

昭和二三・一〇・一四

日本國有鉄道法案

一九四八・一〇・一三・L8が取まとめ報告
したものを、そのまま訳したもの

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(註)

この法案は、法務省が関係事項を、一應法案のかたちでまとめたものである。各章毎に別々に作成したので、條文の番号は通し番号になつていないで各章毎に、それぞれ第一條、第一百一條、第三百一條等から始まつてゐる。今後整備するものとする。

他の法令との関係については、今後整備するものとする。

第一章 總則

(目的)

第一條 日本國有鉄道は、國が國有鉄道事業持、會計をもつて經營して
いる鉄道事業その他一切の事業を獨立して經營し、自主的且つ能率
的を經營により、これを發展せしめ、もつて公共の福祉を増進する
ことを目的とする。

(法人性)

第二條 日本國有鉄道は、法人とする。

(業務)

第三條 日本國有鉄道は、第一條の目的を達するため、その業務を行う。

一 日本國有鉄道及びその附帶事業の經營

二 日本國有鉄道に關連する運輸船運業及びその附帶事業の經營

三 日本國有鉄道に關連する自動車運送業及びその附帶事業の經營

四 前三号に掲げる業務を行うのに必要な探炭、発送電及び電氣通信

五 前各号に掲げる業務の外第一條の目的を達成するために必要を業
務

2 日本國有鉄道は、その業務の円滑を遂行に妨げのない限り、一般の
委託により隨處に關する機械、器具その他物品の製造、修繕若しく
は調査、工事の施行、業務の管理又は技術上の試験研究を行うことが
できる。

(事務所)

第四條 日本國有鉄道は、主たる事務所を東京都に置く。

2 日本國有鉄道は、必要を地に從たる事務所を設ける。

(資本金)

下位 日本国有鉄道の本命令は、昭和十四年三月三十一日における
国有鉄道事業特別会計の資産の額とし、政府が全額出資するものとす
る。

(非課税)

第六條 日本国有鉄道は、所得税及び法人税を課さない。
2 都道府縣、市町村その他のこれに準ずるものす、日本国有鉄道には、
地方税を課することができない。但し、特例の事情に基いて内閣総理
大臣及び大藏大臣の承認を受けた場合はこの限りでない。

(登記)

第七條 日本国有鉄道は、改定の定めるところにより登記しなければ
ならない。
2 前条の規定により、登記を必要とする事項は、登記の後でなければ、
これをもつて第三者に対抗することができない。

(適用規定)

第八條 民法第四十四條、第五十條及び第五十四條の規定は、日本国有
鉄道に適用する。

第一章 監査委員会

(監査委員会の設置)

第九條 日本国有鉄道に監査委員会を置く。

(監査委員会の職務)

第十條 監査委員会は、日本国有鉄道の業務進捗の実績及び財政処理の
状況を監査し、監査の結果を運輸大臣に報告しなければならない。

(監査委員会の組織)

第十一條 監査委員会は、五人の委員をもつて組織し、そのうち一人は運輸大臣とする。

2 監査委員会に委員長を置き、委員の互選により選任する。

3 監査委員会に、あらかじめ、委員のうちから、委員長の事故のある場合に委員長に代理する者を定めて置かなければならぬ。

(委員の任命)

第十二條 監査委員会の委員(運輸大臣たる委員を除く。以下第二百六條まで同じ。)は、運輸業、工業、商業又は金融業について、廣く経験にすぐれた識見を有する年齢三十五年以上の者のうちから、両議院の同意を経で、内閣が任命する。

2 委員の任命については、衆議院が同意して参議院が同意した場合に於て、日本國憲法第六十七條第二項の場合の例により、衆議院の同意をもつて両議院の同意とする。

3 左の各号の一に該当する者は、委員となることができない。

一 禁治産者若しくは準禁治産者又は破産者で復権を得ない者

二 禁こ以上の刑に処せられた者又は罰 章に規定する罪を犯し刑に処せられた者

三 職会又は地方公共団体の議会の議員

四 政黨の役員へ任命の日以前一年間においてこれに該当した者を含む。

五 日本國有鉄道に対し、物品の納入若しくは丁事の請負を業とする者若し、その役員若しくは名称の如何にかかわらず役員と同等以上の職務を有する者又はこれらに類する者若しくは金融上重大な利害關係を有する者へ任命の日以前一年間においてこれに該当した者を含む。

