HC amendment
Travelling Tax Law
3/30

WFM/HS/KPS/lrk
K.P.Sanow 26-3515
Date: 4 APR 1950

2. From: HSS To: Govt Sec

1. The House of Councillor's proposes an amendment to the Travelling Tax Law which would seriously prejudice collection of the one billion budgeted revenue from the Travelling Tax in fiscal year 1950-51. There is no reason to believe that Class A passengers on ships will increase sufficiently to counteract the loss from eliminating the 20% tax on Class B ship passengers. Furthermore this amendment would lead to discrimination against Class B train passengers who will be taxed at the 20% rate.

Recd GS 4/4/50

2. For the above reasons, HSS objects to the introduction of the subject bill.

1 Incl
n/c

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

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CHN/gb

Subject: Draft Legislation

From: Govt Sec To: CTS Date: 30 March 1950

1. Immediate introduction of the attached draft bill in the Diet is proposed by the House of Councillors.

2. Your prompt comment is requested.

1 Incl

Amendments to Amendments to Traveling Tax Law.

Cy to [redacted] C. W.

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2 From CTS To: Govt Sec Mr. Ogden, 26-6086
Date:

1. Reference: C/N from CTS to Govt Sect dated 18 Feb 1950, subject: Draft Legislation - Partial Amendments to the Travelling Tax Law.

2. The Chief, Civil Transportation Section, concurs in the amendment proposed as of 29 March in the House of Councillors since the effect will be to eliminate the tax on second class fares for travel by ships. Reference checknote states CTS position as being opposed to Transit Tax on basic fares in any class or by any medium of transportation.

3. The present proposed amendment will accomplish part of the objective of this Section. The Chief, CTS, however would prefer to support a more sweeping amendment which would have the effect of rescinding the Transit Tax entirely on first and second class basic fares, thus leaving such a tax for application to luxury items connected with movements of persons.

1 Incl
w/d

---H. T. M.---

Bill

tc be submitted for GS approval
Legislative Affairs Section, FOA
(TEL. 87-6010)

February 25, 1950

1. FOA Number: 150

2. Name of Bill: Accessions Tax ~~Law (Draft)~~ Bill

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 14, 1950

5. SCAP Section concerned:

Mr. Shavell, Economic Stabilization Section,
Internal Revenue Division

6. Remarks: (Reference:)

See attached paper.

7. G.S. Reviewers:

CS:
ESS
LS/LJ
PHW.

Received by GS

Date 2/25/50

38

2 March 1950

MEMO FOR MAJOR NAPIER

SUBJECT: GHQ Clearance of Tax Reform Bills

1. Foreign Office Legislative Affairs Chief URABE late this afternoon conveyed to GS/PPD the Cabinet's urgent request for early clearance of the following tax reform bills pending in GHQ:

a. Accessions Tax Bill -- Pending in GHQ since 2/25.
ESS and PHW approve.
LS has not yet replied. LS has informed ESS verbally that it will object on constitutional grounds.

b. Assets Revaluation Tax Bill -- Pending in GHQ since 2/27.
ESS approves.
LS has not yet replied. LS has informed ESS verbally that it will object on constitutional grounds.

c. Local Finance Equalization Grant Bill -- Pending in GHQ since 2/20.
ESS has not yet replied.
LS raises 6 pages of objections.
GS (Hauge) has not yet replied.

2. In the H. R. Budget Committee this afternoon, the Finance Minister was asked to explain the delay in submitting the above three bills, as well as the Local Tax Bill, to the Diet. IKEDA replied that he hoped that the national tax reform bills would be approved by GHQ by 3 March so that they can be submitted to the Diet at once. State Minister HONDA added that the Local Tax Bill would probably be ready by 10 March, and he anticipated that the Local Finance Equalization Grant Bill would be approved by GHQ within a few days. The Diet committee claims that final deliberations and vote on the budget must of necessity be delayed until the tax reform legislation is submitted and examined by the Diet. The H. R. Budget Committee delayed final action on the budget on 20 February and again on 27 February. Following today's explanation by the Cabinet Ministers, the Committee made no decision on when it would vote on the budget.

Helen Loeb

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JR/JW/CMH/ekm

Subject: Draft Legislation

Note No. From: Govt Sec To: GS/LAJ Capt Norris 28-3076 Date: 25 February 1950

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

2. Your prompt comment is requested.

1 Incl

Accessions Tax Bill

C. W.

P & P DIV

Accessions Tax Bill

3/25

(For Mem)

From: LS To: GS

R.T. BRUNCKHORST-2635-420
Date: 15 March 1950

2.

1. The Accessions Tax Bill was formulated under the advice of the Shoup Mission. One of the chief aims of the bill is to check the accumulation of undue concentration of wealth, while at the same time producing a contribution to the public treasury. The accessions tax is a cumulative tax on the recipient of gifts and bequests. One of the advantages of an accession tax is that the tax is less when the estate is divided among a number of heirs. The larger aggregations of wealth are thus taxed more heavily. Owners of large amounts of wealth may have some inducement to distribute it more widely since the tax will then be less. Under the accessions tax, it makes no difference in total tax, whether the gift is made during life or at death as the same rate is used for gifts as for bequests.

Rec'd GS 3/17.

All property received by gift, bequest, or by succession comes under this law. It also covers insurance proceeds under life insurance contracts; retirement pay; postal annuity contract payments and funds from trusts.

Certain proportions of inheritance of insurance, postal annuities, trusts, etc., are taxable.

Article 7 provides that if a person has taken care of a testator and in consideration thereof a bequest is made, the debt to the beneficiary is not taxable. Article 8 provides that where a person has settled the liabilities of a testator, such amount is not taxable.

2. (Contd) Article 12, Item 1, provides exceptions to the tax, i.e., articles that pass to the Imperial Heir to the throne when he is enthroned, burial places, etc. Item (3) of the same article provides that properties acquired by gifts from corporations are not taxable. A person receiving a gift from a corporation will pay income tax on said gift and consequently the exception is made so that he should not pay the accession tax also. Item (4) exempts gifts to children for educational purposes; (5) provides that gifts and bequests to unincorporated persons engaged in religious, charitable, scientific purposes and etc. are not taxable, and (6) exempts money acquired by gift for the use of campaign purposes from taxation.

Certain marital exemptions are given; further exemptions are provided in favor of minors inheriting who are under 18 years of age -- i.e., multiplying 10,000 yen by the number of years by the age of the minor less than 18. This is designed to assist minors in continuing their education, etc.

Certain exemptions are given to an estate which has once before descended within a 10 year period.

It might be noted that the rates of tax in Article 18 are very high, especially in the lower brackets. This is a matter of policy but Legal Section feels that on estates up to 1,000,000 yen, the rate could be considerably lower. The tax rate would seem to be a hardship in this category. Lowering of rates in this category would not affect the theory of the prevention of building up fortunes through inheritance.

Article 20 provides that a person inheriting who is senior to the testator should have a lower tax rate than those that are younger. This was a recommendation of the Shoup Mission based on the theory that the estate would be subject to another accession sooner than if younger people inherited.

Article 22 leaves the appraisal of the property to the taxpayer, subject of course, to review of the tax authorities.

2. Legal Section objects to the following provisions of the bill:

a. Article 12 (5) is an exemption to the tax and allows the Cabinet to name the unincorporated person who is to be engaged in the business for the purpose of religion, charity, science or other public interests. This could lead to discrimination against certain charities, religions, sciences, etc. by the Cabinet. It is suggested that the unincorporated person who is to be given the exemption be set forth in the law.

