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中日協定

中華民國國民政府外交部編

民國十九年



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638-203

中日協定

中華民國國民政府外交部·編

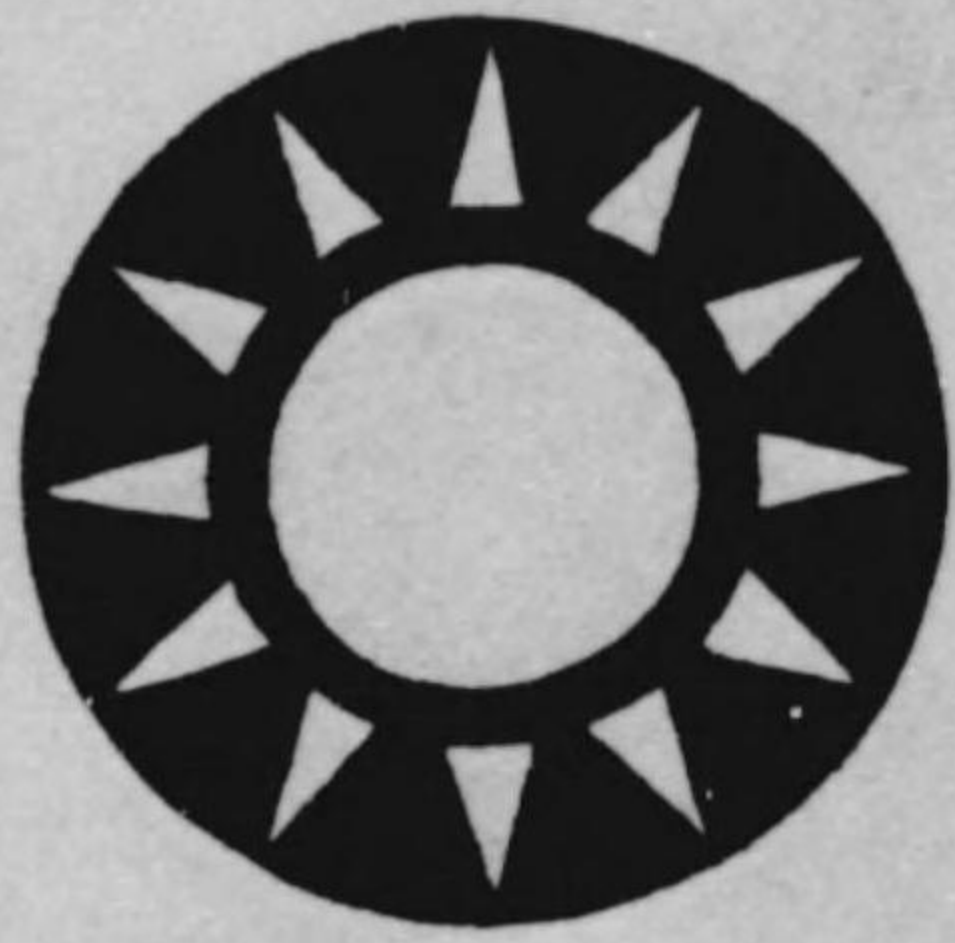
中華民國國民政府外交部

民國十九年五月六日簽訂

民國十九

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亞洲第二號(民國十九年)

中日協定

中華民國十九年五月六日簽訂於南京同  
年五月十四日奉 國民政府指令批准

中華民國國民政府外交部編印

# 中日協定目錄

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中日協定 (英文)

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## 一 中日協定

大中華民國國民政府  
日本帝國政府  
經由彼此代表同意締結各條如下

南京國主  
中央圖書館  
寄贈本

### 第一條

中國政府及日本政府彼此同意凡在中日兩國國境內關於貨物進出口之稅率存票通過稅船鈔等一切事項完全由中日兩國彼此國內法令規定之

### 第二條

中國政府或日本政府彼此關於進出口貨物所適用之海關稅存票通過稅及其他各種相似之內國稅捐並船鈔及與上述各項有關之一切事項給予彼國政府或其人民之待遇應不較次於現在或將來給予其本國人民或任何他國政府及其人民之待遇



