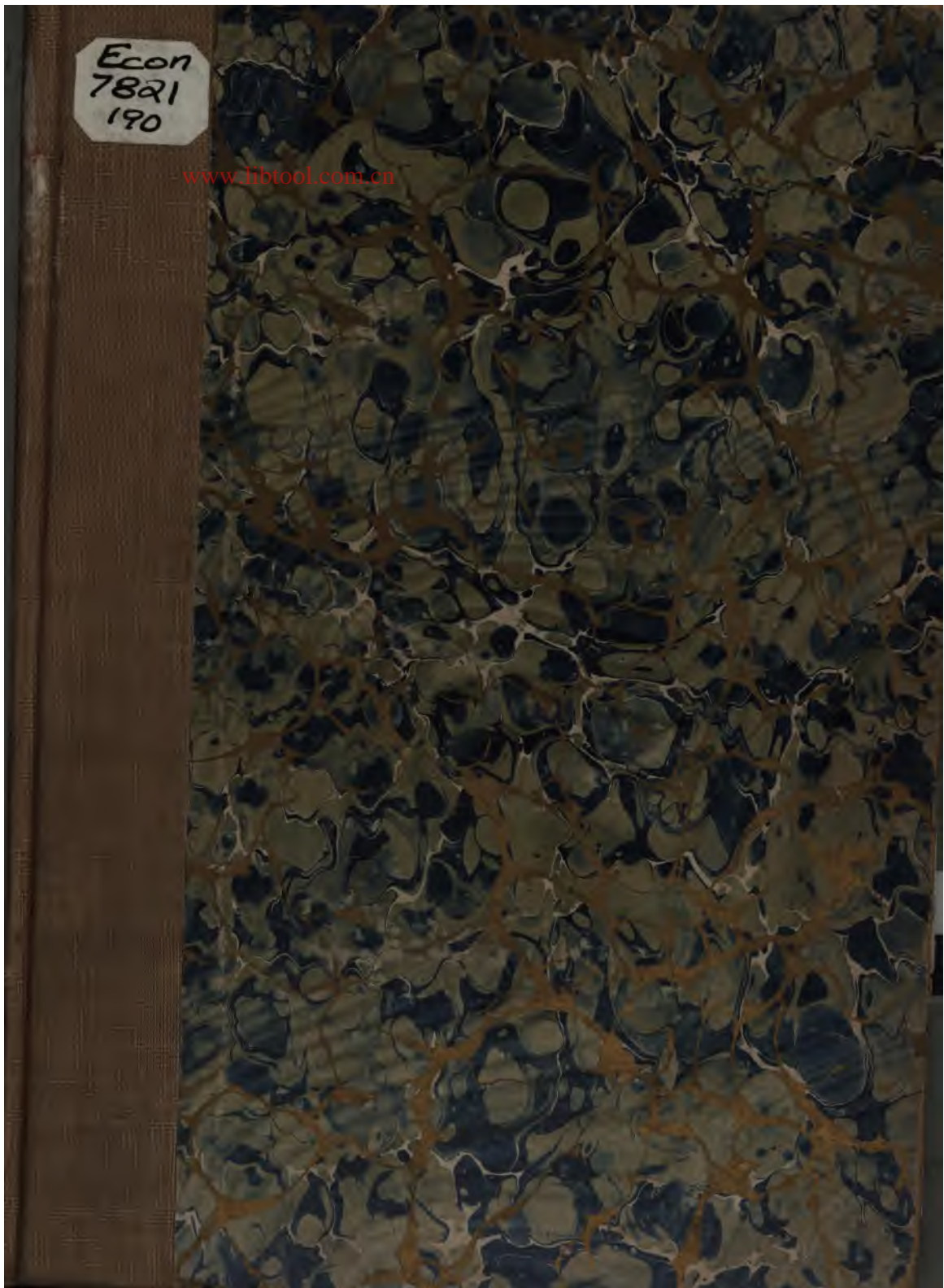


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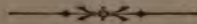
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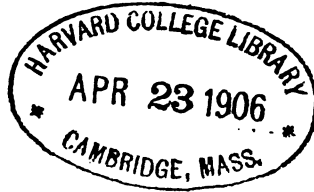
LAWS AND REGULATIONS
RELATING TO THE
GOVERNMENT MONOPOLY
OF
JAPAN.



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Consulate General of Japan,
New York.

April 19th. 1906.

To the Librarian,
Harvard University,
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Dear Sir:-

I take pleasure in sending to you under separate cover a copy of the "Laws and regulations relating to the Government Monopoly of Japan".

Yours respectfully,

S. Uchida.

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TOBACCO MONOPOLY.

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THE TOBACCO MONOPOLY LAW.

(LAW NO. 14, OF THE 37TH YEAR OF MEIJI).

Article. I.—The manufacture of tobacco shall be the monopoly of the Government.

Art. II.—Tobacco can be imported only by the Government or by persons duly authorized for the purpose by the Government.

Art. III.—Tobacco shall be cultivated only by persons who have been licensed by the Government.

Art. IV.—The leaf-tobacco gathered by tobacco-cultivators shall be purchased by the Government.

Art. V.—The limits of land to be placed under tobacco cultivation shall be determined by the Government.

Art. VI.—The Government shall annually fix the kinds of tobacco to be cultivated, the area of land to be placed under its cultivation and also the purchase prices of leaf-tobacco, and shall give previous notification thereof.

Art. VII.—Any person who desires to cultivate tobacco shall annually apply to the Government and obtain permission therefor, mentioning in the application the location and area of the seed-bed as well as the location and area of the plot or plots, where it is to be cultivated, the varieties of tobacco and the number of the seedlings to be transplanted, together with the places, where the leaf-tobacco is to be dried or stored. A similar application shall be made when any change in the particulars is to be made or when the proposed cultivation is to be abandoned.

Art. VIII.—Any person who desires to take the place of a tobacco-cultivator, otherwise than by family succession, shall obtain the permission of the Government. Any person who continues tobacco cultivation by family succession, shall report the fact to the Government.

Art. IX.—No person who is not a tobacco-cultivator, shall be allowed to grow tobacco-seedlings.

For transferring or receiving tobacco-seedlings, the permission of the Government shall be obtained in accordance with the rules prescribed by Ordinance.

Art. X.—Tobacco-cultivators are bound to complete their work of culture according to the methods and processes fixed by the Government.

Art. XI.—The Government shall make an estimate of the weight and number of leaves before they are gathered.

When such estimate is made the tobacco-cultivators concerned shall present themselves on the scene. If not, they cannot protest against the estimate made.

Art. XII.—If a tobacco-cultivator finds such estimate to be unsatisfactory, he may protest against it on the spot.

When such protest has been made, the Government shall make a decision consulting two or more experts, who shall be nominated in compliance with the rules prescribed by Ordinance.

When the difference between the weight and number of leaves declared by the protesting party and those decided on in accordance with the preceding clause, is greater than the difference between the estimate made as provided for in the preceding Article and the quantity decided on in compliance with the preceding clause, the

expenses incurred in making such decision shall be borne by the protesting party.

Art. XIII.—Tobacco-cultivators shall not, without the permission of the Government, gather the leaves or pull out the stalks and roots of the plant before the estimate mentioned in Article XI. has been made, nor shall those who have protested in accordance with Article XII. do so before a decision shall have been made.

Art. XIV.—When a tobacco-cultivator has finished the gathering of the first crop of the leaves, he shall at once pull out the stalks and roots and shall throw away such leaf-tobacco as may be on such stalks.

Such tobacco-cultivators as are desirous of gathering the seeds or the second growth of leaves, shall obtain the permission of the Government therefor.

In such case, when the gathering of the seeds or leaves shall have been finished, the same steps as mentioned in the first clause shall be taken.

Art. XV.—The leaves gathered by tobacco-cultivators shall be delivered to the Government after they have been dried and cured.

The date and place for such delivery shall be determined by the Government.

Such leaves gathered by tobacco-cultivators as may be unfit for delivery to the Government shall be thrown away on obtaining the consent of the Government for such disposition.

Art. XVI.—The leaf-tobacco received from tobacco-cultivators shall be caused to be examined by experts and shall be paid for in accordance with its grade.

If the result of such examination is found unsatisfactory, a

re-examination may be asked, but not after a request for payment has been made.

If the difference between the grade declared by any applicant for re-examination and the grade fixed as prescribed in the first clause, is greater than the difference between the latter grade and the grade fixed as the result of re-examination, the expenses for such re-examination shall be borne by the applicant therefor.

The Regulations for re-examination shall be established by Ordinance.

Art. XVII.—If a tobacco-cultivator does not deliver to the Government, without any reasonable cause, leaf-tobacco to an amount equal to or exceeding, in weight or in the number of leaves, the estimate or decision of the Government, the latter may cause such tobacco-cultivator to pay, for the deficiency, a sum of money not exceeding thrice the sum calculated in accordance with the provisions of the second clause of Article XVIII.

Art. XVIII.—If a tobacco-cultivator reduces the area under cultivation or gives up cultivation altogether without giving notice to that effect, the Government may cause him to pay a sum of money equal to the value of such leaf-tobacco as may have been produced on the reduced area or on the abandoned plots.

The value of such leaf-tobacco will be calculated on the basis of the produce of a like plot in the neighbourhood and of the price paid therefor.

Art. XIX.—In case a tobacco-cultivator either reduces or abandons the area he cultivates, should there be no person who would succeed him in the work of cultivation, the Government may cause such tobacco plants or seedlings as may at the time be

growing to be thrown away.

Art. XX.—The leaf-tobacco produced by a tobacco-cultivator, shall not be transported anywhere else than to places where it has been grown or where it is to be dried or stored or the Government office where it is to be delivered.

When deemed necessary, the Government may appoint the roads and hours for the transportation of leaf-tobacco.

Art. XXI.—When public organizations or private individuals desire to establish a special experimental station for the purpose of making experiments on tobacco-culture, they shall obtain the permission of the Government, in compliance with the rules prescribed by Ordinance.

Regarding such experimental culture, the provisions of Articles VI., VII., IX., XV., XVI. clause 1, and XIX. shall correspondingly apply.

Art. XXII.—Manufactured tobacco may be sold only by the Government or such wholesale or retail dealers in tobacco as have been nominated for the purpose by the Government.

The Regulations relative to dealers in tobacco and its sale shall be established by Ordinance.

Art. XXIII.—Retail dealers in tobacco shall sell manufactured tobacco to the consumer only at prices fixed by the Government.

Art. XXIV.—Dealers in tobacco shall not open or alter the packages of manufactured tobacco having the seal of the Government affixed thereto nor sell manufactured tobacco in damaged packages.

Art. XXV.—When a purchase of leaf or manufactured tobacco to be exported is applied for, the Government may sell it at prices especially fixed for such tobacco.

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Any person, who has got such a sale of tobacco, shall prepare books according to rules laid down by Ordinance, and enter therein the particulars of his business.

For those who desire to manufacture tobacco for exportation, the Government may, within a certain locality, either establish free warehouses for tobacco or grant special permission to establish such warehouses.

Regulations respecting such free warehouses for tobacco and the granting of special permission for establishing them, shall be determined by Ordinance.

Art. XXVI.—Those who have purchased, in accordance with the preceding Article, either leaf or manufactured tobacco for exportation, shall, within a period of time prescribed by the Government, submit to it, together with the permit for exportation, such papers as will prove the fact that such tobacco was landed at a foreign port or ports of destination.

When the permit and papers mentioned in the preceding clause are not produced without any reasonable cause, the Government shall collect appropriate sums of money, in accordance with Article XXIX. in the case of leaf-tobacco, and according to Article XXX. in the case of manufactured tobacco.

Art. XXVII.—The leaf or manufactured tobacco purchased from the Government for the purpose of exportation, shall not be transferred or consumed before its exportation. But when it has become unfit for use, it may be thrown away after permission has been granted by the Government.

Art. XXVIII.—When a purchaser of leaf or manufactured tobacco for the purpose of exportation, has ceased to export it or

when he has not exported it within the period of a year from its purchase, such portion of it as is then fit for use, will be purchased by the Government, while the remaining portion will be ordered to be thrown away.

When such tobacco is to be purchased, it shall be subjected to experts' examination and paid for. Such payment shall not exceed the selling price mentioned in Art. XXV.

Art. XXIX.—In case the gross weight of the leaf-tobacco exported, thrown away or purchased by the Government according to the provisions of this Law and the same actually remaining over is less, without any reasonable cause, than the total weight of such tobacco when purchased from the Government, the exporter shall have to pay, for the deficiency, a sum of money not exceeding four times the selling price thereof as determined in accordance with Art. XXV.

Art. XXX.—In case the total weight of the manufactured tobacco exported, thrown away or purchased by the Government according to the provisions of this Law and the same actually remaining over is less, without any reasonable cause, than the total weight of such tobacco when purchased from the Government, the exporter shall have to pay, for the deficiency, a sum of money not exceeding twice the difference between the selling prices thereof as determined in accordance with Articles XXIII. and XXV., respectively.

Art. XXXI.—The Government may permit the delivery of leaf-tobacco or the importation of tobacco, only when the same is to be used merely as a specimen or sample.

Tobacco for use as specimen or sample may, upon the approval

of the Government, be transferred as such, employed for experimental purposes or thrown away, but it shall not be disposed of in any other way.

Art. XXXII.—A person who finds some manufactured tobacco to be indispensable for his health or from his habit, may, upon the approval of the Government, import such tobacco for his personal use only.

Art. XXXIII.—Tobacco purchased for the purpose of exportation, shall not be stored anywhere else in a place approved of by the Government.

Art. XXXIV.—No person shall be allowed to hold or to make transactions in, except in cases provided for in this Law, leaf-tobacco, manufactured tobacco having no Government mark thereon, and such tools, machines or wrapping paper as are exclusively used in the manufacture of tobacco.

Such articles, except in cases they are forfeited according to this Law, shall be disposed of by the Government.

Art. XXXV.—No person is allowed to manufacture for the purposes of trade, or to sell, any articles to be used as a substitute for tobacco.

Art. XXXVI.—Any tool, machine or wrapping paper for the exclusive use in the manufacture of tobacco cannot be manufactured, sold or stored except by persons, who have obtained the permission of the Government.

Art. XXXVII.—When those who cultivate tobacco or carry on experiments in its cultivation, or manufacture, sell or store any tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, shall have violated this Law or such Ordi-

nances as may be issued in compliance with the same, the Government may annul the license or permission given them for carrying on professional or experimental cultivation, for storing, or for engaging in the trade.

Art. XXXVIII.—The Government may inspect the tobacco seed-beds or plots or experimental stations; places for drying or storing tobacco; places where tobacco seedlings, tobacco, tools, machines, or wrapping paper for use in the manufacture of tobacco are considered likely to be placed; tobacco seedlings, tobacco, tools, machines or wrapping paper for use in the manufacture of tobacco, or may take thereof such measures as it is deemed necessary for the purposes of control.

The officials concerned may in the prosecution of the above inspection, cause the party or parties interested to be present on the scene.

