

No. 2500

FRANCE
and
JAPAN

Note by which the Government of France, in pursuance of article 7 of the Treaty of Peace with Japan, signed at San Francisco on 8 September 1951, notified the Japanese Government of those pre-war bilateral agreements between the two countries which the Government of France desires to keep in force or revive. Paris, 25 April 1953

Official text of the note: French.

Registered by France on 5 March 1954.

FRANCE
et
JAPON

Note par laquelle le Gouvernement français, conformément à l'article 7 du Traité de paix avec le Japon, signé à San-Francisco le 8 septembre 1951, a notifié au Gouvernement japonais les traités bilatéraux conclus entre les deux pays avant la guerre, que le Gouvernement français désire voir maintenus ou remis en vigueur. Paris, 25 avril 1953

Texte officiel de la note: français.

Enregistrée par la France le 5 mars 1954.

[TRANSLATION — TRADUCTION]

No. 2500. NOTE¹ BY WHICH THE GOVERNMENT OF FRANCE, IN PURSUANCE OF ARTICLE 7 OF THE TREATY OF PEACE WITH JAPAN, SIGNED AT SAN FRANCISCO ON 8 SEPTEMBER 1951,² NOTIFIED THE JAPANESE GOVERNMENT OF THOSE PRE-WAR BILATERAL AGREEMENTS BETWEEN THE TWO COUNTRIES, WHICH THE GOVERNMENT OF FRANCE DESIRES TO KEEP IN FORCE OR REVIVE. PARIS, 25 APRIL 1953

Liberty—Equality—Fraternity

FRENCH REPUBLIC

MINISTRY OF FOREIGN AFFAIRS

Paris, 25 April 1953

The Ministry of Foreign Affairs presents its compliments to the Japanese Embassy and has the honour to inform it of the following :

In application of article 7, paragraph (a) of the Treaty of Peace, signed at San Francisco on 8 September 1951,² and brought into force, with regard to France, on 28 April 1952, the French Government wishes to renew the application of the following pre-war bilateral agreements :

(1) the exchange of letters dated 4 October 1913 between the French Ambassador at Tokyo and the Japanese Minister of Foreign Affairs relating to the reciprocal waiving of charges for the issue, endorsement and authentication of certificates of origin ;³

(2) the exchange of letters dated 5 May 1931 between the Japanese Ambassador in Paris and the French Minister of Foreign Affairs relating to reciprocal exemption from taxation of income or profits derived from shipping ;⁴

(3) the exchange of letters dated 15 April 1937 between the French Ambassador at Tokyo and the Japanese Minister of Foreign Affairs relating to the termination of perpetual leases in Japan.⁵

¹ In accordance with article 7 of the Treaty of Peace with Japan the agreements listed in this note are considered to have been revived on 25 July 1953, three months after the date of notification.

² United Nations, *Treaty Series*, Vol. 136, p. 45 ; Vol. 163, p. 385, and Vol. 184, p. 358.

³ See p. 55 of this volume.

⁴ See p. 56 of this volume.

⁵ See p. 58 of this volume.

The Ministry of Foreign Affairs would be grateful if the Japanese Embassy would kindly convey this communication from the French Government to its Government.

Japanese Embassy
Paris

1. EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT BETWEEN FRANCE AND JAPAN RELATING TO THE RECIPROCAL WAIVING OF CHARGES FOR THE ISSUE, ENDORSEMENT AND AUTHENTICATION OF CERTIFICATES OF ORIGIN. TOKYO, 4 OCTOBER 1913

I

Tokyo, 4 October 1913

EMBASSY OF THE FRENCH REPUBLIC, JAPAN

Sir,

I have the honour to inform you that I am authorized by the French Government to give the Imperial Government of Japan an assurance that the French consular authorities resident in Japan will be requested, as from 1 January 1914, to issue, endorse and authenticate, without cost or consular charges, and on a basis of reciprocity, certificates of origin relating to Japanese goods exported to France.

In exchange for this assurance, I should be grateful if you would kindly send me a similar declaration stating that the Japanese consular authorities resident in France will be requested, as from the same date, to issue, endorse and authenticate, without cost or consular charges, and on a basis of reciprocity, certificates of origin relating to French goods exported to Japan.

I have the honour to be, etc.

His Excellency Baron Makino
Imperial Minister of Foreign Affairs
etc., etc., etc.

II

Tokyo, 4 October 1913

Sir,

In a note of today's date you informed me that you had been authorized by the French Government to give the Imperial Government of Japan an assur-

ance that the French consular authorities resident in Japan would be requested, as from 1 January 1914, to issue, endorse and authenticate, without cost or consular charges, and on a basis of reciprocity, certificates of origin relating to Japanese goods exported to France.

In taking note of this declaration, I have the honour to inform you that I am authorized by the Imperial Government of Japan to give the French Government an assurance that the Japanese consular authorities resident in France will be requested, as from the same date, to issue, endorse and authenticate, without cost or consular charges, and on a basis of reciprocity, certificates of origin relating to French goods exported to Japan.

I have the honour to be, etc.

(Signed) Baron N. MAKINO

His Excellency Mr. A. Gérard
Ambassador Extraordinary and Minister
Plenipotentiary of France

2. EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT
BETWEEN FRANCE AND JAPAN RELATING TO RECIPROCAL
EXEMPTION FROM TAXATION OF INCOME OR PROFITS DERIVED
FROM SHIPPING. PARIS, 5 MAY 1931

I

Paris, 5 May 1931

Monsieur le Ministre,

With a view to securing the reciprocal exemption from taxation of income or profits derived from Japanese and French maritime transport concerns, I have the honour, acting upon instructions from my Government, to inform your Excellency of the following :

1. The Japanese Government hereby declares that, subject to reciprocity, maritime shipping concerns which have their head offices in French territory and whose ships, registered in France and flying the French flag, visit Japanese ports to load or unload goods or passengers there, shall be exempted in Japan from payment of taxes on income or profits derived from the operation of these ships.

