

O'Neill, James E.
To

June 17, 1948

894.51 Bond-
holders/1-1648

Submitting information relative to an Imperial
Japanese Government bond held by Mr. O'Neill and
a Berlin City Electric bond held by Mrs. O'Neill.

FN
6/19
FN

egj/flh

Webster, Norman E.
To

June 17, 1948

894.51 Bondholders
/4-248

Relative to City of Tokyo sterling bonds held by Webster.

FN
6-18

hw/flh

FN

Black, W. D.
To

June 17, 1948

894.51 Bondholders
/4-148

Relative to City of Tokyo and City of Yokohama bonds
held by Mr. W. D. Black.

FN
6-18

hw/flh

First National
Bank of Elgin
Elgin, Illinois
To

June 17, 1948

894.51 Bondholders
/4-1048

Concerns a \$1,000 Taiwan Electric Power Company, Limited,
5 $\frac{1}{2}$ % bond which the First National Bank of Elgin, owns as
Executor of the Estate of James W. Lynch, deceased.

FN

6/21

FN

fg/flh

Colucci, Frank
To

June 18, 1948

894.51 Bondholders
/5-2548

Concerning a \$1,000.00 Shinyetsu Electric Power
Company, Limited bond.

FN

6/21

FN

ecb/flh

Hamilton, Robert Dow
To

June 18, 1948

894.51 Bondhold-
ers/5-2948

Regarding certain Imperial Japanese Government and
Oriental Development Company, Limited, dollar bonds
held by client, Mr. R. H. Schafer.

FN

6-21

FN

mo/flh

Hess, C. L.
To

June 22, 1948

894.51 Bondholders/
5-2448

Regarding effect vesting of the assets of the Nippon Electric Power Company by the Office of Alien Property.

FN
6-23

FN L/E
scm/

Graham, Douglas
To

June 28, 1948

894.51 Bondholders
/6-548

Informs that Department will make record of data supplied in letter regarding certain additional information on five \$1000.00 Great Consolidated Electric Power Company bonds held by Douglas Graham.

FN
6/29
FN

ldp/flh

Hamilton, Robert Dow
From

July 7, 1948

894.51 Bondholders
/7-748

Appreciation expressed for suggestion made regarding the Foreign Bondholders Protective Council.

FN
7-15

hwl/flh

Justice Dept.
Alien Property
Office
From

August 5, 1948

894.51-Bond-
holders/8-548

Vesting action with respect to the New York Branch of
Okura and Co. Japanese corporation of Tokyo, Japan.

obt/40

O'Callahan, Norma Aug 9, 1948
From

894.51 Bondholders
/8-948

Inquires relative to City of Yokohama bond held by Norma
O'Callahan.

OFD
8-17

hw/v1

Curry and Farrell
McKeesport, Pa.
From

Aug. 20, 1948

894.51 Bond-
holders/8-2048

Regarding claim of Mrs. Frances Grace Caughey, McKees-
port, Pennsylvania, for certain Japanese dollar bond.

OFD
8-24

son//epm

O'Callahan, Norma
To

Sept. 1, 1948

894.51 Bond-
holders/8-948

Refers to a six per cent City of Yokohama bond due in 1961.

FN
9/2
OFD:FN

fg/flh

O'Callahan, Norma
From

Sept. 16, 1948

894.51 Bondholders
/9-1648

Information in regard to bond holdings, City of
Yokohama six per cent bond.

OFD
9-22

an/eal

Johannes, Jack
From

Sept. 16, 1948

894.51 Bondholders

XR, SEE 862.51 Bond-
holders/9-1648

Information requested in regard to procedure for effect-
ing collection of German, Russian and Japanese bonds.

an

National City
Bank of New York
New York, N.Y.
From

Sept. 16, 1947

894.51 Bondholders
/9-1647

Regarding Ujigawa Denki Kabushiki Kaisha; first mortgage
7% sinking fund gold bonds dated March 15, 1925, due March
15, 1945.

FN

cc/-

Crawford, N. Earle
(Mrs)
From

Sept. 20, 1948

894.51
Bondholders
/9-2048

Relative to a bond she holds against the Japanese
government.

OFD
9/23

mdr/ep

Farrell, J. Paul
To

Sept. 29, 1948

894.51 Bondholders
/8-2048

Acknowledges letter of August 20, 1948 regarding
Ujigawa Electric Power Company dollar bond, held by
client, Mrs. Frances Grace Caughey, McKeesport, Penn-
sylvania.

FN
9/30
OFD: FN

mm/flh

D'Amico, Daniel I.
From

Oct. 6, 1948

894.51 Bond-
holders
/10-648

Concerning the desire of Mrs. Conrad Nelson to secure protection of her interest in a \$1000 bond due July 1, 1950, in the Great Consolidated Electric Power Company, Limited, issued by the Japanese Empire.

L OFD
10/14

hs/ep

Paull, Edwin J.
From

Oct. 16, 1948

894.51 Bond-
holders/10-1648

Further information relative to his Japanese bonds.

OFD
10/21

hs/vl

Paull, Edwin J.
From

Oct. 16, 1948

894.51 Bond-
holders/10-1648

Further information relative to his Japanese bonds.

OFD
10/21

hs/vl

Crawford, N.
Earle (Mrs.)
To

Oct. 18, 1948

894.51 Bondholders
/9-2048

Acknowledges letter of September 20, 1948 and enclosures, regarding Oriental Development Company (Japan) bonds.

OFD: FN

mm/b

United States
Reparations and
Restitution Delegation,
Tokyo, Japan
From

Oct. 26, 1948

894.51 Bondholders
/10-2648

Japanese Foreign Currency Bonds, report on Foreign Bondholders Protective Council, New York.

DC/L OFD FE ITP
11-4

hw/flh

XR 894.51

O'Callahan, Norma
To

Oct. 28, 1948

894.51 Bondholders
/9-1648

Acknowledges letter of September 16, 1948 furnishing information regarding City of Yokohama bond.

OFD: FN

mm/b

D'Amico, Daniel I.
To

Nov. 3, 1948

894.51 Bondholders
/10-648

Regards a \$1000 Great Consolidated Electric Power
Company (Japan) bond held by Mrs. Conrad Nelson.

OFD

11/4

OFD: FN

ce/flh

State Department
Legal Adviser
From Matre

Nov. 2, 1948
Memo

894.51 Bond-
Holders/11-248

Concerns an inquiry made by Mr. James B. Hannah as to the
value of certain Japanese bonds held by Mr. George P. Hoke.

fg/flh

Snyder, Gale, Hoke,
Richards and Janes
Minneapolis, Minnesota
To

Nov. 3, 1948

894.51 Bond-
holders/11-248

Refers to an inquiry concerning the Japanese bonds held
by Mr. George Hoke.

L: L/C

XR 811.5123
102.19

fg/flh

Paull, Edwin J.
To

Nov. 8, 1948

894.51 Bondholders
/10-1648

Regards acquisition of certain Japanese bonds and data
with respect to citizenship.

OFD: FN

ce/-

Bloch, H. H.
From

Nov. 15, 1948

894.51 Bond-
holders/11-1548

Claims in regard to certain bond holdings, Tokyo Electric
Power Company bonds.

L OFD
11-18

an/ia

Holmes, Jonathan H.
From

Nov. 19, 1948

894.51 Bondholders
/11-1948

Request for information in regard to claiming bonds.

L OFD
11-26

1d/-

Hartford, Louise
From

Nov. 22, 1948 894.51 Bondholders
/11-2248

Concerning City of Yokohama bond.

L OFD
11/29

kwd/eal

Tokyo
From

Nov. 23, 1948 894.51 Bondholders
#747 XR, SEE 894.51/11-2648

Transmittal memorandum of Supreme Commander for the Allied Powers to Japanese Government concerning the disposal and acquisition of securities of restricted concerns.

vwt/flh

Block, H. H. (Mr.)
To

Dec. 8, 1948

894.51 Bondholders
/11-1548

Transmits information regarding Tokyo Electric Power Company bonds.

OFD
12/10

OFD:FN L/C

XR 894.6463

cc/flh

Colasanto, Anthony
From

Dec. 14, 1948

894.51 Bondholders
/12-1448

Concerning purchase of two Imperial Japanese Government
Bonds by Mr. Anthony Colasanto.

OFD

1/17

pm/b

Whitcomb, G. W.
From

Dec. 15, 1948

894.51 Bondholders
XR, SEE 862.51 Bond-
holders/12-1548

Regarding North German Lloyd and Tokyo Electric Light
Company bonds.

erw/flh

Hartford, Louise
To

Dec. 15, 1948

894.51 Bondholders
/11-2248

Acknowledges letter of November 22, 1948 regarding City
of Yokohama dollar bond.