中國或日本國境內之出產品或製成品輸入彼國境內者不論來自何地其進口稅存票通過稅及其他一切相似之內國稅捐以及與上述各項有關一切事項所受之待遇應不較次於現在或將來給予任何他國同樣出產品或製成品之待遇  
中國或日本國境內之出產品或製成品向彼國境內輸出者其出口稅存票通過稅及其他一切相似之內國稅捐以及與上述各項有關一切事項所受之待遇應不較次於現在或將來給予自該國境內向任何他國輸出之同樣出產品或製成

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AGREEMENT CONCLUDED  
BETWEEN  
THE REPUBLIC OF CHINA AND  
THE EMPIRE OF JAPAN

The National Government of the Republic of China and the Government of Japan have, through their respective representatives, agreed upon and concluded the following Articles :-

ARTICLE I

The Chinese and the Japanese Governments agree that all matters relating to rates of duty on the import and export of articles, drawbacks, transit dues and tonnage dues in the territories of China and the territories of Japan shall be regulated exclusively by the laws of China and of Japan respectively.

ARTICLE II

The Governments of China and of Japan shall reciprocally grant to each other and to the nationals of the other country, in customs duties, drawbacks and transit dues and all other similar internal charges, applied to the import and export of articles, and in tonnage dues, as well as in all matters connected therewith, treatment not less favourable than that accorded or to be accorded to its own nationals or to the Government and nationals of any other foreign country.

Articles produced or manufactured in the territories of China or of Japan and imported into the territories of the other, from whatever place arriving, shall receive, in import duties, drawbacks and transit dues and all other similar internal charges, and in all matters connected therewith, treatment not less favourable than that accorded or to be accorded to the like articles produced or manufactured in any other foreign country.

Articles produced or manufactured in the territories of China or of Japan and exported to the territories of the other shall receive, in export duties, drawbacks and transit dues and all other similar internal charges, and in all matters connected therewith, treatment not less favourable than that accorded or to be accorded to the like articles produced or manufactured in the same territories and exported to any other foreign country.

品之待遇

中國或日本國船隻其在彼國境內關於船鈔及與船鈔有關一切事項所受之待遇應不較次於現在或將來任何他國船隻所受之待遇

第三條 上開各條及附屬於本協定之交換文件內各規定應載於中日兩國間於最短期內即將商訂之通商航海條約內並為其

一部分

第四條 本協定之中文日文英文均經審慎校對無訛倘其中意義有不同時應以英文字義為準

第五條 本協定應自簽訂之日後第十日起發生效力

本協定繕寫兩份訂於南京

大中華民國十九年五月六日

大日本帝國昭和五年五月六日

中華民國國民政府外交部長

王正廷

印

日本帝國駐華代理全權公使

重光葵

印

In regard to tonnage dues and all matters connected therewith vessels of China and of Japan shall each receive in the territories of the other treatment not less favourable than that accorded or to be accorded to the vessels of any other foreign country.

#### ARTICLE III

The stipulations contained in the foregoing Articles as well as in the exchanged Notes annexed to the present Agreement shall be incorporated in, and form part of, a Treaty of Commerce and Navigation to be negotiated and concluded as soon as possible between the Republic of China and the Empire of Japan.

#### ARTICLE IV

The Chinese, Japanese and English texts of this Agreement have been carefully compared and verified; but in the event of there being any difference of meaning between them, the sense as expressed in the English text shall be held to prevail.

#### ARTICLE V

The present Agreement shall enter into force on the tenth day following the date of the signature thereof.

Done in duplicate at the city of Nanking, this sixth day of the fifth month of the nineteenth year of the Republic of China, corresponding to the sixth day of the fifth month of the fifth year of Showa.

(Seal)

(Signed) Chengting T. Wang  
Minister for Foreign Affairs of  
the National Government of the Republic of China.

(Seal)

(Signed) M. Shigemitsu  
Japanese Chargé d'Affaires in China.

