

J-series

カール・S・シャウプ財政資料 日本関係資料 全15巻

Structure of the line-up of the J-Series

During the publication of this J-Series, the arrangement has developed in some points from the original announcement in the volume 1. This is partly occurred by the gradual investigation of the materials of Carl S. Shoup Collection, still now in progress. This supplement is to show the new structure of the fifteen volumes accomplished.

[A] Transactions and Memoranda (mainly volumes 1-6)

Volume 1: Transactions and Memoranda I

Volume 2: Transactions and Memoranda II

Volume 3: Transactions and Memoranda III

Volume 4: Transactions and Memoranda IV

Volume 5: Transactions and Memoranda V

Volume 6: Transactions and Memoranda VI

The materials of volume 1 to volume 6 provide how the so-called Shoup mission to Japan worked. Some items in other volumes are good to be utilised under the combination of this frame.

As described in the textual introduction to the volume 1, this category of Transactions and Memoranda is composed from four parts.

[PART I] Communications with the Section of GHQ/SCAP

[PART II] Formation and Procedures for the Mission to Japan

[PART III] Transactions with Individuals in US side

[PART IV] Transactions with Japanese Sectors and Individuals.

[B] Reception and Responses to the activities and report of the Mission in Japan (volumes 7-8)

Volume 7: The Mission Report in Progress and After

Volume 8: The responses of Japanese side to the Shoup Mission's recommendation

During the activities of the Mission in 1949 and in 1950, it brought many responses in variety of Japanese sectors. Volume 7 provides how the Mission and GHQ side tried to grasp the Japanese situation on this point. Volume 8 contains the materials how the Japanese side made the responses as those style of petitions, and via the public opinion research managed by some Japanese agency.

[C] Formation of the Local Finance and Local Taxation scheme after the Mission Report (volumes 9-10)

Volume 9: Local Finance / Local Taxation I

Volume 10: Local Finance / Local Taxation II

After the Mission Report on September 1949, the topics of local administration revealed a kind of symbolic one in bringing the new management of finance and taxation. On December 1949, the Local Administration Investigation Committee was enacted, and some intensive discussion worked among Japanese Sectors. Volume 9 provides how the sources of these Japanese side were grasped by the Mission and GHQ side in English translation. Volume 10 includes the materials how the staff of Mission-GHQ

side pursued the situation of discussion among Japanese sectors, and some research materials or proposals from both sides of US and Japan.

[D] Coordinating the Scheme of Taxation in Japan (volumes 11-12)

Volume 11: Coordinating the Scheme of Taxation in Japan I

Volume 12: Coordinating the Scheme of Taxation in Japan II

Adding to the local financial and taxation scheme, Japanese side engaged in formation of the new scheme or in reforming the existing scheme of taxation. The volumes of 11 and 12 deals with the idea and plan on these point, including the major tasks of promotion of Taxation Bureau. The discussions include the taxation of variety of items, including the highlight of the one on liquor tax.

[E] The Materials arranged by Japanese Ministry of Finance for the Mission

Volume 13: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 I

Volume 14: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 II

On April 1949 and after, Jerome Cohen and Harrold Moss of US side requested Japanese sectors to arrange the description of Japanese situation of Tax scheme in transition. Tax Bureau of Ministry of Finance arranged the document for this in Japanese by mimeograph printing. J-Series provide the reproduction of this based on the ones under the possession of Carl S. Shoup Collection.

[F] Japan Tax Association

Volume 15: Outline of the Collection, Japan Tax Association & Supplement

Following to the so-called first Shoup's Mission, the Japan Tax Association was organised. Saburo Shiomi made the communication with Shoup on this Association. Adding to this, Shiomi got much support by Shoup on his idea of publication of *Japan's Finance and Taxation*.