OFD: FN

nm/b

Holmes, Jonathan H. Dec. 17, 1948 894.51 Bondholders
To /11-1948

Acknowledges letter of November 19, 1948 regarding City
of Yokohama bond.

OFD
12/22
OFD: FN

mm/b

Holmes, Jonathan H. Dec. 23, 1948 894.51
From Bondholders/12-2348

Request for information concerning foreign bond issue.

OFD
12/29

er/ep

Inouye, Shigeto Dec. 23, 1948 894.51 Bondholders
From /12-2348

Requests information regarding status of \$1000 Tokyo
Electric Light Company Ltd. bonds which he owns.

L OFD
1/4

go/ep

Hartford, Louise
From

Dec. 28, 1948

894.51 Bondholders
/12-2848

Concerns claim to certain Japanese bonds.

OFD
1/4

vwt/dl

Burdick, E. F.
From

Jan. 28, 1949

894.51 Bondholders
/1-2849

Regarding bond of the city of Tokyo.

OFD
1-31

mlc/vl

Inouye, Shigeto
To

Feb. 4, 1949

894.51 Bondholders
/12-2348

Gives information concerning Tokyo Electric Light
Company bonds.

OFD:FN

ejs/b

Holmes, Jonathan H. Feb. 8, 1949 894.51 Bondholders
To /12-2348

Acknowledges letter of December 23, 1948 regarding City
of Yokohama bond.

OFD: FN

mm/b

Enlow, I. E. Feb. 26, 1949 894.51 Bondholders
From /2-2649

Regarding Oriental Development Bond,; status and value
of bond.

OFD
6/6

er/flh

Treasury Department Mar. 4, 1949 894.51 Bondholders
From /3-449

Transmitting a letter from Mr. Leroy C. Hickey, concern-
ing interest not received on two Imperial Japanese Go-
vernment bonds.

OFD
4/1

fg/flh

Foreign Bondholders
Protective Council,
Inc.
New York, N. Y.
From

Mar. 4, 1949

894.51 Bondholders
/3-449

Regarding technical financial steps involved in payment
of arrears and resumption of service, of Taiwan Electric
Power Company.

OPD
3/8

er/epm

Burdick, E. F.
(Mr.)
To

Mar. 9, 1949

894.51 Bondholders
/1-2849

Advises that a reply has not been received with regards to
inquiries on a \$1000.00 City of Tokyo bond, due in 1961.

OPD
3/10/49
OPD:FN

cc/flh

Inouye, Shigeto
From

Mar. 9, 1949

894.51 Bondholders
/3-949

Regarding citizenship information in connection with
holdings.

OPD
3-15

mlc/epm

Cathings, E. C. Mar. 17, 1949 894.51 Bondholders
MC /3-1749
From

Encloses letter from Leo J. Mundt regarding Japanese
Imperial Government bonds.

FN

re/b

Rees, Edward H. Mar. 30, 1949 894.51 Bondholders
MC /3-3049
From

Regarding registering of foreign bond issue of constit-
uent.

OFD
4/14

er/flh

Hickey, Leroy C. Mar. 31, 1949 894.51 Bondholders
To /3-449

Regarding Japanese Government bonds.

OFD
4/1
OFD:FN

fg/flh

Foreign Bondholders
Protective Council
Incorporated
New York, New York
To

Mar. 31, 1949

894.51 Bondholders
/3-449

Regarding the reinstatement and meeting of the requirements
of the outstanding dollar bonds of the Taiwan Electric
Power Company.

OPD
4/1
OPD:FN

er/flh

Anderton, John E.
From

April 1, 1949

894.51 Bondholders
XR, See 494.11 FW
/4-149

Request for copies of regulations or information for
establishing claims against the Japanese Government for
property, including cash, stocks and bonds.

re/

Enos, John W.
To

April 1, 1949

894.51 Bondholders
XR, SEE 862.51 Bondholders
/2-2849

Concerning liquidation of certain Japanese and German
dollar bonds.

er

Pearson, Burt D.
To

May 31, 1949

894.51 Bondholders
/5-249

Regards \$2,000 Imperial Japanese Government 5½ percent
bonds.

OFD
6/9
OFD: FN

ce/b

Enlow, I. E.
To

June 3, 1949

894.51 Bondholders
/2-2649

Concerning an Oriental Development Bond guaranteed by
Japanese Government.

OFD
6/6
OFD: FN L/C L/E

er/flh

Taipei
To

June 20, 1949
#-

894.51 Bondholders
/3-449

Encloses copy of letter from Foreign Bondholders Protec-
tive Council, Incorporated, of New York, on the subject of
dollar bonds issued by the Taiwan Electric Power Company.

OFD
6/23
OFD:FN EP CA U/FAA

brna/-

Seamands, E. A.
From

July 6, 1949

894.51 Bondholders
/7-649

Claim against Japanese Government.

OFD

7/14

er/1a

Jackson, Raymond T.
From

July 25, 1949

894.51 Bondholders
/7-2549

Regarding status of 6% gold bonds of the Tokyo Electric
Company.

OFD

7/27

er/v1

Seamands, E. A.
To

July 27, 1949

894.51
Bondholders
/7-649

Regarding an Imperial Japanese Government Bond owned
by Mrs. Seamands.

OFD:FN

mc/-

Bombay
To

July 27, 1949
#-

894.51 Bondholders
/7-649

Concerning a Japanese Government bond held by Mrs. E.A.
Seamands.

OFD:FN

es/-

Buenos Aires
To

Aug. 22, 1949
226

894.51 Bondholders
XR, see 800.515/8-1049

Regards certain securities of the New York Branch of
Okura and Company which were taken to Argentina in 1941.

L: 1/1 12 1949 IA

ce/flh

Hume, Edgar
Erskine
From

Aug. 25, 1949

894.51 Bond-
holders/8-2549

Regarding a Japanese Government bond.

OFD
9/5

fg/eal

Jackson, Raymond T. Aug. 29, 1949 894.51 Bondholders
To /7-2549

Concerning status of six percent Gold Bonds of Tokyo
Electric Company, marketed in U.S. some years ago.

OFD:FN KP ED NA

ab/flh

Foreign Bondholders Sept. 28, 1949 894.51 Bondholders
Protective Council, Inc. /8-2549
New York, New York
To

Encloses copy of letter from Major General Edgar Erskine
Hume concerning his ownership of Imperial Japanese Govern-
ment External Loan, 1924 \$1,000 gold bond.

OFD

9/29

OFD:FN

go/mjs

Hume, Edgar Erskine Sept. 28, 1949 894.51 Bondholders
To /8-2549

Concerning Major General Edgar Erskine Hume's ownership
of Imperial Japanese Government External Loan, 1924
\$1,000 gold bond.

OFD

9/29

OFD:FN

go/mjs

Army Department Oct. 14, 1949 894.51 Bondholders
To XR, SEE 894.51/10-1449

Draft Cable to Supreme Commander for Allied Powers on
Japanese Foreign Currency Securities.

pw

5

Buenos Aires Oct. 14, 1949 894.51 Bondholders
From #687 XR, SEE 800.515/10-1449

Whereabouts of securities belonging to the New York branch
of Okura and Company.

fg

7

**Colasanto, Anthony Oct. 24, 1949 894.51
From Bondholders
/10-2449**

**Data contained in enclosed letter addressed to the
Department of Justice, is the general attitude, conduct
and behavior involved in Japanese Bond obligation.**

FA

dlr/15

8

State Department Nov. 10, 1949 894.51 Bondholders
Financial and Develop- Memo /11-1049
ment Policy Office
From Palmer

Memorandum of conversation between certain personnel of
Army Department, Securities and Exchange Commission, and
State Department concerning Japanese dollar bonds.

XR 894.5151
894.51

hh/flh

Michelin, Mary Nov. 30, 1949 894.51 Bondholders
From /11-3049

Claim against the Japanese government.

OFD
12/9

er/eal

Lewin, A. L. Dec. 4, 1949 894.51 Bondholders
From /12-449

Regarding bonds of Tokyo General Electric Company.

OFD
12/9

er/eal

22

Strahan, John Windrum
Newark, N.J.
From

Dec. 6, 1949

894.51 Bondholders
/12-649

Concerning \$1,000 bond of the Imperial Japanese Government
6½% which he owns.

OFD FE
12/7

go/la

MacKenzie, Emelyn L.
From

Dec. 7, 1949

894.51 Bondholders
/12-749

Regarding the estate of Rosebud Levenson, deceased.

OFD
12/13

mc/eal

Lewin, A. L.
To

Dec. 21, 1949

894.51 Bondholders
/12-449

Information regarding the status of two bonds of the
Tokyo General Electric Company.