#### 一一 附件一 (本協定各附件僅用英文無中日文下列中文文件均自英文譯出)

#### 日本重光代理公使致王部長照會

大日本帝國駐華代理全權公使重光

爲

照會事關於本日簽訂之協定茲將日本政府之見解奉達如下

- (一) 自本協定發生效力之日起中國政府將於三年期內維持附表甲部之第一第二第三款應課之稅率並於一年期內維持該附表甲部第四款應課之稅率各該稅率爲對於日本國境內出產品或製成品向中國境內輸入之各該款貨物在各該時期內所課之最高進口稅率但關於稅率之增加經中國政府在該表內聲明保留者不在此限
- (二) 自本協定發生效力之日起日本政府將於三年期內維持附表乙部所列三款之稅率各該稅率爲對於中國境內出產品或製成品向日本境內輸入之各該款貨物在該時期內所課之最高進口稅率

上述見解請

貴部長予以證實相應照會

貴部長查照爲荷須至照會者

右 照 會

大中華民國外交部長王

大日本帝國昭和五年五月六日

附表 (甲部)

款項	貨物種類	一九二九年中國海關進口稅則號數
一	棉貨類	一至十· 十二至十四· 二二至二四· 二六至三二· 三七· 三八· 四〇· 四三· 四六· 四七· 五一· 五三· 五八· 五九·
二	魚介及海產品	一九六至一九九· 二〇二· 二〇五· 二〇六· 二一三· 二一六· 二一七· 二一八· 二三一·
三	麥粉	二八〇·
四	雜品	三〇二· 五六七· 五六八· 六〇三至六〇五(a)· 六一二· 六四七· 六五二(b)· 六六六(b)· 六七七(c)· 六八五· 七〇六· 七〇九(f)· 七〇九(g)· 七二〇· 七一五·

本表甲部所載號數所表示之貨物除下列各號祇指明其所列舉者外餘與一九二九年中國海關進口稅則同一各號所載貨物相同

- 六五二(b) 膠皮鞋膠皮靴及膠皮製(全部或一部)之足袋類
- 六六六(b) 每打價不過四十海關兩之鐘及具備鐘之各機件可作一單件計者
- 六七七(c) 每打價不過十五海關兩之呢製(非獺製或非毛製)帽及便帽
- 七〇六 每打價不過十五海關兩之自動調溫器及其零件
- 七〇九(f) 電氣機器及其零件
- 七一〇 玩具及遊戲用品
- 七一五 每件價不過四十海關兩之車輛及腳踏車(例如雙輪腳踏車等)之未經另行特載者

本表甲部所列各項貨物稅率應與上述稅則同一號數之稅率相同本表所列各號未用直書標出各項貨物稅率中國政府保留增加上列稅率之權但其增加不得超過從價百分之二·五增加上述稅率時如遇從量稅率應一律根據上述稅則所定稅率之現行

ANNEX I

Nanking,  
May 6, 5 Showa (1930).

Monsieur le Ministre,

With reference to the Agreement which we signed to-day I have the honour to state that it is the understanding of the Japanese Government :-

1. That, beginning from the date of the coming into force of the above-mentioned Agreement, the Chinese Government will maintain for a period of three years the rates of duty leviable under Items 1, 2 and 3 in Part I of the Schedule attached hereto, and will also maintain for a period of one year the rates of duty leviable under Item 4 in Part I of the said Schedule, as the maximum rates of Import Duty leviable during the respective periods on articles falling within such Items produced or manufactured in the territories of Japan and imported into the territories of China, subject, however, to the reservation made in the said Schedule by the Chinese Government concerning the increase of rates ; and

2. That the Japanese Government will maintain for a period of three years from the date of the coming into force of the above-mentioned Agreement, the rates of duty leviable under the three Items in Part II of the Schedule attached hereto, as the maximum rates of Import Duty leviable during the said period on articles falling within such Items produced or manufactured in the territories of China and imported into the territories of Japan.

I shall be much obliged if Your Excellency will be good enough to confirm the foregoing understanding.

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

(Signed) M. Shigemitsu

His Excellency  
Dr. Chengting T. Wang,  
Minister for Foreign Affairs of  
the National Government of the Republic of China.

