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GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS  
APO 500

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*SCAP*

AG 012 ( 4 Oct 51 )ESS/FIN  
SCAPIN 2182

6 November 1951

MEMORANDUM FOR: Japanese Government

SUBJECT: Remission of Taxes on Souvenir Items Purchased by  
Military Personnel

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1. Reference is Memorandum for Japanese Government, AG 012  
(24 Dec 45)GD, SCAPIN 491, dated 24 December 1945, subject: Remission  
of Taxes on Souvenir Items Purchased by Military Personnel.

2. SCAPIN 491, reference 1, is rescinded effective as of the date  
of the abolishment of the Convertible Account System by the Japanese  
Government.

3. Subsequent to the abolishment of the Convertible Account System  
occupation establishments and organizations are authorized to:

a. Purchase indigenous products on a tax free basis, from  
suppliers in Japan, provided:

- (1) Purchases are made by the Central Purchasing Office, or
- (2) Each transaction is covered by a Japanese Government  
export license and payment effected with a foreign ex-  
change instrument.

b. Import direct or through Japanese Government licensed im-  
porters commodities or articles on a duty and tax free basis provided:

- (1) When items are imported direct via commercial carriers,  
the importation is covered by a SCAP license form IE:  
426.
- (2) When items are imported through or from licensed im-  
porters, the transaction is effectuated through a  
bonded warehouse upon presentation of a SCAP license  
form IE 426.

4. Occupation forces and United Nations Command personnel are  
authorized to:



AG 012 ( 4 Oct 51 )ESS/FIN, Subj: Remission of Taxes on Souvenir Items Purchased by Military Personnel.

a. Import items for their personal use on a duty and tax free basis provided that when such items are imported via international mail or commercial carriers, the shipment is consigned to the person authorized to import them and is covered by SCAP license form IE 426.

b. Purchase only automotive vehicles and parts therefor on a duty and tax free basis from Japanese Government licensed dealers operating bonded warehouses or bonded manufacturing warehouses provided that:

- (1) The purchase of an automotive vehicle is covered by a SCAP license form IE 426.
- (2) Payment for the vehicle and parts is by an acceptable foreign exchange instrument.

FOR THE SUPREME COMMANDER:

*C. C. B. Warden*

C. C. B. WARDEN  
Colonel, AGC  
Adjutant General