六 前号に掲げる事業の団体の役員又は名称の如何にかかわらず役員と同等以上の職務又は支配力を有する者へ任命の日以前一年間において

いてこれに該当した者を含む。）

(委員の任期)

第十三條 委員の任期は四年とする。但し、補欠の委員は、前任者の残存期間を任する。

2 委員は再任することができる。

3 日本國有鉄道創立後最初に任命される委員の任期は、任命の際において内閣総理大臣の定めるところにより、任命の日より各一年、二年、三年、四年とする。

(委員の罷免)

第十四條 内閣は、委員が心身の故障のため職務の執行ができなると認められる場合、又は委員は職務上の義務違反その他委員たるに適しなない非行があるを認めるときは、衆議院の同意を経てこれを罷免することができる。

2 第十二條第二項の規定は、前項の場合に準用する。

(委員の報酬)

第十五條 委員の報酬は、副総裁と同額とする。

(議決方法)

第十六條 委員会は、委員長又は第十一條第三項に規定する委員長の職務を代理する者及び二人以上の委員の出席がなければ議事を開き、議決をすることができない。

2 委員会の議事は出席者の過半数をもって決する。

3 可決多数のときは、委員長が決する。

4 臨時委員会は、日本國有鉄道の役員又は職員をその会務に出席せしめて、必要を説明を求めることができる。

5 總裁その他の總裁の指名する役員は、臨時委員会に出席して意見を述べ又は説明をすることが出来る。

(公務員たる性質)

第十七條 公社の役員及び職員は、法令により公務に従事する者ごみなす。

2 公社の役員及び職員は、國家公務員法（昭和二十二年法律第二百十号）に定める公務員でない。

(労働関係)

第十八條 この公社の労働関係及び賃金、労働時間その他の労働条件は、公共企業体労働関係法（昭和二十二年法律第百一十号）に定める団体交渉の方式によるものとする。

第三章 役員及び職員

(役員の種類)

第十九條 日本国有鉄道は、總裁、副總裁及び理事とする。

(役員の種類)

第二十條 總裁は日本国有鉄道を代表し、その業務を総理する。

2 副總裁は、總裁の定めるところにより、日本国有鉄道を代表し、總裁を補佐して日本国有鉄道の業務を掌理し、總裁に事故があるときは、その職務を代理し、總裁が欠員のときは、その職務を行う。

3 理事は、總裁の定めるところにより、日本国有鉄道を代表し、總裁及び副總裁を補佐して日本国有鉄道の業務を掌理し、總裁及び副總裁に事故があるときは、その職務を代理し、總裁及び副總裁が欠員のときは、その職務を行う。

(役員の内命及び任期)

第二十一條 總裁は、監査委員会が推薦した者につき、内閣が任命する。

2 前項の推薦は、第十六條の規定にかかわらず、委員四人以上の多数

- による議決によることを要する。
- 3 副総裁は、監事委員会の同意を経て、総裁が任命する。
- 4 理事は、総裁が任命する。
- 5 総裁及び副総裁の任期は、各、四年とする。
- 6 総裁及び副総裁は、再任することができる。

(役員の欠條條項)

第二十二條 第十一條第三項各号の一切該当する者は、役員であると
ことができなす。

(総裁及び副総裁の職務)

第二十三條 内閣は、総裁が心身の故障のため職務の執行ができな
いことを認め、副総裁が心身の故障のため職務の執行ができな
いことを認め、監事委員会の同意を経て、監事委員会の同意を経て
免職することができる。

第二十二條第一項の趣意は、前項の同意は適用する。

- 2 第二十二條第一項の趣意は、前項の同意は適用する。
- 3 総裁は、副総裁が心身の故障のため職務の執行ができな
いことを認め、副総裁が心身の故障のため職務の執行ができな
いことを認め、監事委員会の同意を経て、監事委員会の同意を経て
免職することができる。

(役員の兼職禁止)

第二十四條 役員は、他の職務に従事することができる。

(代表権)

