琉球大学学術リポジトリ

外資系企業等の取扱い（対米折衝）(2)

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URL	http://hdl.handle.net/20.500.12000/43427

秘
無期限

外務大臣
宮川外務審議官

条約局長
条約課長

アメリカ局長
参事官
北米一課長

コピーオン 5/7

在沖外資系企業の取扱い

（スタンダード石油のBAGにおける発言要旨）

46.4.6
北米一

1. 5日在京米大ガントン書記官より、3月25日付我方トーキング・ペーパーに基づき、7日沖縄にて開かれる

BAG Meetingの席上、スタンダード石油が行なう発言要（別添）を手交越し、当方の意見を求め越しに

ところ、6日米側（佐藤）より同書記官の来訪を求め当方検討結果を上司の命に基づくものとして

つぎのとおり述べ、慎重に取扱う旨申し入れた。
（条々、柳井、米北一森重同席）。

なお、別途アメリカ局長よりスタンダード石油に対しても下記の趣旨を電話にて伝達せり。

(1) 本件取扱いの全般的性格として、3月25日付トーキング・ペーパーをとりまとめるに当っては、関係各省の検討振りは Confidential の含みで米側に伝える次第であるとして検討を促進し

きた経緯もあり、これが現時点で米側から外部に洩れると、我方トーキング・ペーパーのとりまとめに最大の努力を払ってきた外務省としては、関係各省の調整に当り極めて辛い立場に立たされることとなり、まとめられるものがまとめられなくなりえよう。また、各省としても本件関連の必要な立法事項を夫々有しており、この取扱いぶりにつき国会に対して未だ報告していない現況

にあり、関係各省としても外務省に対する風当りを強くするであろう、スイクダー公使もかねてより述べているように、本件取扱いについては、日米間の最終的合意が明確に示されるまでは、御定交渉上の全般的見地から、これをstrictly confidentialとして扱うことを求めたい。

(2) 従って、7日のBAG Meetingにおいては、「2」公使発言の日本側トーキング・ペーパーの内容は、あくまでも、現状における日本側の手当に関する提案あるいは検討状況を示すものであることを依え、会議の記録はいっさい作成しないこととされたく、会議の模様を一切外部に漏らさぬことを約束させるよう配慮に欲し。
(先方了承。)

2. 別添BAG Talking Paperに対する当方意見は、つぎのとおり述べた。

(1) 別添第1ページ1. 記入のとおりに修正ありたい。

(2) 2. Tax Matters (2ページ)の表現は、我方トーキング・ペーパーよりも断定的にすぎるので日本側トーキング・ペーパーのラインに添って発言ありたい。

(3) 4. Maintain Existing Work Permits (3ページ)について、日本政府は、外国人の在留管理については~~日本政府は~~、外国人の在留管理~~は~~の一環として取扱う方針であり、外国人を別個に扱う意図はないので、この点念のためコメントしておきたい。

(4) 6. Reciprocal Right to do Business Throughout Japan After Reversion (4ページ)の項に

かいて、復帰後の事業活動が外資法またはその他の法令上、日本国内にて認められるとするのは言い過ぎで、外資法上はともかく、各業法上、その他の法令により、これが制限されることがある。

（米方は、その例示を求め、当方より、不動産業などは該当すべき旨述べたところ、米方は、不動産業は法制上の問題ではなく、外国人に対しこれを規制しようとする日本政府の政策上の問題ならんと反論、当方よりさらに他の例についてもありうべき旨述べおいた。）

(5) 8 Existing Professional licenses should be continued（5ページ）の(1) Lawyers の項は、最高裁の承認がその条件であることをはっきりさせておいてほしい。

CONFIDENTIAL

DRAFT BAG TALKING PAPER

U. S. BUSINESS INTERESTS - EMERGING GOJ POSITIONS

On March 25, 1971, the Ministry of Foreign Affairs outlined to the Embassy in detail the positions which the GOJ is considering adopting with respect to most of the major problems of interest to U. S. businessmen and professionals in Okinawa. Subsequently, we have met with FonOff officials a number of times to clarify the meaning of various aspects of these positions. On some business-related issues, the GOJ is still formulating its position, principally with regard to quotas and to leases on national/prefectural lands. Moreover, the GOJ still requires some additional information from a few firms and has not completed its examination of others. After the GOJ has completed this process and has considered any USG suggestions or counter-proposals, it will produce some form of ~~produce a draft document, which will set forth in writing~~ the assurances in writing the GOJ will undertake with respect to the post-reversion treatment of U. S., and presumably other foreign firms and professionals in Okinawa.

