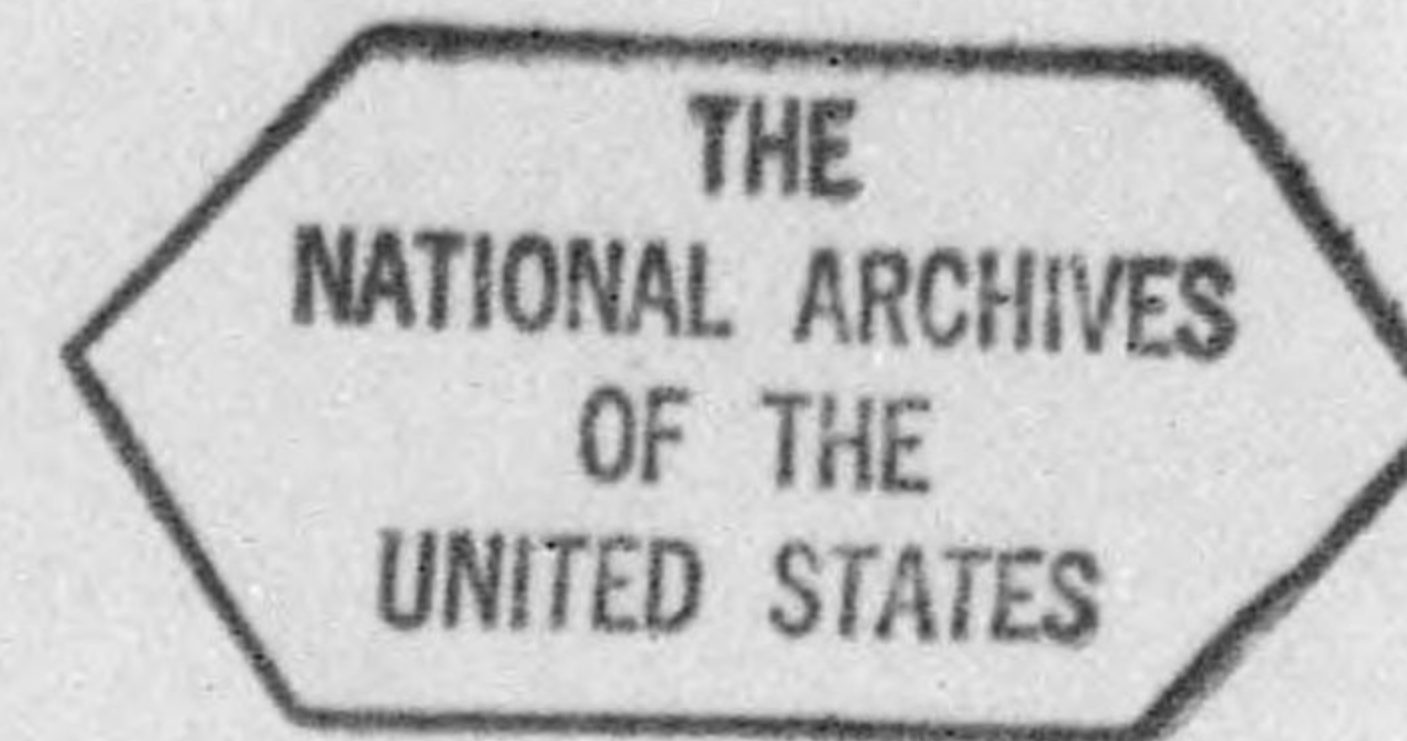


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**GHQ/SCAP Records(RG 331)**  
**Description of contents**



- (1) Box no. 3399
- (2) Folder title/number: (4)  
224.01

(3) Date: May 1946, June 1947

(4) Subject:

Classification	Type of record
111, 530	s

(5) Item description and comment:

(6) Reproduction:  Yes  No

(7) Film no. \_\_\_\_\_ Sheet no. \_\_\_\_\_

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224.01-6

Official Gazette, USAMGIK Ordinance No 146 30 June 1947

AUG 14 1947

SOUTH KOREAN INTERIM GOVERNMENT

Seoul, Korea



ORDINANCE  
NUMBER 146

30 June 1947

PROVINCIAL AND LOCAL TAX EXEMPTIONS REVISED

Pending action on the subject matters hereof by the Korean Interim Legislative Assembly and the enactment of legislation pursuant thereto, the following shall govern:

SECTION I. *Purpose.* The purpose of this ordinance is to adjust personal income exemptions under Ordinance No 109, dated 15 October 1946 (*Revision of Provincial and Local Taxes*).

SECTION II. *Exemptions.* Section II-c of Ordinance No 109, dated 15 October 1946, is hereby amended to read as follows:

"c. *Exemptions.* The following earned-income exemptions shall be the only permissible deductions from taxable income under the provincial and local household income tax:

(1) One thousand won (¥ 1,000) for the head of the household.

(2) One thousand won (¥ 1,000) for each member of the household under eighteen (18) or over sixty (60) years of age, but in no case to exceed a total of five thousand won (¥ 5,000).

(3) An allowance of forty percent (40%) of that portion of the total salary and wages received by the taxpayer which is fifty thousand won (¥ 50,000) or less, and an allowance of twenty percent (20%) of that portion of the total salary and wages received by the taxpayer which is in excess of fifty thousand won (¥ 50,000) but not in excess of one hundred thousand won (¥ 100,000)."

*Official Gazette, USAMGIK Ordinance No 146 30 June 1947*

SECTION III. *Effective Date.* This ordinance shall be effective on the date appearing hereon and shall be applicable to income for the years commencing with 1946.

APPROVED:

C G HELMICK  
Brigadier General United States Army  
Acting Military Governor

RECOMMENDED:

AHN CHAI HONG  
Civil Administrator



775015

224.01 - 4

GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS  
Economic and Scientific Section



012 (20 Feb 46)ESS/FI

SUBJECT: Application of Memorandum Regarding Elimination of War Profits  
and Reorganization of National Finances (AG 121.7 Nov 45).

TO : Ministry of Finance, Hypothec Bank Building, Tokyo.

1. Reference is made to the Memorandum of the Ministry of Finance dated 4 February 1946 (LO 205) requesting permission to exempt religious bodies from the Real Property Acquisition Tax, a local government tax,

2. Authorization is hereby given to exempt religious bodies from the Real Property Acquisition Tax.

*W. F. Marquadt*  
W. F. MARQUALT  
Maj. Gen. U.S.A.  
Chief, Econ. & Sc. Sec.