Table of Contents and Textual Introduction to all volumes of the J-Series

第1巻 連絡諸文書 I

Volume 1: Transactions and Memoranda I

Textual Introduction

(1) Coverage of the volumes 1-2, J-Series

As being described in "Editing the Materials relative to the Shoup's Mission to Japan," the volumes 1 and 2 deal with the box of 353-1, namely from "A" of Akazawa to "H" of Hara. Under the frame of the four parts, the volume 1 includes the [PART I] Communications with the Section of GHQ/SCAP, the [PART II] Formation and Procedures for the Mission to Japan, and the [PART III] Transactions with Individuals partly, from A to B in alphabet. The coverage of volume 2 is to be from C to H of the [Part III], and the [PART IV] Transactions with Japanese Sectors and Individuals

..... (Yasunori Fukagai)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
DEPT OF ARMY (【draft】 outgoing message)
DA Washington DC (Department of the Army) 【Secret】
outgoing message
《letter》 Bradshaw, Harold C.
- [PART II] Formation and Procedures for the Mission to Japan
《letter》 O'Brien, Richard C./ May, Roy R./ Jacobs, Albert C.
and Magruder, Carter B./ Hodges, Arthur W./ Theodore R.
C. King
- [PART III] Transactions with Individuals in US side
《letter》 Thomas Atkinson/Howard R. Bowen/ Martin
Bronfenbrenner

第2巻 連絡諸文書 II

Volume 2: Transactions and Memoranda II

Textual Introduction

As being described in the textual introduction to the volume 1 of this J Series, the volumes 1 and 2 are mainly based on the materials in box of 353-1, which includes those files alphabetically from "A" of Akazawa to "H" of Hara. Under the frame of the four parts which was indicated in volume 1, this volume 2 includes the [PART III] Transactions with Individuals in US and GHQ side, and the [PART IV] Transactions with Japanese Sectors and Individuals. The main coverage of [Part III] of this volume is from "C" to "H", representatively those of Jerome B. Cohen and of Joseph Dodge.

During the procedure of this J Series, the editor has decided to include some related materials from other boxes into this volume. The contents provide the information of box number and folder number for each item.

..... (Yasunori Fukagai)

Contents

- [PART III] Transactions with Individuals in US side
《letter》 Bronfenbrenner, Martin/ Cohen, Jerome B./
Dodge, Joseph M./ Doherty, Edward W./ Ford, Robert S./
Carter Goodrich/ Keough, John E.
- [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Akatani, G. (Genichi) / Asahi Shimbun/ Hara, Sumio

第3巻 連絡諸文書 III

Volume 3: Transactions and Memoranda III

Textual Introduction

(1) Coverage of the volumes 3, J-Series

This volume is composed from the items of Box 353-2 of the Carl S. Shoup Collection. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Yasunori Fukagai in the volume 1 of this J-Series, the documents are categorised under the frame of four parts: namely, [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and the [PART IV] Transactions with Japanese Sectors and Individuals.

..... (Morinao Iju)

Contents

- [PART III] Transactions with Individuals in US side
《letter》 Rolland F. Hatfield/ Warren Hunsberger/ Howard P.
Jones / Henry Ludmer
- [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Keiichiro Hirata / Yoshiyasu Hosoda/ Gunji
Hosono/ Hisato Ichimada/ Hayato Ikeda/ Takashi Ihara/
Hanya Ito/ Ichiro Ishikawa/ Masao Kambe/ Kenichi
Kakinaga/ Yoshiro Kimizuka/ Kinnosuke Kishimoto/ K.
Kitano/ Takeshiro Kodera/ Shinichiro Kudo

第4巻 連絡諸文書 IV

Volume 4: Transactions and Memoranda IV

Textual Introduction

(1) Coverage of the volume 4, J-Series

This volume is composed of the items of the box 354 of the Carl S. Shoup Collection. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Yasunori Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. However, this volume consists of only [PART I] due to the contents of the materials.

..... (Morinao Iju)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
《letter》 Harold Moss

第5巻 連絡諸文書 V

Volume 5: Transactions and Memoranda V

Textual Introduction

(1) Coverage of the volume 5, J-Series

This volume is composed of partial items of the box 354 and 355 of the Carl S. Shoup Collection. The greater part of the box 354 is included in the volume 4 and the residual part of the box 355 will be included in the volume 6. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Yasunori Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. This volume consists of [PART I], [PART III] and [PART IV] due to the contents of the materials.