I will now outline the current position of the GOJ, which the FonOff has coordinated with the various ministries within the GOJ. My presentation will follow the format of the Okinawa American Chamber of Commerce Position Paper in its most recent revised form of May 4, 1970.

1. American Business Interests on Okinawa must Receive Specific Assurances as to the Future During the Reversion Negotiations.

While the general Reversion Agreement will not treat such detailed matters as U. S. business interests, for reasons explained previously, the GOJ will provide ~~written~~ some form of assurances we can show in writing binding on the Government of ~~Japan~~.

2. Tax Matters.

The GOJ has confirmed that it will not impose after reversion any retroactive taxation under Japanese tax laws and regulations in respect of either activities or property in Okinawa before reversion. However, the GOJ reserves, quite properly, the right to collect and adjust taxes in instances where taxes imposed by GRI or USCAR law and/or regulation prior to reversion have not been collected or assessed properly under pre-reversion law and regulation.

The GOJ will permit a carry-forward of business losses incurred prior to reversion, if such carry-over would have been permissable under GRI Corporation Tax Law. The same applies to a carry-forward as defined under the GRI Income Tax Law. However, the GOJ has taken the position that it will not permit utilization of the carry-back feature of such Japanese tax law in the first year following reversion, inasmuch as a system does not exist under GRI tax law. The same position will apply with respect to the Enterprise Tax and the Local Inhabitants Tax.

3. Continuation of the Right to do Business Under Existing Licenses.

The GOJ has completed examination of 146 of the firms which filled out questionnaires and has stated that these firms (classified as "A" firms) will receive post-reversion validations under the Foreign Investment Law of Japan and/or other applicable statutes, where necessary. Some firms, that is, may need to apply for licenses or permits in addition to or in lieu of obtaining licenses under the Foreign Investment Law. The GOJ will grant all necessary licenses without delay for the "A" firms. However the GOJ commitment extends only under the condition that the operations of the firms at time of application

do not excessively differ from those described in the answers to their questionnaires. The GOJ is still studying the situation of 77 firms, and may need more information with respect to some of them.

The same guarantee will apply to foreign firms incorporated under GRI law, provided that their articles of incorporation do not give them excessively wider permission for activity than their actual operations. We have not yet ascertained which firms the GOJ may be considering in this category.

The procedure which the GOJ wishes to follow is for each firm to make application after reversion under the Foreign Investment Law and/or other applicable statute. Firms will be allowed to continue in business, pending approval of the applications, by special statute. The same holds true for individual entrepreneurs, where they need a license or permit.

With regard to branches of foreign firms engaged in manufacturing or which intend to commence manufacturing after reversion, GOJ policy for Japan proper is presently that such firms should become separate corporations. The /GOJ states that this is "advisable" for firms in Okinawa as well.

4. Maintain Existing Work Permits.

While the assurances which the GOJ is offering us with respect to business interests do not extend to third country nationals, the GOJ has affirmed that it wishes to carry out reversion without disruption of the Okinawan economy and will not discriminate against third country nationals in the process. In fact, we have been discussing the treatment of third country nationals as a separate matter and in other forums, including the Preparatory Committee.

5. Protection of Real Estate Titles and Leases.

The GOJ has assured us that it will respect after reversion the private properties of foreign individuals and firms in Okinawa, just as Japanese law and regulation respects such rights now in Japan. The GOJ sees no problem with the ownership or lease of land and buildings duly acquired. With respect to the specific problem of the leases on national and prefectural land, however, the GOJ is still studying the problem of treatment of such lands and can reach no conclusions until it has determined its overall policy.

6. Reciprocal Right to do Business Throughout Japan After Reversion.

Post reversion validation under the Foreign Investment Law or other valid statute carries the right to do business within Japan. Only with respect to U.S. professionals is the GOJ considering any special limitation on this right, as discussed below.

7. Free Conversion and Protection of Dollar Assets.

The GOJ has advised us that validation under the Foreign Investment Law will include the right to repatriation of principal invested and profit realized as a result of such investment. In the case of individual entrepreneurs without a foreign investment license, remittance of profits or funds generated through liquidation of business will be automatically approved, assuming that the entrepreneur complies with the requirements for necessary documentation evidencing that remittances desired resulted from authorized business.

The GOJ also has stated that it will promptly validate necessary foreign currency transfers into or from Okinawa by foreign investors in connection with both principal and profits arising from technical assistance

contracts, beneficiary certificates, debentures, claimable assets and stock (not affecting business management).