Art. XXXIX.—In case costs are to be collected as the result of administrative procedure, if there is a sum of money due to the person bound to bear such costs, they may be deducted from such sum.

Art. XL.—In collecting sums of money to be received in accordance with the provisions of this Law, the provisions of the Law for the Collection of National Taxes, may be correspondingly applied.

Art. XLI.—A person who violates Article III. or the first clause of Article IX., shall be liable to a fine not less than 10 yen and not more than 500 yen and shall forfeit the tobacco plants and seedlings connected with such offense. A person who undertakes experimental cultivation of tobacco without permission, shall be

similarly punished.

Art. XLII.—A tobacco cultivator who cultivates tobacco or grows tobacco seedlings on a piece of land, for which he has not obtained the necessary permission or cultivates such varieties of tobacco as have not been approved of, or transfers or receives tobacco seedlings without permission, shall be liable to a fine not less than 5 yen and not exceeding 100 yen and forfeit the tobacco or seedlings connected with such offense.

Art. XLIII.—A tobacco cultivator, who dries or stores leaf-tobacco in a place, in respect of which no permission has been obtained, shall be liable to a fine not less than 5 yen and not exceeding 100 yen and forfeit the leaf-tobacco connected with such offense.

A person who knowingly supplies such place, shall be liable to a fine not less than 5 yen and not exceeding 100 yen.

Art. XLIV.—Those who violate Article XIII. shall be liable to a fine not less than 5 yen and not exceeding 100 yen and forfeit the leaf-tobacco connected with the offense.

Art. XLV.—When a person who ought to have thrown away leaf-tobacco according to Articles XIV. and XIX., shall have gathered such leaf-tobacco or the seeds, he shall be liable to a fine not less than 5 yen and not exceeding 100 yen, and forfeit the leaf-tobacco or seeds connected with the offense.

Art. XLVI.—A person, who, without owing to a God's act or to other unavoidable incidents, has violated the first clause of Article XX. or has transported leaf-tobacco through roads and at hours other than appointed by the Government, shall be liable to a fine not less than 5 yen and not exceeding 50 yen and forfeit the

leaf-tobacco connected with such offense.

Art. XLVII.—A tobacco-cultivator who fails, without any reasonable cause, to deliver leaf-tobacco on a day fixed by the Government for its delivery, shall be liable to a fine not less than 3 yen and not exceeding 30 yen.

Art. XLVIII.—A person who has transferred to another, consumed or concealed such leaf-tobacco as he ought to deliver to the Government, shall be liable to a fine not less than 10 yen and not exceeding 500 yen and forfeit the leaf-tobacco connected with the offense. The transferee of such leaf-tobacco shall be similarly punished. Persons who have knowingly supplied a place for concealing such leaf-tobacco, shall be liable to a fine not less than 10 yen and not exceeding 500 yen.

Art. XLIX.—Any person other than a dealer in tobacco who has either sold manufactured tobacco or made preparations for its sale, shall be liable to a fine not less than 10 yen and not exceeding 500 yen and forfeit the manufactured tobacco connected with the offense.

Art. L.—Persons, who have violated Article XXIII. or XXIV., shall be liable to a fine not less than 5 yen and not exceeding 300 yen.

Art. LI.—When an exporter of tobacco has not prepared the required books or failed to make entries therein or made false entries, shall be liable to a fine not less than 10 yen and not exceeding 100 yen.

Art. LII.—Offenders against Article XXVII. shall be liable to a fine not less than 30 yen and not exceeding 1,000 yen and forfeit the tobacco connected with the offense. Transferees of such tobacco

shall be similarly punished.

Art. LIII.—An offender against the 2nd clause of Article XXXI. shall be liable to a fine not less than 2 yen and not exceeding 20 yen. A transferee of such tobacco shall be similarly punished.

Art. LIV.—A person, who has transferred to another such tobacco as has been imported in accordance with Article XXXII., shall be liable to a fine not less than 5 yen and not exceeding 100 yen and forfeit the tobacco connected with the offense.

Art. LV.—Offenders against Article XXXIII. shall be liable to a fine not less than 5 yen and not exceeding 100 yen. Persons who shall have knowingly supplied places for storing, shall be similarly punished.

Art. LVI.—Persons, who hold such leaf-tobacco as has been raised or experimentally grown by a person, who has not obtained the necessary permission or such seedlings as have been grown by persons other than licensed tobacco-cultivators, professional or experimental, or such leaf-tobacco or tobacco seedlings as their proprietors are unknown, shall be liable to a fine not less than 10 yen and not exceeding 500 yen, and forfeit the leaves or seedlings, connected with the offense.

Art. LVII.—In case manufactured tobacco is held, transferred or received in violation of the first clause of Article XXXIV., according as the offender is a dealer in tobacco or not, he shall be liable to a fine, respectively, varying from 100 yen to 1,000 yen and from 10 yen to 300 yen, and the manufactured tobacco connected with the offense, shall be confiscated.

Art. LVIII.—A person, who has unlawfully manufactured, or made preparations for manufacturing, tobacco, shall be liable to a

fine not less than 100 yen and not exceeding 1,000 yen, and forfeit the tobacco and the tobacco manufacturing tools, machines and wrapping paper connected with the offense.

Art. LIX.—An offender against Article XXXV. shall be liable to a fine not less than 10 yen and not exceeding 100 yen, and forfeit the articles, and materials thereof, and manufacturing tools, machines and wrapping paper connected with the offense.

Art. LX.—Offenders against Article XXXVI. and persons who hold tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, the proprietor or proprietors whereof are unknown, shall be liable to a fine not less than 30 yen and not exceeding 500 yen and the tools, machines, or wrapping paper for the exclusive use in the manufacture of tobacco connected with the offense, shall be confiscated.

Art. LXI.—If an article connected with any violation of the present Law has been transferred to another person or consumed, or if it can not be confiscated because of its being owned by another person, a sum of money equivalent to its value shall be collected from the offender.

Art. LXII.—If any person gives false replies to questions put him by the proper authorities or refuses, evades or obstructs the discharge of their functions, he shall be liable to a fine not less than 10 yen and not exceeding 100 yen. In case such offenses are provided for in the Penal Code, they shall be punished accordingly.

Art. LXIII.—If a tobacco cultivator, professional or experimental, a dealer in tobacco, a manufacturer, seller or storer of tools, machines or wrapping paper for the exclusive use in the tobacco-manufacture or an exporter of tobacco is a minor or a person

interdicted from the management of his property the penal regulations that are to be applied to such person in accordance with the provisions of this Law or of Ordinances issued in compliance therewith, shall be applied to his legal representative. But this rule does not apply to a minor, who has, in respect of his business, the same capacity as a person who has attained majority.

Aat. LXIV.—To offenders against this Law and the Ordinances issued in compliance therewith, the provisions of the Penal Code relative to the diminution of penalty, the aggravation of penalties on account of repetition and the merger of offenses shall not apply.

Art. LXV.—A tobacco-cultivator, professional or experimental, a dealer in tobacco, a manufacturer, seller or storer of tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, or an exporter of tobacco, shall not be exempted from penalties, on the ground that he has not given directions, when the head or a member of his family, a person who lives with him, his employes or other persons acting on his behalf, have violated the provisions of this Law or Ordinances issued in compliance therewith.

Art. LXVI.—The provisions of Law No. 52 of the 33rd year of Meiji (1900) shall correspondingly apply to offenses against this Law and the Ordinances issued in compliance therewith.

Art. LXVII.—The Law for dealing with offenders in connection with Indirect National Taxes, shall correspondingly apply to offenses connected with this Law or Ordinances issued in compliance therewith.

The officials for discharging the functions provided for in the first mentioned Law, shall be determined by Imperial Ordinance.

SUPPLEMENTARY REGULATIONS.

Art. LXVIII.—This Law shall come into force on and from the 1st day of the 7th month of the 37th year of Meiji (July 1st, 1904). But the 2nd clause of Article XXII. and Article LXXIII. shall be enforced on and from the present date.

Those who are manufacturers of tobacco, when this Law is put into operation, shall be allowed to continue their business in straight-cut tobacco only, until the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905).

In respect of the manufacture of straight-cut tobacco mentioned in the preceding clause and of the sale and purchase of leaf-tobacco for use as material for such manufacture, the provisions of this Law shall not apply until the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905). In the meanwhile the Leaf-Tobacco Monopoly Law shall apply.

Art. LXIX.—Persons who are leaf-tobacco raisers, when this Law comes into operation, shall be regarded as “tobacco cultivators” hereunder.

Art. LXX.—The following articles shall be expropriated, and paid for, by the Government :—

1. The tools, machines and wrapping paper for the exclusive use in the manufacture of tobacco, that may be actually found on the 30th day of the 6th month of the 37th year of Meiji (June 30, 1904), those for exclusive use in the manufacture of straight-cut tobacco being excepted.

2. The tools and machines for the exclusive use in the manu-

facture of straight-cut tobacco, that may be actually found on the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905).

3. Leaf-tobacco that may be actually in store on the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905).

Art. LXXI.—To such leaf-tobacco for exportation as may be in the custody of the Government, at the time this Law comes into force, the Leaf-Tobacco Monopoly Law shall apply even after the enforcement of this Law.

Art. LXXII.—Leaf-tobacco owned, on the 30th day of the 6th month of the 37th year of Meiji (June 30th, 1904), by manufacturers of other kinds of tobacco than straight-cut, may be, up to the 31st day of the 3rd month of the 38th year of Meiji, (March 31st, 1905), owned or transferred to manufacturers of straight-cut tobacco or dealers in leaf-tobacco only. In the case of foreign leaf-tobacco only, application may be made to the Government for its purchase, on and until the 20th day of the 7th month of the 37th year of Meiji (July 20th, 1904).

Art. LXXIII.—The Government may expropriate the buildings for use in the manufacture of tobacco, that may be actually found at the time of the issue hereof, the land upon which they stand and the tobacco manufacturing tools and machines in the factories. In such cases indemnities shall be paid.

The Government shall, after the promulgation of this Law, examine, in the places of business of tobacco-manufacturers, the properties to be taken over in accordance with the preceding clause and prepare a list thereof.

Such list shall be notified to the proprietor or proprietors

within 60 days from the issue hereof.

After such notification, the proprietors are not allowed to dispose of anything mentioned in the list, without obtaining the concurrence of the Government.

Art. LXXIV.—Such articles for use in the manufacture, wrapping or packing of tobacco owned by tobacco-manufacturers and such tools and machines actually in their use for the manufacturing, wrapping or packing of tobacco as will not come under the provisions of Article LXX., may be offered for sale to the Government. This applies only to such articles actually found on the 30th day of the 6th month of the 37th year of Meiji (June 30th, 1904) in the case of tobacco manufacturers except manufacturers of straight-cut tobacco and in the case of manufacturers of straight-cut tobacco, those actually found on the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905).

The kinds and quantities of articles as well as the kinds of tools and machines, that may be offered for sale to the Government in accordance with the preceding clause, shall be determined by Ordinance.

Art. LXXV.—The Government shall grant to tobacco-manufacturers, on their request, a sum of money corresponding to 20 per centum of their proceeds of tobacco. In case the sum of money to be granted to a manufacturer is less than 500 yen, he shall be granted that amount. If a tobacco-manufacturer who owns buildings for tobacco manufacture and land whereon they stand, does not have the whole of such buildings and land either expropriated or purchased by the Government, he shall receive, in addition to the above mentioned sum, an amount of money corresponding to one-

sixth of that sum.

To such tobacco-manufacturers as shall have been designated as wholesale dealers in tobacco, the provision of the preceding clause shall not apply.

The allowances to be granted in accordance with the first clause shall not exceed 9,100,000 yen in all. If it is found to exceed that amount, the sum in excess shall be deducted in due proportion from sums to be granted to all recipients.

The proceeds mentioned in the 1st clause shall be the average annual proceeds of the two years, the 35th and 36th years of Meiji (1902 and 1903), and in the case of persons, who started their business in or after the 2nd month of the 35th year of Meiji (1902), the same shall be the proceeds of the 36th year of Meiji (1903).

The term "tobacco-manufacturers" in the first clause shall comprise, in the case of manufacturers of tobacco other than straight-cut tobacco, only those who continued their business from not later than the 31st day of the 1st month of the 36th year of Meiji (January 31st, 1903), to the 30th day of the 6th month of the 37th year of Meiji (June 30th, 1904), and in the case of the manufacturers of straight-cut tobacco, only those, who continued their business from not later than the 31st day of the 1st month of the 36th year of Meiji (January 31st, 1903) to the 31st day of the 3rd month of the 37th year of Meiji (March 31st, 1904). But in case an heir to a house continued the business of his ancestor as tobacco manufacturer, the term of business of such ancestor shall be regarded as that of the heir.

Art. LXXVI.—The proceeds mentioned in the 1st clause of

Article LXXV. shall be determined by the Government, consulting such books and documents as may be deemed to be correct.

Art. LXXVII.—The indemnities mentioned in Articles LXX. and LXXIII. and the purchase prices mentioned in Articles LXXII. and LXXIV, shall be determined by agreement, but in case no agreement is arrived at, the Government shall refer the matter to experts and give a decision.

Any person who is dissatisfied with such decision, may take an appeal within ten days. In that case the Government shall again seek the views of experts and decide.

The regulations relative to experts shall be determined by Ordinance.

Art. LXXVIII.—Persons who own articles mentioned in No. 1 under Article LXX, shall give notice of the kinds and quantities of such articles on or before the 5th day of the 7th month of the 37th year of Meiji (July 5th, 1904) and those who own articles mentioned in No. 2 under the same article, on or before the 5th day of the 4th month of the 38th year of Meiji (April 5th, 1905). If after the lapse of such dates above mentioned notice is not given, Articles XXXVI. and LX shall be applied in regard to the storing of such articles.

Regarding the storing of the articles notified in accordance with the preceding clause, Article XXXVI. shall not apply until their expropriation has been finished.

Art. LXXIX.—Persons who own articles mentioned in No. 3 under Article LXX., shall give notice of their kinds and quantities on or before the 5th day of the 4th month of the 38th year of Meiji (April 5th, 1905). If, after that date, such notice is not given,

the storing of such articles shall be punished in with the provisions of Article LVI.

Art. LXXX.—The request for the purchase of articles in compliance with Article LXXIV. shall be made on or before the 5th day of the 7th month of the 37th year of Meiji (July 5th, 1904) by manufacturers of tobacco other than straight-cut tobacco, and on or before the 5th day of the 4th month of the 38th year of Meiji (April 5th, 1905) by manufacturers of straight-cut tobacco.

Art. LXXXI.—The request for the grant of money in accordance with Article LXXV., shall be made by manufacturers of tobacco other than straight-cut tobacco on or before the 30th day of the 9th month of the 37th year of Meiji (September 30th, 1904), and by manufacturers of straight-cut tobacco on or before the 30th day of the 6th month of the 38th year of Meiji (June 30th, 1905).