OFD
12/22
OFD L/C FE/NA

jk/mjs

Michelin, Mary
To

Dec. 23, 1949

894.51 Bondholders
/11-3049

Regarding claim against the Japanese Government for bonds issued by the City of Tokyo and two Japanese Public Utility Companies.

OFD

12/29

OFD L/C FE/NA

esw/flh

Tokyo
To

Dec. 27, 1949
#288

894.51 Bondholders
/11-3049

Regarding letter from Mrs. Mary Michelin concerning claim against the Japanese Government for bonds issued by the City of Tokyo and two Japanese Public Utility Companies.

OFD

12/29

OFD L/C FE/NA

Switzerland
From

Jan. 16, 1945
#10590

NOTE 894.512/1-1645
SEE 894.51/1-1645

Enclosing report relative to the new tax law to be presented to Japanese Parliament.

hh

Tokyo
From

Nov. 24, 1945 894.512
#76 XR, SEE 894.51/11-2445

Views of Finance Minister Shibusawa on taxation and
industrial matters.

rmc/mjs

Tokyo
From

March 13, 1946 894.512
ACM #23 XR See: 811.5123/
3-1346

Japanese taxation on salaries of United States
Government employees in Japan.

EMS/RM

Tokyo
From

Apr 25, 1946 894.512
#393 XR, see 894.51/4-2546

Application of Emergency Financial Measures and Pro-
posed Tax Laws to Foreign Nationals.

db

State - War - Navy April 26, 1946 894.512
Coordinating Committee XR See 800.515/4-2646
To Confidential File

Information regarding German property in Japan.

hns/vh

c/emo

State-War-Navy May 3, 1946 894.512
Coordinating Committee XR, See 800.515/5-346
From Confidential File

Applicability of proposed Japanese Extraordinary Tax
Laws to non-Japanese individuals and corporations.

rh

State, War and Navy June 10, 1946 894.512
Coordinating Committee XR, see 800.515/
From 6-1046

Applicability of proposed Japanese Extraordinary Tax
Laws to non-Japanese individuals and corporations,
Quotes reply from Supreme Commander, Allied Powers,
on request for delayed action.

db

State-War-Navy
Coordinating Committee
From

July 9, 1946

894.512
XR SEE 800.515/
/7-946

Confidential File

Applicability of proposed Japanese Extraordinary Tax Laws
to non-Japanese individuals and corporations.

eb

ch

Far Eastern Commission
Washington, D. C.
To

July 12, 1946

894.512
XR See 800.515/
7-946

Confidential File

Encloses statement of U. S. policy regarding the Applica-
bility of Proposed Japanese Extraordinary Tax Laws to
Non-Japanese Individuals and Corporations.

id/bw

Far Eastern Commission
From

July 18, 1946

894.512/7-1846

Confidential File

Japanese taxation of aliens.

FA

XR 740.00119 Control (Japan)

eb/vl

Far Eastern Commission July 18, 1946 894.512
From /7-1846

Attached copy of document unanimously adopted at the twentieth meeting of the Far Eastern Commission, held at 2516 Massachusetts Avenue, Northwest, Washington, D.C. on July 18, 1946, has been compared with the original text.

JA

hwl/vl

State-War-Navy July 22, 1946 894.512/7-1846
Coordinating Committee Memo
To

Confidential File

Directive regarding Japanese taxation of aliens.

JA FE A-H

JA

7-25

XR 740.00119 Control (Japan)

eb/vl

State-War-Navy July 30, 1946 894.512
Coordinating Committee XR, See 894.515
From /7-3046

Confidential File

Directives transmitted to SCAP by Joint Chiefs of Staff regarding interim procedures for supplying yen to Allied governments on Japan; Japanese taxation of aliens; Restitution of looted property.

hh

State Department
Commercial Policy
Division
From (Arnold)

Aug. 1, 1946
Memo

894.512/8-146

Exemption of United Nations Nationals from Certain Internal
Extraordinary Tax Measures in Japan.

Memorandum of conversation between Mr. Martin, Mr. Whitman,
Mr. Barnett--JK; Mr. Freeman, LE and Mr. Arnold, CP
regarding - .

jr/s

XR 740.00119 FEAC

Far Eastern
Commission
To

Aug. 14, 1946

894.512/8-1246

Encloses copy of a message from the Supreme Commander for
the Allied Powers to the Joint Chiefs of Staff dated
August 8, 1946, regarding the question of the Japanese
Tax Program.

JA FE

mr/b

State-War-Navy
Coordinating
Committee
From

Sept. 9, 1946

894.512/9-946

Consultation with Supreme Commander for Allied Powers
regarding extraordinary taxation in Japan.

SMM/VH

XR 740.00119 PW

State-War-Navy
Coordinating Committee
From

Sept 9, 1946

894.512
XR, see 740.00119
Control (Japan)/
9-946

Consultation with the Supreme Commander for the Allied
Powers Relative to Extraordinary Taxation in Japan.

db

Far Eastern
Commission
To

Sept. 12, 1946

894.512/9-946

Quotes letter from Supreme Commander for Allied Powers
on extraordinary taxation in Japan.

A-H

smm/vh

XR, 740.00119 P.W.

Far Eastern
Commission
Washington, D. C.
From

Sept. 16, 1946

894.512/9-1646

Regarding decision of the Far Eastern Commission that
press release on the subject of Japanese extraordinary
tax laws be postponed until action by the Japanese
Diet on tax bills has been completed.

A-H JA A-C

hh/v1

State-War-Navy
Coordinating
Committee
To

Sept. 26, 1946 894.512/9-1646

Views of the Far Eastern Commission toward question of releasing to the press its consultations on the subject of Japanese Extraordinary Tax Laws.

JA FE

hh/vl

Tokyo
To

Nov. 19, 1948
186

894.512/10-1348

Enclosure from Legation of Finland pertaining to the application of Japanese tax measures to certain Finnish property in Japan.

OPD: FN FE: NA NOE EP L/E O

ce/flh

Tokyo
From

July 25, 1949
486

894.512/7-2549

Transmission of Copy of FSS Tax Bulletin.

OPD
8-2

Copies to FR FE OLI ITP TREAS FRB COM

ecb/b

ms

Tokyo
From

Dec. 4, 1946
#756

894.5122
XR, See 740.00119 Control
(Japan)/12-446

Regarding decision of the Far Eastern Commission
concerning taxation of nationals in Japan.

rgc

State Department
Japanese Affairs
Division
From Williams

Dec 10, 1946
Memo

894.512/12-1046

Application of capital levy tax to Koreans resident in
Japan.

sm/fk

Van Zandt, Howard F.
From

Dec. 24, 1945

894.5123

XR, see 811.5123/12-2445

Inquires whether salary as an employee of the United
States War Department stationed in Japan will be
subject to Japanese taxes or the taxes of the American
Government.

jf

State-War-Navy Feb 3, 1947 894.512
Coordinating xr, see 740.00119 Control
Committee (Japan)/2-347
From

Properties and possessions of the Japanese Imperial
House; assignment of State properties.

sm

Tokyo Feb 11, 1947 894.512/2-1147
To Tel#45

Suggests discussion with SCAP officials regarding
application of capital levy to Koreans in Japan.

xr 895.512

JK ESP JA A-H

sm/fk

Tokyo Feb. 25, 1947 894.512/2-2547
From Tel. #41

In view of FEC statement of policy exemptions from
capital levy or other extraordinary taxes are apparent-
ly determined by FEC.

ESP
2/27

Jr/b

Swiss Legation March 26, 1947 894.512/3-2647
From #R.400.2

Regarding application of tax laws promulgated by the
Japanese Government.

JK ejf/

British Embassy March 29, 1947 894.512/3-2947
From #289/47

Suggests clause for inclusion in the comprehensive
paper which the American Delegation to the Far
Eastern Commission hopes to present to the Commission
shortly on the subject of United Nations Property in
Japan.

JK sm/fk
4-10

British Embassy April 3, 1947 894.512/3-2947
To #-

Acknowledges receipt of letter of March 29, 1947
suggesting clause for inclusion in the comprehensive
paper which the American Delegation to the Far
Eastern Commission hopes to present to the Commission
shortly on the subject of United Nations property in
Japan.

JK
4-10
LE sm/fk

State Department April 11, 1947 fw 894.512/3-2647
Japanese Affairs Memo
Division
From McDiarmid

Applicability of Japanese Extraordinary Taxes to
Swiss Property in Japan.

ejf/fk

Swiss Legation April 30, 1947 894.512/3-2647
To

Regarding application of tax laws promulgated
by the Japanese Government.