2. (Cont'd) b. Article 34 makes two or more legatees jointly responsible for the payment of the accession tax. Consequently if one of the legatees squanders his inheritance or the inheritance is swallowed up by his debts, the other legatee or legatees must pay the tax out of their share. This penalizes the legatee who has already complied with the law. The whole Shoup Mission report is based on emphasis upon fairness. Unfortunately, an estate does not pass through a court where the tax could be deducted before distribution as in the United States. There is no provision in the Japanese law to collect the tax before distribution. As the law now stands, the legatee responsible for the tax of another legatee who did not pay, has only one remedy and that is against the legatee who did not pay the tax. Obviously, such remedy does not amount to anything in practice. It should be kept in mind that the taxation debt is not an obligation of the estate, but of the individual heir or legatee.

c. Sections 49 and 50 establishes an informing system, to which Legal Section is opposed since it means a continuation of the features of the old police state. Questioning of the Japanese tax officials brought to light that about 50% of the tax evasion cases reported under this system produce tax but that the other 50% have to be discarded as false and malicious.

d. The same objection has been made to similar provisions in other tax bills. In connection with Articles 60 (3) and 70, Legal Section strongly repeats objections to compulsory self-incrimination, as made in connection with the review of similar provisions in taxation laws. It is suggested that Article 60 (3) should be rewritten as follows: "No persons shall thereafter be prosecuted or subjected to any criminal penalty or forfeiture for or on account of any transaction, matter or thing concerning which he shall be compelled to testify or produce evidence, documentary or otherwise, in the course of such inspection or examination, except that he shall not be exempt from punishment for committing perjury or making any false statement."

e. Article 64 grants power to the Cabinet to legislate in subsequent matters. "Special relationship" can very readily be set forth in the law and not left to Cabinet legislation.

f. "Art. 54, Par. 5" referred to in Art. 44, must read "Art. 53, Par. 5".

g. Art. 48 in its present language is ambiguous and should be clarified. As the provision reads now it appears to set up rules for the courts on the priority of evidence during the suit. This interfers with judicial independence.

Incl: w/d

- A.C.C. - - - - - - - - - - - - -

XXXXXXXXXXXXXXXXXXX

CW/JN/JW/CHN/chn

Subject: Draft Legislation

Capt. Norris
26-6076

From: Govt Sec To: PHW Date: 25 February 1950

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

2. Your prompt comment is requested.

1 Incl
Accessions Tax Bill

C. W.

From: PH&W To: Govt Sec

Dr. Rohrlich, 26-8642
Date: 2 March 1950

2 Public Health and Welfare Section enters no objections to the attached proposed bill of "Accessions Tax Bill".

1 Incl
w/d

C. W. S.

Recd JS
3/3/50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/CLM/ehm

Subject: Draft Legislation

Capt Harris
25-6076

Note No. | From: Govt Sec | To: [redacted] | Date: 25 February 1950

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

2. Your prompt comment is requested.

1 Incl

Accession Tax Bill

C. W.

AMD P & P DIV

Jnoue

1.

2.

H. Shevell
WFM/LIM/HS/lrk
Date: 27 Feb 50

From: MSS To: Govt Section

MSS approves the introduction of the attached draft "Accessions Tax Bill" in the Diet.

1 Incl
n/c

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

Rec'd GS 3/1

to be submitted for GS approval
Legislative Affairs Section, FO.
(TEL. 87-6010)

February 3 , 1950

1. FO# Number: 56

2. Name of Bill:
Bill for Partial Amendments to the Income Tax Law.-

3. Competent Ministry: Ministry of Finance.-

4. Date of Cabinet Approval: January 27, 1950.-

5. SCAP Section concerned:
Mr. Sanow,
I.R.D., E.S.S.

6. Remarks: (reference:)
Reference is attached herewith.-
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7. G.S. Reviewers:

GS: ESS
AS/LJ

Received by GS

Date 2/3/50

(39)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JS/CHN/vs

Subject: Draft Legislation

Capt. Norris

Note No. 26-6076

From: Govt Sec To: LS/Leg Date: 3 February 1950

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to
the Income Tax Law

C. W.

P & P DIV

Income Tax. Law

From: LS To: OS R.T. BRUNCKHORST, 2635-420
Date: 17 February 1950

2.

1. Legal Section generally disapproves of the innumerable delegations of legislative power to Order. At first, it should be clarified what kind of "Order" is meant, whether a Cabinet Order or a Ministerial Order. While it is realized that in most cases these Orders will be primarily concerned with administrative and procedural matters, there appear to be instances in which too far reaching delegation in substantive matters is made to the Executive Branch of the Government. For instance, Item 4 of Article 5 should be deleted. Since the law enumerates the categories of dependents, there appears to be no need for delegating to the administrative authorities the power to broaden the scope of dependents. Further reference is made to paragraph 2 of Article 26 which lists exceptions in the law and, in addition, leaves the determination of further exceptions to Order. It is suggested to leave out in the statute all delegation to Order and provide for a general catch clause of the following nature: "Necessary administrative and procedural matters shall be provided for by Cabinet Order".

Rec'd LS 2/17/50

2. It is the opinion of Legal Section that Article 70 of the Bill for Partial Amendments to the Income Tax Law violates Articles 36 and 38 of the Constitution of Japan.

2. (Cont'd) Article 70(11) provides: "A person who has fsiled to answer to the inquiries made by a tax official as referred to in Art. 63"; Article 70(12) states: "a person who has answered a falsehood to the inquiries under the proceeding item"; and Article 70(9) provides: "A person who has rejected, disturbed or evaded the inspection of books, records or other articles as referred to in Art. 63" may be punished criminally. Article 63, above referred to, stated in effect that tax officials may examine persons or inspect books, papers or other things relating to the business thereof of any person liable to pay the tax; or persons liable to submit or file statements on payment, statements on trust or withholding certificates or persons who are deemed to have or have had money or things due to or due from persons liable or deemed liable to pay the tax. Consequently, the taxpayer may be punished for not answering questions or allowing an inspection of books and if he does answer or give up his books, he may incriminate himself and subsequently be punished criminally for not performing certain functions under the income tax. It is believed that this is compulsory self-incrimination. Article 35 of the Constitution provides for security from search and seizure without proper warrant and Article 38 provides that no person shall be compelled to testify against himself. The actual effect of the legislation proposed in subject bill would be that if said taxpayer does not talk, he is punishable and if he does talk and incriminates himself, that testimony can be used in a criminal prosecution. Therefore, protection from criminal prosecution on evidence obtained under said statute should be written in the law. It can be argued that courts will protect the taxpayer and not allow the use of such evidence but if written in the law, the provision referred to will not be challenged as unconstitutional.

There are no objections to evidence obtained under Article 70 being used as basis for civil penalties, or that a taxpayer be punished for committing perjury or making a false statement under such statute. The following addition to Article 70 is suggested: "and no persons shall thereafter be prosecuted or subjected to any criminal penalty or forfeiture for or on account of any transaction, matter or thing concerning which he shall be compelled to testify or produce evidence, documentary or otherwise, in the course of such inspection or examination, except that he shall not be exempt from punishment for committing perjury or making any false statement."

3. Article 69(4) should be changed from "provided that said punishment shall be exempted according to circumstances" to "provided that said punishment shall be mitigated or remitted according to the circumstances." This would leave the court another alternative besides remittal.

2.
(Cont'd)

4. Article 52 does not follow the Shoup Mission report. Shoup recommends that the burden of proof should be on the taxpayer. This article as written leaves the question of who should proceed with the evidence to the court. Legal Section does not object to this procedure at the present time but believes that when the personnel and law reforms of the Shoup Mission are functioning properly the law should then be amended to place the burden on the taxpayer. The present handicaps of the taxpayer should not be increased at this time.