Art. LXXXII.—The manufactured tobacco, actually found when this Law is put into operation, and straight-cut tobacco prepared by manufacturers of such tobacco on or prior to the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905), may be held, transferred or received without complying with the provisions of this Law.

When deemed necessary, the Government may order such manufactured tobacco to be put in packages or to have a certain mark affixed to them, in accordance with regulations established by Ordinance.

To such manufactured tobacco as is not packed or marked, in violation of the above order, Articles XXXIV. and LVII. shall correspondingly apply.

Art. LXXXIII.—Manufacturers of tobacco or dealers in manu-

factured tobacco shall give notice to the Government, on or before the 10th day of the 7th month of the 37th year of Meiji (July 10th, 1904), of the kinds and quantities of tobacco other than straight-cut tobacco, which are actually held by them on the 30th day of the 6th month of the 37th year of Meiji (June 30, 1904).

Manufacturers of straight-cut tobacco shall give notice to the Government of the kinds and quantities of straight-cut tobacco, which are actually held by them on the 31st day of the 3rd month of the 38th year of Meiji (March 31st, 1905), on or before the 10th day of the following month.

Art. LXXXIV.—A person who sells, after the enforcement of this Law, such manufactured tobacco as has not been sold to him by the Government, shall keep books regarding his transactions and report to the Government the kinds and quantities of manufactured tobacco which he holds, on the last day of each month, after the 7th month of the 37th year of Meiji (July, 1904) as well as his monthly purchases and sales, on or before the 5th day of the following month.

Art. LXXXV.—Offenders against the provisions of Articles LXXXIII. and LXXXIV. shall be liable to a fine not less than 2 yen and not exceeding 20 yen.

Art. LXXXVI.—To offenders against the Leaf-Tobacco Monopoly Law, that Law shall apply even after the enforcement hereof.

Art. LXXXVII.—This Law shall not be enforced in the Islands designated by Imperial Ordinance.

Regulations regarding transportation of tobacco between a place where this Law is enforced and another where it is not enforced, shall be specially determined by Ordinance.

The Government only can transport tobacco from a place, when this Law is not enforced to another where it is in operation. The offender shall be liable to a fine not less than 10 yen and not exceeding 1,000 yen and the tobacco connected with the offense shall be forfeited.

Art. LXXXVIII.—No license fee shall be collected in the 38th year of Meiji (1905) from manufacturers of tobacco and dealers in leaf-tobacco.

In the 37th year of Meiji (1904), six-twelfths ($\frac{6}{12}$) of the license fee collected from manufacturers of tobacco other than straight-cut tobacco, shall be refunded.

Art. LXXXIX.—The Government may issue treasury bonds for paying the indemnities provided for in Articles LXX. and LXXIII., the purchase prices mentioned in Articles LXXII. and LXXIV., and the allowances under Article LXXV.

The grant according to Article LXXV. shall be handed over in treasury bonds. But odd sums less than 50 yen shall be paid in cash.

The indemnities under Articles LXX. and LXXIII. and the purchase prices under Articles LXXII. and LXXIV. may be paid on the request of their recipients, in treasury bonds.

Such treasury bonds shall bear interest at the rate of five per centum per annum and shall be redeemed within seven years from the year of their issue.

In respect to treasury bonds, the Redemption Loan Regulations shall apply except as provided for in this Article.

THE DETAILED REGULATIONS FOR THE
OPERATION OF THE
TOBACCO MONOPOLY LAW.

(FINANCE DEPARTMENT ORDINANCE No. 44 OF
THE 37th YEAR OF MEIJI.)

Article I.—A person who desires to cultivate tobacco shall present an application (Form No. 1) to the Leaf-tobacco Purchasing Office having jurisdiction within the period of time fixed by the Chief of such Office and obtain permission therefor.

To a person who has obtained such permission a license (Form No. 2) shall be given.

Art. II.—The Chief of Leaf-tobacco Purchasing Office shall give permission for the cultivation of tobacco in the following order :—

1. Persons who are considered to have been exemplary, in the preceding year, either in the cultivation, drying, curing or packing of tobacco, or in its quality, &c.

2. Persons who continued the cultivation of tobacco till the preceding year.

3. Persons who apply for starting cultivation in the current year.

Art. III.—When the Chief of Leaf-tobacco Purchasing Office considers the area proposed by an applicant to be excessive for his wealth or for his preparations for culture, may give the desired permission for a reduced area.

Art. IV.—Any person who falls under any one of the following categories cannot be a cultivator of tobacco :—

1. A dealer in tobacco.
2. A manufacturer, seller or storer of any tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco.
3. A person whose trade is exportation of tobacco either to a foreign country or to a place where the Tobacco Monopoly Law is not enforced.
4. Any person who stays or lives in the same house as any person who falls under any one of the above-mentioned categories.

Art. V.—The Chief of Leaf-tobacco Purchasing Office may not give permission for tobacco-cultivation to any person who falls under any one of the following categories :—

1. Any person who has violated the Laws or Ordinances relating to tobacco.
2. Any person who has failed to secure a good result in tobacco culture.
3. Any person who proposes to cultivate tobacco in a place which is deemed unsuitable.
4. Any person who proposes to cultivate, dry or store tobacco in a place which is deemed inconvenient for the purposes of control.
5. Any person who proposes to cultivate tobacco on a plot measuring less than 5 *se*.
6. Any person who is deemed unqualified for a tobacco-cultivator in any other respect.

Art. VI.—When a tobacco cultivator desires to change, increase or decrease his seedbeds or their areas; his plots for tobacco-

cultivation and their areas; the kinds of tobacco or the number of the plants; or the places for drying or storing; or to give up his culture, he shall present an application like Form No. 1 to the Leaf-tobacco Purchasing Office having jurisdiction.

Art. VII.—Any person who desires to take the place of a tobacco-cultivator otherwise than by family succession, shall obtain the permission of the Leaf-tobacco Purchasing Office having jurisdiction, presenting to that Office the license for tobacco-cultivation together with an application drawn up in accordance with Form No. 3.

In case culture is continued by family succession, the license and a notice drawn up according to Form No. 4 shall be presented to the Leaf-tobacco Purchasing Office having jurisdiction and a new license for cultivation received.

Art. VIII.—When a tobacco-cultivator has obtained permission for a reduction in the area of land under his cultivation, or for giving up his cultivation, the tobacco or tobacco seedlings on the land to be thus withdrawn from tobacco cultivation shall be suitably disposed of with the approval of the Authorities concerned. This applies when permission for cultivation has been annulled in accordance with Article XXXVII. of the Tobacco Monopoly Law.

Art. IX.—When tobacco-cultivators desire to transfer or to receive tobacco seedlings, they shall obtain permission of the Leaf-tobacco Purchasing Office having jurisdiction, presenting to it an application drawn up according to Form No. 5.

Art. X.—When a tobacco-cultivator has lost his license, he shall at once apply for a new license to the Leaf-tobacco Purchas-

ing Office having jurisdiction, stating the circumstances in the application.

Art. XI.—In regard to the following matters, the directions of the Chief of Leaf-tobacco Purchasing Office shall be followed:—

1. The gathering of seeds.
2. The preparation and management of the seed-bed.
3. The time of sowing the seed.
4. The time of transplanting.
5. The distances between ridges and between plants.
6. The removal of side buds.
7. Topping.
8. Other matters connected with cultivation.
9. The classification of the leaves.
10. The methods of drying.
11. The methods of smoothing leaves.
12. The number of leaves in a bundle.
13. The number of bundles in a package or its weight.
14. The material for binding.
15. The methods of packing.

Art. XII.—When the transplantation of tobacco has been finished, the remaining seedlings shall be at once thrown away. But a necessary number of seedlings may be kept as a reserve within the period of three weeks from the time of transplanting.

Art. XIII.—A tobacco-cultivator shall set up for each plot a post giving the *aza*, lot number, cultivator's name and license number.

Art. XIV.—When an estimate is to be made of either the

weight or number of tobacco leaves according to Article XI. of the Tobacco Monopoly Law, the Chief of Leaf-tobacco Purchasing Office shall appoint a date and give a previous notification thereof.

Art. XV.—If a tobacco-cultivator desires to make a protest against either the weight or number of leaves estimated by the officials concerned, he shall enter on the spot the substance of the reasons for his protest in a book provided for the purpose, and affix his seal thereto.

Art. XVI.—At least half the number of the experts to be nominated in accordance with the second clause of Article XII. of the Tobacco Monopoly Law shall be nominated by the Chief of Leaf-tobacco Purchasing Office from among persons, who do not belong to the Tobacco Monopoly Bureau.

Art. XVII.—When the Chief of Leaf-tobacco Purchasing Office has made a decision according to the second clause of Article XII. of the Tobacco Monopoly Law, he shall give to the protesting party a written decision prepared according to Form No. 6.

Art. XVIII.—When a tobacco-cultivator has damage done to his tobacco by disasters or other causes, he shall report the fact with the circumstances connected therewith to the Leaf-tobacco Purchasing Office having jurisdiction.

Art. XIX.—When a tobacco-cultivator observes withered, unripe or insect-injured leaves, withered plants or the like, he shall report the fact to the officials concerned, and by their direction properly dispose of such leaves or plants.

Art. XX.—When a tobacco-cultivator desires to keep some plants for gathering the seed, he shall determine the kind or variety and number of such plants and obtain a previous permission of

the Chief of the Leaf-tobacco Purchasing Office having jurisdiction.

Art. XXI.—The leaf-tobacco shall be separately cured according to its kinds or varieties, methods of drying, classes, qualities and forms.

Art. XXII.—The classes of leaves mentioned in the preceding article shall always be as follows :—

1. Ground leaves.
2. Middle leaves.
3. Main leaves.
4. Top leaves.

Those leaves which do not fall under any of the above classes shall be “miscellaneous leaves,”

Art. XXIII.—Refuse from the drying or curing processes, which is unfit for purchase by the Government, shall be thrown away upon approval of the officials concerned.

Art. XXIV.—The places and dates for receiving leaf-tobacco shall be determined by the Chief of Leaf-tobacco Purchasing Office and previously notified.

Art. XXV.—When a tobacco-cultivator transports leaf-tobacco for the purpose of delivering it to the Government he shall take with him his license for cultivation.

He shall produce the license at the Leaf-tobacco Purchasing Office having jurisdiction, when leaf-tobacco is delivered, and have the blank for the weight of such leaf-tobacco filled in.

Art. XXVI.—When leaf-tobacco offered by a tobacco-cultivator is found imperfect respecting its drying, curing or packing, he shall be ordered to subject it again to proper treatment.

Art. XXVII.—A tobacco-cultivator who desires to apply for a re-examination according to Article XVI. of the Tobacco Monopoly Law, shall, before he applies for payment, lay before the Chief of the Leaf-tobacco Purchasing Office having jurisdiction, a written statement of the essential reasons for his dissatisfaction, according to Form No. 7.

Art. XXVIII.—When an application for re-examination has been made according to Article XXVII., the Chief of Leaf-tobacco Purchasing Office shall appoint two or more experts, whose views he shall consult in making a decision. Such decision in writing prepared according to Form No. 8 shall be given to the applicant.

At least half the number of such experts shall be nominated from among persons who are not members of the Tobacco Monopoly Bureau.

Art. XXIX.—The Chief of Leaf-tobacco Purchasing Office may appoint for tobacco-cultivators the roads and hours for the transportation of leaf-tobacco, if deemed necessary for the purposes of control.

Art. XXX.—When a public body or an individual desires to specially establish an experimental station for the cultivation of tobacco, an application drawn up like Form No. 1 shall be presented to the Leaf-tobacco Purchasing Office having jurisdiction and permission obtained.

To the recipient of the above permission a permit made up like Form No. 2 shall be given.

Art. XXXI.—A person who desires to purchase leaf or manufactured tobacco for the purpose of exportation, shall present to the Director of the Tobacco Monopoly Bureau an application therefor drawn up according to Form No. 9 and obtain the delivery of

tobacco by paying the price thereof to the Tobacco Monopoly Office indicated by said Director.

When a person who has purchased tobacco for exportation desires to change the place for storing such tobacco, he shall apply to the Leaf-tobacco Purchasing Office having jurisdiction and obtain its permission.

Art. XXXII.—A person who has purchased leaf or manufactured tobacco for exportation shall, after its exportation, lay before the Tobacco Monopoly Bureau, within a period fixed by the Director of the Bureau, the permit for exportation and papers proving that it has been landed at a foreign port of destination.

Art. XXXIII.—A person who has purchased leaf or manufactured tobacco for exportation shall prepare books and enter therein at least the following items:—

1. Of leaf-tobacco, the date of purchase; the date of disposal (exportation, delivery or throwing away); the number of packages; kind or variety; class; quantity (either by number or weight); value; and place of destination.

2. Of leaf-tobacco, the date on which it is repacked; number of original packages; original weight; number of new packages and their weight.

3. Of manufactured tobacco, the date of purchase; the date of disposal (exportation, delivery or throwing away); kind; name; quantity (either by number or weight); value; and place of destination.

Art. XXXIV.—When the leaf or manufactured tobacco purchased for the purpose of exportation becomes unfit for use and is to be thrown away, a statement giving the circumstances of the fact,

shall be presented to the Leaf-tobacco Purchasing Office having jurisdiction and permission obtained.

Art. XXXV.—Persons who are desirous of having leaf-tobacco delivered to them as a specimen, shall present to the Leaf-tobacco Purchasing Office having jurisdiction, an application to that effect according to Form No. 10.

Art. XXXVI.—Persons who desire to import either leaf or manufactured tobacco for use as a sample or specimen, shall make an application (Form No. 11) to the Tobacco Monopoly Bureau and obtain its permission.

Art. XXXVII.—When it is desired to transfer to others sample or specimen tobacco mentioned in Articles XXXV. and XXXVI. as a sample or specimen, an application (Form No. 12) shall be made to the Leaf-tobacco Purchasing Office having jurisdiction and permission obtained therefor.

Art. XXXVIII.—Persons who desire to import manufactured tobacco in accordance with Article XXXII. of the Tobacco Monopoly Law, shall make an application (Form No. 13) to the Tobacco Monopoly Bureau and obtain permission therefor.

Art. XXXIX.—When a person applies for a sale of manufactured tobacco for exporting it to a place, where the Tobacco Monopoly Law is not in operation, the Director of the Tobacco Monopoly Bureau may sell such tobacco at a price specially fixed.

Art. XL.—Persons desirous to obtain a sale of manufactured tobacco for exportation to a place, where the Tobacco Monopoly Law is not enforced an application like Form No. 9 to the Director of the Tobacco Monopoly Bureau, and shall pay for and receive the tobacco they want at a Tobacco Factory he indicates.

Art. XLI.—A person, who has purchased manufactured tobacco for exportation to a place where the Tobacco Monopoly Law is not enforced, shall present proving that such tobacco has been landed at a place of destination, to the Tobacco Factory, where he purchased it, within a reasonable period of time after the purchase.

When the quantity landed at the place of destination is found, without proper reasons, to be less than the quantity he purchased, the purchaser of such tobacco shall have to pay, in respect of the deficiency, to the Tobacco Factory, where he purchased it, a sum of money equal to the difference between its fixed price and the price for which it was purchased.