JK ESP Le/P Le/E NA WE A-H

ejf/fk

British Embassy May 2, 1947 894.512/3-2947
To Letter

Relative to suggested clause for inclusion in the
comprehensive paper on United Nations' Property in
Japan.

JK ESP Le ED JA mdr/b

Swiss Legation
To

Oct. 13, 1947 894.512/9-1847

Transmits comments of the Far Eastern Commission re-
specting the applicability of certain Japanese taxes to
Swiss property in Japan.

OE LE LE/E NA WE A-S

eb/fk

Tokyo
From

Oct. 23, 1947 894.512
Agm. #112 XR, SEE 800.515
/10-2347

Concerning request for the exemption of Swiss property
in Japan from the extraordinary tax program.

pc

Tokyo
From

Feb. 12, 1948 894.512/2-1248
#91 Confidential File

Report concerning Discussion of the Subject "Japanese
Tax Reform" at a Meeting of the Economic Study Council
of the Asiatic Society, January 15, 1948.

DC/L FE Copies to OE ED LE ITP A-S OCD OWS
2/26

Jr/flh

Tokyo
From

Feb. 14, 1948
#102

894.512/2-1448

Military Government surveillance of Japanese tax
Administration.

DC/L FE

2/26

Copies to OE ED LR ITP UNA AS ACP OFS

lc/flh

Tokyo
From

Feb. 16, 1948
#103

894.512
/2-1648

Tax Enforcement Authority of the Japanese Government
Over Non-Japanese Nationals Not Attached to the
Occupation Forces.

DC/L FE Copies to OE FN LE UNA A-S OCP OFS
2/26

jr/flh

Finnish Legation
From

Oct. 13, 1948
6545

894.512/10-1348

Regards application of Japanese tax measures to certain
Finnish property in Japan.

FN

ce/flh

Tokyo
From

Feb. 3, 1949
#69

894.512/2-349

Regarding application of Japanese tax measures to
Finnish property in Japan.

OFD FE
2/22
Copies to EUR L 0

hs/b

Tokyo
From

April 21, 1949
#245

894.512

XR, See 894.50/A-2149

Concerning carrying out vigorous criminal prosecution of
tax evaders in Japan.

80

Yokohama
From

Apr. 26, 1949
#81

894.512

XR, SEE 740.00119
Control(Japan)
/4-2649

Memorandum on Military Government Activities in Nagoya
Area.

mc

Tokyo
From

May 13, 1949 894.512
Agm. #117 XR, SEE 894.50/5-1349

Regarding the Shoup Tax Mission beginning work.

mc

Tokyo
From

May 23, 1949
#330

894.512/5-2349

Transmittal of memorandum entitled "General survey of Japanese taxation."

OPD

5/31

Copies to FR FB OLI ITP COM TREAS FRB
XR 894.5123

er/flh

Tokyo
From

June 16, 1949
#391

894.512
XR, See 740.00119 Control
(Japan)/6-1649 **SECRET FILE**

Launching of program to effect relaxation of occupation controls in Japan.

go

Tokyo
From

June 28, 1949
#417

894.512/6-2849

Japanese taxation of commercial entrants as related
to question of attraction of Foreign Capital Investment
to Japan.

OFD

7/4

Copies to FR FE ITP OLI COM TREAS FRB

XR 694.11171
800.503194

lc/flh

Tokyo
From

July 8, 1949
#439

894.512/7-849

Opinions of American Chamber of Commerce on Japanese
Taxation of commercial entrants.

OFD

7/15

Copies to FR FE ITP OLI COM TREAS FRB TAR

XR 811.5123
811.512394 Double

jjs/flh

State Dept.
Northeast Asian
Affairs Division
From Hemmendinger

July 22, 1949 894.512/7-2249
Memo

Teleconference on Japanese tax program.

hhh/4

Tokyo
From

July 27, 1949
#497

894.512/7-2749

Progress of Shoup Tax Mission report.

XR 894.51

FE Copies to OFD OLI S/S
8/4

lrw/b

Tokyo
To

Aug. 2, 1949
Agm. #128

894.512
XR SEE 894.602/8-249

Concerning copy of message received by Army Department from Supreme Commander Allied Powers in reply to an inquiry on Negotiations of British-American Tobacco Company for tobacco monopoly and discussions under way for China-American Leaf Tobacco Company of Richmond Virginia to jointly own and operate with Japanese Government the tobacco monopoly.

bmm

Army Department
From

Aug. 1, 1949
Tel. # -

894.512

XR, See 894.5123/9-149

Telegram C51729 from Tokyo. Tentative decisions reached by U.S. Tax Mission to Japan.

go
Class. Sheet

97

National Foreign
Trade Council,
Incorporated
New York, N. Y.
From

Aug. 5, 1949

894.512
XR see 894.5123/8-549

Encloses copies of a memorandum entitled "Recommendations concerning Reform of the Japanese Tax System" and requests that a copy be forwarded to Dr. Carl Shoup.

ce/flh

Tokyo
From

Aug. 30, 1949
#598

894.512/8-3049

Transmission of Copy of "ESS Tax Bulletin".

OFD

9/5

Copies to FR FE OLI ITP TREAS FRB COM

esw/flh

Tokyo
From

September 2, 1949
#606

894.512
/9-249

Transmission of memorandum containing summary of Japanese tax problems for presentation of Under Secretary of the Army.

FE

9/12

Copies to OFD OLI S/S

ac/-

Tokyo
From

Sept. 3, 1949 894.512/9-349
609

Recommendations of Shoup Taxation Mission.

FE

9-12

Copies to FR OFD OLI ITP S/S COM TREAS FRB SEC

bfb/epm

Tokyo
From

Sept. 6, 1949
#613

894.512/9 649

Transmits English translation of Japanese Internal Revenue Code.

FE

9/15

Copies to FR OFD OLI ITP COM TREAS

hs/jbb

Tokyo
From

Sept. 28, 1949
#677

894.512/9-2849

Transmission of memorandum regarding difficulties of small business in Japan.

XR 894.5123

ITP

10/4

Copies to FR FE OLI COM TAR

hs/flh

Tokyo
From

Oct. 10, 1949 894.512/10-1049
#706

Issuance of report on Japanese taxation by the Shoup
Mission.

FE*

11/22

Copies to FR OFD* ITP* POS* OLI* S/S* F/FAA* COM* TREAS*
FRB* SEC* TAR* BUDGET* AGRI*

pw/19

Tokyo
From

May 19, 1949 894.512/5-1949
#319

Reorganization of Japanese National Tax Administration.

OFD
5-23

XR 894.5123

Copies To: FR FE ITP OLI L COM TREAS FRB

scm/flh

Tokyo
From

Oct. 25, 1949
#741

894.512
XR, See 894.5123
/10-2549

Suggestions concerning taxation of foreign nationals
prepared by American Chamber of Commerce in Japan.

hs/Jbb

Tokyo
From

Nov. 10, 1949
#778

894.512
XR, SEE 501.BD Asia/11-1049

Forwarding answers to Economic Commission for Asia and
the Far East Questionnaire regarding Foreign Investment
Regulations.

pw

8

Tokyo
From

Dec. 7, 1949
#859

894.512
XR, See 894.50
/12-749

Financial and Economic Recommendations made by the
Japan Management Association.

f1/52

92

National Foreign Trade Council, Incorporated
New York, New York
From

Dec. 21, 1949 894.512/12-2149
Encloses copies of memorandum "Recommendations Concerning
Report of Shoup Mission on Japanese Taxation" and requests
they be transmitted to proper officials in Supreme Allied
Powers.

FE

cvh/19

Tokyo
From

Oct. 29, 1946
Tel. #492

894.5122

XR, See 740.00119 Control
(Japan)/10-2946

Confidential File

Latest Chinese protest regarding treatment of
Formosans in Japan raises question of exemption of
Formosans from property taxes.

go

Army Department
From

Aug. 1, 1949
Tel. # -

894.5122

XR, See 894.5123/9-149

TOP SECRET FILE

Telegram C51729 from Tokyo. Tentative decisions reached
by U.S. Tax Mission to Japan.

go
Class. Sheet

92

National Foreign
Trade Council,
Incorporated
New York, N. Y.
From

Aug. 5, 1949

894.5122

XR see 894.5123/8-549

Encloses copies of a memorandum entitled "Recommendations
concerning Reform of the Japanese Tax System" and re-
quests that a copy be forwarded to Dr. Carl Shoup.

ce/flh

W

Tokyo
To

Jan. 21, 1946
AGM/6

894.5123
XR, see 811.5123/12-2445

Information concerning the taxing of United States
War Department employees serving in Japan.

vt

m

Far Eastern Commission Aug. 28, 1946 894.5123/8-2846
From

Concerning extraordinary taxation in Japan.