8. Existing Professional Licenses Should be Continued.

With respect to the treatment of U. S. and other foreign professionals in Okinawa after reversion, the GOJ has communicated to us the following position:

(1) Lawyers

Lawyers qualified under the relevant laws and regulation in Okinawa may continue to practice within Okinawa after reversion for a period of time which the GOJ has not yet decided. To qualify, such lawyers must also have practiced as a resident of Okinawa for longer than a specified period prior to reversion, not yet decided.

(2) Doctors and Dentists

Doctors and dentists may practice within Okinawa for a period not yet determined, following reversion, and may take the Japanese Medical Examination if they wish to continue beyond that time.

(3) Veterinarians

Veterinarians licensed under the pertinent laws in Okinawa may continue their practice following reversion.

(4) Certified Public Accountants

Those CPA's duly certified in another country with requirements corresponding to those in Japan and who possess sufficient knowledge of Japanese laws and ordinances concerning accounting may continue their practice post-reversion, upon approval by the Ministry of Finance and registry with the Japanese Institute of Certified Public Accountants. The GOJ does not foresee any difficulty for those CPA's presently operating in Okinawa, and the two Americans concerned will be licensed promptly.

9. Provision for Importation of Quota Items.

The Embassy has taken the position that the GOJ should permit the continuing importation of restricted items after reversion on the basis of past imports plus a reasonable allowance for growth. We have not asked for such continuation with respect to state-traded firms, however. The GOJ has not yet completed its study of this matter, but is inclined towards our approach.

10. Treaty of Friendship, Commerce, and Navigation.

The FCN and other treaties in the field of commerce will apply to Okinawa after reversion, by operation of international law and confirmed by both the USG and the GOJ.

11. Provision for a Claims Procedure.

This does not involve the Government of Japan. The Embassy has previously made our position clear concerning this subject.

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条約課長

在沖外資系企業の取扱い
（スナイダー公使のBAGにおける発言要領）
46. 4. 6.
米北一

1. 5日在京米大ダットン書記官より、3月25日付我方トーキングペーパーに基づき、7日沖縄に開かれるBAG meetingの席上、スナイダー公使が発言を行なう（別添）を手交越し、当方の意見を求め越したところ、6日同書記官の来訪を求め、米北1（佐藤）は当方検討結果を

（条約柳井、米北1森本同席）

つぎのとおり述べ、上司の命に基づくものとして慎重に取扱うよう申し入れた。

なお、別途アメリカ局長よりスナイダー公使に対しても下記の趣旨を電話にて伝達した。

(1) 本件取扱いの全般的性格として、3月25日付トーキングペーパーをとりまとめるに当っては、関係各省の検討振りはconfidentialの含みで米側に伝える次第であるとして検討を促進してきた経緯もあり、これが現段階で米側から外部に洩れると、外務省としては、我方トーキングペーパーのとりまとめに最大の努力を払ってきた関係各省の調整に当り、辛い立場に立たされることとなり、まとめられるものがまとめられなくなりえよう、また、各省としても、本件関連の必要な立法事項をまだ有しており、この取扱いぶりにつき国会に対して未だ報告していない現況より、関係各省としても外務省に対する風当りを強くするであろう、にあり、スナイダー公使も常々述べているように、本件取扱いについては、日米間の最終的合意が明確にされるまでは、協定

交渉上の全般的見地から、これを strictly Confidential として扱うこととされたい。

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(先方了承。)

2. 別添 BAG Talking Paper に対する当方意見として、つぎのとおり述べた。

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されることがある。（先方は、その例示を求め

当方より、不動産業などは該当すべき旨述

べたところ、先方は、不動産業は法制上の

問題ではなく、これを規制せんとする日本一政
（外国人に対し）

府の政策上の問題ならんと反論。当方

より、~~今後~~ ~~本も明確にす~~べき旨述べておいた。）
（さらに他の例についても知りうべ）

(5) 8. Existing Professional Licenses Should be Continued（5ページ）の (1)

Lawyers の項は、最高裁の承認がその条件であることを ~~追記すべきこと~~
（はっきりさせておいて頂きたい。）

外資企業取扱い ~~March~~ April 1

approached all firms

all foreign licence is A.R. will be continued.

all information should have been furnished. all licens

○ High level で A.R.の取扱い好意的一

資料提出しましたが、まだ全部きて

いない企業がある。 [illegible] OK

[illegible] につき若干の資料を追加。

Bの多いのが気になる。Bの説明をしたい。

※ Case by Case negotiation の結果

[illegible] 全体的には OK. 一部の者の [illegible]

[illegible]

3 3. 外資企業が License の条件か？

[illegible] 産業 [illegible] different [illegible]

1. 3 Okinawa Maritime Co.

