

Special Service Division Dispatch No. 700

The notification for sending documents re Manchurian Economic Control.

Date: December 29, 1932

To Vice-War Minister, YAMAGAWA, Heisuke

From Chief of Staff of Kwantung Army, KOISO, Kuniaki

I hereby notify you regarding a definite plan as per separate text, concerning matters of Manchurian economic control that has been obtained as the result of research in the Army.

If you have any comments, please advise us immediately.

The separate text: The Outline re the General Policy for Manchukuo customs duty.

/T.N.: Seals on this letter are shown on the attached paper./

Seals on Document No. 700  
despatched from the Special  
Affairs Division, KWANTUNG Army

Riku-Man-Mitsu (Military Manchuria-Secret) No. 10  
received by the War Ministry

War Ministry  
Jan. 31st, 1933  
No. 19  
Mobilization  
Section

War Ministry  
Jan. 17th, 1933  
No. 6  
Control Section

Seal of the  
Chief of Staff,  
Kwantung Army

Secret  
Report

War Ministry  
Jan. 6th, 1933  
Received  
Minister's  
Secretariate

Vice  
Minister  
sighted

Concluded

Inspected  
Sighted

Control

War  
Affairs

War Ministry  
Jan. 9th, 1933  
No. 11  
War Affairs  
Section

IIDA

TOFUKU

CHIBA

OKAZAKI

YAMAMOTO

YAMADA

NAKAYAMA (This is written with pencil)

IKEDA

UTSUKI? (This one is illegible)

Top Secret /stamp/  
Now in study

Army decision draft /stamp/

Measure 1, No. 5.

Draft of Outline of General Measures regarding Customs Duties in Manchukuo,  
12 December 1932, The Headquarters of the Kwantung Army.

1. To decide on a customs policy so as to make Japan and Manchukuo one economic unit shall be the final aim, but for the time being, the following policy shall be adopted.

2. The customs of Manchukuo shall be based on the statutory tariff in principle, but towards Japan the tariff on certain specified articles shall be decided by an agreement. Manchukuo shall be persuaded to keep away as much as possible from making any tariff agreement with any Powers other than Japan. She shall not unconditionally allow other powers to share in the tariff agreed between her and Japan.

3. The statutory tariff of Manchukuo shall be decided, for the time being, through the reasonable revision of the present tariff. Later the general tariff shall be entirely altered.

4. In revising the present tariff, certain articles shall be specified as free goods or those the duties on which shall be reduced, according to the principle of the control over the Japanese-Manchurian economic relations. On the other hand, to make up for the subsequent decrease of revenues, duties on such articles that will not hinder the Japanese-Manchurian trade shall be increased.

5. In the revision of the present tariff, a legitimate consideration shall be taken to prevent the third Powers, especially China and Russia, from making an economic advance towards Manchukuo to the disadvantage of the economic relations between Japan and Manchukuo.

6. A system shall be considered whereby discrimination may be made between the exports and imports of countries friendly to Manchukuo and those unfriendly to it.

7. Consideration shall be taken to devise a system to reduce the customs duties at the border of Manchuria and Korea.

8. Special treatment shall be given to the duties of the special articles necessary for the execution of the common defense of Japan and Manchukuo.

9. The rights already acquired in accordance with the treaties or agreements shall be independent from the statutory and the stipulated tariffs.

10. Regarding the revision and abolition of the Manchurian Customs Law and the Tariff Law, close connection between the Japanese and the Manchurian authorities shall be maintained.