..... (Morinao Iju)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
《letter》 Harold Moss/ Douglas MacArthur/ Marquat
- [PART III] Transactions with Individuals in US side

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《letter》 Paul Brooks/ Harry L. Mangerich/ Fritz Karl Mann/ Mason/ Orville J. McDiarmid/ Monroe/ Alfred D. Morgan [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Taro Maeda/ The Mainichi Overseas Edition/ Shigeo Matsumoto/ Shutaro Matsushita/ T. Miyajima/ Mizoue/ Gen Murase/ Michio Murayama

第6巻 連絡諸文書 VI

Volume 6: Transactions and Memoranda VI

Textual Introduction

(1) Coverage of the volume 6, J-Series

This volume is composed of partial items of the box 355 and 356 of the Carl S. Shoup Collection. The remaining part of the box 356, "Documents relative to visiting US by some Japanese Groups, 1950-51," will be included in the volume 15 of J-Series.

As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four Parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. This volume contains all these four parts.

The [PART III] includes alphabetically labelled files from "O" of O'Leary to "W" of Wu. The [PART IV] includes alphabetically labelled files from "N" of Nagata to "Y" of Yoshida.

..... (Norikazu Chihara)

Contents

[PART III] Transactions with Individuals in US side &

[PART IV] Transactions with Japanese Sectors and Individuals.

《letter》 KIYOSHI NAGATA/ B. NAKAHASHI/ GENZABURO NATSUBORI/ HIDEO NOMURA/ TAMOTSU OGITA/ BUNSHICHI OHATA/ S. OHTA/ KIYOHIDE OKANO/ SHIGEO OKANO/ M. O'LEARY/ Pickering/ Powdermaker, Florence/ Reid, R. W. E./ The Rockefeller Foundation (Fahs, Charles B) / Saigo, Michikazu/ Sanders, Paul/ Sanow, Kenneth P./ KICHIRO SASAKI/ Schenck, Hubert G. / Sears, William R. / Shibue, Soichi/ Shimojyo, Shinichiro/ Smith, M./ Audley H. F. / Stuart, Arthur/ Shavell, Henry/ SURREY/ MAMORU TAKAHASHI/ JIRO TAKASE/ TATSURO TAKEMURA/ KAZUO TAKESHITA/ M. TANAKA/ HANAMA TASAKI/ SAKUO TERANAKA/ RISABURO TORIKAI/ IWAO TOTSUKA/ PAYSON J. TREAT/ M. TSUDA/ KATSUZO TSUJI/ SHIGETO TSURU/ T. TSURUZAWA/ SOMEI F. UZAWA/ GEORGE A. WARP/ WILLIAM C. WARREN/ TAKESHI WATANABE/ JAMES R. WATSON/ ROBERT WILLIS/ WOYENO/ WU/ ISAMU YAMADA/ SEIICHI YAMADA/ TADAO YAMAGUCHI/ TOSHIO YAMAMOTO/ HIROSHI YOSHISE/ RALPH A. YOUNG

第7巻 勧告書の進展とその後

Volume 7: The Mission Report in Progress and After

第8巻 シャープ使節団の勧告に対する日本側の反応

Volume 8: The Responses of Japanese to the Shoup Mission's Recommendation

Announcement for the volume 7 & 8, J Series

Among the J series of this publication, volumes seven and eight are in a style of twin. During the activities of Mission 1949, especially after the publication of the report, many style of response and reaction emerged from various sectors of Japan. Alongside the administrative procedure to enact the scheme of taxation, many petitions to the Mission emerged from companies, local governments, and individuals. Journalism

occasionally collected the public opinion. The volume 8 deals the materials of this aspect from the angle of Japan.

During its activities through July-September 1949, the so-called Carl S. Shoup Mission of taxation produced some messages via the method as like press statements. Among this J-series, especially volume 1 includes the items of this aspect. After the publication of the Mission report, sectors of ESS, GHQ tried to grasp how the components of Mission Report to be adapted among Japanese reform scheme of taxation.

Among the materials of the Carl S. Shoup Collection, materials of those boxes 355 and 359 provide the main basis for the volume 7.