稅則完稅價格或一律根據一九二八年編訂物價委員會所採用之完稅價格  
中國政府對於進口棉紗(五一號)除徵收進口稅外保留另徵特稅之權

附表 (乙部)

款項	貨物種類	現行日本進口稅則號數
一	夏布	二九九·五·(寬過四十八生的密達者除外) C C 一· a a 一· a a 一· 至 a 四·
二	綢緞	三〇三·三·A·a及b·
三	繡貨	三〇八·(以手工製成者為限)

本表乙部所列號數所表示之貨物除另有規定外與日本現行進口稅則所列同一號數下之貨物相同  
本表乙部第一款所列貨物之稅率應與日本現行進口稅則所列同一號數下之稅率相同本表乙部第二款第三款所列貨物之稅率應較現在按照關於奢侈品及類似物品進口稅法所課之稅率少百分之三十

The rates of duty on articles mentioned in Part I of this Schedule shall remain the same as those stated under the corresponding numbers in the aforesaid Tariff, it being understood that, as regards the rates of duty on articles covered by the numbers not underlined, the Chinese Government reserves the right to increase the rates specified above, by not more than two and a half per cent. ad valorem. In the case of specific rates of duty, the increase above provided for will be based either uniformly upon the original duty paying value by which the rates in the aforesaid Tariff were determined or uniformly upon the duty paying value which was adopted by the Tariff Valuation Commission in 1928.

The Chinese Government reserves the right to levy an excise on imported Cotton Yarn (No. 51) in addition to the Customs Import Duty.

## Part II

No. of Item.	Description of Articles.	Nos. in existing Japanese Import Tariff.
1.	Grass Cloth.	299. 5, (over 48 centimetres in width excepted) C-1, a-1 to a-4, C-2, a-1 to a-4.
2.	Silk Piece Goods.	303. 3, A, a, b.
3.	Embroidered Tissues.	308 (Hand-work only).

Unless otherwise specified, the numbers which appear in Part II of this Schedule indicate the same articles as are mentioned under the corresponding numbers in the Japanese Import Tariff at present in force.

The rates of duty on articles mentioned in Item 1 in Part II of this Schedule shall remain the same as those stated under the corresponding numbers in the Japanese Import Tariff at present in force, and the rates of duty on articles mentioned in Items 2 and 3 in Part II of this Schedule shall be thirty per cent. less than those now levied under the Law relating to Import Duties on Luxuries and Similar Articles.

## SCHEDULE

## Part I

No. of Item.	Description of Articles.	Nos. in Chinese Customs Import Tariff of 1929.
1.	Cotton Goods.	1 to 10, 12 to 14, 22 to 24, 26 to 32, <del>27</del> , 38, 40, 43, 46, 47, <u>51</u> , 53, 58, 59.
2.	Fishery and Sea Products.	196 to 199, 202, <u>205</u> , 206, <u>213</u> , 216, <u>217</u> , <u>218</u> , 231.
3.	Wheat Flour.	<u>280</u> .
4.	Miscellaneous Goods.	<u>302</u> , 567, 568, 603 to 605(a), 612, <u>647</u> , <u>652</u> , (b), 666(b), 677(c), <u>685</u> , 706, <u>709</u> (f), <u>709</u> (g), 710, 715.

The numbers which appear in Part I of this Schedule indicate the same articles as are mentioned under the corresponding numbers in the Chinese Customs Import Tariff of 1929, with the exception of the following numbers which cover only such articles as are enumerated thereunder :-

- 652 (b). Rubber Shoes and Boots, as also footwear made wholly or partly of Rubber.
- 666 (b). Clocks and Movements assembled as a Unit, Value not over Hk. Tls. 40 per doz.
- 677 (c). Hats and Caps, of Felt made with other materials than Beaver or Hair, Value not over Hk. Tls. 15 per doz.
- 706. Thermostatic Containers and Parts thereof, Value not over Hk. Tls. 15 per doz.
- 709 (f). Electrical Machinery and Parts thereof.
- 710. Toys and Games.
- 715. Vehicles :- Velocipedes (e.g., Bicycles etc.), not otherwise enumerated, Value not over Hk. Tls. 40 per piece.