Art. XLII.—A person who exports tobacco to a place where the Tobacco Monopoly Law is not enforced, shall prepare books and make entries therein similar to the provision of Art. XXXIII.

Art. XLIII.—Persons who desire to manufacture, sell or store tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, shall make an application (Form No. 14 or 15) to the Leaf-tobacco Purchasing Office having jurisdiction and obtain permission therefor.

When a person who has obtained the above permission desires to give up his business, he shall report the fact to the Leaf-tobacco Purchasing Office having jurisdiction.

Art. XLIV.—A manufacturer or seller of tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, shall prepare books and enter therein at least the kinds, quantities and prices of such tools, machines and wrapping paper as well as the dates of their manufacture or purchase, from whom they were bought, and to whom and when they were sold.

Art. XLV.—A person who has been intrusted with the transportation of tobacco or tools, machines or wrapping paper for the exclusive use in the manufacture of tobacco, shall be regarded, during such transportation, as an agent of the consigner.

SUPPLEMENTARY RULES.

Art. XLVI.—The present Departmental Ordinance shall take effect on and from the day the Tobacco Monopoly Law is put into force

Art. XLVII.—The Regulations respecting the Re-examination of Leaf-tobacco, Ordinance of the Department of Finance, No. 16, of the 30th year of Meiji (1897) and the Detailed Regulations for the Operation of the Leaf-tobacco Monopoly Law, Ordinance of the Department of Finance, No. 4, of the 34th year of Meiji (1901), are revoked on the day the present Departmental Ordinance takes effect. But to those who make it their business to manufacture straight-cut tobacco according to the second clause of Article LXVIII. of the Supplementary Regulations to the Tobacco Monopoly Law and to those who deal in tobacco, the Detailed Regulations for the Operation of the Leaf-tobacco Monopoly Law, shall still apply.

Art. XLVIII.—The notice mentioned in Article LXXXIII. of the Tobacco Monopoly Law, shall be drawn up in accordance with Form No. 16 and presented to the Leaf-tobacco Purchasing Office having jurisdiction.

Art. XLIX.—In respect of the books to be prepared according to Article LXXXIV. of the Tobacco Monopoly Law, the provisions of Article XXXIII. shall correspondingly apply. A notice as to the

kinds and quantities of manufactured tobacco in store on the last day of the 7th month of the 37th year of Meiji (July, 1904) and onward as well as the quantities of such tobacco received or disposed of during the month, shall be drawn up in accordance with Form No. 17 and presented to the Leaf-tobacco Purchasing Office having jurisdiction, on or before the 5th day of the ensuing month.



(Form No. 1.)

APPLICATION FOR A LICENSE FOR THE CULTIVATION OF TOBACCO.

No of License for the preceding Year, No.....

Date

Name of applicant(seal)

Calling

Residence

Bornmonth.....year

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

<i>Chō</i> (town or <i>Son</i> (village)	<i>Ō-aza</i> (a division of <i>Chō</i> or <i>Son</i>)	<i>Aza</i> (a section of <i>Chō</i> or <i>Son</i> or <i>Ō-aza</i>)	No. of lot.	Area	Distance between ridges	Distance between plants	Number of plants	Remarks.
Total								

Kind or variety
The methods of drying
The location and area of seedbed
Place for storing..... [in the applicant's premises or *kind of building* (owned by.....) No....
.....*Aza*.....*Ō-aza*,
...*Chō*(*Son*)].
Place for drying..... [in the applicant's premises or *kind of building* (owned by.....) No....
.....*Aza*.....*Ō-aza*,
...*Chō*.....(*Son*)].

OBSERVATIONS.

1. When a piece of land is divided into two or more tobacco plots, they shall be distinguished by means of certain marks (for instance 1, 2, &c) in the column "No. of lot"; and in the column "Area" and the rest, entries shall be made in respect of such divisions. And when several pieces of land are made one tobacco plot, the numbers of such pieces of land shall all be mentioned in the column "Nos. of lots," and of the number of plants and areas, the respective totals shall be given.

2. When different kinds or varieties are cultivated in different plots, the item "Kind" shall be suppressed and an additional column "Kind" shall be made next to "No. of lot," and entries shall therein be made severally.

3. When different methods of drying are to be used for different plots, the fact shall be pointed out in the column "Remarks."

4. In case culture is undertaken in a paddy field, a column

"Descriptions of land" shall be added before "Area," so to distinguish it from other descriptions of land.

5. When the seed is sown in the plot, the item "The location and area of seedbed" shall be suppressed, and the words "Sown with the seed" only shall be inserted in its place.

6. When the gathering of a second growth of leaves is desired, the fact shall be noted for each such plot in the column "Remarks."

7. In case a company makes application, the name of the company shall be mentioned in the place for the applicant's name and its representative shall affix his signature and seal thereto.

8. In the case of a minor or a person who is interdicted from the management of his property, his legal representative shall jointly affix his signature and seal.

(Form No. 2.)

(1st. PAGE.)

Counter- part of seal	The.....year of Meiji.	No.....
	License for Cultivation of Tobacco	
	Name.....	
	Residence.....	

Items of License.								Estimated number (weight) of leaves	Remarks.
Chō or Son	Ō-aza	Aza	No. of plot.	Area	Distance between ridges	Distance between plants.	Number of plants		
Total.									

Kind or variety

Methods of drying

The location and area of seedbed

Place for storing..... [in the applicant's premises or *kind of building* (owned by.....) No.*Aza*...*Ō-aza*..., *Chō*.....(*Son*)].

Place for drying

[in the applicant's premises or *kind of building* (owned by) No.....*Aza*....*Ō-aza*....*Chō*....(*Son*)].

OBSERVATIONS.

1. When a piece of land is divided into two or more tobacco plots, the two words "of which" shall be inserted next to "No. of lot," and they shall be distinguished by means of certain marks; and when several pieces of land are made one tobacco plot, the numbers of such pieces of land shall be mentioned side by side with each other, and of the number of plants and areas, the respective totals shall be given.

2. When different kinds or varieties are cultivated in different plots, an additional column "Kinds" shall be made next to "No. of lot," but this column shall be made next to the column "Descip-

tion of land," when such column has been inserted.

3. When different methods of drying are used for different plots, an additional column "methods of drying" shall be inserted before "Area," and the different methods shall be mentioned therein.

4. When it has been permitted to undertake culture in a paddy field, an additional column "Description of land" shall be inserted next to "No of lot," so to distinguish it from other descriptions of land.

5. When "sowing with the seed" has been permitted, the words "Sowing with the seed" only shall be inserted next to "Location and area of the seedbed."

6. When the gathering of a second growth of leaves has been permitted, the fact shall be mentioned the column "Remarks," while the area, the number of plants and the estimated quantities for which such permission has been granted, shall be given below the respective column.

7. When a change in the conditions of a license for cultivation has been permitted or when a protest has been made against the estimated quantity, the fact shall be mentioned in the column "Remarks."

(3rd. PAGE.)

When received.	Number of packages.	Number of leaves.	Weight.	Value.
...day...month (see)	3.	8,000	<i>Kwanms</i> 12,500	<i>Yen</i> 8,750
(see)	...	.....	.....	.....

(4th. PAGE.)

CAUTIONS.

1. In case a change in the conditions of a permission for cultivation is applied for, the present license shall accompany the application.

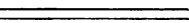
2. When an estimate is taken, the present license shall be laid before the officials in charge, who shall enter therein the estimated quantity. In case a protest has been made, the cultivator shall also get the decided quantity entered.

3. When the cultivator transports leaf-tobacco for delivery to the Government, he shall carry the present license with him.

4. When the cultivator delivers his leaf-tobacco to the Government, he shall take his seal with him and produce the present license and get the date, number of packages, number of leaves, their weight and value entered therein.

5. The present license shall be kept so as it may be produced whenever an official pays him a visit of inspection.

6.....



(Form No. 3.)

**APPLICATION FOR PERMISSION TO SUCCEED TO BUSINESS
OF TOBACCO CULTIVATION.**

Date

Reasons

Cultivator(seal.)
 Residence
 Successor(seal.)
 Residence
 Born.....month.....year.

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

No. of license.

<i>Chō</i> or <i>Son</i>	<i>Ō-aza</i>	<i>Aza</i>	No. of lot.	Area	Number of plants.
Total.			...plots		

Place for storing [in the successor's premises or *kind of building* (owned by...), No.....
Aza.....*Ō-aza*,... *Chō*...(Son)].

Place for drying [in the successor's premises or *kind of building* (owned by...), No.....
Aza.....*Ō-aza*,... *Chō*...(Son)].

OBSERVATIONS.

1. Of the places for storing and drying, those of the successor shall be mentioned.

2. When the successor is a company, the name of such company shall be mentioned in the place of the successor's name, and its representative shall affix his signature and seal thereto.

3. In the case of a minor or a person who is interdicted from the management of his property, his legal representative shall jointly affix his signature and seal.

(Form No. 4.)

NOTICE OF SUCCESSION TO BUSINESS OF TOBACCO CULTIVATION.

Date.....

Reasons—Succession to the headship of the family (or to the property) of the tobacco cultivator,
.....

Successor(seal)

Residence

Born.....month.....year

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

No. of license.

<i>Chō</i> or <i>Son</i>	<i>Ō-aza</i>	<i>Aza</i>	No. of lot.	Area	Number of plants.
Total.			...plots.		

Transferee(seal)

Residence

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

(Form No. 6.)

DECISION.

Date.....

To....., Tobacco-cultivator,

Residence

With respect to your protest made against the estimate of the number (weight) of leaves taken on the...day of the...month of the ...year of Meiji, I have made a careful examination and hereby give the following decision:—

No...., Aza..., *Ō-aza*..., ...*Chō* (*Son*), ...*Gun* (district.)

Area under cultivation.....*se*...*bu*.

Number (weight) of leaves.....

.....(seal)

Chief of.....Leaf-tobacco Purchasing Office.

Observation :—When the protesting party has to pay the expenses of the examination, the fact as well as the amount of such expenses shall be mentioned in this paper.

Place for storing..... [in the applicant's premises, or *kind of building* (owned by...) No . . . ,
Aza, *Ō-aza* *Chō* (*Son*)].

Place for drying..... [in the applicant's premises, or *kind of building* (owned by...) No ,
Aza, *Ō-aza* *Chō* (*Son*)].

OBSERVATIONS.

1. When the applicant succeeds to the whole of the business of cultivation and no change is made in the places for storing or drying, the No. of the license only need be mentioned. It is not necessary to make any mention of the plots, places interdicted for storing or drying, etc.

2. When the successor is a minor or a person who is interdicted from the management of his property, his legal representative shall jointly affix his signature and seal.

=====
(Form No. 5.)

APPLICATION FOR PERMISSION TO TRANSFER TOBACCO SEEDLINGS.

Date.....

Reasons—We desire to make a transfer of.....between
ourselves, for.....

Kind—.....number of seedlings.

Transferer(seal)

Residence

(Form No. 7.)

APPLICATION FOR THE RE-EXAMINATION OF LEAF-TOBACCO.

Date.....

Date of delivery	No. of package	Kind	Method of drying	Class of leaves	Grade officially declared	Grade declared by protesting party	Reasons for dissatisfaction.

.....(seal)

Tobacco cultivator,
Residence

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

(Form No. 8.)

DECISION.

Date.....

To.....,

Tobacco cultivator,
Residence.....

With regard to your application for re-examination of the leaf-tobacco, which was examined on the.....day of the.....month of the present year, I have made a careful investigation and hereby give the following decision :—

Date of delivery.	No. of package.	Kind.	Method of drying.	Classification of leaves.	Grade.

.....(seal)

Chief of.....Leaf-tobacco Purchasing Office.

Observation :—When the protesting party has to pay the expenses of the re-examination, the fact as well as the amount of such expenses shall be mentioned in this paper.

=====
(Form No. 9.)

APPLICATION FOR A PURCHASE OF TOBACCO FOR EXPORTATION.

—————
Date... ..

Leaf-tobacco.....*Kwamme*, as in the following table :—

Kind.	Class.	Grade.	Weight.

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Manufactured tobacco—weight or number as in the following table :—

Kind.	Name.	Weight per package (or number per box).	Number of packages or boxes.

Destination.....in.....

Date of intended exportation.....day.....month.

Place of storing.....

.....(seal)

Calling.....

Residence

To.....,

Director of the Tobacco-Monopoly Bureau.

=====

(Form No. 10.)

APPLICATION FOR DELIVERY OF SAMPLE TOBACCO.

.....
Date.....

Kind.	Class.	Grade.	Quantity.

Remarks
.....(seal)

Calling.....

Residence

To.....,

Chief of ...Leaf-tobacco Purchasing Office.

=====
(Form No. 11.)

APPLICATION FOR PERMISSION TO IMPORT SAMPLE LEAF
(MANUFACTURED) TOBACCO.

=====
Date.....

Place of origin and kinds (names).....
.....

Quantity

Original value.....

Remarks

.....(seal)

Calling.....

Residence

To.....,

Director of the Tobacco Monopoly Bureau.

(Form No. 12.)

APPLICATION FOR PERMISSION TO TRANSFERRING SAMPLE LEAF
(MANUFACTURED) TOBACCO.

Date.....
Place of origin and kinds (names).....
Quantity
Remarks.....
.....(seal)

Transferer,
Residence
.....(seal)
Transferee,
Calling.....
Residence

To.....,
Director of the Tobacco Monopoly Bureau.

(Form No. 13.)

APPLICATION FOR PERMISSION TO IMPOBT MANUFACTURED TOBACCO.

Date.....
Kinds
Names

Quantity
Original value.....
Where to be bought.....
Remarks

.....(seal)

Residence

To.....,

Director of the Tobacco Monopoly Bureau.

(Form No. 14.)

APPLICATION FOR PERMISSION TO ENGAGE IN THE BUSINESS OF
MANUFACTURING (SELLING) TOOLS (MACHINES, WRAPPING
PAPER) FOR THE EXCLUSIVE USE IN THE
MANUFACTURE OF TOBACCO.

Date

Kinds

Estimate of manufacture for a year (estimate of transactions)...

Place of business

Term of business.....From.....year to.....year.

Remark

.....(seal)

Calling.....

Residence

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

Observation :—In case a company makes such application, the name of the company shall be given in the place of the applicant's name, and its representative shall affix his signature and seal thereto.

(Form No. 15.)

APPLICATION FOR PERMISSION TO STORE TOOLS (MACHINES, WRAPPING PAPER) FOR THE EXCLUSIVE USE IN THE MANUFACTURE OF TOBACCO.

Date.....

Kinds

Name and residence of owner.....

Reasons for storing

.....(seal)

Residence

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

(Form No. 16.)

NOTICE ON THE QUANTITIES OF MANUFACTURED TOBACCO OTHER THAN STRAIGHT-CUT TOBACCO (STRAIGHT-CUT TOBACCO) ACTUALLY HELD IN STORE.