IPS DOC. NO. 1302

11. The customs system in Kwantung Province shall remain in general as it is now.

C E R T I F I C A T E

W.D.C. NO. \_\_\_\_\_  
I.P.S. NO. 1302

Statement of Source and Authenticity

I, Shinaji, Kobayashi, hereby certify that I am officially connected with the Japanese Government in the following capacity: Secretary of the Document and Archives Section of the 1st Demobilization Bureau, and that as such official I have custody of the document hereto attached consisting of 3 pages, dated Dec. 12, 1932, and described as follows: Excerpt from "The Great Diary of Manchuria", being "an outline of a draft of General Customs policy for Manchukuo", by KOISO, Kuniaki, c/o of Kwantung Army, dated Dec. 12, 1932 to V. Minister of War YAMAGATA, Heiboku. I further certify that the attached record and document is an official document of the Japanese Government, and that it is part of the official archives and files of the following named ministry or department (specifying also the file number or citation, if any, or any other official designation of the regular location of the document in the archives or files): \_\_\_\_\_

Signed at Tokyo on this  
4 day of June, 1947

Witness: Tarakichi Nakamura

Shinaji Kobayashi  
Signature of Official SEAL  
Secretary of the Document and Archives  
Section of the 1st Demobilization  
Bureau  
Official Capacity

Statement of Official Procurement

I, Johnson F. Munroe, hereby certify that I am associated with the General Headquarters of the Supreme Commander for the Allied Powers, and that the above described document was obtained by me from the above signed official of the Japanese Government in the conduct of my official business.

Signed at Tokyo on this  
4 day of June, 1947

Witness: Henry A. Dolan

Johnson F. Munroe  
Investigator, IPS  
Official Capacity





Doc/302

證明書  
ワシントン文書局 第 三 號  
國際檢察部 第一三〇二號

與 據 及 此 正 關 之 證 明

余小林四男於余下記資格於大郎々第復實局文書課員より、  
且本政府上公的關係に在りし、茲該官吏より余の茲に添附しし文書より成りし自三十二年昭和七年十月十二日附下記題名即「関東軍及謀略小磯國昭、陸軍次官柳川平助宛文書中、滿洲國開戦一般の策」  
再網羅、文書保管官に在りしを茲に證明す。

余更に添附記録及文書は日本政府公文書に在り、茲に下記有文部局、公文書類及綴一部より證明し、茲に綴番號引用、其地合致書類又綴に在り該文書成規所在、武名稱を下記す。

千九百四十七年昭和三十三年六月四日

東京に於て署名

当該官吏署名欄

右、看公の資格

證人

小林四男(印)

第一復實局文書課員

中村寅吉(印)

公 氏 入 事 二 關 之 證 明

余丁下之口一、余の聯合國最高指揮官司令部關係に在りし、  
上記に記題名、余の公務上日本政府、上記署名官吏より、  
茲に證明す。

千九百四十七年昭和三十三年六月四日

東京に於て署名

氏名欄

右、看公の資格

證人

Johnson F. Munroe

國際檢察部調査官

Kerry A. Dolan

1103



Doc/302

證明書

ワシントン文書局 第 一三〇二 號  
國際檢察部 第一三〇二 號

與 據 人 之 正 關 之 證 明

余小林四男於余之下記資格於下即下第復員局文書課之員也  
日本政府上之關係在文上之該官吏上余が茲ニ添附ニシテ  
ヨリ成十九百三十七年昭和七年十月十二日附下記題名即「關東軍兵謀  
小磯國昭、陸軍次官柳川平助、文書中七洲國開視一般の策」  
要綱案、文書係余が任在當時に於て證明す。  
余更添附、記録及文書日本政府公文書上之該在下記  
有復員局、文書題及綴一部上之證明。若し之綴番號、  
引用、其他文書類又綴於該文書成現所、其文書稱之「  
之」

十九百四十七年/昭和三十三年/六月四日

東京に於て署名

當該官吏署名欄

右者、公明資格

證 人

小林四男(印)

第一復員局文書課之員

中村 寅吉 (印)

公 公 人 事 之 關 之 證 明

余丁下之六、余が聯合國最高指揮官司令部關係に在り  
上之該上記題名之全書余が公務上日本政府上記署名官受り、  
其元日之該證明

十九百四十七年/昭和三十三年/六月四日

東京に於て署名

氏名欄

右者、公明資格

證 人

Johnson H. Munroe

國際檢察部調查官

Kerry A. Dolan

103