5. Subject bill is designed to partially amend the Income Tax Law of Japan to conform with the Shoup Mission report. Much of the law is procedural and technical in character but the following are some of the fundamental changes made:

(1) A listing of corporations not liable to pay the income tax; (2) shareholder will pay tax only on difference of paid in value of share and that received in money or refund of shares, etc.; (3) on dissolution of a corporation, taxpayer will pay tax on difference between the residual assets over and above of cost of acquisition of the shares; (4) tax advantages given to tax payer using governmental approved accounting methods; (5) tax-payer must obtain approval to use certain methods of evaluation and accounting set forth by the government; (6) deductions allowed for medical and dental expense; (7) income tax rates revised; (8) revision of law in regard to dependents and income of persons living in same household with due regard to fluctuating income of the members; (9) new methods of filing farmers' provisional returns; (10) provision for civil fraud penalties; and (11) new methods of reinvestigation and appeal through the tax agencies.

Incl: w/d

- A.C.C. - - - - - - - - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JK/CHN/vs

Subject: Draft Legislation

Capt. Norris

25-6076

Note No. | From: Govt Sec To: ESS Date: 3 February 1950

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to
Income Tax Law

C. W.

P & P IV

2. From: ESS To: Govt Sec

K. P. Jackson 26-8515
WFM/LHM/KPS/CCG/lrk
Date: 15 FEB 1950

There is no objection to the introduction of "Partial Amendments to Income Tax Law", subject to the insertion of Art. 62 (3) and 62(4), draft inclosed, which was not with the draft as submitted.

2 Incls
Partial Amend. to Income Tax Law
Draft of Insert

W. F. M.

Rec'd GS 2/17

Lt Col N. P. Barnett
HRS/MWR/WC/NPB/la

NR 711 (.)P Draft Legislation

25 FEB 1950

25 FEB 1950

NR GS

1 1. Reference draft legislation "Law for Partial Amendments to the Income Tax Law". At request of Lt Col Barnett draft was handcarried to NR on 9 Feb 50 by Capt Norris, GS, for comments.

2. NR concurs in the amendments as written.

- H. G. S. - - - - - - - - - - - -

20 February 1950

Major Napier:

I shall not be surprised if, in the very near future, Chief Cabinet Secretary MASUDA or one of his subordinates, urgently requests "the good offices of GS" in expediting clearance of tax reform bills scheduled for submission to the current Diet session.

Four tax reform bills, approved by the Cabinet, were submitted to GS on 3 February and dispatched the same day by GS to staff sections concerned (see "Legislation Pending in GHQ Longer than one Week," report dated 18 Feb., Bills No. 10, 12, 13 and 14). ESS, the section primarily concerned, raises no objection to any of the four. CTS objects to one, Bill No. 10., and requests that they be permitted to present their case to the Chief of Staff prior to clearance of this measure. LS objects to another, Bill No. 14, on constitutional grounds. Two conferences between LS and ESS on this one have been held, with no results either in the direction of eliminating LS objections or revising the bill. A third conference will be held this afternoon. On the other two bills, LS has not yet replied.

These 4 bills cleared by CLO, 20 Feb. 6 PM.

For over a week, both Houses of the Diet have been pressing the Cabinet to introduce tax bills. The Diet's point is that deliberation on the general budget should be simultaneous with consideration of tax reform measures. The budget was introduced in the Diet on 21 January. On 26 January the H. R. Budget Committee made a tentative schedule of its deliberation on the measure, setting 22 February as the date for final committee vote. This was done on the supposition that tax reform bills would be introduced very soon after 1 February. Opposition parties are making political capital out of the government's delay in submitting the tax bills along with the budget, pointing to this as evidence of the "government's insincerity."

CLO notified 21 Feb. 0800

On 17 February, even a DL in the H. R. Budget Committee asked when the government would submit the amendments to tax bills. Chief HIRATA of the Finance Ministry's Budget Bureau replied that the Cabinet had approved them two weeks before and hoped to present them to the Diet early this week.

On 18 February, a Communist member of the H. R. Budget Committee stated: "The tax reform bills, on which deliberation of the budget depends, have not yet been introduced. When will the government do so?" Chief HIRATA replied: "The government approved them at a Cabinet meeting two weeks ago and is now requesting GHQ approval of them. They can be presented to the Diet early next week."

On 18 February, Chief URABE, Legislative Affairs, Foreign Office, told me that Deputy Chief Cabinet Secretary KANO desired to visit GS to urge early clearance of the tax reform bills because of the pressure brought to bear by the Diet upon the Cabinet. I explained to URABE, who will convey the message to KANO, that GHQ is doing its utmost to complete its deliberations on the tax bills as soon as possible.

A few minutes ago, the H. R. Budget Committee, just two days short of the date set for its final vote on the budget, decided (1) it will not meet again until 27 February, at which time it will begin holding deliberations

on the tax bills if they have been submitted; (2) if tax bills are not submitted before 27 February, the committee will not meet until they are introduced; (3) final vote on the budget will be postponed until after the tax bills have been deliberated upon. It is estimated that final vote on the budget in the H. R. will be delayed approximately two weeks, depending upon how late the tax reform bills are submitted to the Diet.

The H. C. Budget Committee originally estimated that it would vote on the budget on 14 March. If the above-mentioned 2-week delay in the H. R. results in a similar 2-week postponement of final action in the H. C. Budget Committee, an embarrassing situation could easily result: since the DLP does not have a majority in the H. C., opposition parties could conceivably postpone (by delaying tactics of which the Japanese are past masters) final vote in plenary session beyond 31 March, the end of the fiscal year, in which case the government would have to submit a supplementary budget.

In addition, the government is already "on record" (Masuda's testimony before committees of both Houses) as follows: (1) it will submit all important legislation to the Diet by 20 February; (2) it will cooperate with the Diet in making possible completion of the legislative program by 20 March, so that the Diet can adjourn on that date preparatory to the June H. C. election.

Helen Loeb

P. S. A telephone call from Moss/ESS a few minutes ago regarding one of the tax reform bills (Income Tax) is indicative of the problem GS/PPD may have on the other three tax bills. ESS maintains that immediate clearance of the Income Tax Amendment Bill is essential. LS maintains that the bill is unconstitutional. After two conferences between the two sections, Moss claims that LS should have voiced its objections to the bill months ago, while it was still in draft stages, since LS has known for several months what, in general, the bill would contain. Moss contends that the bill, despite constitutional objections, should be cleared now, and that amendments to it be introduced in the Diet next session. He will attempt to "sell" this idea to Oppler today.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/CFG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: ESS Date: 30 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Transfer from Gen. Account for Covering Shortage of Revenues in Foodstuff Control Special Account C. W.
	File: 010(30 Jan 50)ESS/PF From: ESS To: Govt Sec. WFM/EMR/AMM/BL/eb Mr. Larson, 26-6142 3 FEB 1950
2.	Reference is draft bill of Transfer from the general account for covering the Shortage of Revenues in the Foodstuff Control Special Accounts. There is no objection to the introduction of this bill. 1 Incl: n/c - W.F.M. - - - - - - - - - - - - - - -

Rcd GS
2/3/50

(40)

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL. 57-6010)

January 28, 1950

1. FOM Number: 35

2. Name of Bill: Bill concerning the Trnsfer from the General Account for Covering the Shortage of Revenues in the Foodstuff Control Special Account

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 27, 1950

5. SCAP Section concerned:
Mr. Larsen
Public Finance Branch
Finance Division, E.S.S.

6. Remarks: (Reference:)

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7. G.S. Reviewers:

cs:
ESS

Received by GS

Date 1/28/50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) GW/JN/JW/CPG/vs

Subject: Draft Legislation

Capt. Guida

Note No.	
1.	From: Govt Sec To: ESS Date: 30 January 1950 26-6076 1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Transfer from Gen. Account for Appropriation to Resources for Loans for Farm Settlers Special Account C. W.
	File: G10(30 Jan 50)ESS/PF From: ESS To: Govt Sec WFM/EMR/ARM/BHL/eb Mr. Larsen, 26-6142 3 FEB 1950
2	There is no objection to the introduction in the Diet of the subject draft bill. 1 Incl: n/c W.F.M.