This exemption applies to the income tax instituted under Law No. II of the 9th year of Taisho (1920), amended by subsequent laws, and to the tax on commercial and industrial profits provided for in Law No. II of the 15th year of Taisho (1926).

Exemption will be accorded in respect of taxes on income or profits which have been or may be obtained as from January 1st, 1929.

2. The expression "Japan" does not include the following territories : Chosen, Taiwan, Karafuto, the Kwantung Leased Territory and the territories under Japanese mandate.

The expression "France" includes only the home country.

3. The expression "income or profits derived from the operation of these ships" includes the profits accruing from the sale of passenger tickets issued in the countries where the concern issuing them has not its head offices.

4. In the event of provision 1 of the present letter ceasing to be applicable in Japan as a result of the abrogation or modification of a law or regulation, the above-mentioned exemption would terminate immediately.

I have the honour to be, etc.

(Signed) YOSHIZAWA

His Excellency Mr. Aristide Briand
Minister for Foreign Affairs
Paris

II

FRENCH REPUBLIC

MINISTRY FOR FOREIGN AFFAIRS

Section of Administrative Affairs
and International Conventions

Paris, 5 May 1931

Monsieur l'Ambassadeur,

I have the honour to acknowledge receipt of your Excellency's letter of May 5th, 1931, relating to the reciprocal exemption from taxation of income or profits derived from French and Japanese maritime transport concerns, and have the honour, in confirmation, to inform you of the following :

[See letter I]

I have the honour to be, etc.

(Signed) A. BRIAND

His Excellency Mr. Kenkichi Yoshizawa
Ambassador of Japan
Paris

3. EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT BETWEEN FRANCE AND JAPAN RELATING TO THE TERMINATION OF PERPETUAL LEASES IN JAPAN. TOKYO, 15 APRIL 1937

I

Tokyo, 15 April 1937 (12 Showa)

EMBASSY OF THE FRENCH REPUBLIC, JAPAN

Sir,

With reference to the recent conversations between this Embassy and the Imperial Ministry of Foreign Affairs with a view to terminating, in a spirit of friendship and conciliation, the system of perpetual leases instituted by previous treaties between France and Japan, I have the honour to inform you on the instructions of the French Government that it is in agreement with the Japanese Government on the following matters :

(1) The system of perpetual leases as instituted by the treaties shall be terminated on the 1st day of the 4th month of the 17th year of Showa, corresponding to 1 April 1942, on which date the leases shall, without compensation, be converted into ownership rights in accordance with the provisions of Japanese laws and regulations. This conversion shall be effected without the levying of any registration tax on the lands perpetually leased or on any buildings erected thereon.

(2) The exemption from taxation at present enjoyed by holders of perpetual leases shall continue until the 31st day of the 3rd month of the 17th year of Showa, corresponding to 31 March 1942, and the Japanese authorities shall not demand the payment of any arrears of taxes in dispute which have not been paid by that date.

I shall be grateful if you would inform me of the agreement of the Japanese Government to the terms of this letter.

I have the honour to be, etc.

(Signed) Charles ARSÈNE-HENRY

His Excellency Mr. Naotake Sato
Imperial Minister of Foreign Affairs
etc., etc., etc.

II

Tokyo, 15 April 1937

Sir,

I have the honour to acknowledge receipt of your letter of today's date in which you informed me of the following :

[See letter I]

I have the honour to inform you that I hereby confirm the Japanese Government's agreement to the foregoing for the purpose of the final settlement of the matter.

I have the honour to be, etc.

(Signed) Naotake SATO

His Excellency Mr. Charles Arsène-Henry
Ambassador Extraordinary and Minister Plenipotentiary
of the French Republic
Tokyo

III

EMBASSY OF THE FRENCH REPUBLIC, JAPAN

No. 32

Tokyo, 15 April 1937

Sir,

With reference to my communication of today's date on the subject of perpetual leases, I have the honour to inform you that the French Government understands the words :

"The exemption from taxation at present enjoyed by holders of perpetual leases shall continue until the 31st day of the 3rd month of the 17th year of Showa, corresponding to 31 March 1942",

to mean that up to 31 March 1942 holders of perpetual leases will be required to pay no taxes or dues even those in force, with the exception of those heretofore regularly levied, and that the same provision shall apply to any future taxes directly connected with the perpetual leases.

It is also understood that the provisions stated in my letter of 15 April shall remain applicable to any French perpetual lease which may be sold before 1 April 1942.

I am convinced that the agreement on this matter between our two Governments will function smoothly and to the satisfaction of both our countries.

I have the honour to be, etc.

(Signed) Charles ARSÈNE-HENRY

His Excellency Mr. Naotake Sato
Minister of Foreign Affairs
etc., etc., etc.

Tokyo

IV

Tokyo, 15 April 1937 (12 Showa)

Sir,

I have the honour to acknowledge receipt of your letter of today in which you informed me that the French Government understands the words :

[*See letter III*]

I have pleasure in informing you that I share your views on the subject of the levying of taxes and also on that of the possible transfer of perpetual leases in French possession, and I am convinced that the agreement on this matter between our two Governments will function smoothly and to the satisfaction of both our countries.

(Signed) Naotake SATO

His Excellency Mr Charles Arsène-Henry
Ambassador Extraordinary and Minister Plenipotentiary of France