33. Asiatic Trans-Pacific

93. Lawton-Moses – Indent Sales

代理店なら licence 不要 (MITI.

48: 33と全然 A. B→A.R. 輸入 importer としての

免許取得を要す → Aとなる筈.

部品の輸入 OK Repair shop の条件要す.

52 . Res. 2 → could be A.

58: Res. 2 — 旅行斡旋業法改正に従い検.

82 no problem

:

:

◎ ランテ/佐 追加資料は来月は [illegible]

[illegible] Prepcom or DBonta から入手

不能, however, cooperation 要.
本の

◎ MOT は 自動車関係業については

[illegible]

II. MOT

建築業者との契約 その他ほとんど不明.

地域制限とかは考えていなかった. → これらの

1. Sunabe corp. 注文者の限定 etc.

restrictions が確認できれば..

いずれにせよ 業態不明.

MITI. Computer の Rental 以外 [illegible] → Prepcom に 何も [illegible].

31: これは一旦 Aとした時全てOKとする意向が [illegible]

2. 建設業営業上規制されうる事項を含める

資料みたい:

・建設業は殆ど全部 資料不足

III 大蔵省：

日本 GRI の登録あるものは → GOJ の登録（[illegible]）とみなす。

それ以外の業務→代理不明である。

Aになら

生保 ＞ 法制若干違う
損保

（AIU ─ ハーバーに代理店限ってはある。）
例 I.I.U.

car loan Finance Co
〃 small loan ─ TV set. etc.

損保 ─ 1. 損保代理店 ─ ハーバーの代理店 220.
2. 〃 子業者

~~Daniel Langer. 損保代理人~~

AIU は保険業者ではない 実はハーバーの代理店

例： AFIA, IIU, GEICO etc. 直接大蔵省と話合っている

Car の割賦販売 → MITI

例 AIU, AFIA：本社の免許で営業中

大 8社中6社は DC で免許あり → 8社全てに免許す

Fireman's と American は DC に免許なし

◎ 但し DC でもこれが認められ 日本人に保険を sell できるよう検討中

GRI License 保険は（全社の agent は）登録を要す。 D. C.F. Sharp.

米軍人軍属を対象とするものは GRI は違法として…ない。 → GRI の免許を受けているところ

United Omaha.

損保上 1. ホケン事業者としての License } 2つを要す
2. 〃 代理店としての登録

◎ 記者等と他の業務を兼ねることはできない。
例外 保険会社の外交員 企業自身も兼業可。

ゆえ AR 保険を売り付けるのは正式にはない[illegible]。

◎ 貸金業 have to register ─ 不明
188. interstate 完璧

労働省

① 職業紹介 → 日本が（独占的）専行 ─ 職業安定法
労働大臣認可の一定条件の下にのみ行いうる
厳しい条件を付している

20, 133, 160

② [illegible] 環境上 ─ [illegible] 入る[illegible] 者のみ入手[illegible]（[illegible]）[illegible] 行は 政府の[illegible]
[illegible]（[illegible]省）

○国営職業[illegible]を地方任務することは[illegible]。
○労働者供給事業は労働組合以外はできない ― 職業安定法による紹介事業
よって外国から芸能者等を連れて来ることは職業紹介法上合法とすることをできない。

コヨウ者自らが[illegible]を使うならば職業紹介法上にて触れず。

⑩ ∴ 自らが興業主ならば可能となる
あっせん業はできない
1. [illegible] 　　　　6法4条
2. 直接カンリ　　　　職業安定法（copy [illegible]）
3. 直接法律上の[illegible]
4. 専門的動作で技術的従[illegible]

厚生 32.6号（163）
販売量が reasonable なら A※→ A になる
[illegible] 市場を乱すような[illegible]。
[illegible]

163 → Insecticide ? これが医薬[illegible]

農林省. バター, natural cheese（[illegible]）
粉乳. 練乳のみ許される

市乳. アイスクリーム等の manufacture は[illegible]
⑦ 1. 50-50 ルでよろしいか？
2. アイスクリーム沖縄で manufacture
又は Japan ではだめ
○ 地域制限 in Okinawa only ［illegible］
との inquiry あり. [illegible] yes [illegible]
○ [illegible]

[illegible]: 112. other grade feeds and 90%.

