of Finance			
Ministry proper	13,802	-101,891	
Industries and Economy			
Compensation for loss of insurance service	252,200		
Total	266,002	-101,891	164,111
(FINANCE BUREAUS)			
Administration			
Ministry of Finance			
Finance Bureaus	128,923	-26,247	
Special properties disposition			
Special properties disposition business			
Special properties disposition business		-16	
Reparation Equipments Disposition			
Reparation equipments disposition business			
Reparation equipments disposition business	492	-38	
Total	129,415	-26,301	103,114
(CUSTOM HOUSE)			
Administration			
Ministry of Finance			
Custom House	113,198	-20,183	93,015
(SECURITIES AND EXCHANGE COMMISSION)			
Administration			
Ministry of Finance			
Securities Exchange Commission	3,393	- 1,433	1,960
(CERTIFIED PUBLIC ACCOUNTANT ADMINISTRATION COMMISSION)			
Administration			
Ministry of Finance			
Certified Public Accountant Administration Commission	1,664	- 232	1,432
(TAX ADMINISTRATION AGENCY)			
Administration			
Ministry of Finance			
Tax Administration Agency	671,402	-15,379	656,023
(TAX ADMINISTRATION BUREAUS)			
Administration			
Ministry of Finance			
Tax Administration Bureaus	3,340,364	-82,408	3,257,956
(TAXATION OFFICES)			
Administration			
Ministry of Finance			
Taxation offices	903,131	-178,632	724,499

(BRANCH LIBRARY OF THE NATIONAL DIET LIBRARY)			
Administration			
Ministry of Finance			
Ministry proper	132	-24	108
GRAND TOTAL, MINISTRY OF FINANCE			48,829,214

MINISTRY OF EDUCATION	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education			
Ministry proper	125,995	- 17,186	
Education and Culture			
Art and culture			
Art and culture facilities		- 376	
Total	125,995	- 17,562	108,433
(ELEMENTARY AND SECONDARY EDUCATION BUREAU, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education			
Ministry proper	3,713	- 150	
Education and Culture		- 1,183	
Elementary and Secondary education			
Elementary education	19,400	- 11	
Secondary education		- 131	
Special education			
Text books		- 477	
Health and physical education in schools		- 107	
Training of educational personnels		- 457	
Training of educational leaders		- 444	
Lecture for endowment of educational personnel's qualification		- 13	
Total	23,113	- 1,333	21,780
(HIGHER EDUCATION AND SCIENCE BUREAU, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education			
Ministry proper	3,619	- 633	
Education and Culture	5,993	- 4,422	
Collegial and professional education		- 315	
Promotion of collegial education	1,085	- 212	
Welfare facilities for students		- 103	
Education Works			
Education works	4,182		
Educational research and study of science			
Scientific education facilities	726	- 1,028	
Training of Teachers		- 3,080	
Training of educational leaders		- 2,816	
Lecture for endowment of educational personnel's qualification		- 264	
Total	9,612	- 5,056	4,556
(SOCIAL EDUCATION BUREAU, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education			
Ministry proper	2,333	- 127	
Education and Culture	6,463	- 3,068	
Social education			
Social education facilities	4,397	- 1,185	
Art and culture			
Art and culture facilities	2,066	- 652	
Training of educational personnel			
Training of educational leaders		- 1,231	
Total	8,796	- 3,195	5,601

(RESEARCH AND PUBLICATION BUREAU, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education			
Ministry proper	1,553	- 363	
Education and culture		- 1,289	
Elementary and secondary education			
Text books		- 410	
Educational research and study of science			
Educational statistics and research		- 879	
Total	1,553	- 1,652	-99
(ADMINISTRATIVE BUREAU, MINISTRY OF EDUCATION)			
Administration			
Ministry of Education	2,861	- 1,017	
Ministry proper	2,671	- 810	
Adjustment Affairs of commodities	190	- 107	
Education and culture	3,365,855	- 1,040	
Elementary and secnndary educational		- 348	
School Lunch	2,405,345		
Text books		- 75	
Health and physical education in school		- 273	
Private School			
Promotion of Private School		- 103	
Improvement of cultural and education facilities	960,510		
Improvement affairs of cultural and educational facilities	4,057	- 589	
Improvement of public facilities for culture and education	956,453		
Total	3,368,716	- 2,057	3,366,659
(NATIONAL SCHOOLS)			
Education and Culture	1,486,440	- 243,284	1,243,156
Schools under the direct control of the Ministry			
National Schools	1,486,440	- 242,941	
Training of educational personnel			
Lecture for endowment of educational peresonnel qualification		- 343	
(RESEARCH INSTITUTE ATTACHED TO UNIVERSITIES)			
Education and Culture			
Schools under the direct control of the Ministry			
Research Institute attached to Universities	80,016	- 26,416	53,600
(HOSPITALS ATTACHED TO UNIVERSITIES)			
Education and Culture			
Schools under the direct control of the Ministry			
Hospitals attached to Universities	820,773	- 22,992	797,781
(NATIONAL RESEARCH INSTITUTE OF EDUCATION)			
Education and Culture			
Educational research and study of science			
National Research Institute of Education	1,413	- 330	1,083