JA CA

fk/

State-War-Navy
Coordinating
Committee
To

Aug. 30, 1946

894.5123/8-2846

Consultation with the Supreme Commander for the Allied
Powers relative to extraordinary Taxation in Japan.

JA FE A-H

fl/

Tokyo
To

May 20, 1948
Tel. #194

894.5123/5-2048

Concerning income tax question for foreign nationals.

NA FE OE L/P

EEJ/flh

Army Department
From

May 28, 1948
Tel. #-

894.5123/5-2848

Message C-61006 from Tokyo regarding the application
of the Japanese income tax law to the yen.

FE

vwt/flh

XR 894.5151

Tokyo
From

April 21, 1949
#245

894.5123

IR, See 894.50/4-2149

Concerning carrying out vigorous criminal prosecution of
tax evaders in Japan.

80

Tokyo
From

May 19, 1949

894.5123

#319 XR, See 894.512/5-1949

Reorganization of Japanese National Tax Administration.
scm

Tokyo
From

May 23, 1949

894.5123

#330

XR, SEE 894.512/5-2349

General survey of Japanese taxation.

er

National Foreign
Trade Council, Inc.
New York, New York
From

July 12, 1949

894.5123/7-1249

Request for conclusion of convention for the avoidance
of international double taxation with the present
government of Japan.

OFD
7/14

179542

er/epm

Army Department
From

Aug. 1, 1949
Tel. #-

894.5123/8-149

TOP SECRET FILE

Tel. #C 51729 Serial #3 from Tokyo. Tentative decisions
reached by US tax mission to Japan.

FE

fg/flh
Class. Sheet

Army Department
From

Aug. 1, 1949
Tel. # -

894.5123/8-149

TOP SECRET FILE

Telegram C51729 from Tokyo. Tentative decisions reached
by U.S. Tax Mission to Japan.

XR 894.512
XR 894.5122

FE

go/flh
Class. Sheet

National Foreign
Trade Council,
Incorporated
New York, N. Y.
From

Aug. 5, 1949

894.5123/8-549

Encloses copies of a memorandum entitled "Recommendations
concerning Reform of the Japanese Tax System" and re-
quests that a copy be forwarded to Dr. Carl Shoup.

OFD

ce/flh

XR 894.512
894.5122

Shoup, Carl
To

Aug. 22, 1949

894.5123/8-549

Forwards at the request of National Foreign Trade Council "Recommendations Concerning the Reform of Japanese Tax System".

OFD: FN

ce/flh

So San Ki
From

Sept. 2, 1949

894.5123/9-249

Regarding repeated income tax for 1947 imposed by Japanese tax official.

CA

hh/flh

State Department
Legal Adviser
From

Sept. 8, 1949
Memo

FW 894.5123/7-1249

Regarding possibility of negotiating a tax treaty with Japan before a peace treaty.

hh/mjs

Tokyo
From

Sept. 28, 1949
#677

894.5123
XR, See 894.512/9-2849

Transmission of memorandum regarding difficulties of
small business in Japan.

hs/flh

State Department
Legal Adviser
From

Sept. 29, 1949
Memo

FW 894.5123/7-1249

Possibility of concluding a tax convention with Japan.

hh/mjs

National Foreign
Trade Council, Inc.
New York, N. Y.
To

Oct. 12, 1949

894.5123/7-1249

Regarding inquiry as to the possibility of concluding
tax treaty with present Government of Japan before a
Peace Treaty is made with Japan.

OPD FN NA L/T L/E

hh/mjs

Tokyo
From

Oct. 25, 1949
#741

894.5123/10-2549

Suggestions concerning taxation of foreign nationals
prepared by American Chamber of Commerce in Japan.

OFD
10/31

XR 894.044 XR 894.512
XR 800.503194

Copies to FR ITP FE L OLI COM TREAS FRB SEC
TARIFF BUDGET

hs/Jbb

Tokyo
From

Nov. 17, 1949
#803

894.5123/11-1749

Revised suggestions concerning taxation of foreign nation-
als in Japan.

OFD
11/25

Copies to FR ITP L FE PD PER OLI TREAS COM FRB

ab/19

Tokyo
From

Dec. 9, 1949
Agm. #349

894.5123/12-949

Regarding courts increasingly severe with tax dodgers.

L

er/flh

Tokyo
From

April 2, 1947
#956

894.5124
XR 894.032/4-247

Draft of four bills passed by Japanese Diet regarding
Industrial Reconstruction, Inheritance Tax Law, Prop-
erty Law, and Foreign Trade.

hh

Tokyo
From

April 2, 1947
#956

894.5124
XR, SEE 894.032/4-247

Drafts of four bills passed by the 92nd Session of the
Japanese Diet.

ba

Jrc

American Viscose
Corporation
Wilmington, Del.
From

May 28, 1946

894.5132/5-2846

Copy of address by Mr. Rose before the American
Association of Textile Technologists, following his
participation in the Textile Mission to Japan.

ITP

XR 894.60

cmc/31

State Department
Financial and
Monetary Affairs
From Reinstein

Jan 4, 1945
MEMO

NOTE
894.515/1-445
See 800.515/1-445
~~Confidential~~

Rate of exchange to be established for you in Japanese
outlying islands. Memo attached stating Department's
views to be used as basis for discussion on -.

db

Treasury Department
From

Jan 9, 1945

NOTE
894.515/1-945
See 800.515/1-945

Comments regarding military exchange rates to be establish
ed in areas of the Pacific.

db

London
From

May 24, 1945
23233

894.515
XR see 845c.515/
5-2445

Currency situation in Burma resulting from non-redemption
of Japanese military notes.

Chungking June 3, 1945
From Tel. #905

79235
894.515/6-345

Information requested on United States Government
policy in regard to Jap sponsored currency notes
and banks in the Philippines.

PI DC/L FN
6-4

fp/vr

Chungking
To

June 4, 1945
Tel. #854

894.515/6-345

Regarding request to Consulate General in Manila for re-
port.

PI FE

ANG:VL

Manila
To

June 4, 1945
Tel. #279

894.515/6-345

Inquiry of American Embassy in Chungking on behalf of
Director of Currency Department of Finance Ministry re-
garding United States Government policy in regard to Jap
sponsored currency notes and banks in Philippines.

PI FE

ANG:VL

Manila
From

June 5, 1945
Tel.#308

84541
894.515/6-545

Information regarding Japanese currency.

XR 894.516

PI DC/L
6-7

jf/-

Chungking
To

June 7, 1945
Tel#874

894.515/6-345

Jap currency declared illegal by Executive Order No. 25
signed by President Osmeña.

PI

sm/rm

Rio de Janeiro
From

June 11, 1945
#1671

894.515
XR SEE 894.5151/6-1145

Reimbursement claimed for Yen exchanged by Brazilian
Minister.

smm

smm

Rio de Janeiro
To

July 9, 1945
#7315

894.515/6-1145

Encloses for transmission to Madam Esther de Proenca Lago a check drawn payable to the order of R. de Lacerda Lago for \$138.90, the U.S. dollar equivalent of 463 Yen.

BF-D

hh/mjs

State Department
Financial Affairs
Division
From McGuire

July 12, 1945
Memo

894.515/7-1245

SECRET FILE

Desire of War Department to print an additional six months' supply of military yen currency, Type B for use in Japan.

lc/15

Young, Bessie Mae
From

July 30, 1945

131688
894.515
/7-3045

Request procedure with respect of filing a claim for the exchange of a Japanese bill \$50.00 into the currency of United States Money.

FN
8/7

hwl/

State Department
Financial Affairs
From McGuire

Aug. 16, 1945
Memo.

FW 894.515/7-3045

Memorandum regarding letter of Miss Bessie Mae Young
regarding claim on Jap Yen Note.

rm/bf

Manila
From

Aug. 22, 1945
Tel. #560

142868 Confidential File
894.515/8-2245

Message for Treasury Department from Alkno regarding
financial directives for Japan and Korea.

XR 895.515
XR 740.00113 P.W.

DC/L
8/23

go/vl

Chungking
To

Sept. 7, 1945
Tel. #1418

894.515/9-745

Treasury Department message stating information on plans
for currency in Japan Proper.

FN FE

mh/rm

XR 894.5151
XR 811.25
XR 893.515

London
To

September 7, 1945
Tel. # 7725

894.515/9-74.

Information on plans for currency in Japan proper, is
being sent for communication to the United Kingdom
Government.

XR, 894.5151

FM FE BC
9-12

jmw/mgs

Moscow
To

September 7, 1945
Tel. # 1976

894.515/9-745

Information on plans for currency in Japan proper is
being sent for communication to the Soviet Government.