Rec'd 9:5 2/3/50

41

Bill

to be submitted for GS approval
Legislative Affairs Section, HQ.
(TEL. 57-6010)

January 28 , 1950

1. FOL Number: 37

2. Name of Bill: Bill concerning Transfer from the General Account for Appropriation to the Resources for the Loans in the Finance for the Farm Settlers Special Account

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 27, 1950

5. SCAP Section concerned: Mr. Larsen
Public Finance Branch,
Finance Division, E.S. S.

6. Remarks: (reference:)

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7. G.S. Reviewers:

GS: ESS

Received by GS

Date 1/28/50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/CPG/vs

Subject: Draft Legislation

Note No. 1.

From: Govt Sec To: ESS.

Capt. Guida
26-6076
Date: 30 January 1950

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

2. Your prompt comment is requested.

1 Incl
Transfer from Gen. Account for
Covering Shortage of Revenues
in Agricultural Mutual Aid
Reinsurance Special Account

C. W.

Note 2.

File: 010(30 Jan 50)ESS/PF

From: ESS To: Govt Sec

WFM/EBR/AMM/BL/eb
Mr. Larsen, 26-6142
3 FEB 1950

1. There is no objection to the introduction in the Diet of the attached draft bill.

2. The proposed transfer of funds is to cover anticipated shortages of revenues based on loss table factors and has been provided for in the 1950-51 budget submission.

1 Incl:
n/c

Acd GS 2/3/50

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

142

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOA
(TEL. 87-6010)

January 28, 1950

1. FOA Number: 36

2. Name of Bill: Bill concerning the Transfer from the General Account for Covering the Shortage of Revenues in the Agricultural Mutual Aid Reinsurance Special Account

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 27, 1950

5. SCAP Section concerned:
Mr. Larsen
Public Finance Branch
Finance Division, E.S.S..

6. Remarks: (reference:)

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7. G.S. Reviewers:

GS:
ESS

Received by GS

Date 1/28/50

Bill

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

January 20, 1950

1. FOM Number: 26

2. Name of Bill: Bill for Partial Amendments to the Unemployment Insurance Special Account Law

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 19, 1950

5. SCAP Section concerned: Mr. Harrison
Public Finance Branch
Finance Division, E.S.S.

6. Remarks: (Reference:)
Unemployment Insurance Special Account Law
(Law No. 157 of 1947; Official Gazette, December 8)

7. G.S Reviewers:

GS:
ESS
AS/L+J
PHW

Received by GS ESS

Date 1/20/50

(43)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

CW/JN/JW/CFG/va

Subject: Draft Legislation
Capt. Guida

Note No.	
1.	From: Govt Sec To: ESS Date: 21 January 1950

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

2. Your prompt comment is requested.

1 Inclosure
Initial Amendments to the
Unemployment Insurance
Special Account Law

C. W.

P & P DIV

020(21 Jan 50)ESS/PF

From: ESS

To: Govt Sec

WFM/ESS/AMM/CHT/eb
Mr. Yeomans, 26-6148
3 FEB 1950

2. There is no objection to the introduction in the Diet of the attached draft bill, subject: Bill for Partial Amendments to the Unemployment Insurance Special Account Law, as proposed by the Ministry of Finance.

1 Incl:
n/c

- - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CHN/vs

Subject: Draft Legislation

Capt. Norris
26-6076

Note No.	From: Govt Sec To: LS/L&J Date: 21 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Partial Amendments to the Unemployment Insurance Special Account Law

C. W.

P & P DIV

Unemployment Insurance
Special Accounts Loan

From: LS To: GS

F.C. GOODMAN-2635-269
Date: 30 January 1949

This Section has no legal objection to subject bill.

Incl: w/d

- - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CFO/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: PH&W Date: 21 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Partial Amendments to the Unemployment Insurance Special Account Law

C. W.

P & P DIV

CHECK SHEET

CW/JN/JW/CFG/vs

Subject: Draft Legislation.

Capt. Guida
26-6076

From: Govt Sec To: PH&W Date: 21 Jan 50

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to the
Unemployment Insurance
Special Account Law

C. W.

Mr. Rohrlich, 26-8642

From: PH&W To: Govt Sec Date: 24 Jan 50

2 PH&W enters no objection to the enclosed "Partial Amendments to the Unemployment Insurance Special Account Law".

1 Incl
w/d

Herd GS 1/26/50

C. F. S.

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

December 7, 1949

1. FOM Number: 2

2. Name of Bill: Bill concerning Transfer from the General Account for Appropriation for Liabilities in the Special Account for Demand and Supply Adjustment of Charcoal and Firewood

3. Competent Ministry: Ministry of Finance

4. Date or Cabinet Approval: October 28, 1949

5. SCAP Section concerned: Mr. Harrison
Public Finance Branch
Finance Division, E.S.S.

6. Remarks: (Reference:)
None
.....
.....
.....
.....
.....

7. G.S Reviewers:

Cleared 12/4/49

Previously cleared 11/7 for introduction in 6th Session by ESS

Received by GS

Date 12/7/49

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

January 27, 1950

1. FOM Number: 31

2. Name of Bill:

Bill concerning the Exception for Payment from the Alcohol Monopoly Special Account to the General Account.-

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 19, 1950

5. SCAP Section concerned:

Mr. Larsen

Public Finance Branch, Finance Division, E.S.S.-

6. Remarks: (Reference:)

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7. G.S Reviewers:

GS: ESS
KS/kd

Received by GS

Date 1/27/50

45

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CSG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No. | From: Govt Sec To: LS/LWJ Date: 7 February 1950

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

2. Your prompt comment is requested.

1 Incl
Exception for Payment from
the Alcohol Monopoly Special
Account to the Gen. Account

C. W.

P & H DIV

Subject: Exception for Payment from the Alcohol
Monopoly Special Account to the Gen. Account.

From: LS To: GS

F.C.Goodman-2635-269
Date: 9 February 1950

2. This Section has no legal objection to subject bill which apparently authorises proceeds from the sale of fixed assets of the Alcohol Monopoly Special Account to be paid into the General Account.

1 Incl. w/d

- A.C.C. - - - - - - - - - -

Rec'd GS 2/11

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JH/JW/CRS/vs

Subject: Draft Legislation

~~Capt. Guide~~ 26-5076

Note No. 1.

From: Govt Sec To: ESS Date: 27 January 1950

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

2. Your prompt comment is requested.

1 Incl
Exception for Payment from
the Alcohol Monopoly Special
Account to the Gen. Account

C. W.

File: 010(27 Jan 50)ESS/PF

WFM/EMR/AMM/BNL/eb
Mr. Larsen, 26-6142

From: ESS To: Govt Sec 8 FEB 1950

2. There is no objection to the introduction in the Diet of the subject draft bill.

1 Incl:
n/c

-W.F.M.-

DOCUMENT WITHDRAWN PURSUANT TO SEC. 3(E) AND 3(D) OR (E) NNDB # 775012

BUDGET

TO BE SUBMITTED FOR G.S. APPROVAL

Legislative Affairs Section, Ministry of Foreign Affairs.