Date.....

The manufactured tobacco held by me on the 30th day of the 6th month of the 37th year of Meiji—the 30th June, 1904—[on

the 31st day of the 3rd month of the 38th year of Meiji (the 31st March, 1905)] is as shown in the following table:—

Kinds.	Number per box (weight per package).	Number of boxes or packages.	Number (weight).
Pin Head			
Yoshino			
Kintengu			
.....			
.....			
Total			

.....(seal)

Dealer in Tobacco.

(Manufacturer of Tobacco)

Place of business

To

Chief of.....Leaf-tobacco Purchasing Office.

(Form No. 17.)

NOTICE ON THE QUANTITIES OF MANUFACTURED TOBACCO
ACTUALLY RECEIVED OR DISPOSED OF DURING THE...
MONTH OF THE.....YEAR OF MEIJI.

.....
Date.....

Kind.	Weight per package (or number per bor).	Received.		Disposed of.		Actually held.	
		Number of boxes or packages.	Number (weight).	Number of boxes or packages.	Number (weight).	Number of boxes or packages.	Number (weight).
Ume-no-hana	50 momme						
Matsu-no-ha	100 momme						
Take-no-ha	50 momme						
.....							
.....							
Total							

.....(seal)

Dealer in Tobacco

(Manufacturer of Tobacco)

Place of business

To.....,

Chief of.....Leaf-tobacco Purchasing Office.

Observation:—The above table shall be prepared separately for straight-cut tobacco, cigarettes with mouth-pieces, cigarettes without mouth-pieces and cigars.



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SALT MONOPOLY.

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SALT MONOPOLY LAW.

(LAW NO. 11, OF THE 38TH YEAR OF MEIJI).

Article. I. The Government has the monopoly in salt.

Art. II. The Government shall establish in convenient localities Salt Offices, which shall take charge of the collection and sale of salt.

Art. III. Salt cannot, except by the Government or by persons who have been so ordered by the Government, be imported from foreign countries or brought from localities where the present Law is not in force.

Art. IV. Salt cannot be manufactured by any other than a person who has obtained permission from the Government.

Art. V. No salt other than that sold by the Government can be owned, possessed, transferred, pledged, or consumed, unless such salt is owned or possessed prior to the date for the delivery due to just causes, or for the manufacturer's household use.

Art. VI. The Government may restrict the extent of a salt district, the period of manufacture of salt, or the output thereof.

The restriction mentioned in the preceding paragraph shall not apply to the trial manufacture of salt.

Art. VII. Salt manufactured by a manufacturer of salt shall be collected by the Government, except in the case of salt not exceeding in quantity the limit fixed thereto by ordinance, which is intended for the manufacturer's household use, and of salt re-manufactured from that sold by the Government.

Art. VIII. The rate of compensation for salt shall be fixed and previously notified by the Government.

Art. IX. A person who desires to manufacture salt shall apply for permission to the Government by stating the proposed method of salt manufacture, the name of the place where brine is to be obtained, the number of the lot, the area of the salt-works, the pan-house, the places for storage, and the estimated annual output of salt. The same rule holds when it is proposed to make any alteration in the aforesaid items.

Art. X. The manufacture and the sale of salt cannot be carried on in one and the same place, except in case of re-manufacture of salt sold by the Government.

Art. XI. In case of succession by inheritance to the business of salt manufacture, the fact shall be reported to the Government.

For succession in any other way than by inheritance to the business of salt manufacture the permission of the Government must be obtained.

Art. XII. A manufacturer of salt who proposes to discontinue the manufacture thereof shall report to that effect to the Government at least one month previously, unless such manufacture is to be discontinued with the permission of the Government.

Art. XIII. In the event of infraction by a manufacturer of salt of the provisions of this Law or of ordinances issued in conformity therewith, the Government may cancel the permission to manufacture which has been granted to him.

Art. XIV. A manufacturer of salt shall deliver to the Government all the salt which he has manufactured, except such

as falls under the proviso of Art. VII.

The Government may order that salt which is to be delivered according to the provision of the preceding paragraph be delivered by the manufacturer thereof to a person named by the Government; if it has, in such case, ordered the delivery of a definite quantity of salt, the said manufacturer shall be deemed to have delivered such salt to the Government itself.

Art. XV. Upon delivery of salt by the manufacturer thereof, the Government shall cause experts to examine the quality of the salt and shall grant suitable compensation therefor.

If the manufacturer is dissatisfied with the result of the examination prescribed in the preceding paragraph, he may apply for re-examination unless he has already requested the grant of the compensation.

Provisions relative to re-examination shall be determined by ordinance.

Art. XVI. If the salt which the manufacturer thereof proposes to deliver is of extremely inferior quality, the Government may order it to be delivered after it has been further subjected to suitable treatment.

Art. XVII. The Government may fix the method of manufacturing or packing salt, the place and date of its delivery, and the route by which it is to be transported.

Art. XVIII. The Government shall sell salt at a fixed price.

The fixed price prescribed in the preceding paragraph cannot, with respect to salt which has been collected upon grant of the compensation therefor, exceed the sum of the amount of compensa-

tion corresponding to the quality of such salt at the time of the sale and an amount of money calculated at the rate of two Yen fifty Sen per *koku* or one Yen forty-eight Sen per hundred *kin*.

Art. XIX. The Government may, in a manner to be determined by ordinance, sell the following descriptions of salt at special fixed prices:—

- (1) Salt intended for exportation abroad;
- (2) Salt to be used for purposes to be named by ordinance.

If salt which had been sold according to the provision of the preceding article has been used for purposes which are fixed by ordinance, a drawback shall be allowed in a manner determined by ordinance.

Art. XX. The Government shall not sell salt in quantities less than that fixed by ordinance.

Art. XXI. A dealer in salt cannot sell salt which in mixed with other substances.

Art. XXII. A manufacturer of or dealer in salt shall provide books and enter therein conformably to the directions of the Government important matters connected with his business.

Art. XXIII. Competent officials may enter places where brine is obtained, pan-houses, places for storage, and other places where salt is believed to be stored, and examine brine, salt, tools, instruments, machines, buildings, books and papers.

Competent officials may, if they deem it necessary for purposes of supervision, affix their seals to the objects specified in the preceding paragraph.

Art. XXIV. Competent officials may examine salt which is in the course of transportation and make inquiry respecting the

place of or origin and destination thereof.

In the case mentioned in the preceding paragraph the competent officials may, if they deem it necessary for purposes of supervision, suspend the transportation or affix their seals to the goods, vessels, or vehicles.

Art. XXV. A person to whom any one of the following items is applicable shall be liable to a fine of from ten Yen to five hundred Yen; and the salt in respect of which the offence was committed shall be confiscated, but if it has already been transferred or consumed, an amount equal to the fixed sale-price prescribed in Art. XVIII shall be collected:—

- (1) A person who infringes the provision of Art. III, Art. IV, or Art. V;
- (2) A person who manufactures salt in a place in respect of which permission has not been obtained;
- (3) A person who, with knowledge of the circumstances, accepts the transfer of salt which has not been sold by the Government.

Art. XXVI. A manufacturer of salt who fails without just cause to deliver it to the person by the Government shall be liable to a fine of from five Yen to fifty Yen; the same rule holds in case of transportation of salt by a route other than that fixed therefor by the Government.

Art. XXVII. If a manufacturer of salt manufactures it at any other time than the period of manufacture fixed by the Government or manufactures or stores it in any place other than that permitted by the Government, he shall be liable to a fine of from five Yen to one hundred Yen, and the salt in respect of

which the offence was committed shall be confiscated ; the same rule holds with respect to a person who, with knowledge of the circumstances, provides a place for such purpose.

Art. XXVIII. Except in cases to which the provision of the preceding article is applicable, a manufacturer of salt who alters without permission matters for which permission has been obtained according to the provision of Art. IX. shall be liable to a fine of from three Yen to thirty Yen.

Art. XXIX. A person who infringes the provision of Art. X shall be liable to a fine of from three Yen to thirty Yen.

Art. XXX. A person who infringes the provision of Art. XI or XII shall be liable to a fine of from two Yen to twenty Yen.

Art. XXXI. A dealer in salt who infringes the provision of Art. XXI shall be liable to a fine of from five Yen to fifty Yen, and the articles in respect of which the offence was committed shall be confiscated.

Art. XXXII. A manufacturer of or dealer in salt who fails to provide books relating to his business, neglects to make entries, or makes false entries therein, shall be liable to a fine of from three Yen to thirty Yen.

Art. XXXIII. A person who gives false answers to questions put by competent officials or resists, evades, or obstructs such officials in the discharge of their duties, shall be liable to a fine of from three Yen to thirty Yen. Cases to which the provisions of the Criminal Code are applicable shall be dealt with accordingly.

Art. XXXIV. Any salt not sold by the Government which

is owned by a person other than the offender in respect thereof shall be the Government; in such case compensation shall, subject to the provision of Art. XV, be granted except for salt which is mixed with other substances.

Art. XXXV. With respect to persons who infringe the provisions of this Law or of ordinances issued in conformity therewith, the provisions of the Criminal Code regarding the mitigation, aggravation, and concurrence of offences shall not apply.

Art. XXXVI. If a manufacturer of or dealer in salt is a minor or a person adjudged incompetent, the penal clauses which are, according to this Law or ordinances issued in conformity therewith, applicable to a person engaged in such business shall apply to his legal representative; this rule, however, does not hold in the case of a minor who possesses with regard to his business the same capacity as an adult.

Art. XXXVII. In case an agent of a manufacturer of or dealer in salt, the head or a member of the family of such manufacturer or dealer, a person living in his house, or a person in his employ or otherwise engaged in his business infringes the provisions made with respect to such business in this Law or in ordinances issued in conformity therewith, the said manufacturer or dealer cannot be exempted from penalty therefor on the ground that he gave no direction for such infraction.

Art. XXXVIII. The provisions of the Law for dealing Indirect National Taxes and of Law No. 52,* of the 33rd year of Meiji (1900), shall correspondingly apply to offences specified in

* Law relating to cases of infraction by Juridical Persons of Regulation respecting Tobacco Monopoly.

this Law and in ordinances issued in conformity therewith.

The officials to be charged with the duties which devolve upon revenue officers and chiefs of Taxation Offices in the Law for dealing with Offenders against Regulations respecting Indirect National Taxes shall be determined by Imperial Ordinance.

Art. XXXIX. Even in the event of the cancellation of the permission to manufacture granted to a manufacturer of salt or of the discontinuance of his business by a manufacturer or dealer in salt, the provisions of this Law shall apply as long as any salt remains in the panhouses, places for storage, or places of sale of such manufacturer or dealer.

Art. XL. With respect to the payment of compensation for salt collected in accordance with the provisions of this Law, the money therefor may be handed in advance to the chief officials in charge.

ADDITIONAL ARTICLES.

Art. XLI. This Law shall come into force on the first day of June in the Thirty-eighth year of Meiji (1905), with the exception of Art. XLIV, Par. 4 and Art. XLV.

Art. XLII. This Law shall not come into force in the localities specified by Imperial Ordinance.

Art. XLIII. The provision of Art. V shall not apply to salt which is owned by consumers thereof at the time when this Law comes into force shall be delivered to the Government; in such case compensation shall be granted subject to the provision of Art. XV.

With respect to salt owned or possessed for the purpose of sale at the time when this Law comes into force, salt-tax shall be paid at the rate of one Yen thirty Sen per hundred *kin*.

Person owning or possessing the salt mentioned in the preceding paragraph shall report to the Government the quantity and place of storage thereof; in the event of such persons neglecting to report or making a false report thereon, they shall be liable to a fine equal to three times the amount of tax on such salt.

Provisions relative to the collection of the salt-tax shall be determined by ordinance.

Salt upon which tax has been paid according to the provision of the second paragraph shall be treated as salt sold by the Government.

The provision of Art. V shall not apply with respect to the ownership or possession of salt prior to the date on which the tax becomes due.

Art. XLV. A person who has been manufacturing salt from a time prior to the promulgation of this Law shall, within three months from the date of promulgation thereof, obtain permission in a manner to be prescribed by ordinance.

A person who has obtained permission conformably to the provision of the preceding paragraph shall be deemed to have procured it under Art. IX.

Art. XLVI. A person who is manufacturing salt at the time when this Law comes into force shall, within one month from the date of its coming into force, obtain permission in accordance with the provisions of this Law; during the aforesaid term he may continue to manufacture salt.

DETAILED REGULATIONS FOR
THE ENFORCEMENT
OF THE
SALT MONOPOLY LAW.

(FINANCE DEPARTMENT ORDINANCE NO. 22, OF THE
38TH YEAR OF MEIJI).

Article I. A person who desires to manufacture salt shall apply for permission to the Salt Office having jurisdiction by stating the proposed method of salt manufacture, the name of the place where brine is to be obtained, the number of the lot, the area of the salt-works, the panhouses, the places for the storage of brine or sand incrustated with salt and manufactured salt, and the estimated annual output of salt.

A person who desires to manufacture salt on trial or to re-manufacture salt which has been sold by the Government shall make a statement to that effect and apply conformably to the first paragraph for permission to manufacture to the Salt Office having jurisdiction.

A person who desires to manufacture salt by forming a new salt-field shall, when such field is to be formed, make the application prescribed in the first paragraph.

Art. II. In cases to which any one of the following items is applicable, the Salt Office may refuse permission to manufacture salt:—

- (1) If the place where it is proposed to obtain brine is considered unsuitable for manufacturing salt ;
- (2) If the application is made by a person who has infringed the provisions of the Salt Monopoly Law or ordinances issued in conformity therewith ;
- (3) If salt is to be manufactured in a place which is considered inconvenient for purposes of supervision ;
- (4) If it is necessary to restrict the output of salt.

Art. III. If the Salt Office having jurisdiction considers it necessary and orders accordingly that plans of pan-houses or places for the storage of brine, sand incrustated with salt, or manufactured salt, or an inventory of tools, instruments, and machines be presented to it, the manufacturer of salt so ordered must present them.

Whenever any change takes place in the matters specified in the plans or inventory mentioned in the preceding paragraph, the fact shall be reported to the Salt Office having jurisdiction.

Art. IV. A manufacturer of salt shall, in cases to which any one of the following items is applicable, apply for permission with a statement of the cause thereof to the Salt Office having jurisdiction :—

- (1) If he desires to alter the method of manufacturing salt ;
- (2) If he desires to alter the place for obtaining brine or increase or reduce the area of the salt-works ;
- (3) If he desires to set up afresh or remove a pan-house or place for the storage of brine, sand incrustated with salt, or manufactured salt ;
- (4) If he desires to alter the estimated annual output.

Art. V. In case of succession by inheritance to the business of salt manufacture, the heir shall report the fact to the Salt Office having jurisdiction.

For succession in any other way than by inheritance to the business of salt manufacture the manufacturer and his successor shall under their joint signature apply for permission to the Salt Office having jurisdiction; the signature of the manufacturer, however, may be omitted if the Salt Office considers there are just causes for such omission.