..... (Yasunori Fukagai)

Volume 7 Contents

- Part I (1) Suggested Schedule of Conferences with Finance Ministry
- Part I (2) Recent Reforms Affecting National Tax Administration
- Part I (3) Weekly Review of Periodicals, No. 1283
- Part I (4) Data on Taxation of Securities, Bank Deposits and Postal Savings
- Part I (4-a) Bill for Share Transfer
- Part I (4-b) Law for Achievement of Equitable Taxation on Securities, etc. (Draft)
- Part I (4-c) Survey for the Ratio of Time Deposit Amount Occupied in the Whole of Time Bank Deposit, etc
- Part I (5) On Abolishment of the System Uninscribed Periodical Deposit and Monetary Trust
- Part I (6) Information Reports by Banks
- Part I (7) Information at Source
- Part I (8) PRESS STATEMENT, Yokohama - October 28 1951, Joseph M. Dodge
- Part I (9) Immediate Release: JOSEPH M. DODGE, SCAP FINANCIAL ADVISOR ISSUES STATEMENT
- Part III (1) John M. Patterson, Assistant Chief Division of Public Liaison
- Part III (2) Transactions with Robert Harron
- Part III (3) Richard S. Henry, Assistant to the Director, Columbia University
- Part III (4) Answers to numbered questions in letter of Mr. Richard S. Henry, September 8
- Part III (5) Meredith F. Foster Chief, Finance Section, Far Eastern Affairs Group
- Part III (5-a) The Finance Ministry on Japanese Monetary-Fiscal Policy
- Part III (5-b) Japanese Deposit and Credit Expansion, 1948-1950
- Part III (5-c) From Audley H. F. Stephan, Chairman, Department of Economics to Mr. Joseph Dodge, President
- Part IV (1) CIE Press Conference on Taxation Problems, 1100 hours, 10 May 1949
- Part IV (2) CIE Press Conference on Summary of Recommendations of Tax Mission, 1000 hours, 26 August 1949
- Part IV (3) Publications Analysis
- Part IV (4) Japan Reaction to Shoup Tax Study
- Part IV (5) The Shoup Recommendations, reactions to
- Part IV (6) Summary of Findings of Survey of Public Reaction to the Shoup Recommendations

Volume 8 Contents

- Part I Summaries of the paper on the tax system Summaries of the paper on the tax system
- Part I (1) Summary of the Paper on the fixed assets tax read at the sectional meeting
- Part I (2) A summary of the paper on the introduction of the Shoup Mission's Recommendation read at the sectional meeting held on November 24, 1949
- Part I (3) Summary of the Paper on the reform of the income tax recommended and its relation to the accumulation of capital read at the sectional meeting (November 24, 1949)

- Part I (4) A summary of the paper on the corporation tax read at the sectional meeting
- Part I (5) A summary of the paper on the prefectural tax (value-added tax) read at the sectional meeting
- Part I (6) Summary of the paper on the "value-added tax" read at the sectional meeting
- Part I (7) A summary of the paper on the prefectural tax (value-added tax) read at the sectional meeting
- Part I (8) Summary of the paper on the real estate tax read at the sectional meeting
- Part I (9) Summary of the paper on the real estate tax read at the sectional meeting
- Part I (10) Summary of the Paper on the fixed assets tax read at the sectional meeting
- Part I (11) Summary of the paper on the point at issue regarding the revaluation of fixed assets read at the sectional meeting (November 26, 1949)
- Part I (12) Summary of the paper on the revaluation of assets read at the sectional meeting
- Part I (13) Summary of the paper on the fixed assets tax read at the sectional meeting (November
- Part I (14) Summary of the paper on the revaluation of assets read at the sectional meeting
- Part I (15) Summary of the paper on the tax laws and their application read at the sectional meeting (November 26, 1949)
- Part I (16) A summary of the paper on the income tax read at the sectional meeting (November
- Part I (17) Value added tax shall be enforced partially liberal party's plan (From the Tokyo Shinbun, March 5, 1950)
- Part III A Public Opinion Survey on Shoup Tax Reform Recommendations
- Part IV Critical consideration of the Shoup Mission's Report on Japanese Taxation by Japanese economists (edited and translated by Tokue Shibata)
- Part IV (1) List of participants of research meeting on the Shoup Mission's Report at Tokyo University
- Part IV (2) List of participants of research meeting on the Shoup Mission's Report
- Part IV (3) Special issue: "Criticism of the Shoup Mission's Report on Japanese Taxation," by the Faculty association of the Economic Department of Tokyo University
- Part V Petitions, opinions and requests from various quarters
- Part V (1) Recommendations on National Tax-Collection Problems
- Part V (2) Farmer's Request in Regard to the Income Tax Return with Blue Form
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- Part V (5) Petition (Wakizaka, Minoru)
- Part V (6) personal opinion about the present tax law (Tsunao Okumura)
- Part V (7) The opinion by Masusaburo Ogino, Judge of the Osaka High Court, concerning "Evidences in Tax Law Violation Cases"
- Part V (8) Petition for gasoline Tax Reduction
- Part V (9) Correspondence: Minoru Kitamura
- Part V (10) Opinion About Reporting of Securities Transactions
- Part V (11) Views on the Reporting of Entire Volume of Transactions
- Part V (12) Measures to Aid Enforcement
- Part V (13) With Regard to the Added Value Tax on Newspaper Enterprise
- Part V (14) personal opinion about the present tax law (papers by Yoshio Kimizuka)