December 23, 1949

1. FOM No. 3

2. Name of Budget: Budget of Government Corporations for Fiscal Year 1950-51.

3. Competent Authority: Ministry of Finance.

4. Date of Cabinet Approval: December 23, 1949.

5. SCAP Section Concerned: Public Finance Branch, Finance Division, ESS.

Mr. Reed

6. G.S. Reviewers:

Received by GS

Date 12/23/49

Cleared 12/23

46

DECLASSIFIED AUTH: NSSM 188 SEC. 3(E) AND 3(D) OR (E) NNCC # 776012

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/CFG/vs

Subject: Draft Legislation

Note No.	
1.	From: Govt Sec To: ESS Capt. Guida 26-6076 Date: 27 December 1949 1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Budget of Govt. Corporations for Fiscal Year 1950-51 C. W.
2	File: 010(27 Dec 49)ESS/FF From: ESS To: Govt Sec WHM/EMR/ANN/eb Mr. McGlauflin, 26-6054 5 JAN 1950 1. No objection is made to the immediate introduction of attached budget for JFY 1950-51. 2. Subject budget is in accordance with that approved by SCAP for adoption. 1 Incl: n/c -W.F.M.-

DECLASSIFIED AUTH: 11652 SEC. 3(E) AND 3(J) OR (E) NNDC # 775012

Bill

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

January 27, 1950

1. FOM Number: 32

2. Name of Bill: Bill concerning Exceptions to the Management of Affairs for Payment of Salaries and Other Pays to be paid to the Employees, etc. Engaged in Labor for the Allied Forces in Compliance with the Demands of the Allied Forces

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 19, 1950

5. SCAP Section concerned:

Mr. Hanna
Public Finance Branch
Finance Division, E.S.S.

6. Remarks: (Reference:)

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7. G.S Reviewers:

GS:
ESS
LS/LAJ
G-4.

Received by GS

Date 1/27/50

47

DECLASSIFIED E.O. 12958, SEC. 3(E) AND 3(D) OR (E) NND # 775012

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

CHECK SHEET

(Do not remove from attached sheet) CW/JH/JW/CPC/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: LS/LSJ Date: 27 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Exceptions to Management of Affairs for Payment of Salaries etc. to be Paid to Employees etc. Engaged in Labor for Allied Forces C. W.

P & P DIV

DISPOSITION AS PER PROC. SEC. 3(E) AND 3(D) OR (E) NNDB # 775012

Subject: Exceptions to Management of Affairs for Payment of Salaries etc. to be Paid to Employees etc. Engaged in Labor for allied forces.

From: LS To: GS F.C.Goodman-2635-269
Date: 6 February 1950

2. This Section has no legal objection to subject bill. The bill is purely administrative in nature and of primary concern to ESS/Finance.

1 Incl. w/d

- A.C.C. - - - - - - - - - - - -

Rec'd GS 2/10

PROCUREMENT ACT 1952 SEC. 3(E) AND 3(J) OR (E) NNDB # 775012

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) GW/JN/JW/CFG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	
1.	From: Govt Sec To: ESS Date: 27 January 1950 1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Exceptions to Management of Affairs for Payment of Salaries etc. to be Paid to Employees etc. Engaged in Labor for Allied Forces C. W.
2	File: 010(27 Jan 50)ESS/PF From: ESS To: Govt Sec WFM/EMR/AMM/JEH/eb Mr. Hanna, 26-6155 3 FEB 1950 This office has no objection to the introduction in the Diet of the attached draft bill. 1 Incl: n/c - W.F.M. - - - - - - - - - - -

Rec'd GS 2/3/50

DECLASSIFIED AUTH: SCAP LETTER DATED 21 FEB 1946 SUBJ: 3(E) AND 3(D) OR (E) NNCP # 179012

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JH/JW/CTG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: G-4 Date: 27 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Exceptions to Management of Affairs for Payment of Salaries etc. to be Paid to Employees etc. Engaged in Labor for Allied Forces C. W.

P & P DIV

DECLASSIFIED AUTH: PUBS SEC. 3(E) AND 3(B) OR (E) NND # 776012

2 From: G-4 To: Gov't Sec Lt Col Fitch, 26-6042
Date: 2 FEB 1950

G-4 has no objection to the attached draft bill proposed by the Japanese Government.

1 Incl
n/c

- G.I.R. - - - - - - - - - - - - - - - -

B111

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

December 22, 1949

1. FOM Number: 15

2. Name of Bill: Bill for Partial Amendments to the Extraordinary Currency Law

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: December 20, 1949

5. SCAP Section concerned:
Money and Banking Branch, Finance Division Mr. Smith

6. Remarks: (Reference:)
Extraordinary Currency Law (Law No. 86 of 1938)
is attached herewith.

7. G.S Reviewers:

GS: ESS
LS/LVJ.
GS/CS

Received by GS

Date 22 Dec. 49

(48)

CIVIL SERVICE DIVISION
Government Section

9 January 1950

MEMORANDUM FOR: Parliamentary and Political Division
Government Section

SUBJECT : Bill for Partial Amendments to the
Extraordinary Currency Law

Civil Service Division has no objection to subject bill.

W. Pierce MacCoy
Acting Chief

WPM:GWP:gb

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/GFG/vs

Subject: Draft Legislation

Capt. Guida

Note No.	From: Govt Sec To: ESS	26-6076 Date: 22 December 1949
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Ministry of Finance. 2. Your prompt comment is requested. 1 Incl Partial Amendments to Extraordinary Currency Law	

C. W.

From: ESS To: Govt Sec

J. C. Smith
WFW/JRA/JCS/fmb
J.R.A.
6 JAN 1950

2. Concur.

1 Incl
m/c

- - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CPG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: LS/LAJ Date: 22 December 1949
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Ministry of Finance. 2. Your prompt comment is requested. 1 Incl Partial Amendments to Extraordinary Currency Law

C. W.

P & P DIV

Subject: Partial Amendments to Extraordinary Currency Law

12/22

(Tin Min)

From: LS To: GS F.C.Goodman-2635-269
Date: 24 December 1949

2. This Section has no legal objections to subject bill.

1 Incl. w/d

- A.C.C.- - - - - - - - - -

Read GS 12/29

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

January 11, 1950

1. FOM Number: 16

2. Name of Bill: Bill concerning the Transfer from the General Account for Covering the Shortage of Revenues in the Special Account for Deposit Bureau, Ministry of Finance in the Fiscal Year 1950-51.

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 7, 1950

5. SCAP Section concerned:

Mr. Foster
Public Finance Branch, Finance Division, E.S.S.

6. Remarks: (Reference:)

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7. G.S Reviewers:

GS: ESS

Received by GS

Date 1/11/50

(49)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JW/JW/CHN/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: ESS Date: 12 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Transfer from Gen. Account for Covering Shortage of Revenues in Special Account for Deposit Bureau, etc. C. W.
2.	OIO( )ESS/FF From: ESS To: Govt Sect WFH/EMR/AMB/WAF/eb Mr. Foster, 26-6148 17 JAN 1950 No objection is made to the introduction in the Diet of the draft bill "Transfer from Gen. Account for Covering Shortage of Revenues in Special Account for Deposit Bureau, etc." by the Finance Ministry. 1 Incl: n/c

-W.F.M.-

Rec'd G-S 1/11/50

Bill

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL.57-6010)

December 18 , 1949

1. FOM Number: 9

2. Name of Bill:

Bill for the Payment of the Temporary Year-End Allowance to the National Public Service Personnel.

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: December 18, 1949

5. SCAP Section concerned:

Mr. E.M. Reed
Chief of Public Finance Branch, Japanese Finance Division, ESS. (Tel. 57-8806 Office, 48-4371 Quaters)

6. Remarks: (Reference:)

.....

1. The National Public Service Law
(Law No. 120 of 1947)
Official Gazette No. 468, October 21, 1949
2. The Law Administering the New Pay of Government Officials
(Law No. 46 of 1948)
as amended by (Law No. 265 of 1948)
Official Gazette No. Extra 51, Dec. 22, '49.

7. G.S Reviewers:

GS:
ESS
GS/CS
GS/E&D

Received by GS

Date 18 Dec 49.