Nanking,  
May 6, 19th Year R.C. (1930).

Monsieur le Chargé d'Affaires,

I have the honour to acknowledge the receipt of your Note of to-day's date which reads as follows :-

"With reference to the Agreement which we signed to-day I have the honour to state that it is the understanding of the Japanese Government :-

"1. That, beginning from the date of the coming into force of the above-mentioned Agreement, the Chinese Government will maintain for a period of three years the rates of duty leviable under Items 1, 2 and 3 in Part I of the Schedule attached hereto, and will also maintain for a period of one year the rates of duty leviable under Item 4 in Part I of the said Schedule, as the maximum rates of Import Duty leviable during the respective periods on articles falling within such Items produced or manufactured in the territories of Japan and imported into the territories of China, subject, however, to the reservation made in the said Schedule by the Chinese Government concerning the increase of rates; and

"2. That the Japanese Government will maintain for a period of three years from the date of the coming into force of the above-mentioned Agreement, the rates of duty leviable under the three Items in Part II of the Schedule attached hereto, as the maximum rates of Import Duty leviable during the said period on articles falling within such Items produced or manufactured in the territories of China and imported into the territories of Japan.

"I shall be much obliged if Your Excellency will be good enough to confirm the foregoing understanding."

I have the honour to confirm, on behalf of the National Government of the Republic of China, that the foregoing understanding is correct.

I avail myself of this opportunity to renew to you, Monsieur le Chargé d'Affaires, the assurance of my high consideration.

(Signed) Chengting T. Wang

Mr. M. Shigemitsu,  
Japanese Chargé d'Affaires in China.

(Note : Here follows the Schedule Part I and Part II)



大中華民國外交部長王

照會事接准本日

照稱關於本日簽訂之協定通知日本政府見解如下

(一) 自本協定發生效力之日起中國政府將於三年期內維持附表甲部之第一第二第三款應課之稅率並於一年期內維持

該附表甲部第四款應課之稅率各該稅率為對於日本國境內出產品或製成品向中國境內輸入之各該款貨物在各該時期內所課之最高進口稅率但關於稅率之增加經中國政府在該表內聲明保留者不在此限

(二) 自本協定發生效力之日起日本政府將於三年期內維持附表乙部所列三款之稅率各該稅率為對於中國境內出產品或製成品向日本境內輸入之各該款貨物在該時期內所課之最高進口稅率

上述見解請為證實等因茲本部長代表中華民國國民政府認為此項見解並無錯誤相應照會

右 照 會

大日本帝國駐華代理全權公使重光

大中華民國十九年五月六日

附表 (甲部) — 見前  
附表 (乙部) — 見前

三 附件一

王部長致日本重光代理公使照會

大中華民國外交部長王

為

照會事關於本日簽訂之中日協定應請

14 貴代理公使代表日本政府證實本部長下述之見解即自本協定發生效力之日起滿四個月中國海關稅則前此對於經過中日陸邊進出口貨物之減稅稅率應即廢除嗣後海關稅率適用於該項貨物不再減徵相應照會

貴代理公使查照為荷須至照會者

右 照 會

大日本帝國駐華代理全權公使重光

大中華民國十九年五月六日

ANNEX II

Nanking,

May 6, 19th Year R.C. (1930).

Monsieur le Chargé d'Affaires,

With reference to the Agreement signed this day between China and Japan, I have the honour to request that you will be good enough to confirm, on behalf of the Japanese Government, my understanding that on the expiration of four months after the coming into force of the said Agreement, the reduced rates of the Chinese Customs Tariff heretofore leviable on articles imported or exported across the land frontiers between China and Japan will be abolished and the Customs Tariff without reduction will apply to such articles.

I avail myself of this opportunity to renew to you, Monsieur le Chargé d'Affaires, the assurance of my high consideration.

(Signed) Chengting T. Wang

Mr. M. Shigemitsu,  
Japanese Chargé d'Affaires in China.