20 wkd study 要求内容のみなら A.
40, 130, 159, 190 } more detailed
42, 91 (u.s.) } informations required

在沖外資系企業の取扱い
（建設省関係企業）

46．4．2．
米北一

標記に関し、昨1日、在京米大使館側に対し、関係各省より、3月25日付トーキングペーパー

1．回答した外資系企業中Bの評価を与えられ（た）内容につき説明をおこなったところ、そのうち、特に

問題が多いと思われた建設省の考え方につき、

建設省 [illegible] 9/2 6.00

外：本土進出の意図なっとくする。

現在の企業形態は[illegible]

企業側も[illegible]

不動産 [illegible]
建設業

[illegible]

(1) 現状 [illegible]

(2) 既得権をおさえつけはない

(3) 本年8月29日 4次自由化との関連

① (4) 条件＝たとえば基地内の米軍との契約

何らかの方法で限定されれば、かつ

先方の了解得られれば認める余地十分ある

方向で結論を得たい。

外：それまでの業務拡大については

case by case 協議はあるのか。

基本的には現今の業態のA.R.の継続

これのみなので、一企業側ではそれ以上を望んでいないと考えることが妥当

柴：(1) 1.2 OKならば 日本・全土に適用を求めて
行くこと一考慮
ex. Lion Associates. 一測量→国籍
沖縄に限らず 本土のみなら → Aに移行
最終的話まない。
(エスカレートしない)
(2) 不動産業的：現状に限定すれば
全然問題ないので。拡大は不可
時：不動産取得が全くfree.
よって、既に紛糾している 土地政策上
(3) ex. General Real Estate 44Aに
なる可能性あり。日本の土地は荒れる
ことが案外.
(4) Pacific Architect Engineer.
P.A.E. Intl 似た名前・支店設置
に一会社かどうか不明 → 調査中
(5) 建設業：沖縄では条件付きでO.K. 何とか.
(6) 1ha Cattle = also 限定すれば可能.
(7) 不動産業：過去の外国人は止めさせず
今後はダメ.

(その他)外資の不動産業 A.R. 本土進出
など拡大はout → 土地政策上.
◎ ？？の建設・計画あり。それに
つながるもの 増大も不可.
◎ 現存のex. apart 経営に限定する
事例でも その通り。
◎ 業法 → 宅地建物取引業法 あり.
免許 → 許可制にする予定 (？)
○ 不動産鑑定.

佐：沖縄以外の利害関係あり.
A.R.、本土全体の土地政策ということか何ぞ？
柴：それで土地政策がうまくいっていないので 地価高騰を来している、本土では
今から これを適用する意あり.
佐：予算措置で固定して価格・条件
拡大 ？？ というのが分からない.
柴：土地問題の根本は土地 ？？
外国でも土地取得を
強く制限する方向にある。スイス、デンマーク、
米国の州でも 同方針あり.

佐：土地・産業政策面での措置は乏しい。種々 variation が考えられない。

米：あろうか。不動産業については一切[illegible]かない。→指導 → 計画的指導は[illegible]。

佐：交渉進めつつ、[illegible]の政策を確保していければよいが、具体の要求を[illegible]、それと程度の妥協は[illegible]。

外資までの土地買占めなどはあり得るか

現有土地の利用の範囲・計画等については flexible に考える要あろう。→これが[illegible]の住宅事情にえいきょうを大きくしない限り → 指導（行政）で、マッチさせる必要あり。

○ 米：現時点での不動産業としての計画実施申請（[illegible]）については、協議できるので、断る（助言と指導 措置）

○業法 { ○ 建設業法 → 法定 技術者が必要 → 要件 → 主任者が必要 Construct.
○ 〃 士法 建築士 → 設計 → [illegible]
◎ 外国人で経験ある者は認めるかどうか、今後詰めたい。

GA-6 外務省

[illegible] 建設省 [illegible] → [illegible]

建設3部 — 会合

7日[illegible] 前向きで — 建設部[illegible]課で検討 事務的に進める。→ 建設段階[illegible]来る —

GA-6 外務省

CONFIDENTIAL 別添1

CONFIDENTIAL

Talking Paper

March 25, 1971

The Government of Japan (GOJ) made clear its basic position concerning the treatment after reversion of foreign nationals and foreign firms in Okinawa by its Talking Paper of July 31, 1970. Examination is now completed of the data concerning such nationals and firms provided in response to the questionnaire from the GOJ and the GOJ hereby replies, as follows, to the questions specified in the Talking Paper of the U.S. Embassy dated December 4, 1970. In respect of certain matters, the GOJ wishes to request U.S. cooperation in obtaining additional information.