50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JW/JW/CPG/vs

Subject: Draft Legislation

Capt. Guida

Note No.	From: Govt Sec To: ESS Date: 19 December 1949
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Payment of Temporary Year-end Allowance to National Public Service Personnel

C. W.

26 P & P DIV

Wm. R 1930 — 19 Dec
Pres Jo Hopkins —

attached is copy of bill for year-end allowances which the Cabinet pushed to GS last night, requesting clearance. Article in Nippon Times today mentions the Govt's point of view.

JSV.

CIVIL SERVICE DIVISION
Government Section

19 December 1949

MEMORANDUM FOR: Parliamentary and Political Division
Goverrment Section

SUBJECT : Law Concerning the Payment of the Temporary Year-end Allowance to the National Public Service Personnel

This office objects to this bill on the following basis:

1. It abrogates the enforcement of scientific and sound pay administration which this office is attempting to encourage in the Japanese government.

2. Any such allowance as this has no scientific basis as part of the pay structure of government employees since it bears no relationship to payment for work performed.

3. It constitutes a pure grant of funds to public employees for which the taxpayer receives no appropriate benefit.

4. It constitutes the continuation of a very unsound practice of the Japanese government which practice the Japanese government itself has been attempting to eliminate since 1947.

FOSTER B. ROSER
Acting Deputy

MS:ger

Bill

to be submitted for GS approval
Legislative Affairs Section, FOA
(TEL. 57-6010)

February 24, 1950

1. FOA Number: 147

2. Name of Bill: Income from Disolved Organizations' Properties Special Account Bill

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 7, 1950

5. SCAP Section concerned:
Mr. Harrison, Public Finance Branch Finance Division, E.S.S.

6. Remarks: (Reference:)
See attached paper.
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7. G.S. Reviewers:

GS:
ESS
LS/LJ

Received by GS

Date 2/24/50

(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) CR/JB/JW/CHN/vs

Subject: Draft Legislation

Note No. | From: Govt Sec | To: LS/LAJ | Capt. Norris 26-6076 | Date: 24 February 1950

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

2. Your prompt comment is requested.

1 Incl
Income from Dissolved
Organizations' Properties
Special Account Bill

C. W.

P & P DIV

SUBJECT: Income from Dissolved Organizations' Properties Special Account Bill.

2/24

1.

Kurt Steiner
2635-479

2. From: LS/LAJ To: Govt Sec Date: 7 March 1950

1. No legal objections.

2. Any policy question involved in the supplementary provisions regarding the abolition of the foreign trade special yen fund special account and transfer of the cash from that account into the newly created special account appear to fall within the jurisdiction of ESS.

1 Incl:
w/d

- A. C. C. - - - - - - - - - - - -

Rec'd 3/9/50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JH/JW/CHH/ve

Subject: Draft Legislation

Capt. Norris
26-6076

Note No. | From: Govt Sec | To: **HSS** | Date: **24 February 1950**

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

2. Your prompt comment is requested.

1 Incl
Income from Dissolved Organizations' Properties Special Account Bill

C. W.

P & P DIV

Finance

2/24

File: 010(24 Feb 50)ECS/FT

From: ECS To: Govt Sec

WFM/ECM/AMM/JMG/eb
Mr. Mossler, 26-6148
4 MAR 1950

2 There is no objection to the immediate introduction in the Diet of the attached draft bill, Income from Dissolved Organizations' Properties Special Account Bill, as proposed by the Finance Ministry.

1 Incl:
n/c

- - - -

Bill

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to be submitted for GS approval
Legislative Affairs Section, FO.
(TEL. 37-6010)

~~February 2~~, 1950

1. FOL Number: 51

2. Name of Bill: Bill concerning Adjustment of change of Jurisdiction or Change of Administrative Control of National Property between the General Account and the National Hospital Special Account free of Charge

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 1, 1950

5. SCAP Section concerned:

Mr. Harbster; Public Finance Branch, Finance Division, E.S.S.

6. Remarks: (reference:)

National Property Law.....
(Law No. 73 of 1948), Official Gazette No. Extra.
June 30, 1948.....
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.....
.....

7. G.S. Reviewers:

CS: ESS
NS/LD
PHW.

Received by GS

Date 2/2/50

(S-2)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) GS/JH/JW/CTG/vs

Subject: Draft Legislation

Capt. Guida

26-6076

Note No.	From: Govt Sec. To: LS/LAJ Date: 3 February 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Adjustment of Change of Jurisdiction or Change of Administrative Control of National Property, etc. G. W.

P & P DIV

SUBJECT: Adjustment of Change
of Jurisdiction or Change
of Administrative Control
of National Property, Etc.

Kurt Steiner
2635-479

2. From: LS/LAJ To: Govt Sec Date: 23 February 1950

1. No legal objections.

2. The policy questions involved appear to be the concern of NSS, particularly in view of the accounting problem involved, and of PHAW Section.

1 Incl:
w/d

- A. C. C. - - - - - - - - - - - - -

Need OS
2/27/50

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CFG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: ESS Date: 3 February 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Adjustment of Change of Jurisdiction or Change of Administrative Control of Natl. Property between Gen. Acct. & Natl. Hospital Spec. Acct. C. W.
	Mr. Herbster 26-6070 010(3 FEB 1950)ESS/FF WFM/EMR/JWH/LAH/ftk 8 FEB 1950 From: ESS To: Govt Sec
2.	ESS has no objection to the draft bill for the Adjustment of Change of Jurisdiction or Change of Administrative Control of National Property between General Account and National Hospital Special Account. 1 Incl n/e W. F. M.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JR/JW/CPG/vs

Subject: Draft Legislation

Capt. Guida

Note No.	From: Govt Sec To: PHW Date: 3 February 1950 26-6076
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by Finance Ministry. 2. Your prompt comment is requested. 1 Incl Adjustment of Change of Jurisdiction or Change of Administrative Control of National Property, etc. C. W.

P & P DIV

C H E C K S H E E T

Subject: Draft Legislation

Capt. Guida, 26-6076
Date: 3 Feb 1950

1 From: Govt Sec To: PH&W

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

2. Your prompt comment is requested.

1 Incl
Adjustment of Change of
Jurisdiction or Change of
Administrative Control of
National Property, etc.

---C. W.---

2 From: PH&W To: Govt Sec

Dr. Morton, 26-6995
Date: 4 February 1950

1. PH&W offers no objection to the bill concerning adjustment of change of jurisdiction or change of administrative control of national hospitals between the General Account and the National Hospital Special Account free of charge.

1 Incl
w/d

Recd GS 2/7/50

---C. F. S.---

Bill

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to be submitted for GS approval
Legislative Affairs Section, PO.
(TEL. 87-5010)

February 9 ,1950

1. PCM Number: 79

2. Name of Bill: Bill for the Transfer to the Telecommunications Special Account and the National Forestry Enterprises Special Account and the Grant to the Japanese National Railways, from the Special Account for Counterpart Fund of U.S. Aid to Japan.

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 7, 1950

5. SCAP Section concerned:
Mr. McGlauflin, Public Finance Branch, Finance Division, E.S.S.

6. Remarks: (reference:)
Japanese National Railway Law
(Law No. 256 of 1948), Official Gazette Extra No. 47
December 20, 1948.

7. G.S. Reviewers:
es: ESS

Received by GS
Date 2/9/50

(53)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JR/JW/CHN/vs

Subject: Draft Legislation

Note No.

From: Govt Sec To: ESS

Capt. Norris
26-6076
Date: 9 February 1950

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

2. Your prompt comment is requested. .

1 Incl
Transfer to Telecommunications Special Acct. and Natl. Forestry Enterprises Spec. Acct. & Grant to Japanese Natl. Railways from U.S. Counterpart Fund

C. W.

P & P DIV

File: 010(9 Feb 50)ESS/PP

From: ESS To: Govt Sec

WPM/EMR/AMM/NS/eb
Mr. Gregory, 25-6142

21 FEB 1950

2

There is no objection to immediate introduction in the Diet of the attached draft bill, Transfer to Telecommunications Special Account and National Forestry Enterprises Special Account and Grant to Japanese National Railways from U.S. Counterpart Fund, as proposed by the Finance Ministry.