Art. VI. A manufacturer of salt who proposes to discontinue the manufacture thereof shall report to that effect at least one month previously to the Salt Office having jurisdiction.

If it is desired to discontinue the manufacture of salt before the lapse of the term mentioned in the preceding paragraph, application shall be made for permission to discontinue to the Salt Office having jurisdiction.

Art. VII. A manufacturer of salt shall, in cases to which any one of the following items is applicable, report the fact to the Salt Office having jurisdiction:—

- (1) If he has rebuilt or enlarged his pan-house or place for the storage of brine, sand incrustated with salt, or manufactured salt;
- (2) If changes have been wrought by calamities in the place where brine is obtained, pan-house, or place for the storage of brine, sand incrustated with salt, or manufactured salt;
- (3) If the manufacturer has changed his residence or his personal or business name.

Art. VIII. In the event of a manufacturer of salt discontinuing or suspending the manufacture thereof, the brine or sand incrustated with salt in hand shall be disposed of with the approval of the Salt Officer.

Art. IX. A manufacturer of salt who does not actually reside in the city, town, or village in which his salt-works are situated, shall appoint an administrator for the purpose of managing affairs connected with the Salt Monopoly Law and report the appointment under the joint signature of himself and the administrator to the Salt Office having jurisdiction.

Art. X. A manufacturer of salt shall put up at his pan-house a notice-board stating the estimated annual output of salt, the name and residence of himself or his administrator, and the date at which the permission to manufacture was granted.

Art. XI. In the event of its being necessary to restrict the period of manufacture of salt or the output thereof in accordance with the provision of Art. VI. Par. 1 of the Salt Monopoly Law, the Director of the Salt Office shall fix the period of manufacture of salt or the output thereof and notify it to the manufacturers of salt.

Art. XII. Upon manufacture of salt, the manufacturer thereof shall, after the lapse of at least two days, deliver it to the Salt Office having jurisdiction.

Art. XIII. The Director of the Salt Office may specially name a manufacturer of salt and cause him to report to the said Salt Office the quantity of salt manufactured by him during each fixed period.

The Director of the Salt Office may fix the quantity of salt

and order the manufacturer of salt mentioned in the preceding paragraph to deliver such quantity to a person named by the Director; in such case the manufacturer of salt shall deliver it to the person named at the date and place appointed by the aforesaid Director.

Art. XIV. In the event of the manufacturer of salt being unable to deliver it at the date or place appointed by the Director of the Salt Office in accordance with the provision of the preceding article, he shall state the cause thereof and apply for permission to the Salt Office having jurisdiction.

Art. XV. A manufacturer of salt may deliver it through an agent to the Salt Office.

A person engaged in transportation business who has been charged with the transportation of salt for delivery to the Salt Office by the manufacturer thereof or his agent shall be deemed to have become his agent during such transportation.

Art. XVI. The salt to be delivered by the manufactures thereof shall be packed in a fixed manner; the Director of the Salt Office may, however, permit the delivery of salt without packing.

The manner of packing, the weight of a package, and the quantity of salt contained therein shall be fixed by the Director of the Salt Office having jurisdiction.

Art. XVII. The quality of salt is divided into the following five grades according to the quantity of sodium chloride contained therein :—

Grade I. Contains not less than 90 per cent. of Sodium chloride.

Grade II. Contains not less than 85 per cent. of Sodium

chloride.

Grade III. Contains not less than 80 per cent. of Sodium chloride.

Grade IV. Contains not less than 75 per cent. of Sodium chloride.

Grade V. Contains not less than 70 per cent. of Sodium chloride.

The quantity of sodium chloride mentioned in the preceding paragraph is determined by deducting from the quantity of the sample under examination the quantities of water and impurities after they have been multiplied by the following coefficients:—

- | | |
|----------------|-----|
| (1) Water | 1.1 |
| (2) Impurities | 1.2 |

Art. XVIII. If the quality of the salt which the manufacturer thereof proposes to deliver does not come up to fifth grade specified in the preceding article, the Director of the Salt Office may cause the manufacturer to subject it afresh to suitable treatment; this rule, however, does not hold in the case mentioned in Art. XIII, Par. 2 if the person named by the Director of the Salt Office agrees to take delivery of such salt.

Art. XIX. Upon delivery of salt by the manufacturer thereof the Salt Office shall examine its quality and grant suitable compensation therefor.

Art. XX. If the manufacturer of salt is dissatisfied with the result of the examination prescribed in the preceding article, he may, with a statement of the principal grounds of his dissatisfaction, immediately apply for re-examination.

Upon receipt of the application for re-examination, the Director

of the Salt Office shall decide the matter after causing at least two experts to analyse and examine the salt in question.

When a decision has been reached upon re-examination, a protocol thereof shall be drawn up and delivered to the applicant for re-examination.

If the grade of quality assigned upon re-examination to the salt in question is not higher than the grade assigned thereto at the first examination, the costs of the re-examination shall be borne by the applicant.

Art. XXI. In the event of salt being damaged by a calamity prior to its delivery, the manufacturer thereof shall immediately report the fact with a statement of the cause of such damage to the Salt Office having jurisdiction.

Art. XXII. The quantity of salt intended for the household use of the manufacturer thereof which need not be delivered to the Government shall be not more than twenty *kin* per annum for each person; it must not exceed three hundred *kin* per annum for the whole household.

Art. XXIII. A manufacturer of salt who proposes to apply to his household use a portion of the salt manufactured by him shall give previous notice thereof, and when it has been examined by the Salt Officer, store it separately from the salt to be delivered to the Government.

Art. XXIV. A manufacturer of salt who has manufactured it by mixing salt sold by the Government with brine shall deliver to the Government the whole of the salt so manufactured; if, however, the Salt Officer has upon examination given his approval with respect to the quantities of the mixed and the manufactured salt,

the quantity of the manufactured salt corresponding to that of the mixed salt need not be delivered to the Government.

Art. XXV. A person who manufactures salt solely from brine shall, if he proposes in addition to re-manufacture salt sold by the Government, store separately from one another the salt sold by the Government, the salt re-manufactured therefrom, and the salt manufactured solely from brine.

Art. XXVI. A person who re-manufactures salt sold by the Government shall report every month the quantity of salt so re-manufactured to the Salt Office having jurisdiction.

Art. XXVII. The quantity of salt sold in any one transaction shall, except in the case mentioned in Art. XIII, Par. 2, be not less than five thousand *kin*; the quantity of foreign salt, however, shall be at least twenty thousand *kin*.

The Salt Office may at its convenience disregard the restrictions made in the preceding paragraph.

Art. XXVIII. A person who desires to have salt sold to him shall present to the Salt Office an application for sale stating the quantity and grade of the salt.

Art. XXIX. Upon receipt of the application prescribed in the preceding article, the Salt Office shall serve on the applicant for the sale of salt a notice requiring him to pay in the price therefor.

If the sale of salt is to take place outside the locality where the Salt Office is situated, the Salt Officer may give orally the notice prescribed in the preceding paragraph.

Art. XXX. The applicant for the sale of salt shall immediately upon receipt of the notice prescribed in the preceding article pay in the price and take delivery of the salt in question. If he fails to take deli-

very thereof within five days from the date of the contract of sale, a suitable custody fee shall be charged; this rule, however, does not hold if the contract has been dissolved by the Director of the Salt Office.

If the salt has been sold outside the locality where the warehouses of the Salt Office are situated, the purchaser must take delivery of the article within two days.

Art. XXXI. The applicant for the sale of salt may tender security corresponding to the price of the salt in question and request the postponement of the payment thereof for a period not exceeding three months.

A person who applies regularly for the sale of salt may previously tender security and request the postponement of the payment of the price until the total amount thereof is equal to the value of the said security.

Art. XXXII. A person who desires to have Formosan salt sold to him shall present to the Kobe Salt Office an application for sale stating the quantity and grade of such salt.

To the case mentioned in the preceding paragraph the provisions of the preceding three articles correspondingly apply.

Art. XXXIII. A person who desires to have foreign salt sold to him shall present to the Yokohama or Kobe Salt Office an application for sale stating the place of production, quantity, and description of such salt.

Art. XXXIV. Upon receipt of the application prescribed in the preceding article, the Salt Office shall previously fix the price of the salt and notify it to the applicant, and after he has tendered suitable security therefor, take steps for the importation of the foreign salt which has been applied for.

Art. XXXV. Upon arrival of the foreign salt, the Salt Office shall fix and notify to the applicant for sale the time and place for delivery thereof, and at the same time serve a notice requiring him to pay in the price thereof, and cause him to pay the said price and take delivery of the salt. If he fails to take delivery thereof within five days from the appointed day, a suitable custody fee shall be charged; this rule, however, does not hold if the contract has been dissolved by the Director of the Salt Office.

The provision of Art. XXXI. correspondingly applies to the case mentioned in the preceding paragraph.

Art. XXXVI. The security to be tendered in accordance with the provisions of this Ordinance must be cash, land, or negotiable papers which are considered to be reliable by the Director of the Salt Office.

Among the security specified in the preceding paragraph, cash and negotiable papers shall be deposited by the tenderer thereof and the deposit-receipt therefor presented to the Salt Office; and with respect to land, the Salt Office shall entrust to the Registry Office the registration of a mortgage thereon.

Art. XXXVII. A manufacturer of salt shall enter at least daily in his books the following matters:—

- (1) Volume and specific gravity of the brine obtained;
- (2) Volume and specific gravity of the brine which has been boiled down;
- (3) Number of pans fired and quantity of salt obtained;
- (4) Quantity, grade, and date of delivery of the salt which has been delivered to the Government;
- (5) Quantity of the salt which has been examined as salt for the manufacturer's household use.

A person who re-manufactures salt sold by the Government shall enter at least daily in his books the following matters :—

- (1) Quantity, value, and date and place of purchase of the salt which he has purchased ;
- (2) Quantity of the original salt used ;
- (3) Quantity of salt manufactured ;
- (4) Quantity, value, and date and place of sale of the salt which he has sold.

Art. XXXVIII. A dealer in salt shall enter at least daily in his books the following matters :—

- (1) Quantity, value, and date and place of purchase of the salt which he has purchased ;
- (2) Quantity, value, and date and place of sale of the salt which he has sold.

In the case of retail trade the place of sale mentioned in Item 2 of the preceding paragraph need not be entered.

Art. XXXIX. The following badge shall be carried by every Government official who examines or takes requisite measures for purposes of supervision in accordance with the provisions of Arts. XXIII and XXIV of the Salt Monopoly Law :—

4 sun

No.....	Name and official title			
Salt Officer's Badge	<table border="1" style="margin: auto;"><tr><td style="padding: 5px;">Seal of</td></tr><tr><td style="padding: 5px;">.....</td></tr><tr><td style="padding: 5px;">Salt Office</td></tr></table>	Seal of	Salt Office
Seal of				
.....				
Salt Office				
.....Salt Office.				

1 sun

Art. XL. The business which belongs to the Salt Office under this Ordinance shall be conducted by the branch offices thereof in those localities where such branch offices have been established.

ADDITIONAL ARTICLES.

Art. XLI. This Ordinance shall come into force on the same day as the Salt Monopoly Law.

Art. XLII. Salt which is owned or possessed by a manufacturer at the time when the Salt Monopoly Law comes into force shall, on or before the 30th day of June in the Thirty-eighth year of Meiji (1905), be delivered to the Salt Office or to a person named for the purpose by the Director of the Salt Office.

REGULATIONS FOR THE SALE AT
SPECIAL FIXED PRICES OF
MONOPOLY SALT AND DRAW-
BACKS TO BE ALLOWED
IN CONNECTION THEREWITH.

(IMPERIAL ORDINANCE No. 157, OF THE 38TH YEAR OF MEIJI, AS
REVISED BY IMPERIAL ORDINANCE No. 214, OF THE SAME YEAR).

Article I. The salt which may be sold at a special fixed price according to the provision of Art. XIX, Par. 1, Item 2 of the Salt Monopoly Law must be that which is used for any of the following purposes:—

- (1) For the manufacture of soy, excepting, however, that used for the manufacture of Ban soy of ordinary soy and of soy for the manufacturer's household use;
- (2) For the manufacture of hydrochloric acid, soda, sulphate of soda, bleaching powder, and soap;
- (3) For manure and selection of seed;
- (4) For the preservation of skins;
- (5) For mining processes;
- (6) For the preservation of salmon, trout, cod, whale, and fur-seal.

Art. II. A person who may apply for the sale of salt at a special fixed price with a view to its exportation abroad or to its use for the purpose specified in Item 1 or 6 of Art. I must be an exporter, manufacturer of soy, or one who uses salt for the purpose

specified in Art. I, Item 6.

Art. III. A person who desires to have salt sold to him at a special fixed price with a view to its exportation abroad shall present to the Salt Office an application for sale stating the quantity, grade, port of exportation, and destination of such salt.

Art. IV. A person who desires to have salt sold to him at a special fixed price with a view to its use for any of the purposes specified in Items 1—6 of Art. I shall present to the Salt Office an application for sale stating the quantity, grade, and purpose and place of use of such salt. If, however, the salt is to be used for the manufacture of soy, he must state whether it is for the manufacture of ordinary or Tamari soy; and if the salt intended to be used for the purpose specified in Art. I, Item 6 is to be employed for preservation outside the Empire, the names of the outgoing fishing vessel and the port of departure thereof must be given.

Art. V. With respect to salt which is to be used for the purpose specified in Art. I, Item 6, the applicant for sale shall tender security at the rate of one Yen thirty Sen per hundred *kin*.

The security to be tendered according to the provision of the preceding paragraph must be either cash or negotiable papers which are considered to be reliable by the Director of the Salt Office.

A person who proposes to tender security shall deposit the security specified in the preceding paragraph and present the deposit-receipt therefor to the Salt Office.

Art. VI. With respect to salt which has been sold at a special fixed price and is to be used for any of the purposes specified in Items 2—5 of Art. I, the Salt Office shall change

the character of such salt by mixing therewith at the purchaser's expense one of the substances mentioned hereunder according to the purpose for which the salt is to be used in a quantity bearing not less than the following proportion to the quantity of the salt:—

- (1) For the manufacture of hydrochloric acid, soda, and sodium sulphate ;

	per 100 parts of salt
Sodium bisulphate	3.0
Petroleum	0.5
Fuming hydrochloric acid	2.5
Caustic soda	2.5
Pure sulphuric acid	2.0
Sodium sulphate	6.0

- (2) For the manufacture of bleaching powder ;

Pure sulphuric acid	2.0
Manganese ore	1.5

- (3) For the manufacture of soap ;

Petroleum	0.5
Turpentine oil	0.3
Soap powder	1.5
Cocoa-nut oil	5.0
Anhydrous sodium carbonate	5.0

- (4) For manure and selection of seed ;

Sodium sulphate 10.0 mixed with ash 4.0	
Lime 10.0 mixed with ash 4.0	
By-product salt from iodine	

	manufacture 30.0 mixed with ash	4.0
(5)	For the preservation of skins ;	
	Petroleum	0.5
	Soap powder	1.5
(6)	For mining processes ;	
	Manganese ore	1.5
	Lime	10.0
	Ferrous sulphate	4.0
	Gold, silver, or copper ore	
	powder or concentrate	5.0
	Petroleum	0.5
	Iron sulphide	5.0
	Wood-charcoal powder	2.5
	Coal powder	2.5

Art. VII. Salt which has been sold at a special fixed price, with the exception of that which has been changed in character with a view to its use for any of the purposes specified in Items 2-5 of Art. I, shall, in the transportation or storage thereof, be kept separate from other salt.