I. Concerning Embassy Paper A:

The GOJ policies are as follows:

1. Each individual firm will [redacted] be requested to make application for validation under the Foreign Investment Law immediately after reversion. Individual entrepreneurs will not be required to obtain such validation.

2. In order to carry out smoothly the above-mentioned procedure, pending the decision on such application,

necessary

necessary transitional measures will be taken under which the firms concerned will be allowed to continue their business operations in the meantime.

3. The following conclusions concerning individual firms have been reached upon examination of answers to the GOJ questionnaire:

(1) With respect to those firms in the attached list marked "A" under Remarks 1, it is expected that the aforementioned validations will promptly be given under the Foreign Investment Law upon application after reversion, provided that:

(a) the size and contents of business operations at the time of application will not excessively differ from those described in their answers to the GOJ's questionnaire, and

(b) business operations prescribed in the articles of incorporation will not excessively be wider in scope than the actual operations.

(2) With respect to those firms in the attached list marked "B" under Remarks 1, there remaining unknown factors

such

such as the detailed nature of their business operations, no judgement can be given at this time that there be no difficulties, and further studies are necessary.

(3) With respect to those firms in the attached list with asterisk (*) on the alphabetical symbol under Remarks 1, certain restrictions may be placed upon methods of sales, e.g. restrictions in Japan proper on sales by mail order or by travelling salesmen.

(4) With respect to some business activities, licences or permits under laws other than the Foreign Investment Law will be required. Results of studies in this regard are as shown in V below.

(5) With respect to branches engaged in manufacturing, it is advisable that they should be made into corporations within the scope of their present business operations. Those branches engaged in import and export sales operations or in service industries may continue such operations in their present form. However, those firms which intend to commence manufacturing in the future may be advised to have their branches made into corporations by the time of reversion.

II. Concerning Embassy Paper B:

1. The private properties of foreign individuals and firms in Okinawa will be respected after reversion under the Japanese laws and regulations as in the case of such properties of foreign individuals and firms in Japan proper.

2. Although there seems to be some concern about the treatment after reversion of ownership and leases of lands and houses, no problem is expected with respect to the ownership and leases of lands and houses duly acquired. The treatment after reversion of leases of state and prefectural lands is stated in 5. below.

3. Those foreign investors desiring assurances that principals of and fruits accruing from technical assistance contracts, beneficiary certificates, debentures, claimable assets and stock acquisition not affecting business management be paid in foreign currency should apply after reversion for the validation of such contracts or rights under the Foreign Investment Law. Since no specific difficulty is foreseen on this matter, such validation will promptly be given.

4. If foreign nationals in Okinawa have concern about the treatment of other private property rights, the GOJ welcomes specific

specific questions from such foreign nationals.

5. With respect to paragraphs 4 and 5 of Embassy Paper B, since GOJ studies on state and prefectural lands in Okinawa are not yet completed, no conclusion has been reached as to the treatment of leases of state and prefectural lands. Efforts are being made to expedite examination and it is expected that the GOJ policies on the matter will be communicated in the near future.

III. Concerning Embassy Paper C:

1. With respect to the investment validated under the Foreign Investment Law, conversion into foreign currency as well as free remittance to foreign countries of principals and fruits accruing from the investment are guaranteed under the said law. Remittance of profits or funds generated through liquidation in the case of individual entrepreneurs will automatically be approved upon necessary proof.

2. Assets owned by foreign business firms will be converted into yen based assets after reversion. Free remittance of such assets to the home country is guaranteed, as mentioned in 1. above, under the Foreign Investment Law of Japan.

IV. Concerning Embassy Paper D:

At the present time the GOJ does not consider it necessary to institute transitional periods in applying to Okinawa the Japanese laws and regulations relevant to the matters with which Embassy paper D is concerned. As stated in I. 2. above, however, the GOJ will be prepared to take transitional measures as necessary.

V. Concerning Embassy Paper E:

1. Some business firms will be required to apply for licences or permits under laws other than the Foreign Investment Law immediately after reversion as in the case of the Foreign Investment Law. (Treatment of professionals is set forth in VI. below.)

2. In order to carry out smoothly the above-mentioned procedure, transitional measures will be taken so that business firms concerned would be able to continue their operations, pending the completion of the proceedings concerning the application.

3. The following conclusions have been reached as a result of studies on the answers to the GOJ questionnaire:

(1) Among the firms in the attached list, those firms marked "A" under Remarks 2 are expected to be granted licences or permits without delay under the relevant business laws after reversion, provided that the contents of their business operations at the time of application are not excessively different from those described in the answers to the GOJ questionnaire.