XR, 894.5151

FN FE EE
9-12

jmw/mgs

Moscow
From

Sept. 12, 1945
Tel. #3243

894.515/9-1245

Message in regard to military currency for Japan.

FN
rnc/mjs

London
From

Sept 15, 1945
Tel. #9503

894.515/9-1545

British Treasury informs of Japanese currency to be used
by the supreme commander.

XR 894.5151
XR 800.515

DC/L FN
9-17

EMS/RM

Young, Bessie Mae
From

Sept. 17, 1945

162742
894.515/9-1745

Encloses Japanese money to be exchanged for United
States money.

LE
10/2

60/v1

London
From

Sept. 19, 1945
Tel. #9650

894.515/9-1945

Submits message for State and Treasury from Embassy
and Taylor informing military currency to be used
in Japan proper will be available to the British and
Dominion.

DC/L FN

XR 894.5151
XR 890.515

Sept. 20

rb/mjs

eg

Navy Department
From

Oct. 5, 1945

894.515/10-545

Regarding currency for use in Japan.

FC FN JA EE

hs/vl

Young, Bessie Mae
To

Oct. 11, 1945

894.515/9-1745

Informs Department not in position to exchange Japanese
bill to American money.

LE FE

id/-

London
To

Oct. 12, 1945
Tel#9097

894.515/9-1945

Submits message for Embassy and Taylor from Treasury and
State, concerning the yen conversion rate.

XR 894.5151

FN

rb/vh

Stockholm
From

Nov. 19, 1945
Tel. #3464

894.515
XR SEE 701.9458/11-1945

Japanese assets in Sweden.

smm

Tokyo
From

Nov. 20, 1945
Tel. #152

894.515
XR, See 390.0015/11-2045

Requests information regarding possibility of changing reasonable amount of Japanese yen for United States currency by diplomatic and consular officials and nationals who may be repatriated via the United States.

EO

Manila
From

Nov. 23, 1945
Tel. #1129

894.515
XR, see 390.0015/11-2345

Reporting amounts involved in exchange of property of nationals on Japanese rate.

eme;vvl

1/3

Tokyo
To

Dec. 21, 1945
Tel. #223

894.515/12-2145

Confidential File

Instructions in connection with question of conversion of yen for repatriates leaving Japan.

XR 740.00119 P.W.
XR 740.00115 P.W.

FN JA JK

go/v1

State Department
Southeast Asian
Affairs
From Moffat

Jan. 3, 1946
Memo.

894.515/1-346

Memorandum of conversation between Mr. Everson, from British Embassy and Mr. Moffat, regarding Japanese assets in Siam.

de/bf

CIRCULAR
To all American
Diplomatic Missions
in the other American
Republics

Jan 5, 1946

894.515

Tel#-

xr, see 894.414/1-546

Cash and liquid resources of former Jap missions in possession of protecting powers.

sm

CIRCULAR
To all Diplomatic
Missions in the other
American Republics

Jan. 8, 1946 894.515
Agn.#-9:05AM XR 894.414/1-846

Confidential File

Property of Japanese diplomatic missions now in custody
of protecting powers..

mn/de

State Dept.
Japanese and
Korean Affairs
Division
From MacDonald

Jan 16, 1946
Memo

894.515/1-1646

Japanese Custody Accounts.

tj/4

Caracas
From

Jan. 22, 1946
Tel. #58

894.515/1-2246

Turning over of Japanese funds to American Embassy by
Swiss Charge.

ESP
1-29-46

snn/mjs

Navy Department Jan. 24, 1946 894.515
To XR see 890.0146/1-2446

Concerning request for permission to approve the sale
under military government supervision of fishing and
similar type vessels owned by Japanese citizens.

jw

Tokyo Jan. 29, 1946 894.515
To Tel. #98 XR, see 390.0015
/1-2646 Confidential File

Message for Acheson, Acting Political Adviser relative
to conversion of funds of repatriates.

eme;mr

Bern Feb. 1, 1946 894.515/1-2246
To Tel. #322 Confidential File

Quotes message from Caracas and reply of Department
relative to Swiss Foreign Office instructions.

SPD JA NWC WE

eme;mjs

Caracas
To

Feb. 1, 1946
Tel. #57

894.515/1-2246
Confidential File

Information on protection of Japanese interests.

SPD MA JA NWC

one;

Chungking
To

Feb. 21, 1946
Tel. # 334

894.515/2-2146

Information regarding the question of whether the
banks in Shanghai are trading in Japanese yen.

FN

rn/bf

XR 102.1
811.515
893.5151

Batavia
From

Mar. 22, 1946
#19

894.515
XR see 856d.515/3-2246

Issuance of New Netherlands Indies Money.


Jw

[Handwritten signature]

Vatican City Mar. 28, 1946 894.515
From Tel.#36 XR see 894.414/3-2846

UNRECORDED FILE
Informs regarding disposal of Jap sundry property and
assets within Vatican.

jw



Chungking Mar. 29, 1946 894.515/3-2946
From Tel.#589 UNRECORDED FILE

Informs no reliable information on whether banks in
Shanghai are trading in Japanese yen.

DC/L JW/vl XR 893.51
3/29 102.1

U.S.S.R. Embassy April 3, 1946 894.515/4-346
From

Regarding the desire of the Soviet Government to make use
of 59 million Japanese yen.

hs/rm

State Department
Eastern European
Affairs Division
From Durbrow

April 4, 1946
MEMO

FW 894.515/4-346

Mr. N. V. Novikov of the Soviet Embassy called on
Dean Acheson in regard to the desire of the Soviet
Government to make use of 59 million Japanese yen.

hs/rm

XR 861.51
XR 861.5151
XR 340.1115

Treasury Department
To

April 5, 1946

894.515
XRSee 894.5151/
3-1646

Transmits copy of note from French Embassy requesting that
Department intercede with competent Federal authorities
to obtain release of yen in account of Tokyo Branch of
Bank of Indochina.

id/ms

Bangkok
From

Apr. 9, 1946
Tel. #365

894.515
XR, see 892.5151/4-946

Siam figures based on metric ton of milled white rice.

mh

USSR Embassy
From

Apr. 24, 1946

266447
894.515/4-2446

Request for transfer of fifty-nine million Japanese
yen to Tokyo.

XR 894.5151

FE JA JK
5-28

jf/mjs

Moscow
From

April 24, 1946
Tel. #1310

894.515
XR, See 894.5018/4-2446

Press report regarding elections in Japan and the
precious metals found in Tokyo Bay.

50

State Department
Eastern European
Affairs Division
From Durbrow

May 14, 1946
Memo.

266448
894.515/5-1446

Soviet request to transfer fifty-nine million Japanese
yen to Tokyo.

JK
5-28

jf/mjs

State Department
Eastern European
Affairs Division
From Lurbrow

May 14, 1946
Memo.

266446
894.515/5-1446

Memorandum of conversation between Soviet Ambassador
Designate, Mr. N. V. Novikov and Acting Secretary,
Mr. Dean Acheson regarding Soviet request for transfer
of fifty-nine million Japanese yen to Tokyo.

JK
5-28

XR 894.5151
XR 740.00119 PW

jf/mjs

USSR Embassy
To

May 18, 1946

894.515/4-2446

Soviet request to transfer fifty-nine million Japanese
yen to Tokyo.

JK JA EE
5-28

jf/mjs

Goetz, Larrie
From

May 27, 1946 894.515/5-2746

Requests information as to Japanese money and value
of a yen or sen.

kc

Goetz, Larrie
To

June 14, 1946 894.515/5-2746

Regarding the exchange yen currency acquired in Japan for dollars informs that neither the United States Government nor the Government of Japan has any obligation under existing laws to convert Japanese currency into dollars.

XR 811.5151

FN

kc

Moscow
From

June 17, 1946
Tel.#1909

894.515

XR,SEE 861.5151/6-1746

Message in regard to policy on handling yen.

rmc/v1

Chase National
Bank
New York, N. Y.
From

July 3, 1946 894.515

XR SEE,874.51/7-346

Concerning the opening of a \$2,000,000 credit free U.S. dollars for the Banque Nationale de Bulgaria, to be utilized for payments in Sweden, the credit possibly to be secured by gold.

kc

War Department
From

July 12, 1946

894.515

XR, See 740.00119
Control (Japan)/7-1246

Free yen for British nationals on Staff of Supreme
Commander for the Allied Powers.

go

Treasury Department
To

July 18, 1946

894.515

XR SEE, 740.00119
Control (Japan)
/7-1846

Concerning a policy adopted which would permit indivi-
duals and firms to export and to sell to Japanese
nationals in Japan news services, publications and
films upon certain conditions.

kc

Buenos Aires
From

July 22, 1946
#407

894.515

XR See: 701.9435/7-2246

Accounts of "British-Chinese-United States Joint
Trusteeship Japanese Funds", for April 26 - June 30,
1946.