In the case mentioned in the preceding paragraph the competent officials may, if they consider it necessary, affix their seals to such salt or guard it during its transportation.

Art. VIII. A person to whom salt has been sold at a special fixed price shall, if he desires to change the purpose specified in the application for sale, apply with a statement of the cause thereof to the Salt Office which sold the salt for permission to make such change.

In case of an application to use for any of the purposes

specified in Items 2-5 of Art. I salt which has been sold at a special fixed price with a view to its exportation abroad or to its use for the purpose specified in Item 1 or 6 of Art. I, the provision of Art. VI correspondingly applies.

Art. IX. In granting permission to use for a purpose other than its exportation abroad and the purposes specified in Art. I salt which has been sold at a special fixed price, the Salt Office shall collect the difference between the special and general fixed prices on the quantity at the time of the sale.

In granting permission to use for any of the purposes specified in Art. I salt which has been sold at a special fixed price with a view to its exportation abroad, the Salt Office shall collect the difference between the two special fixed prices on the quantity at the time of the sale.

Art. X. A person to whom salt has been sold at a special fixed price shall, if he desires to change the port of exportation, the destination or place of use thereof, or the name of the outgoing fishing vessel or the port of departure thereof which was specified in his application for sale, report to such effect to the Salt Office which sold the salt.

Art. XI. When salt which has been sold at a special fixed price with a view to its exportation abroad is about to be so exported, the declaration for exportation thereof shall state at least the quantity and destination of the salt, the name of the vessel whereby it is to be shipped, and its ports of call in Japan.

Upon receipt of the declaration mentioned in the preceding paragraph, the Custom-house shall examine the quantity of such salt.

Art. XII. When salt which has been sold at a special fixed price with a view to its use for the purpose specified in Art. I, Item 1 is about to be used for such purpose, application shall, after the quantity thereof and the place and time of its use have fixed, be made for approval of such use to the Taxation Office having jurisdiction over the locality where the salt is to be used and a certificate of use obtained therefrom.

If a person who has obtained the approval mentioned in the preceding paragraph has manufactured soy, the Taxation Office having jurisdiction shall, in assessing the soy, also assess the remaining quantity, if any, of *miso*.

In the case mentioned in the preceding paragraph the Salt Office which sold the salt shall collect from the manufacturer of Tamari soy an amount of money calculated at the rate of seventeen Sen per hundred *kin* of the *miso* remaining.

Art. XIII. When a person to whom salt has been sold at a special fixed price with a view to its use for the purpose specified in Art. I, Item 6 has preserved the animals caught with such salt, he shall present to the Salt Office having jurisdiction over the locality where the salting took place an application stating the quantity of the catch, the fishing-ground, the salting-place, and the destination of the animals caught, and after the salted articles have been examined, obtain a certificate of use in respect of such salt. If however, the salting took place outside the Empire, the application shall be presented at the time of the return to port to the Salt Office having jurisdiction over the port of departure.

The examination of the salted articles prescribed in the preceding paragraph shall take place in the locality where the Salt Office

is situated or at a place named by the Salt Office.

The quantity of salt used which is to be certified by the Salt Office shall be calculated at the following percentages of the quantity of the articles salted :—

Salmon	65 per cent.
Trout	75 „ „
Cod	40 „ „
Whale	40 „ „
Fur-seal	50 „ „

Art. XIV. A person to whom salt has been sold at a special fixed price with a view to its exportation abroad shall, within six months from the date of sale, present the following papers to the Salt Office which sold the salt :—

- (1) Export permit, or papers to certify the exportation to a foreign country ;
- (2) Papers to certify the landing in a foreign country.

Art. XV. A person to whom salt has been sold at a special fixed price with a view to its use for the purpose specified in Item 1 or 6 of Art. I shall, within one year from the date of sale, present to the Salt Office which sold the salt the certificate of use in respect of such salt which has been granted by a Taxation Office or Salt Office.

If, in the case mentioned in the preceding paragraph, the certificate of use in respect of the entire quantity of the salt cannot be presented within one year from the date of sale, the cause thereof shall be reported and application be made once every year for approval in respect of the still-unused salt to the Taxation Office or Salt Office, and the certificate of approval which is thereupon

granted by the said Office shall be presented to the Salt Office which sold the salt.

Art. XVI. A person to whom salt has been sold at a special fixed price shall, in cases to which any one of the following items is applicable, pay an amount of money equal to the sum of the difference between the special and general fixed prices and one-tenth of such difference : —

- (1) Transfer to another without permission of salt which has been sold with a view to its exportation abroad or to its use for the purpose specified in Item 1 or 6 of Art. I;
- (2) Change without permission of the purpose specified in the application for sale;
- (3) Calling at a port on the Japanese coast other than those specified in the declaration for exportation mentioned in Art. XI, except in case of distress at sea or for other unavoidable causes;
- (4) Failure to present the papers which should be presented according to the provision of Art. XIV or Art. XV.

If, in the case of a person to whom salt has been sold at a special fixed price with a view to its exportation abroad or to its use for the purpose specified in Item 1 or 6 of Art. I, the quantity of salt which has been put to such use is less than the quantity of salt sold, the Salt Office may, if it considers there is no just cause for the deficiency, collect in respect of such deficiency the amount of money mentioned in the preceding paragraph; the unused salt, however, which has been approved in accordance with the provision of Art. XV, Par. 2 shall not be included in the said amount

of deficiency.

Art. XVII. With respect to the collection mentioned in Arts. IX and XII and the preceding article, the provisions of the National Tax Collection Law and the Regulations for the Enforcement of the National Tax Collection Law correspondingly apply.

Art. XVIII. The security which has been tendered according to the provision of Art. V shall be released when the use of the entire quantity of the salt in question for the preservation therewith of the animals caught has been certified or the money to be collected in respect of any deficiency thereof has been paid.

Art. XIX. A person who has put salt which had been sold at the general fixed price to any of the uses specified hereunder may apply to the Government for the grant of drawbacks at the following rates:—

(1) When it has been exported abroad ;

Salt per hundred *kin* Yen 1.48

(2) When herring or mackerel preserved therewith has been exported ;

Herring preserved

in brine per hundred *kin* Yen 0.74

Salted herring " " 0.51

Mackerel preserved

in brine " " 0.74

(4) When it has been used for the purpose specified in Art. I, Item 6 ;

Salted salmon per hundred *kin* Yen 0.84

Salted trout " " 0.97

Salted cod " " 0.52

Salted whale	„	„	0.52
Salted fur-seal	„	„	0.65

A person who has manufactured Tamari soy with *miso* may apply to the Government for the grant of drawback at the rate of seventeen Sen per hundered *kin* of the *miso* so used.

Art. XX. A person who desires to claim any of the drawbacks specified in Item 1 or 2 of the preceding article shall present to the Custom-house of the port of exportation an application for the grant thereof accompanied by the following papers:—

- (1) Export permit, or papers to certify the exportation to a foreign country;
- (2) Papers to certify the landing in a foreign country.

Art. XXI. A person who desires to claim any of the drawbacks specified in Item 1 or 2 of Art. XIX shall state in the declaration for exportation at least the quantity and destination of the salt or fish preserved therewith, the name of the vessel whereby it is to be shipped, and its ports of call in Japan.

Upon receipt of the declaration mentioned in the preceding paragraph, the Custom-house shall examine the quantity of such salt or fish preserved therewith.

Art. XXII. A person who desires to claim any of the drawbacks specified in Art. XIX shall present an application therefor, accompanied by a certificate of use in respect of salt in the case mentioned in Par. 1, Item 3 of that article and in respect of *miso* in the case mentioned in Par. 2 of the same article, to the Salt Office having jurisdiction over the locality where such salt or *miso* was used.

With respect to salt to be used for any of the purposes specifi-

ed in Items 2, 4 and 5 of Art. I, a certificate of change of character may be substituted for the certificate of use prescribed in the preceding paragraph.

In case of manufacture of Tamari soy which is among the purposes specified in Par. 1, Item 3 of Art. XIX, the provisions of Art. XII, Pars. 2 and 3 and Art. XVII correspondingly apply.

Art. XXIII. A person who desires to request the grant of the certificate of use in respect of salt or *miso* prescribed in the preceding articles shall present at the time of the use of the salt or *miso* an application therefor to the Salt Office or Taxation Office having jurisdiction over the locality where such salt or *miso* is used.

A person who desires to request the grant of the certificate of change of character in respect of salt prescribed in the preceding article shall, prior to the use of such salt, present an application to that effect to the Salt Office having jurisdiction.

In the case mentioned in the preceding paragraph the Salt Office shall, conformably to the provision of Art. VI, effect the change of character of the salt.

Art. XXIV. If a person engaged in fishery within the Empire or the coast thereof desires to claim any of the drawbacks specified in Art. XIX, Item 4, he shall present to the Salt Office having jurisdiction over the locality where the salting took place an application for the grant thereof, stating the quantity of the catch, the fishing-ground, the salting-place, and the destination of the animals caught, and submit to the examination of the salted articles.

The examination of the salted articles prescribed in the preceding paragraph shall take place in the locality where the Salt Office

is situated or at a place named by the Salt Office.

Art. XXV. If person engaged in fishery in deep sea, in a foreign country, or on the coast thereof desires to claim any of the drawbacks specified in Art. XIX, Item 4, he shall, before he sets out to fish, present to the Salt Office having jurisdiction over the port of departure a declaration stating the name of the vessel, the ports of call, the fishing-ground, and the quantity of salt on board, and submit to the examination of the said salt.

The person who has made the declaration prescribed in the preceding paragraph shall, upon return to port, proceed to the locality where the Salt Office to which the declaration was made is situated or to a place named by the said Salt Office, present an application corresponding to that prescribed in Par. 1 of the preceding article, and submit to the examination of the catch and the salt remaining.

Art. XXVI. A person who leaves a port within the Empire and engages in fishery in another part of the Empire or on the coast thereof may, if he has applied to the Salt Office having jurisdiction over the port of departure and obtained its permission, conform to the provision of the preceding article with respect to the application for drawbacks.

Art. XXVII. In cases to which any one of the following items is applicable, the claim for a drawback cannot be made:—

- (1) If the application is made upon expiration of six months after exportation in the case of salt or fish preserved therewith which has been exported abroad and after use in the case of salt used for any of the purposes specified in Items 1, 2, 4, 5, and 6 of Art. I and of

the *miso* mentioned in Art. XIX, par. 2;

- (2) If the application is made, with respect to salt or fish preserved therewith intended for exportation abroad when the quantity exported at a time is less than one thousand *kin*; with respect to salt to be used for any of the purposes specified in Items 1, 2, 4, and 5 of Art. I, or to the *miso* mentioned in Art. XIX, par. 2 when the quantity used at a time is less than five hundred *kin*; and with respect to salted salmon, trout, cod, whale, and fur-seal when the quantity examined at a time is less than one thousand *kin*;
- (3) If a call is made at a port on the Japanese coast other than those specified in the declaration for exportation mentioned in Art. XXI or in the declaration mentioned in Art. XXV, except in case of distress at sea or for other unavoidable causes.

ADDITIONAL ARTICLE.

The Ordinance shall come into force on the same day as the Salt Monopoly Law.

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CAMPHOR MONOPOLY.

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CRUDE CAMPHOR AND CAMPHOR-OIL MONOPOLY LAW.

(LAW No. 5 OF THE 36TH YEAR OF MEIJI.)

Article I. The Government has the monopoly in crude camphor and camphor-oil.

Art. II. A manufacturer of crude camphor and camphor-oil shall deliver to the Government all the crude camphor and camphor-oil which he has manufactured. The date and place of the delivery shall be fixed by the Government.

Art. III. The Government shall grant compensation for crude camphor and camphor-oil collected by it. The rate of compensation shall be fixed and previously notified by the Government.

Art. IV. No crude camphor and camphor-oil other than those sold by the Government can be owned, possessed, transferred, pledged, consumed, exported abroad or transported from Formosa to Japan proper or vice versa, except in the case where crude camphor and camphor-oil are owned or possessed prior to the date for the delivery thereof or through delay in delivery due to just causes.

Art. V. Crude camphor and camphor-oil can not be exported abroad or transported from Formosa to Japan proper or vice versa without passing through the ports named by the Government.

Art. VI. A person who desires to manufacture or refine crude camphor and camphor-oil shall apply for permission to the Government by stating the place of the manufacture, the number of the furnaces, the estimated annual output, and the date of commencing the manufacture.

In case it is proposed to make any alteration in the aforesaid items for which the permission was obtained, or to discontinue the manufacture the permission of the Government must be obtained.

Art. VII. In case of succession by inheritance to the business of the manufacture of crude camphor and camphor-oil, the fact shall be reported to the Government.

For succession in any other way than by inheritance to the business of the said manufacture the permission of the Government must be obtained.

Art. VIII. A manufacturer of crude camphor and camphor-oil can not engage at the same time in the business of the refining of crude camphor.

Art. IX. The Government may restrict the manufacture of crude camphor and camphor-oil according to the condition of demand and supply.

Art. X. In case a person who has obtained the permission of the Government for the manufacture of crude camphor or camphor-oil infringes the provisions of this Law or of ordinances issued in conformity therewith, or does not carry out the previously-fixed conditions, the Government may cancel the permission to manufacture which was granted to him.

The Government may, if it is deemed necessary for public use in the districts occupied by the aboriginal inhabitants (of those), suspend the manufacture of crude camphor and camphor-oil or cancel the permission granted to manufacture them.

Art. XI. A manufacturer of crude camphor and camphor-oil shall be bound, in a manner to be determined by ordinance, to make entries in his books with regard to the manufacture thereof.

Art. XII. Competent officials may inspect all the books relating to the manufacture of crude camphor and camphor-oil, or enter and examine the manufactories thereof, places for storage, and other places where crude camphor and camphor-oil are believed to be stored, or adopt other measures absolutely indispensable for purpose of control or suspension.

Art. XIII. Crude camphor and camphor-oil not sold by the Government which are owned by a person other than the offender in respect thereof shall be collected by the Government; in such case, compensation shall, subject to the provision of Art. III, be granted except for crude camphor and camphor-oil which have been mixed up with other substances.

Art. XV. A person who has mixed crude camphor and camphor-oil with other substances before the delivery to the Government shall be liable to a fine of from ten Yen to one hundred Yen and the crude camphor and camphor-oil referred to shall be confiscated.