(2) With respect to those firms marked "B" under Remarks 2, further study is required.

(3)

4. The Anti-monopoly Law of Japan will be applied to each individual firm in Okinawa after reversion, as is applied to all firms in mainland Japan proper. In this connection, it is noted that licences or registrations may be required depending upon the contents of the business operations concerned.

VI. Concerning Embassy Paper F:

With respect to the treatment of foreign professionals in Okinawa after reversion, necessary preparations are under way along the following lines:

(1) Lawyers

Foreign nationals who are qualified lawyers under the relevant laws and regulations in Okinawa and who have been practicing longer than a period of time to be determined will be allowed to practice as in the present, subject to the approval by the Supreme Court of Japan, within Okinawa after reversion for a period of time to be determined.

(2) Doctors and dentists

Doctors and dentists will be allowed, for a period of time to be determined, to practice as in the present within Okinawa after reversion and be qualified to take the National Medical Examination or the Preparatory Examination for the National Medical Examination under the relevant laws and regulations of Japan.

(3) Veterinarians

Those veterinarians licenced under the pertinent laws in Okinawa will be allowed to practice after reversion.

(4)

(4) Certified public accountants

The Certified Public Accountants Law of Japan prescribes that those who have the qualifications in a foreign country corresponding to Japanese CPA's and sufficient knowledge of the Japanese Laws and ordinances concerning accounting, will be allowed to practice upon their qualifications having been approved by the Minister of Finance and their names registered with the Japanese Institute of Certified Public Accountants.

No particular problem is foreseen in approving the qualification of foreign certified public accountants under the Japanese Law to those presently operating in Okinawa under the relevant laws and regulations in Okinawa.

VII. Concerning Embassy Paper G:

Treaties of commerce and navigaion or commerce agreements to which Japan is a party including the Treaty of Friendship, Commerce and Navigation between Japan and the United States will be applied to Okinawa upon reversion.

It goes without saying that nationals of countries which are parties to these treaties or agreements should be accorded most-favored-nation treatment or national treatment as specified in these treaties or agreements.

VIII. Concerning Embassy Paper H:

With respect to the treatment of those contractors who wish to be designated as contractors as provided for in Artecle 14 of the Status of Forces Agreement (so-called "Article 14 Contractors") in Okinawa after reversion, it will not be possible to decide whether or not the contractors in question would be authorized to operate under the said Article of the SOFA, until studies on each contractor based upon necessary information be completed.

The GOJ takes the view that consultations should be held between the Governments of Japan and the U.S. prior to reversion with a view to judging the eligibility under the SOFA of contractors in question on an individual basis. In this connection, the GOJ is prepared to study the list of such contractors and related materials currently being prepared by the U.S. side.

IX. Concerning Embassy Paper I:

The GOJ confirms that it has no intention to impose after reversion any retroactive taxation under Japanese tax laws and regulations in respect of activities or property in Okinawa before reversion. This does not mean that the GOJ renounces the right to impose taxation in accordance with the provisions of the tax laws in Okinawa (including USCAR Ordinances) which will be deemed as having the validity as Japanese tax laws and regulations, in case where taxation which should have been imposed on activities or property of foreign firms in Okinawa prior to reversion under the tax laws in Okinawa (including USCAR Ordinances) have not been imposed properly in accordance with such laws.

X. Concerning Embassy Paper J:

1. The GOJ is now giving careful consideration to the integration of the taxation systems of Japan and Okinawa, and is prepared, upon reaching conclusion, to inform foreign firms in Okinawa, through appropriate channels, of the outlines of proposed tax treatment within Okinawa after reversion.

2. With respect to paragraphs 1 and 2 of Embassy Paper J, studies are being conducted in the following manner:

(1) With respect to the business losses based upon the filling of Blue Returns for which a carry-over could have been approved under the GRI Corporation Tax Law, but has not actually been applied, the GOJ will in principle permit a carry-over thereof after reversion in accordance with the provisions of the Japanese Corporation Tax Law. Same treatment will be made with respect to net losses presented in Blue Returns, carry-over of deduction of which is permitted under the GRI Income Tax Law.

(2) The carry-back of losses incurred in the first business year following reversion to the amount of corporation tax imposed on income gained in Okinawa prior to reversion is not permissible, since there is no such carry-back

system

system in the GRI Corporation Tax Law. The same applies to the carry-back of income tax upon income gained in Okinawa.

(3) Paragraphs (1) and (2) above will be also applied with respect to Enterprise Tax and Local Inhabitants Taxes imposed by the local authorities.