EMS/McC

Moscow
To

July 23, 1946 894.515
Tel. #1341 XR see 861.5151/7-1946

Regards decision concerning conversion Japanese
currency.

rp/mgs

State-War-Navy Coordinating July 30, 1946 296073
Committee 894.515
From /7-3046

Directives transmitted to SCAP by Joint Chiefs of Staff
regarding interim procedures for supplying yen to
Allied governments on Japan; Japanese taxations of
aliens; Restitution of looted property.

FE
7/31

XR 740.00119 P W
894.512
800.515

mjs/hh

Far Eastern Commission Aug. 1, 1946 894.515/7-3046
To

Encloses directives transmitted to SCAP by Joint Chiefs
of Staff.

JA FE

id/-

National Foreign Trade
Council, Incorporated
New York, N. Y.
From

Aug. 1, 1946 894.515
Tel.#- XR, see 896.51
/8-146

Protests legislation reported to be under consideration
in the Philippine Congress which will validate
transactions in Japanese invasion currency.

jf

H

Moscow
To

Aug. 2, 1946 894.515
Tel. #1414 XR, See 861.5151/7-1946

Confidential File
Conversion of certain amount yen held outside Japan by
United Soviet Socialist Russia must be determined by
Far Eastern Commission.

scm

Manila
To

Aug. 5, 1946 894.515
Agm. # 257 XR, See 896.51/8-546

Concerning Japanese fiat money transactions.

fl/bw

H

Manila
To

Aug. 5, 1946
AGM #253

894.515
XR, SEE 896.51/8-146

Quotes message from President of Philippine American Chamber of Commerce, New York, relative to Japanese invasion currency.

hs/mjs

Swedish Legation
From

Aug. 15, 1946 894.515/8-1546

Transmits letter of appreciation from George Bagulescu, former Roumanian Minister at Tokyo for assistance in connection with his return to Roumania from China, and informs of his request that his funds in Japan and the United Kingdom be unblocked.

EUR JK JA

XR 701.7194

hh/vl

Far Eastern Commission
To

Aug. 19, 1946

894.515
XR SEE 894.5151
/8-1946

Conversion of yen held outside of Japan.

kc

Bern Aug. 21, 1946 894.515
From Agm.#390 XR, See 800.515/8-2146

Regarding bank accounts of the Yokohama Specie Bank
in Switzerland.

jr/mes/eg

Bern Aug. 21, 1946 894.515
From Agm.#390 XR, See 800.515/8-2146

Regarding bank accounts of the Yokohama Specie Bank
in Switzerland.

jr/mes/eg

War Department Aug. 22, 1946 894.515
From XR, See 740.00119 control
(Japan)/8-2246

Directives regarding free yen, food and accomodations for
non-United States Nationals attached to Supreme
Commander for the Allied Powers are sufficiently clear
to assure the continuance of the same service.

go

Swedish Legation Sept 3, 1946 894.515/8-1546

To

Regarding restoration of property in Japan, since before the war, to an owner residing outside that country, and suggestion that request for unblocking accounts in British banks be made to the British Embassy.

JK JA NOE

hh/vl

State-War-Navy
Coordinating
Committee
From

Sept. 7, 1946

314573

894.515/9-746

~~Confidential File~~

Clarification of Directive on Restitution of Looted Property in Japan with respect to ships.

FE
9/10

hs/vl

State Department
Japanese Affairs
Division
From Borton

Sept. 26, 1946
Memo

894.515

XR, SEE 740.00119 FEAC
/9-2646

~~SECRET FILE~~

Report on pending problems in Japan; Trusteeship and Pacific Islands and Japanese External Assets.

kwd

93

State Department
Japanese Affairs
Division
From Borton

Sept. 27, 1946
Memo

894.515
XR SEE 740.00119 FEAC
/9-2746

SECRET FILE

Report No. 2 on pending problems in Japan; Japanese
External Assets and repatriation of Japanese from Soviet-
controlled areas.

kwd

ey

Bern

Oct. 18, 1946

894.515

To

AGM #271

XR, See 800.515/10-1846

Regarding Japanese funds in Switzerland.

scm

Buenos Aires
From

Oct 22, 1946
#1059

894.515

xr, see 701.9435/10-2246

Trusteeship of funds and other property of the former
Japanese Embassy in Argentina.

sm

State Dept.
A-H
From Frank

Oct 23, 1946

Memo XR see 740.00119 PW/10-2346

894.515

Division of shares of Japanese assets available for reparations.

wrm/4

Batavia
From

Oct. 24, 1946

#150

894.515
XR, SEE 856e.515
/10-2446

Recalling of Japanese occupation currency.

hs/fk

State Dept
Japanese and Korean
Economic Affairs
Division
From Martin

Nov. 1, 1946
Memo

894.515
XR, See 800.515
/11-146

Japanese External Assets in the neutral countries and Turkey.

ne/4

Vatican City
From

Nov 13, 1946
#552

894.515
xr, see 701.9466a/11-1346

Official funds and other property of former Japanese
diplomatic mission to the Holy See.

sm

State Dept.
Financial Affairs
Division
From McGuire

Nov. 22, 1946
Memo XR, SEE:

894.515
800.515/11-2246

Regarding disposition of Gold in Japan.

bm/4

Vatican City
From

Dec 5, 1946
#556

894.515
xr, see 894.51/12-546

Allied Joint Trust Account for the control of official
funds of the former Japanese Diplomatic Mission to
the Holy See.

sm

DESCRIPTIVE ENTRY

Jan. 8, 1947

XR, SEE

894.515

611.9431/1-847

TOP SECRET FILE

Meeting of Secretaries of State, War and Navy regarding Secretary Byrnes Resignation; Problem of Japanese and German Exports; Japanese Gold and Jewels; Atomic agreement in connection with disarmament discussions and Trusteeship Agreement for Japanese Mandated Islands.

J1/31

Moscow

Jan. 27, 1947

894.515

From

Tel. #204 XR See 706.9458/1-2747

Concerning the transfer to the Swedish Government of one million kroner to cover expenditures for protection of Japanese interest.

ns/mes

Moscow

Jan. 28, 1947

894.515

From

#772

XR, see 706.9458/1-2847

Transmits copies of correspondence exchanged between the Embassy and the Soviet Ministry of Foreign Affairs concerning the transfer of one million kroner to Swedish Government for protection of Japanese interests.

mh

State War Navy
Coordinating
Committee
From

Feb. 3, 1947

894.515
XR, See 740.00119
Control (Japan)
/2-347

Properties and possessions of Japanese Imperial House,
tax law and assignment of State properties.

mf

Taber, John MC
To

Mar. 7, 1947

894.515
XR SEE, 894.48/3-747

Concerning the views on the feasibility of using certain
Japanese liquid assets.

kc

State Department
Southeast Asian
Affairs Division
From Lacy

Mar. 12, 1947
Memo

894.515/3-1247

Memorandum of conversation between Mr. F.C. Everson,
British Embassy and Mr. W.S. Lacy regarding Japanese
Assets in Siam.

FE

ged/fk

XR 892.515

Buenos Aires
From

Apr. 21, 1947
#2325

894.515
XR, See 894.414
/4-2147

Submitting Accounts of "Allied Powers Trusteeship
Japanese Funds" for Period January 1 - March 31, 1947.
scm

Tokyo
From-

May 5, 1947
#1020

894.515
XR See 701.9458/5-547

Japanese Minister to Sweden has requested assistance
in obtaining from the Department or American Legation
in Stockholm statements of account showing disbursements
from and balance of personal funds deposited with Inter-
Allied Committee in Sweden by various Japanese.

DC/L SPD
5/21/47
Copies to FE FN

BRT/MRS

Bunce, Arthur C.
From

May 20, 1947

894.515/5-2047

TOP SECRET FILE
Transmits memo for record on currency conversion; and
informs that Dean O. Bowman is on his way to Tokyo as
member of U.S. Trade mission to Japan and will visit
Korea June 1.

JK

XR 395.50
611.9531

an/fk

Treasury Dept.
From

May 29, 1947
XR, SEE:

894.515
800.515
/5-2947

Regarding Japanese external assets.; memo enclosed with
regard to evaluation.

bm/4

State War Navy
Coordinating
Committee
To -

June 3, 1947 894.515/6-347
MEMO

SECRET FILE

Revision of SWNCC 236/38, "Japanese External Assets".