第9巻 地方財政・地方税制 I

Volume 9: Local Finance / Local Taxation I

Textual Introduction

This volume contains reports and materials (including drafts) concerning the Japan's local administration and tax system during the GHQ (General Headquarters) occupation period.

The first two reports were prepared by the Local Administration Investigation Committee, which was established on December 24, 1949, in response to Shoup Recommendation.¹ This Committee was established based on the Act Establishing the Local Administration Investigation Committee (Act No. 281 of 1949), but, unlike traditional councils, became the highly independent organization just like Science Council of Japan, due to the strong request from the GHQ.²

Its chairman was Dr. Masao Kambe, a former mayor of Kyoto, a former member of Local Finance Commission, and professor of Kyoto University. Under SCAP auspices, three of the five members of the committee undertook a journey to the United States and the United Kingdom to inspect local administration there. Then the group settles down to do a prodigious amount of careful and painstaking work. These are the following two reports..... (Norikazu Chihara)

Contents

- Item 1 The Local Administration Investigation Committee, "Interim Report for Redistribution of Administrative Affairs (Draft)"
- Item 2 The Local Administration Investigation Committee, "Recommendation Concerning Redistribution of Administrative Affairs", 1950/12/22
- Item 3 Local Autonomy Agency Local Finance Commission, Local Autonomy Agency Local Finance Commission, "Bill for Partial Amendment to the Local Tax Law (Government Draft No.1)"
- Item 4 Revisions to the Bill for Partial Amendments to the Local Tax Law (Government Draft No.2).

第10巻 地方財政・地方税制 II

Volume 10: Local Finance / Local Taxation II

Textual Introduction

(1) Materials relative to local finance / local taxation in J-Series

The Carl S. Shoup Collection, possessed by the library of Yokohama National University, includes some amount of documents relative to the discussions and formation of the Japanese scheme of local finance and local taxation during the years of 1949 - 1951. The volumes 9 and 10 treat the related items based on the boxes 357-364 of this collection.

In accepting the report of the so-called first Shoup's mission to Japan, the law of establishing the "Local Administration Investigation Committee" was enacted on December 24, 1949. It was a part of reforming scheme of local administration under the suggestion by GHQ. The committee was designed to be the organ under the government of Japan. During the next year 1950, the members of committee, solely composed by Japanese, promoted their activities, of which Masao Kambe took the role of the chair. Later, in taking the surname of the chair person, the report of the committee on December 22, 1950 was casually called with the label of "Kambe Report," or "Kambe Recommendation."

Meanwhile, some staffs on the side of GHQ contacted with Carl S. Shoup often. Harold C. Bradshaw and Henry Shavell were the major two figures who communicated with Shoup intensively. They reported to him on the situation of the discussion among administrative and political spheres in Tokyo with attaching many documents and memoranda. Sometimes, they sent the message to Shoup with a few lines of a kind of anxiety in saying that the discussion or decision in Parliament seemed to be going

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into other directions or results than they had expected.

In this J-Series, volume 9 includes mostly official documents. Items 1 and 2 are the draft and the report of the Local Administration Investigation Committee in English version. The items 3 and 4 are the documents of legal arrangement, namely the drafts for the "partial amendment to the local tax law." On the first page, in upper-right part, of each of these items, there are indicated as the "Government Draft No.1" and "Government Draft No.2" in handwriting, presumably by some other person than Shoup.¹

Volume 10, namely this volume, covers those documents of more practical but intensive communications, reports of research, and the materials or opinions from the Japanese sectors.² The first two items 1 and 2 are the communications from Harold C. Bradshaw to Shoup, and between Henry Shavell and Shoup. In many cases, these materials have the co-enveloped documents. For the purpose of reproducing the enveloped items, this volume indicates each of the transactions by the code of [Doc. Numbers]. In this way, it is shown how and when Shoup received envelopes with, in many cases, co-enveloped documents.