(NATIONAL SCIENTIFIC MUSEUM)			
Education and Culture			
Educational research and study of science			
National Scientific Museum	2,135	- 731	1,404
(INTERNATIONAL LATITUDE OBSERVATORY)			
Education and Culture			
Educational research and study of science			
International Latitude Observatory	1,000	- 179	821
(STATISTICAL AND MATHEMATICAL RESEARCH INSTITUTE)			
Education and Culture			
Educational research and study of science			
Statistical and Mathematical Research Institute	719	- 244	475
(NATIONAL RESEARCH INSTITUTE OF GENETICS)			
Education and Culture			
Educational research and study of science			
National Research Institute of Genetics	796	- 380	416
(NATIONAL JAPANESE LANGUAGE RESEARCH INSTITUTE)			
Education and Culture			
Educational research and study of science			
National Japanese Language Research Institute	1,486	- 317	1,169
(CULTURAL ASSETS PRESERVATION COMMISSION)			
Administration			
Ministry of Education			
Cultural Assets Preservation Commission	13,894	- 844	
Education and culture			
Art and culture	78,277	- 2,182	
Cultural assets preservation	71,699	- 454	
National Museum	6,253	- 1,596	
Art Research Institute	1,325	- 132	
Total	93,171	- 3,026	90,145
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Ministry of Education			
Ministry proper	85	- 25	60
GRAND TOTAL, MINISTRY OF EDUCATION			5,697,044

	(Supplemental)	(Decrease due to revision)	(Balance)
MINISTRY OF WELFARE			
(MINISTER'S SECRETARIAT, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare	75,537	- 5,989	
Ministry proper	75,481	- 5,955	
Adjustment affairs of commodities	56	- 34	69,548
(PUBLIC SANITATION BUREAU, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare			
Ministry proper	5,558	- 2,919	
Health and Sanitation			
Preventive sanitation	47,440		
Prevention of epidemics	12,853		
Mental hygiene	34,587		
Medical facilities			
Completion of medical facilities		- 174	
Total	52,998	- 3,093	49,905
(MEDICAL AFFAIRS BUREAU, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare			
Ministry proper	325,754	- 4,867	
Health and Sanitation		- 278	
Medical and pharmaceutical service			
State examination of doctors and dentists	1,314	- 270	
Medical facilities			
Completion of medical facilities		- 8	
Total	327,068	- 5,145	321,923
(PHARMACEUTICAL & SUPPLY BUREAU)			
Administration			
Ministry of Welfare	10,509	- 1,166	
Ministry proper	10,223	- 1,087	
Adjustment affairs of commodities	286	- 79	
Health and Sanitation			
Medical and pharmaceutical service		- 3,156	
State examination of pharmacists		- 83	
Purchase of special medicines		- 3,073	
Total	10,509	- 4,322	6,187
(SOCIAL AFFAIRS BUREAU, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare			
Ministry proper	2,093	- 846	
Soecial Relief and Labor Facilities			
Relief and protection	56,912	- 2,998	
Protection of women	621		
Protection of the handicapped	1,650	- 4	
Relief of disasters		- 53	
Dealing with relief goods	54,641	- 2,920	
Social welfare facilities		- 21	
Total	59,005	- 3,844	55,161
(CHILDREN'S BUREAU, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare			
Ministry proper	1,814	- 169	

Social Relief and Labor Facilities			
Relief and Protection			
Protection of children		- 2,771	
Dealing with relief goods	93,953	- 780	
Total		- 1,991	
	95,767	- 2,940	92,827
(INSURANCE BUREAU, MINISTRY OF WELFARE)			
Administration			
Ministry of Welfare			
Ministry proper	875	- 537	
Social Relief and Labor Facilities			
Social insurance	188,210		
Examination of social insurance	878	- 157	
Treasury's share of social insurance expenses	187,332		
Total	189,085	- 694	188,391
(REPATRIATION RELIEF AGENCY)			
Social Relief and Labor Facilities			
Measures for repatriates			
Repatriation Relief Agency	175,140	- 8,937	166,203
(POPULATION PROBLEM RESEARCH INSTITUTE)			
Health and Sanitation			
Public sanitation			
Population Problem Research Institute	772	- 203	569
(NATIONAL INSTITUTE OF PUBLIC HEALTH)			
Health and Sanitation			
Public sanitation			
National Institute of Public Health	4,090	- 988	3,102
(NATIONAL INSTITUTE OF NUTRITION)			
Health and Sanitation			
Public sanitation			
National Institute of Nutrition	1,351	- 366	985
(NATIONAL INSTITUTE OF HEALTH)			
Health and Sanitation			
Preventive sanitation			
National Institute of Health	13,647	- 1,574	12,073
Examination of serum and others	6,514	- 945	
Study of influence of atomic bomb	7,133	- 381	
		- 248	
(NATIONAL INSTITUTE OF MENTAL HYGIENE)			
Health and Sanitation			
Preventive sanitation			
National Institute of Mental Hygiene	168	- 148	20
(QUARANTINE STATIONS)			
Health and Sanitation			
Preventive sanitation			
Quarantine Stations	71,330	- 1,608	69,722