ES

XR 740.00119 Control
(Japan)

go/fk/aw

State-War-Navy
Coordinating
Committee
From

June 9, 1947

894.515/6-947

TOP SECRET FILE

SWNCC 366/1 disposition of certain French and Italian
yen balances in Japan.

A-S
12/15

go/fk

United Kingdom June 9, 1947 894.515
Treasury Delegation XR, SEE 740.94114/6-947
Washington, D. C.
From

Regarding respecting payment of yen by the Japanese Government against certain Working Pay Certificates issued to Japanese surrendered personnel by the British authorities.

ejf

State-War-Navy June 13, 1947 894.515/6-1347
Coordinating
Committee
To

Proposed amendments to conclusions of SWNCC 362
(Japanese Public Finance).

JK ESP NA JK A-H

hh/fk

State-War-Navy July 10, 1947 894.515/7-1047
Coordinating
Committee
To

TOP SECRET FILE

SWNCC 366 and SWNCC 366/1 "Disposition of certain French and Italian yen balances in Japan".

JK ESP FN WE NA A-H
12/15

go/fk

State- War-Navy
Coordinating
Committee
From

July 28, 1947
#SWN 5595

894.515

XR See 894.60/7-2847

SECRET FILE

Decision amending SWNCC 236/35 regarding United States policy on reparations allocations procedure for industrial facilities in Japan and approval of SWNCC 236/46.

go/ap

State Department
Occupied Areas Economic Memorandum
Affairs Division
From Deherty

July 31, 1947

894.515/7-3147

TOP SECRET FILE

SWNCC 366 and 366/1, Disposition of certain French and Italian yen balances in Japan.

A-S
12/15

go/fk

Rangoon
From

July 31, 1947

894.515/7-3147

#432

Japanese Currency (Evaluation) Act of 1947.

DC/L FN
8-19

Copies to: MEI FE ED CP

kc;fk

State Department
Southeast Asian
Affairs Division
From Landon

Aug. 5, 1947 894.515/8-547
Memo

Memorandum of conversation between Siamese Ambassador,
representatives of the Siamese Embassy and the State
Department regarding gold in Japan earmarked for the
Siamese Government.

pc/fk

Buenos Aires
From

August 8, 1947 894.515/8-847
#2872

Transmitting accounts of Allied Powers Trusteeship
Japanese Funds for April 1 - June 30, 1947.

DC/L OE
8/13

XR 701.9435

Copies to: FC FN DS FE ARA

tb/fk

State Department
Southeast Asian
Affairs Division
From Landon

Sept. 8, 1947 894.515
Memo XR, See 800.515
/9-847

Memorandum of conversation between Serge Ripps, engaged
to represent the Siamese Embassy, and Mr. Landon
concerning gold in Japan earmarked for Siam.

hh

State Department
Financial Affairs
Division
From McGuire

Sept. 15, 1947
Memorandum

894.515/9-1547

SECRET FILE

SWCC 236/49 - Comments regarding Japanese stocks of
Monetary Gold.

id/fk

State Department
Financial Affairs
Division
From McGuire

Sept. 15, 1947
Memorandum

894.515/9-1547

SECRET FILE

Regarding Japanese monetary gold (SWCC 236/49).

id/fk

State-War-Navy
Coordinating Committee
To

Sept. 25, 1947
#-

894.515/9-347

SECRET FILE

SWCC 236/49, U.S. Policy with respect to definition of
Japanese occupation costs and the priority to be accorded
their repayment.

A-S OE LE FN NA FE

id/fk

State Department
Financial Affairs
Division
From McGuire

Sept. 15, 1947
Memorandum

894.515/9-1547

SECRET FILE

SWNCC 236/49 - Comments regarding Japanese stocks of
Monetary Gold.

id/fk

State Department
Financial Affairs
Division
From McGuire

Sept. 15, 1947
Memorandum

894.515/9-1547

SECRET FILE

Regarding Japanese monetary gold (SWNCC 236/49).

id/fk

State-War-Navy
Coordinating Committee
To

Sept. 25, 1947
#-

894.515/9-347

SECRET FILE

SWNCC 236/49, U.S. Policy with respect to definition of
Japanese occupation costs and the priority to be accorded
their repayment.

A-S OE LE FN NA FE

id/fk

Saigon
From

Oct. 9, 1947

894.515

Agm. #119

XR, See 851g.515

/10-947

Concerning retirement of the 100 piastra banknotes printed during the Japanese occupation at Hanoi by Imprimeria d'Extreme-Orient, to take place on October 3, 1947.

hh

State-Army-Navy
Air Force Coordinating
Committee
From

Oct. 16, 1947

894.515/10-1647

SAFA #5752

SAFACC 236/51 U.S. Policy with respect to definition of Japanese occupation costs and priority to be accorded their repayment.

FE
10-1747

id/fk

London
To

Oct. 16, 1947

894.515

Tel. #4460

XR, SEE 741.92/10-247

Advises desire informally discuss with Foreign Office Siam request modification Anglo-Siamese Agreement.

ilp

Far Eastern Commission Oct. 28, 1947 894.515/10-2847
To

Attaches copy of SWNCC 236/38.

SECRET FILE

OE

go/flh

Kabul Oct. 31, 1947 894.515/10-3147
To #348

Gives information requested in last paragraph of #259,
regarding Japanese assets in Afghanistan.

OE SOA DF

ilp/fk

Treasury Department Nov. 5, 1947 894.515/10-1647
To

SAWACC 236/51. Transmits statement of United States
policy as set forth in - .

SECRET FILE

NA FE AS
11-10

an/flh

CIRCULAR, American Nov. 12, 1947 894.515
To Certain Diplomatic Tel.#- 3am. XR See 740.00119 PW
and Consular Officers /11-1247

Concerns proposed policy statement for submission to
Far Eastern Commission for adoption in connection with
assets in neutral countries.

id/ms

State Department Nov. 18, 1947 894.515/11-1847
European Affairs Memorandum TOP SECRET FILE
Office
From Jackson

Regarding withdrawal of SANACC 366/1, Disposition of
certain French and Italian yen balances in Japan.

A-S
12/15

go/fk

State Department Nov. 18, 1947 894.515
Occupied Areas Memo XR, See 694.0031
Economic Affairs /11-1847
Division
From McDiarmid

Concerning analyses made by Occupied Areas Economic
Affairs Division in collaboration with Research for
Far East Division and Supreme Commander Allied Powers
regarding probable Japanese dollar requirements to meet
rehabilitation objectives for the period April 1, 1948
to June 30, 1949.

hh/fk

Middleton, Arthur
To

Nov. 28, 1947

894.515
XR, SEE 811.54294
/6-2447

Regarding interests of clients in number of Japanese patents owned in Japan prior to World War II.

ilp

Berlin
From

Dec. 1, 1947
Agm. #664

894.515
XR, See 800.515
/12-147

Regarding report on German external assets in Korea.

hh

State Department
Occupied Areas Economic
Affairs Division
From Whitman

Dec. 9, 1947
Memorandum

894.515/12-947
TOP SECRET FILE

SANACC 366/1 regarding agreement on disposition of certain French and Italian yen balances in Japan.

A-S
12/15

go/rk

Rangoon
From

Dec. 11, 1947
#261

894.515
/12-1147

Japanese currency evaluation Act 1947.

DC/L FN
12/24

Copies to SOA FE ED CP

PC/B

State-Army-Navy
Air Coordinating
Committee
To

Dec. 15, 1947

894.515/12-1547

TOP SECRET FILE

SANACC 366 Disposition of Certain French and Italian Yen
balances in Japan.

IR 851.51
IR 865.51
IR 800.515

A-S
12/15

go/rk

Tokyo
From

Jan. 2, 1948
#3

894.515

IR, See 701.9458/1-248

Further inquiry regarding disposition of funds of
Japanese repatriated from Sweden.

go

Tokyo
To

Feb. 5, 1948
#21

894.515
XR, SEE 701.9458/1-248

Concerns request of former Japanese Minister at Stockholm to be informed as to ultimate disposal of any balance of funds remaining credited to him and party after all charges relating to their repatriation satisfied.

ilp

Santiago
From

Feb. 27, 1948
#145

894.515
XR See 706.9458/2-2748

Swedish protection of Japanese interests in Chile. Relative to this subject, Embassy wishes instructions regarding Department's wishes in the matter; especially future disposition of money on deposit coming from previous Japanese Government holdings in Chile and proceeds from sale by public auction of effects of Japanese Legation.

mdr

Army Department
From

March 17, 1948

894.515
XR see 894.5151/3-1748

Concerning request of Judge Dean Sherry for conversion of Japanese yen received as compensation from the Japanese as a result of his imprisonment.

mn/vh