..... (Yasunori Fukagai)

Contents

- Item 1 Transaction with Harold C. Bradshaw Economic and Scientific Section Internal Revenue Division
- Item 2 Transactions with Henry Shavell Economic and Scientific Section Internal Revenue Division Local Government Branche
- Item 3 Memorandum on Prefectural and Municipal Taxes For 1950-51
- Item 4 Memorandum on Prefectural and Municipal Taxes For 1950-51 (As revised 1 August 1950)
- Item 5 Local Tax Administration Problems — Shoup Mission Supplemental Memoranda Sept, 1950
- Item 6 Information for the Shoup Taxation Mission — Reply Draft Local Autonomy Agency The Japanese Government July 31st, 1950
- Item 7 Reference Calculating Data relating to the Local Finance As of July 1950
- Item 8 The Opinions of Local Finance Commission (2)

第 11 卷 日本の税制の調整 I

Volume 11: Coordinating the Scheme of Taxation in Japan I

第 12 卷 日本の税制の調整 II

Volume 12: Coordinating the Scheme of Taxation in Japan II

Textual Introduction to the volume 11 & 12, J-Series

(1) Materials relative to J-Series in Carl S. Shoup Collection, and the components of the volumes of 11 and 12

The Carl S. Shoup Collection, possessed by the Library of Yokohama National University, includes huge amount of documents relative to discussions and practical arrangements of the (re)formation of Japanese scheme of taxation, especially linked with the so-called Shoup's Mission to Japan on the years of 1949 and of 1950. The volumes 11 and 12 treat the related items, mainly based on the boxes 359-361 of this collection. The focus in the volumes 11 and 12 is how some of Japanese public sectors formulated the idea and plan of reforming taxation, mainly those produced by the Taxation Bureau.

In relation to these two volumes, volumes 9 and 10 of J-Series include those documents relative to the formation of the plan of local finance and local taxation especially in the style of legislation. Volumes 13 and 14 will include variety types of materials, as those some responses to the Mission Reports on 1949 and 1950, the petitions to the Mission or to Carl S. Shoup himself from various Japanese agencies, records of nationwide research of public opinion, some drafts and records of academic

discussions, and so on. A set of the transactions between Carl S. Shoup and Sumio Hara is to be provided in volume 2, which has very close connection with some items in these two volumes of 11 and 12.

As the producers of the materials provided here in these two volumes are those of the side of Japan, items were in many cases translations of the documents originally produced in Japanese. However, in some cases, communication seems to have occurred directly written in English, especially in the case of communication and exchange of ideas between some sectors or persons of Japanese side and the members of Mission or the staffs of some section of GHQ. So, the researchers may check the items with references to, or in comparison with, the items written in Japanese. The latter ones might be found especially from those materials now under the possession of the National Archives of Japan, et al.

..... (Yasunori Fukagai)

Volume 11 Contents

- Part I Income Tax
 - Law Concerning Temporary Special Rules of Income Tax Law, etc. Draft
 - Revision Plan of Income Tax
 - On further Rationalization of Deductions, Credits and Tax Rates Schedule of Income Tax
- Part II Commodity Tax
 - Commodity Tax Law et al
 - Ministry of Finance the Japanese Government Data pertaining to the Revision of Commodity Tax
 - On the Revision of the Commodity Tax
 - Outline of Commodity Tax Revision and the Reasons therefor
 - Demands on the Revision of Commodity Tax Tables
 - Law for Partial Amendments to the Commodity Tax Law
 - Law for Abolishments of the Textile Excess Law, etc.