Confidential

別添2

June 19, 1970

OKINAWA REVERSION: BUSINESS INTERESTS

U.S. DRAFT

The Government of Japan, as part of its measures to ease the transfer of Okinawa and its economy into Japan proper, intends to take the necessary steps to avoid damage to the basic economic interests of firms and individuals authorized during the period of U.S. administration to engage in business and/or the professions in Okinawa. With specific respect to such firms and individuals, not necessarily limited to U.S. firms and individuals, the Government of Japan offers the following prior assurances and will consider sympathetically after reversion any additional problems which arise from the application of Japanese law, regulation, and policy:

A. Japan will recognize and acknowledge the validity within Japan, after reversion, of all foreign investment licenses issued during the period of U.S. administration, including all rights and privileges contained therein as well as the freedom to exercise such rights and privileges anywhere in Japan.

B. Japan acknowledges the continued validity after reversion of all property rights held by U.S. firms and individuals in the Ryukyu Islands at the end of the period of U.S. administration.

C. Japan will permit U.S. firms and individuals in Okinawa to convert and freely export in the form of U.S. dollars, after reversion (a) the proceeds from the sale of any legally owned asset, (b) after-tax income from business operations or professions, and/or (c) proceeds from the sale of any other legally acquired physical or monetary asset. Transfer of funds will not be limited by time or amount.

D. Japan will provide a transition period, where necessary, to allow for application to Okinawa by stages of Japanese trade and financial laws and regulations when immediate application would cause financial or commercial hardship to U.S. individuals and firms.

E. Japan will allow U.S. individuals or firms in Okinawa to continue the business in which they were legitimately engaged at time of reversion.

F. Japan will allow non-Japanese individuals to continue their employment, including the practice of a profession, in which they were legitimately engaged at the time of reversion, so long as said individuals continue to reside in Okinawa.

G. Japanese laws, regulations and administrative measures will be applied to U.S. firms and individuals in a way that does not discriminate against them in favor of other foreign or Japanese firms or individuals.

H. Japan will accept as eligible to continue in business as contractors to the U.S. military under Article XIV of the Status of Forces Agreement those U.S. firms and individuals listed in Appendix _____ to this Agreement.

I. It is understood that Japan will impose no taxes, fees or forfeitures in respect to any activities, commercial or other, or in respect to any property in Okinawa for the period of U.S. administration.

Comment

a. What are commonly called High Commission ordinances comprise proclamations and directives as well as ordinances, all authorized under the provisions of Section 11 of Executive Order 10713. They are also frequently referred to as High Commission legislation.

b. Many, if not most, of the items of High Commission legislation were issued in order to implement the United States administration of the Ryukyu Islands. A great many items will remain in force until reversion and will be rescinded by the United States Government at that time or remain in effect until repealed or amended by the Government of Japan.

c. Although all of the items are legislative in character, some of them are important in local legal matters. They can be replaced by local law, but unless adequate local laws are enacted prior to reversion, they should be retained in force thereafter. As a matter of international law, enactments of one sovereign, unless inconsistent with the laws of the successor, are not affected by a change of sovereignty and remain in full force and effect unless and until amended or repealed.

d. It is the continuing policy of the High Commissioner to rescind promptly High Commission legislation which has been adequately replaced by enactments of the Government of the Ryukyu Islands. This policy will continue to be implemented right up to reversion and may reduce further the number of High Commission ordinances still outstanding as of reversion.

COPY

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July 31, 1970

別添 3

Talking paper

(U.S. business interests in Okinawa)

With reference to the U.S. proposal on foreign business interests in Okinawa dated June 19, 1970, it would be appropriate for the Government of Japan to record at this stage, inter alia, the following for the purpose of clarification:

1. It is the Japanese laws, regulations and economic policy as they apply to Japan proper that will come to regulate and govern upon reversion the activities of American firms and individuals in Okinawa.

2. Foreign Minister Aichi's letter of November 21, 1969, when the Joint Communique between Prime Minister Sato and President Nixon was issued, refers to an equitable settlement of problems of protection and continuation of the basic economic interests of American firms and individuals legitimately engaged in business in Okinawa as of the said date. In the views of the Government of Japan, such equitable settlement should be obtained through such measures as may be found necessary in the application of the principle enunciated in paragraph 1 above to provide a smooth transition for individual cases. Such cases will be identified as a result of the survey now being conducted through the Preparatory Commission.

3. The Government of Japan, therefore, does not consider that the settlement should be sought through the U.S. proposal which categorically envisages overall measures to preserve the above-mentioned business interests as they are and in their totality.