日本重光代理公使致王部長照會

大日本帝國駐華代理全權公使重光

照會事本日接准

15 來照內開關於本日簽訂之中日協定應請貴代理公使代表日本政府證實本部長下述之見解即自本協定發生效力之日起滿四個月中國海關稅則前此對於經過中日陸邊進出口貨物之減稅稅率應即廢除嗣後海關稅率適用於該項貨物不再減徵等因茲本代理公使代表日本政府對於

貴部長之見解認為無誤相應照復即請

查照為荷須至照會者

右 照 會

大中華民國外交部長王

大日本帝國昭和五年五月六日

為

Nanking,

May 6, 5 Showa (1930).

Monsieur le Ministre,

I have the honour to acknowledge the receipt of Your Excellency's Note of to-day's date which reads as follows :-

"With reference to the Agreement signed this day between China and Japan, I have the honour to request that you will be good enough to confirm, on behalf of the Japanese Government, my understanding that on the expiration of four months after the coming into force of the said Agreement, the reduced rates of the Chinese Customs Tariff heretofore leviable on articles imported or exported across the land frontiers between China and Japan will be abolished and the Customs Tariff without reduction will apply to such articles."

I have the honour to confirm, on behalf of the Japanese Government, that the above understanding is correct.

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

(Signed) M. Shigemitsu

His Excellency

Dr. Chengting T. Wang,

Minister for Foreign Affairs of

the National Government of the Republic of China.

## 四 附件三

## 日本重光代理公使致王部長照會

大日本帝國駐華代理全權公使重光

爲

照會事茲向

17

貴部長提及當彼此商議海關稅則問題時得悉中國政府擬於最短期內廢除有妨礙在中國貿易發展如釐金常關稅沿岸貿易稅通過稅及其他類似各稅等一切稅捐應請

貴部長將中國政府現在或將來用以實行上述意見之辦法示知相應照會

貴部長查照爲荷須至照會者

右 照 會

大中華民國外交部長王

大日本帝國昭和五年五月六日

## ANNEX III

Nanking,

May, 6, 5 Showa (1930).

Monsieur le Ministre,

I have the honour to remind Your Excellency that in the course of our negotiations regarding the Customs Tariff question, it was stated that the Chinese Government entertained the intention of abolishing as soon as possible all such taxes and charges detrimental to the promotion of trade in China as likin, native customs duties, coast-trade duty and transit dues and other like charges.

I shall be much obliged if Your Excellency will be good enough to inform me as to what measures have been or will be adopted by the Chinese Government with a view to carrying into effect the aforesaid intention of the Chinese Government.

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

(Signed) M. Shigemitsu

His Excellency

Dr. Chengting T. Wang,

Minister for Foreign Affairs of

the National Government of the Republic of China.

## 王部長致日本重光代理公使照會

大中華民國外交部長王

照會事接准本日

爲

貴代理公使照會內開茲向貴部長提及當彼此商議海關稅則問題時得悉中國政府擬於最短期內廢除有妨礙在中國貿易發展如釐金常關稅沿岸貿易稅通過稅及其他類似各稅等一切稅捐應請貴部長將中國政府現在或將來用以實行上述意見之辦法示知等因茲奉達

貴代理公使中國政府現在極力設法於最短期間並於最大可能範圍內廢除來文內開各項稅捐並已明令自本年即一九三〇年十月十日起廢除釐金並令財政部長採用一切必要方法俾此項命令見諸實行相應照會

貴代理公使查照爲荷須至照會者

右 照 會

大日本帝國駐華代理全權公使重光

大中華民國十九年五月六日

Nanking,

May 6, 19th Year R.C. (1930).

Monsieur le Chargé d'Affaires,

I have the honour to acknowledge the receipt of your Note of today's date which reads as follows :-

"I have the honour to remind Your Excellency that in the course of our negotiations regarding the Customs Tariff question, it was stated that the Chinese Government entertained the intention of abolishing as soon as possible all such taxes and charges detrimental to the promotion of trade in China as likin, native customs duties, coast-trade duty and transit dues and other like charges.