Volume 12 Contents

- Part I Liquor Tax 1
 - (1-1) Consumers Price Index
 - (1-2) On the Rationalization of Liquor Tax Rates
 - (2) Taxation Bureau On the Prevention of Illicit Brewing and of Tax Evasion, and on the Control against such Illicit Acts
 - (3-1) Data pertaining to the Revision of Liquor Tax
 - (3-2) Table for Kinds of Miscellaneous Liquors
 - (3-3) Ratio of Liquor Tax Amount to Alcoholic Content
 - (3-4) On the Determination of Liquor Tax Rate
 - (3-5) Monthly Affairs of Liquor Sale
 - (3-6) No title recommendation
 - (3-7) Present Conditions of Illicit Brewing (including the tax evasion; hereinafter the same) and Influence of Liquor Tax Revision under Study upon such Illicit Brewing
 - (3-8) Retail Official Price of Liquor
 - (3-9) Effective Retail Price of Liquor per one sho
 - (3-10) Process of Synthetic Sake Production Riken-Method
 - (3-11) Sake Brewing Process
 - (3-12) Process of alcohol Production by "Koji" and Amylo combination-Method
- Part II Sugar Tax
 - On the Revision of Sugar Excise
- Part III Periodical Deposit Postal Savings
 - (1-1) Notice of Banking Bureau No.64 : On Abolishment of the System of Un-inscribed Periodical Deposit and Monetary Trust
 - (1-2) On the Uninscribed Deposit and Deposit under Fictitious Name
 - (1-3) On the postal Savings
 - (2) On a Proposal to abolish the National Savings Association
 - (3) As regards raising tax maximum amount of postal saving and preventing deposits for tax-evasion
 - (4-1) Regarding the procedure for the registration of stock

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- ownership transfer under the present system
- (4-2) Forms
- (4-3) Compulsory Change of Registration on Shares of Stock
- Part IV
- (1-1) Estimated Revenue from the Taxes and Stamps for 1950/51 F.Y.
- Part IV
- (1) Outline of Calculation of Estimate Revenue from the Self-assessed
- Part V Price Indices
- Indices of Black Market and Free-Sale Prices
- Part VI Minister of Agriculture and Forestry
- Observations on the Tax Reform (Minister of Agriculture and Forestry)
- Part VII
- The Summary of the Local Public Service Pension, Mutual Aid Association Bill

第 13 卷 昭和 24 年度シャウプ税制使節団提出資料集 I

Volume 13: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 I

第 14 卷 昭和 24 年度シャウプ税制使節団提出資料集 II (補遺: 昭和 25 年度)

Volume 14: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 II

Textual Introduction to the volume 13 & 14, J-Series

(1) The components of volume 13 and 14
Volume 13 and 14 contain the following books: "The Collection of Materials Submitted to Shoup Tax Mission in FY1949, Vol.1-3,"¹ and "The Collection of Materials Submitted to Shoup Tax Mission in FY1950, Vol.3 (statistics)." ² These books are compiling internal documents that the Tax Bureau of Ministry of Finance drew up from March to July in response to a strong request by the U.S. side. The leading members of Finance Ministry bureaucrats involved in actual preparation and organization of materials were Keiichiro Hirata (Director-General of the Tax Bureau at that time, later the Administrative Vice Finance Minister), Saichi Chū (Director of Research Division at the Tax Bureau at that time, later Professor at the Nihon University, College of Commerce) and Minomatsu Izumi (Director of the Ad Hoc Tax Research Office of the Tax Bureau at that time, later the Commissioner of the National Tax Agency)³.

..... (Norikazu Chihara)

Volume 13 Contents

- Part I Basic Trend in Tax System Revisions (第一部 税制改正の基本動向)
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第 15 卷 総説、日本租税研究協会及び補遺

Volume 15: Outline, the Japan Tax Association & Supplement

Textual Introduction

This volume 15 is the final one of the line-up of J-Series, The Carl S. Shoup's Materials of Public Finance and Taxation. It is composed from three elements.

At the beginning, this volume contains the general information of the Carl S. Shoup Collection, which is maintained by the Library of Yokohama National University. This volume also provides the textual introduction in general to the A-Series, already published in twenty volumes.

The Part One provides the documents relative to the earlier activities of Japan Tax Association. It is mainly the information from Saburo Shiomi to Carl S. Shoup. In this part, the materials on the formation of Shiomi's volume entitled as Japan's Finance and Taxation is also contained.

The Part Two is on the materials of some Japanese groups who had the chance to visit US for the purpose of exploring the American condition of public finance and taxation in 1950 - 1951.

At last, under the frame of supplement, the structure of J-Series is explained. The textual introduction for the volumes 2, 7, 11 and 12 are also added.

(Morinao Iju, Yasunori Fukagai and Norikazu Chihara)

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