Art. XVI. A person to whom any one of the following items is applicable shall be liable to a fine of from ten Yen to five hundred Yen; and the crude camphor and camphor-oil in respect of which the offence was committed shall be confiscated, but if it has already been transferred, consumed or exported, an amount equal to the price shall be collected;

- (1) A person who infringes the provision of Art. IV, or Art. V;
- (2) A person who manufactures crude camphor and camphor-oil or refines crude camphor without the permission of the Government.
- (3) A person who alters the items for which the permission has been granted or discontinues the manufacture

without the permission of the Government.

- (4) A person who infringes the restrictions prescribed in Art. IX, or acts in contravention of the order of suspension prescribed in Art. X, Par. 2.

Art. XVII. A person who in case of succession by inheritance to the business of the manufacture of crude camphor and camphor-oil, does not report the fact to the Government shall be liable to a fine of from one yen to one yen and ninety-five sen.

Art. XVIII. A manufacturer of crude camphor and camphor-oil who makes false entries in his books or neglects to make entries therein, or makes false report of facts or fails to make report of facts shall be liable to a fine of from three yen to thirty yen.

Art. XIX. A person who gives false answers to questions put by competent officials or resists, evades, or obstructs such officials in the discharge of their duties, shall be liable to a fine of from three yen to thirty yen. Cases to which the provisions of the Criminal Code are applicable shall be dealt with accordingly.

Art. XX. With respect to persons who infringe the provisions of this Law or of ordinances issued in conformity therewith, the provisions of the Criminal Code regarding the mitigation, aggravation and concurrence of offences shall not apply.

Art. XXI. If a manufacturer of or dealer in crude camphor and camphor-oil is a minor or a person adjudged incompetent, the penal clauses which are, according to this Law or ordinances issued in conformity therewith, applicable to a person engaged in such business shall apply to his legal representative; this rule, however, shall hold in the case of a minor who possesses with regard to business the same capacity as an adult.

Art. XXII. In case an agent of a manufacturer of or dealer in crude camphor and camphor-oil, the head or a member of the family of such manufacturer or dealer, a person living in his business, or a person in his employ or otherwise engaged in his business infringes the provisions made with respect to such business in this Law or in ordinances issued in conformity therewith, the said manufacturer or dealer cannot be exempted from penalty therefor on the ground that he gave no directions for such infraction.

Art. XXIII. The provisions of the Law for dealing with Offenders against Regulations respecting Indirect National Taxes and of Law No. 52* of the 33rd year of Meiji, shall correspondingly apply to offences specified in this Law and in ordinances issued in conformity therewith.

The officials to be charged with the duties which devolve upon revenue officers and chiefs of Taxation Offices in the Law for dealing with Offenders against Regulations respecting Indirect National Taxes shall be determined by ordinance.

Art. XXIV. Provisions necessary for the enforcement of this Law, which are to be determined by the Minister of State concerned shall be determined by the Governor-general as far as Formosa is concerned.

SUPPLEMENTARY RULES.

Art. XXV. This Law shall come into force on the first day of October in the Thirty-sixth year of Meiji.

* Law relating to cases of infraction by Juridical Person of Regulations respecting Taxes and the Tobacco Monopoly.

Regulations for the Monopoly of Camphor and Camphor-oil in Formosa and Regulations for the Manufacture of Camphor and Camphor-oil in Formosa shall be repealed.

Art. XXVI. Crude camphor and camphor-oil which are owned by a manufacturer or dealer in Japan proper at the time when this Law comes into force shall, in a manner to be determined by ordinance, be delivered to the Government according to the provisions of this Law.

Art. XXVII. With respect to crude camphor and camphor-oil which are owned by any person other than a manufacturer or dealer in Japan proper at the time when this Law comes into force, the provisions of this Law shall not apply.

Art. XXVIII. A person who is manufacturing camphor and camphor-oil in Japan proper at the time when this Law comes into force shall, on or before the first day of November in the Thirty-sixth year of Meiji, obtain permission in accordance with the provisions of this Law; during the aforesaid term he may continue to manufacture camphor or camphor-oil.

Art. XXIX. A person who has obtained special permission in accordance with the Regulations for the Manufacture of Camphor and Camphor-oil in Formosa shall, until the expiration of the term, be regarded as a person who has obtained permission in accordance with the provisions of this Law.

DETAILED REGULATIONS FOR THE ENFORCEMENT OF THE CRUDE CAMPHOR AND CAMPHOR-OIL MONOPOLY LAW.

(FINANCE DEPARTMENT ORDINANCE No. 23,
OF THE 36TH YEAR OF MEIJI.)

Article I. A person who desires to manufacture or refine crude camphor and camphor-oil shall apply for permission to the Camphor Office having jurisdiction by stating the place of the manufacture, the number of the furnaces, the estimated annual output, and the date of commencing the manufacture.

Art. II. If the Camphor Office having jurisdiction considers it necessary and orders that plans of manufactories, or an inventory of tools, instruments and machines used for the purpose of manufacture be presented to it, a manufacturer of crude camphor and camphor-oil or a refiner of crude camphor so ordered must present them.

Art. III. A manufacturer of crude camphor and camphor-oil or a refiner of crude camphor shall, in cases to which any one of the following items is applicable, apply for permission with a statement of the cause thereof to the Camphor Office having jurisdiction :—

- (1) If he desires to remove the manufactory ;
- (2) If he desires to take away the furnaces or increase their number.

- (3) If he desires to alter the estimated annual output ;
- (4) If he desires to alter the date of commencing the manufacture.

Art. IV. In case of succession by inheritance to the business of the manufacture of crude camphor and camphor-oil or the refining of crude camphor, the heir shall report the fact to the Camphor Office having jurisdiction.

For succession in any other way than by inheritance to the business of the manufacture or refining, the manufacturer or refiner and his successor shall under their joint signature apply for permission to the Camphor Office having jurisdiction.

Art. V. A manufacturer of crude camphor and camphor-oil or a refiner of crude camphor shall, in cases to which any one of the following items is applicable, report the fact to the Camphor Office having jurisdiction :—

- (1) If he desires to suspend the manufacture or refining, or to commence again the manufacture or refining after the suspension ;
- (2) If he has changed his residence or his personal or business name.

Art. VI. A manufacturer of crude camphor and camphor-oil or a refiner of crude camphor who does not actually reside in the city, town or village in which his manufactories are situated, shall appoint an administrator for the purpose of managing affairs connected with the Crude Camphor and Camphor-oil Monopoly Law and report the appointment to the Camphor Office having jurisdiction.

Art. VII. A manufacturer of crude camphor and camphor-oil

shall put up at his manufactories a notice-board stating the number of the furnaces, his name and the date at which the permission to manufacture was granted.

Art. VIII. A manufacturer of crude camphor and camphor-oil shall cause his administrator, stoker, carrier and other person engaged in his business to carry with him a wooden ticket as shown below :—

Surface.

3 sun

Residence.....	2 1/2 sun
Name of administrator (stoker).....	
Age.....	

Back

Name.....(seal)
manufacturer of crude camphor and camphor-oil,
Date.....

Art. IX. In case a manufacturer of crude camphor and camphor-oil or a refiner of crude camphor desires to discontinue the manufacture or refining thereof, application shall be made for permission to discontinue to the Camphor Office having jurisdiction.

Art. X. In the event of its being necessary to restrict the manufacture of crude camphor and camphor-oil in accordance with the provision of Art. IX of the Crude Camphor and Camphor-oil Monopoly Law, the Camphor Office shall alter the estimated annual output of crude camphor and camphor-oil and notify it to the manufacturer thereof.

Art. XI. Upon manufacture of crude camphor and camphor-oil, the manufacturer thereof shall deliver them within sixty days to the Camphor Office having jurisdiction.

The Camphor Office may at its convenience specially fix the date of delivery.

In the event of its being unable to deliver them within the period prescribed in the first paragraph or at the date mentioned in the preceding paragraph, the manufacturer shall state the cause thereof and apply for permission to the Camphor Office having jurisdiction.

Art. XII. A manufacturer of crude camphor and camphor-oil shall state the place and date of the manufacture, and the name of the manufacturer on the vessel holding crude camphor or camphor-oil.

Art. XIII. A manufacturer of crude camphor and camphor-oil may deliver them through an agent to the Camphor Office.

A person engaged in transportation business who has been charged with the transportation of crude camphor and camphor-oil for delivery to the Camphor Office by the manufacturer thereof or his agent shall be deemed to have become his agent during such transportation.

Art. XIV. A manufacturer of crude camphor and camphor-oil

may, with the permission previously granted by the Camphor Office having jurisdiction, deliver crude camphor and camphor-oil to the Camphor Office other than that having jurisdiction.

In the case of the preceding paragraph the Camphor Office to which the delivery is to be made shall be deemed as the Camphor Office having jurisdiction prescribed in Art. XI.

Art. XV. (a). The standard quality of crude camphor and camphor-oil collected by the Camphor Office shall be as follows :—

1. Crude camphor.

The quantity of water and solid impurities contained therein shall not exceed 5 per cent in volume ; on the sulphuric acid test the said liquid shall not present darker tincture than established by the normal solution of $\frac{1}{26}$ th iodine ; rise of temperature which takes place in the same test shall not exceed 20° C.

2. Camphor-oil.

Any odour other than that is proper to the camphor oil shall not be emitted with more than 0.91 of specific gravity at 15° C.

The aforesaid normal solution of iodine is water solution of one litre containing 126.86 grammes of iodine and about 300 grammes of potassium iodide.

Art. XV. (b). In case a manufacturer of crude camphor and camphor-oil proposes to deliver the crude camphor other than the quality established in the preceding paragraph, he may do so in the weight of the total quantity by multiplying the following coefficient to it. In case the color of this camphor is not favorable, or the same presents darker color than $\frac{1}{10}$ th standard solution of

Iodine, or the rise of temperature exceeds 30° C., the grade acceptable shall be 1 or 2 lower than otherwise the same would be.

	Water and solid impurities. (Percentage.)	Coefficients.			
		Sulphuric acid reaction.			
		Colour.	Not darker than 1/25th standard solution of iodine.	Not darker than 1/15th standard solution of iodine.	Not darker than 1/10th standard solution of iodine.
		Temperature. (Centigrade.)	Lower than 20°	Lower than 25°	Lower than 30°
Grade.	0.—5	.....	1.00	0.98	0.96
	6	.....	0.98	0.96	0.94
	7	.....	0.96	0.94	0.92
	8	.....	0.94	0.92	0.90
	9	.....	0.92	0.90	0.88
	10	.....	0.90	0.88	0.86
	11	.....	0.88	0.86	0.84
	12	.....	0.86	0.84	0.82
	13	.....	0.84	0.82	0.80
	14	.....	0.82	0.80	0.78
	15	.....	0.80	0.78	0.76
	16	.....	0.78	0.76	0.74
	17	.....	0.76	0.74	0.72
	18	.....	0.74	0.72	0.70

Art. XV. (c). In case a manufacturer of crude camphor and camphor-oil proposes to deliver to the Government the crude camphor or camphor-oil poorer in quality than established by the standard quality, the Government may cause him to take proper steps connected therewith.

SUPPLEMENTARY RULES.

This ordinance shall come into force on the 20th day of January in the Thirty-seventh year of Meiji.

Art. XVI. The Camphor Office shall examine the quality of crude camphor and camphor-oil, and grant suitable compensation therefor.

If a manufacturer of crude camphor and camphor-oil is dissatisfied with the result of the examination prescribed in the preceding paragraph, he may apply for re-examination.

Art. XVII. In the event of crude camphor and camphor-oil being damaged by a calamity and other causes, the manufacturer thereof or his agent shall immediately report the fact with a statement of the cause of such damage to the Camphor Office having jurisdiction over the place where the crude camphor and camphor-oil have been actually damaged.

Art. XVIII. A person to whom crude camphor, camphor-oil or refined camphor has been sold shall immediately pay in the price and take delivery of the article in question. If he fails to take delivery thereof within three days from the date of the contract of sale, a suitable custody fee shall be charged; this rule, however, does not hold if the contract has been dissolved.

Art. XIX. Crude camphor, camphor-oil or refined camphor shall be collected or sold every day during the hour from nine o'clock in the morning to 4 o'clock in the afternoon, except public holidays. With regard, however, to the camphor of which the collection has already been commenced, it may be collected even at the hour later than four o'clock in the afternoon.

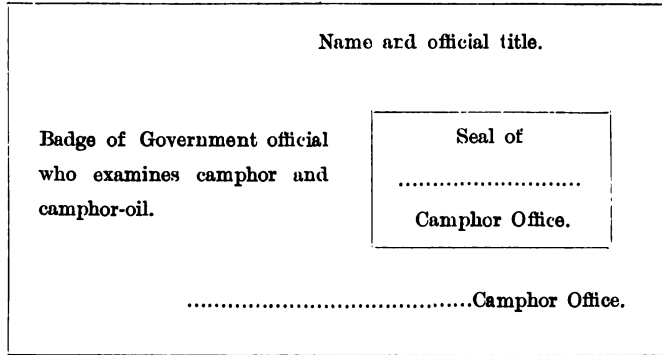
Art. XX. A manufacturer of crude camphor and camphor-oil shall enter at least in his books the following matters:—

- (1). Kind and quantity of material, and date and place of delivery with respect to those which have been taken delivery of from outside ;
- (2) Kind of material used, quantity of material used in each furnace, number of furnaces, total quantity of material used and date of use ;
- (3) Kind of articles manufactured, quantity of articles manufactured in each furnace, total quantity of articles manufactured and date of manufacture ;
- (4) Kind and quantity of and amount of remuneration for the article delivered to the Government, and date of the delivery.

Art. XXI. A refiner of crude camphor and camphor-oil shall enter at least in his books the following matters:—

- (1) Quantity and value of crude camphor, and date and place of purchase thereof ;
- (2) Quantity of crude camphor used and date of use ;
- (3) Kind and quantity of articles manufactured and date of manufacture ;
- (4) Quantity, value, and date and place of delivery of the refined camphor which he has delivered.

Art. XXII. The following badge shall be carried by every Government official who examines or takes requisite measures for purposes of supervision in accordance with the provisions of Art. XII of the Crude Camphor and Camphor-oil Monopoly Law:—



Art. XXIII. The business which belongs to the Camphor Office under this ordinances, except in the case of Arts. XI, XIV, XVI and XXIV, shall be conducted by the branch offices thereof in those localities where such branch offices have been established.

ADDITIONAL ARTICLES.

Art. XXIV. The owner of crude camphor and camphor-oil which falls under the provision of Art. XXVI of Crude Camphor and Camphor-oil Monopoly Law shall deliver them to the Camphor Office having jurisdiction on or before the 31st day of November in the Thirty-sixth year of Meiji.

The provisions of Art. XI Par. 2 and 3 and Arts, XIII, XIV, XV and XVI correspondingly apply to the case mentioned in the preceding paragraph.

Art. XXV. To a person who desires to obtain permission in accordance with the provision of Art. XXVIII of Crude Camphor

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and Camphor-oil Monopoly Law the provision of Art. I of this Ordinance correspondingly applies.



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