"I shall be much obliged if Your Excellency will be good enough to inform me as to what measures have been or will be adopted by the Chinese Government with a view to carrying into effect the aforesaid intention of the Chinese Government."

I have the pleasure to inform you that the Chinese Government is endeavouring to abolish as soon and as far as possible all such duties and charges as are mentioned in your Note under acknowledgment.

The Chinese Government has already issued a Mandate ordering the abolition of likin as from the 10th of October, 1930, and instructed the Minister of Finance to take all necessary measures for carrying this order into effect.

I avail myself of this opportunity to renew to you, Monsieur le Chargé d'Affaires, the assurance of my high consideration.

(Signed) Chengting T. Wang

Mr. M. Shigemitsu,

Japanese Chargé d'Affaires in China.

## 五 附件四

## 日本重光代理公使致王部長照會

大日本帝國駐華代理全權公使重光

爲

照會事日本債權人借與中國無担保及担保不足之款計有多宗爲數甚巨亟宜從速整理日本政府提議由中國政府於最早日期

內召集各債權人代表會議應請

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貴部長將中國政府現在或將來用以實行上述整理之辦法示知相應照會

貴部長查照爲荷須至照會者

右 照 會

大中華民國外交部長王

大日本帝國昭和五年五月六日

## ANNEX IV

Nanking,

May 6, 5 Showa (1930).

Monsieur le Ministre,

I have the honour to state that in view of the large number and amount of the unsecured and inadequately secured obligations of China due to Japanese creditors, a speedy consolidation thereof is considered highly desirable. It is suggested by my Government that for that purpose a conference of the representatives of creditors should be called by the Chinese Government at the earliest possible date.

I shall be much obliged if Your Excellency will be good enough to inform me as to what measures have been or will be adopted by the Chinese Government for effectuating the aforesaid consolidation.

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

(Signed) M. Shigemitsu

His Excellency

Dr. Chengting T. Wang,

Minister for Foreign Affairs of

the National Government of the Republic of China.

## 王部長致日本重光代理公使照會

大中華民國外交部長王

照會事接准本日

為

貴代理公使照會內開日本債權人借與中國無担保及担保不足之款計有多宗為數甚巨亟宜從速整理日本政府提議由中國政府於最早日期內召集各債權人代表會議應請貴部長將中國政府現在或將來用以實行上述整理之辦法示知等因茲奉達

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貴代理公使中國政府現已自海關收入項下每年提存五百萬元以為整理中國內外債之用並擬於本年十月一日或於是日前召集一債權人代表會議於此會議將關於整理之適當計畫(包括增加上述數額之辦法)提付討論俾便設法實行該項之整理相應

照會

貴代理公使查照為荷須至照會者

右 照 會

大日本帝國駐華代理全權公使重光

大中華民國十九年五月六日

Nanking,

May 6, 19th Year R. C. (1930).

Monsieur le Chargé d'Affaires,

I have the honour to acknowledge the receipt of your Note of today's date which reads as follows :-

"I have the honour to state that in view of the large number and amount of the unsecured and inadequately secured obligations of China due to Japanese creditors, a speedy consolidation thereof is considered highly desirable. It is suggested by my Government that for that purpose a conference of the representatives of creditors should be called by the Chinese Government at the earliest possible date.

"I shall be much obliged if Your Excellency will be good enough to inform me as to what measures have been or will be adopted by the Chinese Government for effectuating the aforesaid consolidation."

I have the pleasure to inform you that the Chinese Government has already commenced to set aside annually the sum of \$5,000,000 from the Customs revenues for the purpose of consolidating the domestic and foreign obligations of China and that it intends to call a conference of the representatives of creditors on or before October 1st of this year at which an adequate plan for consolidation will be presented and discussed with a view to devising means (including an increase of the sum above mentioned) for effectuating the consolidation in question.

I avail myself of this opportunity to renew to you, Monsieur le Chargé d'Affaires, the assurance of my high consideration.

(Signed) Chengting T. Wang

Mr. M. Shigemitsu,  
Japanese Chargé d'Affaires in China.

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