(NATIONAL SANATORIA)			
Health and Sanitation			
Medical facilities	419,082	- 17,412	401,670
National Sanatoria for tuberculosis	330,795	- 11,555	
National sanatoria for leprosy	52,265	- 760	
National sanatoria for mental disease	13,362	- 198	
National sanatoria for spinal diseases			
Purchase of special medicines	20,550	- 4,848	
(NATIONAL HYGIENIC LABORATORY)			
Health and Sanitation			
Medical and pharmaceutical service			
National Hygienic Laboratory	3,747	- 703	3,044
(NATIONAL INSTITUTE FOR THE BLIND (KOMYO-RYO))			
Social Relief and Labor Facilities			
Relief and protection			
National Insitute for the Blind (KOMYO-RYO)	940	- 178	762
(NATIONAL REHABILITATION CENTER FOR THE PHYSICALLY HANDICAPPED)			
Social Relief and Labor facilities			
Relief and Protection			
National Rehabilit tion Center for the Physically Handicapped	1,317	- 643	674
(NATIONAL JUVENILE CORRECTION INSTITUTE)			
Social Relief and Labor Facilities			
Relief and Protection			
National Juvenile Correction Insitute	969	- 122	847
(REGIONAL OFFICES OF PREVENTIVE MEDICINE OFFICERS)			
Administration			
Ministry of Welfare			
Regional Offices of Preventive Medicine Officers	556	- 234	322
(MEDICAL AFFAIRS BRANCH OFFICES)			
Administration			
Ministry of Welfare			
Medical Affairs Branch Offices	1,848	- 305	1,543
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Ministry of Welfare			
Ministry proper	27	- 21	6
GRAND TOTAL, MINISTRY OF WELFARE			1,445,484

MINISTRY OF AGRICULTURE AND FORESTRY

	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF AGRICULTURE AND FORESTRY)			
Administration			
Ministry of Agriculture and Forestry			
Ministry proper	459,605	-4,869	
Industries and Economy			
Agriculture and forestry	3,002,906	- 666	
Agriculture, forestry and fishery financing	3,001,624	- 257	
Adjustment Affairs of Commodities	1,282	- 409	
Total	3,462,511	-5,535	3,456,976
(AGRICULTURAL ADMINSTRATION BUREAU, MINISTRY OF AGRICULTURE AND FORESTRY)			
Administration			
Ministry of Agriculture and Forestry			
Ministry proper	1,001	- 461	
Industries and Economy			
Agriculture and forestry	2,519,309	-3,956	
Promotion of agricultural districts	807,819	-3,552	
Prevention of epidemics of plant	12,918	- 282	
Agricultural insurance	1,210,772	- 122	
Aid to Reconstruction and Completion of Agricultural Co-operative Associations and League thereof	487,800		
Total	2,520,310	-4,417	2,515,893
(AGRICULTURAL LAND BUREAU, MINISTRY OF AGRICULTURE AND FORESTRY)			
Administration			
Ministry of Agriculture and Forestry			
Ministry proper	194	-57	
Industries and Economy			
Agriculture and forestry	110,986	-3,513	
Land improvement	57,017	- 756	
Reclamation	9,882	-1,141	
Adjustment of agricultural land	44,087	-1,616	
Public Works			
Business expenses for public works			
Business expenses for public works	7,526	- 367	
Total	118,706	-3,937	114,769
(AGRICULTURAL IMPROVEMENT BUREAU, MINISTRY OF AGRICULTURE AND FORESTRY)			
Administration			
Ministry of Agriculture and Forestry			
Ministry proper	423	- 260	
Industries and Economy			
Agriculture and forestry	189,942	-12,000	
Agricultural improvement and promotion	179,159	-3,204	
Statistics and research of agriculture	10,783	-8,796	
Total	190,365	-12,260	178,105