1 Incl:
n/c

Recd GS 2/21

- - - -

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL. 57-6010)

February 13, 1950

1. FOM Number: 94

2. Name of Bill: Bill ~~concerning~~ for Grants, etc. for Covering the Deficit of the Coal Distribution Kodan

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 7, 1950

5. SCAP Section concerned:
   Mr. Hutchinson, Public Finance Branch,
   Finance Division, E.S.S.

6. Remarks: (reference:)
   Grocery Distribution Kodan Law (Law No. 201 of 1947)
   Official gazette; December 17, 1947
   Feed Distribution Kodan Law (Law No. 202 of 1947)
   Official gazette; December 17, 1947
   Coal Distribution Kodan Law (Law No. 56 of 1947)
   Official gazette; April 14, 1947

7. G.S. Reviewers:

GS:
ESS

Received by GS

Date 2/13/50

(54)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CHN/vs

Subject: Draft Legislation

Capt. Norris

Note No. | From: Govt Sec To: [illegible] | 26-6076
Date 13 February 1950

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

2. Your prompt comment is requested.

1 Incl
Bill for Grants, etc. for
Covering Deficit of Coal
Distribution Kodan

C. W.

P&PD DIV

WFM/EMR/JWH/EB/ee
Mr. Jeffers - 26-6137

18 FEB 1950

From: ESS To: GS

2. This section has no objection to promulgation of the proposed law. However, it is suggested that the date of enforcement be the date of promulgation. Such action is deemed desirable in view of the fact that the Solid Fuels Distribution Kodan Law requires the transfer of surplus earned in the 1948-49 FY to the General Account during the succeeding fiscal year.

1 Incl n/c

W.F.M.

Reid Cs 2/18

Suggestion above not acceptable by Tin Mei because grant & Coal Dist Kodan is for fiscal yrs 1950-51 beginning Apr. 1, 1950

2/18

B111

to be submitted for GS approval
Legislative Affairs Section, FOM
(TEL. 37-5010)

February 3 , 1950

1. FOM Number: 63

2. Name of Bill: Bill for Partial Amendments to the Law concerning Temporary Measures for the Budget and Settlement of Account for Public Corporations, etc.

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 1, 1950

5. SCAP Section concerned:
Mr. Jeffers, Public Finance Branch, Finance Division, E.S.S.

6. Remarks: (Reference:)
Law concerning Temporary Measures for the Budget and Settlement of Account for Public Corporations, etc.
(Law No. 27 of 1949), Official Gazette, April 19 of 1949.

7. G.S. Reviewers:

CS: 15/1J
ESS

Received by GS

Date 2/3/50

GS

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CHN/ve

Subject: Draft Legislation

Capt. Cuida
26-6076

Note No. | From: Govt Sec To: ESS Date: 3 February 1950

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to Law re Temporary Measures for the Budget & Settlement of Acct. for Public Corporations, etc.

C. W.

Mr. Herbster 26-6070
WFM/EMR/JWH/LAH/ftk
11 FEB 1950

010( )ESS/FF

From: ESS To: Govt Sec

2. ESS has no objections to the introduction of the Bill for Partial Amendments to the Law Concerning Temporary Measures for the Budget and Settlement of Account for Public Corporations, etc.

Need GS 2/13/50

1 Incl
n/c

N. F. E.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

CW/JM/JW/CHM/vs

Subject: Draft Legislation

Note No. | From: Govt Sec To: LS/LAJ Date: 3 February 1950

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to Law re Temporary Measures for the Budget & Settlement of Acct. for Public Corporations, etc.

C. W.

P & P DIV

From: LS To: GS

A.C.Oppler - 2635-582
Date: 9 February 1950

2

1. Subject bill, besides minor changes, adds the Housing Loan Corporation and the Shipping Control Association to the corporations covered by this legislation; provides that the Cabinet must inform the Public Corporations of the approval of their budget by the Diet; and tightens the fiscal control of the Minister of Finance ever these public corporations.

2. No legal objections are made to the bill. The fiscal policy behind it is of primary concern to MOF, Public Finance.

Rec'd GS 2/11

1 Incl:
w/d

- A.C.O. - - - - - - - - - - - - -

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOA
(TEL. 87-6010)

January 31, 1950

1. FOA Number: 41

2. Name of Bill:

Bill for Partial Amendments to the People's Finance Corporation Law

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 24, 1950

5. SCAP Section concerned:

Mr. H.J. Robinson, Finance Division, E.S.S.

6. Remarks: (reference:)

The People's Finance Corporation Law (Law No.49 of 1949), Official Gazette Extra No.35, May 2, 1949.-

7. G.S. Reviewers:

GS:
ESS

Received by Govt Sect

Date 31 Jan 50

(56)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) GS/JM/JW/CFG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No.	From: Govt Sec To: ESS Date: 31 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Partial Amendment to People's Finance Corp. Law C. W.
	File: 010(31 Jan 50)ESS/PF From: ESS To: Govt Sec WFM/EMR/AMM/WAF/eb Mr. Foster, 26-6148 7 FEB 1950
2.	There is no objection to the introduction in the Diet of the proposed draft bill. 1 Incl: n/c - W.F.M. - - - - - - - - - - - -

to be submitted for GS approval
Legislative Affairs Section, HQ.
(TEL. 57-5010)

February 2, 1950

1. FCL Number: 47

2. Name of Bill: Bill for Deferment, etc. of Redemption Term for the Borrowings of General Account, Imperial Railways Account and Communication Services Special Account in the Fiscal Year 1946-47

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 27, 1950

5. SCAP Section concerned:
Mr. McGlauflin, Public Finance Branch,
Finance Division, E,S,S.

6. Remarks: (Reference:)
See attached paper.....
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7. G.S. Reviewers:

GS: ESS
NS/LJ
CTS

Received by GS

Date 2/2/50

57

Draft Legislation

Govt Sec CTS 2 Feb 50

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

2. Your prompt comment is requested.

1 Incl
Bill for Deferment, etc. of Redemption Term for the Borrowings of General Account, Imperial Railways Account and Communication Services Special Account in the FY 1946/47

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2 From: CTS To: Govt Sec Mr. Ogden, 26-6086
Date: 13 FEB 1950

1. The original C/N from Government Section to CTS has been lost. C/N 1 on this sheet is an approximate copy for identification purposes.

2. CTS concurs.

1 Incl w/d

---H. T. M.---

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

CW/JH/JW/CFO/vs

Subject: Draft Legislation

Note No.	From: Govt Sec To: LS/LJ	Date: 2 February 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Ministry of Finance. 2. Deferment of Redemption Terms for Borrowings of Gen. Account, Imperial Railways Acct. & Communication Services Special Acct., 1946-47 1 Incl:	

Capt. Guida
26-6076

P & P DIV

C. W.

Subject: Deferment of Redemption Term for Borrowings of Gen. Account, Imperial Railways Acct. & Communication Services Special Acct., 1946-47.

From: LS To: GS

C.J.Smith-2635-269
Date: 7 February 1950

2. 1. Subject bill is of a purely fiscal nature, and this Section makes no legal objections thereto.