第二十五條 日本国有鉄道は、総裁、副総裁又は理事の利益が相反
する事項については、これらの者は代表権を有しない。この場合に
おいては、監事委員会が日本国有鉄道を代表する。

(代理人の選任)

第二十六條 職員は、日本国有鉄道の事務の一部に關し、一切の裁判上又は裁判外の行爲をする権限をもつ代理人を委任することができる。

(職員の範囲)

第二十七條 日本国有鉄道の職員は、役員及び期間を定めて雇傭される者を除くの外、當時日本国有鉄道に勤務して一定の報酬を受けるものとする。

2 第十二條第三項第一号から第四号までの各号の二に該当する者は職員であることができない。

(任免の権限)

第二十八條 職員の任免は、その者の受給成績、勤務成績又はその他の能力の實況に於いてこれを行う。

(給與)

第二十九條 役員及び職員の給與は、その職務の内容に責任に應ずるものでなければならぬ。

2 役員及び職員の給與は、生計費並びに他家公務員及び民間企業における給與その他の條件を考慮して定めなければならぬ。

(降職及び免職)

第三十條 職員が左の各号の二に該当する場合を除いては、職員は、その意に反して、これを降職し又は免職することができない。

- 一 勤務実績があからぬ場合。
- 二 心身の故障のため職務の遂行に支障があり又はこれに堪えない場合。
- 三 その他の職務に必要を遂行性を欠く場合。
- 四 経営上やむを得ない事由により過員を生じた場合。

(休職)

第三十一條 職員が左の各号の一に該当する場合を除いては、懲戒はその意に反してこれを休職にすることができない。

一 心身の故障のため、長期の休養を必要とする場合。

二 刑事事件に關し起訴された場合。

2 前項第一号の規定による休職の期間は、滿一年とし、休職期間中その故障が消滅したときは、速やかに復職させるものとす。休職のまま滿期に至つたときは、当然退職をとする。

3 第一項第二号の規定による休職の期間は、その事件が裁判所に係属する間とする。

4 休職者は、職員としての身分を享有するがその職務に従事しない。休職者は、休職の期間中給與の三分の一を受ける。

(戒)

第三十二條 (業務上のものに限定し、再記章すること。)

(勤務時間の延長、時間外及び休日勤務)

第三十三條 (運輸省及労働省間において協議上再記章すること。)

(勤務時間の換算)

第三十四條 労働基準法第三十二條に規定する労働時間は、職員のうち乗務及び断続的勤務等に服する者については、その労働時間を、勤務の内容に應じて一定率によつて換算して算定することができる。

(夜間休養)

第三十五條 一晝夜交替の勤務に服する職員には、夜間四時間以上の休養時間を二回以内で與えなければならぬ。

(國有鉄道勞務監督官)

第三十六條 日本國有鉄道の職員の労働條件の基準に関する監督は、

第六章に規定する國有鉄道労働仲裁委員会が行う。

2 前項の目的達成のため國有鉄道労働仲裁委員会に國有鉄道勞務監督官を置く。

3 國有鉄道勞務監督官は、日本國有鉄道の専事場及び附屬建物に臨検し、帳簿及び書類の提出を求め又は關係者に対して尋問を行うことができる。この場合においてはその身分を証明する証票を携帯しなくてはならない。

4 國有鉄道勞務監督官は、職務上知り得た秘密を漏らしてはならない。退官後においても同様である。

(公務員たる性質)

第三十七條 第三十七條の規定は、日本國有鉄道の職員に準用する。

(共済組合)

第三十八條 日本國有鉄道の役員及び職員は、國家公務員共済組合法及び國家公務員災害補償法の適用を受けるものとする。

(一般私企業に適用ある労働者災害補償法の適用については、關係省間にて協議の上、奉を提出すること。)

第三十九條 國家公務員共済組合法による職員負担金中事務に関する費用に相当するものは國庫で、その他は日本國有鉄道に於て負擔する。

一九四八年一月六日法務廳

第五章 經理

(經理原則)

第四十條 日本國有鉄道の會計及び經理に關しては、公共企業体の會計及び經理に關する法律が制定施行されるまでは、日本國有鉄道を國の行政機關とみなして、財政法(昭和二十二年法律第三十四号)會計法(昭和二十二年法律第三十五号)、國有財産法(昭和二十三年法律第七十三号)その他國の會計及び經理に關する法令の規定によるものとする。