& Encl. w/d

- A.C.C.- - - - - - - - - - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CFG/vs

Subject: Draft Legislation

Note No.	
1.	From: Govt Sec To: ESS Capt. Guida 26-6076 Date: 2 February 1950 1. Immediate introduction of the attached draft bill in the Diet is proposed by The Finance Ministry. 2. Your prompt comment is requested. 1 Incl Deferment of Redemption Term for Borrowings of Gen. Account, Imperial Railways Acct. & Communication Services Special Acct., 1946-47 C. W. [signature] File: 010(2 Feb 50)ESS/PF WFM/EMR/AHM/NG/eb Mr. Gregory, 26-6142 From: ESS To: Govt Sec 9 FEB 1950
2	There is no objection to the introduction of the attached draft bill in the Diet. 1 Incl: n/c - W.F.M.- - - - - - - - - - - - - -

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOR
(TEL. 57-6010)

January 28 , 1950

1. FOR Number: 38

2. Name of Bill: Bill for Partial Amendments to the National Forestry Enterprises Special Account Law

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: January 27, 1950

5. SCAP Section concerned: Mr. Larsen
Public Finance Branch,
Finance Division; E.S.S.

6. Remarks: (reference:)
National Forestry Enterprises Special Account Law
(Law No. 38 of 1947; Official Gazette, March 31)
National Property Law
(Law No. 73 of 1948; Official Gazette, June 31)

7. G.S. Reviewers:

GS:
ESS
NLRS
HS/LAJ.
GS/PA

Received by GS

Date 1/28/50

58

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JM/JW/CFG/vs

Subject: Draft Legislation

Note No.	From: Govt Sec To: LS/LaJ Date: 30 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Partial Amendments to Natl. Forestry Enterprises Special Account Law

Capt. Guida
26-6076

C. W.

P & P DIV

Subject: Partial Amendments to Natl. Forestry Enterprises special account law.

From: LS To: GS F.C.Goodman-2635-269
Date: 10 February 1950

2. 1. This Section has no legal objection to subject bill.

2. The transfer of assets from the special account to the general account, as provided for in the supplementary provisions to subject bill, is a matter of primary concern to ESS/Finance.

1 Incl. w/d

- A.C.C.- - - - - - - - -

Rec'd GS 2/13

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CFG/vs

Subject: Draft Legislation

Capt. Guida
26-6076

Note No. 1.

From: Govt Sec To: ESS Date: 30 January 1950

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

2. Your prompt comment is requested.

1 Incl
Partial Amendments to Natl. Forestry Enterprises Special Account Law

C. W.

File: C10(30 Jan 50)ESS/FF

WFM/EMR/AIM/EML/eb
Mr. Larsen, 26-6142

From: ESS To: Govt Sec

7 FEB 1950

2. There is no objection to the introduction in the Diet of the subject draft bill.

1 Incl:
n/c

W.F.M.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/CFG/vs

Subject: Draft Legislation

Note No.	
	From: Govt Sec To: NRS Capt. Guida 26-6076 Date: 30 January 1950
1.	1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Partial Amendments to Natl. Forestry Enterprises Special Account Law
2	From: NR To: GS Mr Ineson, 26-7192 HGS/HBD/FAI/ad Date: 2 FEB 1950

NR concurs on the introduction of the inclosed bill.

1 Incl:
w/d

for H. G. S.

NR
SECTION
DIVISION

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOR
(TEL. 87-6010)

February 17, 1950

1. FOR Number: 121

2. Name of Bill: Bill for Issuance of Debentures by Banks

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 11, 1950

5. SCAP Section concerned:
Mr. Phillips, Public Finance Division, ESS.

6. Remarks: (reference:)
Reference copies are attached herewith.
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.....

7. G.S. Reviewers:

GS:
ESS
AS/AJ

Received by GS

Date 2/17/50

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GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JN/JW/GHW/vs

Subject: Draft Legislation

Capt. Norris
26-6076

Note No. | From: Govt Sec | To: LS/LWJ | Date: 17 February 1950

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

2. Your prompt comment is requested.

1 Incl
Issuance of Debentures by Banks

C. W.

AMP & PDIV

2/17

SUBJECT: Issuance of Debentures
by Banks

(Fein 2nd)

1.

2. R. T. Brumckhorst
2635-420

From: LS/IAJ To: Govt Sec Date: 3 March 1950

1. This is a bill which will allow banks to issue debentures to the extent of the balance between 20 times self capital and the total amount of deposits plus outstanding present debentures based on average of the past twelve months. Outstanding old debentures shall be redeemed. The debentures will not be secured. Debenture holders, in the event of liquidation, will be on the equal basis as depositors and other obligors with the exception of preferred stock holders set forth below. The debentures will be sold by public sale. The bank may discount debentures and also may redeem them by payment of a premium.

2. As a basis for the issuance of the debentures, the banks will issue preferred stocks subscribed by the U.S. Aid Counterpart Fund. In order to do this, they will have to receive permission to use the U.S. Aid Counterpart Fund as provided for in SCAPIN 1988. The preferred stocks will have no voting right. No one shall accept or purchase preferred stock except the Japanese government. The preferred stocks will receive certain priorities such as dividends and preference in liquidation proceedings over and above common stock holders. Banks will have to set up an amortization plan to retire said stocks and in order to do this, a certain percentage of the net profit, after corporation tax, will be set aside. The preferential

Reid Cy 3/7

2. (Cont'd) treatment of the above referred to preferred stock does not discriminate between the same classes of stockholders as at the present time there are no outstanding preferred stock by any bank eligible under this Statute. Subsequent issues of preferred stock, other than the above, will be aware of the preferential treatment of the above type and consequently will be put on notice.

3. Necessarily hasty review does not reveal legal objections to subject bill, the policy behind which is a matter of consideration for ESS, JFD.

1 Incl:
w/d

- - - -

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JW/JW/CHN/vs

Subject: Draft Legislation

Note No.	
1.	From: Govt Sec To: ESS Capt. Norris 26-6076 Date: 17 February 1950 1. Immediate introduction of the attached draft bill in the Diet is proposed by the Finance Ministry. 2. Your prompt comment is requested. 1 Incl Issuance of Debentures by Banks C. W. 010(17 Feb 50)ESS/PF From: ESS To: Govt Section WFM/EMR/ECH/HEP/ee R. E. Phillips 26-6062 23 FEB 1950
2	No objection is offered to the immediate introduction of the attached draft bill in the Diet as proposed by the Ministry of Finance. 1 Incl n/c W.F.M.

Read GS 2/23

Bill

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to be submitted for GS approval
Legislative Affairs Section, FOA
(TEL. 57-6010)

March 3, 1950

1. FOA Number: 161

2. Name of Bill: Bill for Calculation of Fractions of Receipts and Disbursements, etc. of the Treasury

3. Competent Ministry: Ministry of Finance

4. Date of Cabinet Approval: February 7, 1950

5. SCAP Section concerned:
Mr. Harrison, Public Finance Branch, Finance Division, ESS.

6. Remarks: (reference:)
See attached paper.
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.....

7. G.S. Reviewers:

GS:
ESS
LS/LJ

Received by GS

Date 3/3/50

(60)

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JH/JW/CHH/vs

Subject: Draft Legislation

Note No. | From: Govt Sec To: ESS | Capt. Norris 26-4076 Date: 6 March 1950

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

2. Your prompt comment is requested.

1 Incl
Calculation of Fractions
of Receipts & Disbursements
etc. of the Treasury

C. W.

P & P DIV

IF CLASSIFIED AND FROM SEC. 3(b) AND 3(d) OR (e) NNDB # 779012

Finance
3/4
Calculations of Factors

241 2848
WFM/ECH/jmh/ms/ec
Mr. Jeffers - 26-6137

From: ESS To: Govt Sec 17 MAR 1950

2 This Section has no objection to the proposed law.

1 Incl
n/c

W.F.M.

DECLASSIFIED E.O. 11652 SEC. 3(E) AND 5(D) OR (E) NNDG # 773012

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet) CW/JW/JW/CHM/vs

Subject: Draft Legislation

Note No. From: Govt Sec To: LS/LAJ Capt. Morris 26-6076 Date: 4 March 1950

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

2. Your prompt comment is requested.

1 Incl
Calculation of Fractions of Receipts and Disbursements etc. of the Treasury

C. W.

P & P DIV.