2 前項の規定により日本國有鉄道を國の行政機關とみなす場合において政令をもつて、日本國有鉄道を運輸省の一部局とみなす場合を除くの外、日本國有鉄道の除費を各省各廳の長と、日本國有鉄道を各省各廳とみなす。

第四十一條 日本國有鉄道の、その運営するべきの經營成績及び財産状態を明らかにするため、その収益又は費用及びこれに伴う財産の増減並びに財産の異動を、その發生の事實に基いて計理する。

(事業年度)

第四十二條 日本國有鉄道の事業年度は、毎年四月に始まり、翌年三月に移る。

2 日本國有鉄道の、毎事業年度の決算を、翌年度七月三十一日迄に完結しなければならぬ。

(予算)

第四十三條 日本國有鉄道の、毎事業年度の予算を制作し、運輸大臣を経て大蔵大臣に提出しなければならぬ。

2 大蔵大臣は、前項の規定により予算の提出を受けたときは、前項

を檢討して必要を調整を行い、閣議の決定を経なければならぬ。
3 内閣は、前項の規定により予算を決定したときは、國の予算と
も併せて、これを國會に提出しなければならぬ。

4 予算の形式、内容及び添附書類については政令で、予算の作製及
び提出の手續等については大藏大臣が運輸大臣と協議して定める。

(追加予算)

第四十四條 日本國有鉄道は、予算作製後に生じた事由に基き、必要
を避けることのできない場合に限り、予算作製の手續に準じ追加予算
を作製し、これを運輸大臣を経て大藏大臣に提出することができる。
2 前條第二項から第四項までの規定は、前項の規定による追加予算
について準用する。

(暫定予算)

第四十五條 日本國有鉄道は、第四百四條(第四十三條)の規定によ
り提出した予算について当該年度の開始までは國會の議決がないと
きは、当該予算が議決される月までの期間に係る暫定予算を作製し
同條の手續に準じ、これを運輸大臣を経て大藏大臣に提出すること
ができる。

2 第四百四條(第四十三條)の二項から第四項まで及び財政法第三
條(第三十條)第二項の規定は、前項の場合に準用する。

(決算)

第四十六條 日本國有鉄道は、毎事業年度ごとに財産目録、貸借対照表及び損益計算書を作製し、決算完結後一月以内に、運輸大臣に提出してその承認を受けなければならない。

2 日本國有鉄道は、前項の規定による運輸大臣の承認を受けたときは、その財産目録、貸借対照表及び損益計算書を公告しなければならない。

第四十七條 日本國有鉄道は、予算の形式に準じ、毎事業年度の決算報告書を作製し、運輸大臣を経て大蔵大臣に提出しなければならない。

2 大蔵大臣は、前項の規定による決算報告書の提出を受けたときは、これを内閣に送付しなければならない。

第四十八條 内閣は、前條第二項の規定により日本國有鉄道の決算報告書の送付を受けたときは、これを会計検査院に送付しなければならない。

2 内閣は、会計検査院の検査を経た日本國有鉄道の決算報告書を、國の歳入歳出の決算とともに國會に提出しなければならない。

(交付金)

第四十九條 政府は、日本國有鉄道が損失を生じた場合において特別の必要があると認めるときは、その損失の額を限度として交付金を交付する。

(鉄道公債及び借入金)

第五十條 日本國有鉄道は、運輸大臣の認可を受けて長期借入金及び一時借入金をすることが出来る。

2 前項に掲げる長期借入金及び一時借入金の限度額については、予算をもつて定めなければならない。

3 第一項に掲げる一時借入金は、当該事業年度内に償還しなければならない。

第一項に掲げる借入金については日本銀行から、一時借入金については日本銀行又はその他の銀行からこれを借入れることが出来る。

第五十一條 政府は、日本國有鉄道に対し零金の貸付をすることができ
る。

(償還計画)

第五十二條 日本國有鉄道は、毎事業年度、第五十三條(第五十條)第
一項に掲げる長期借入金金の償還計画をたて、大藏大臣の承認を受けな
ければならない。

(業務に係る現金(取扱))

第五十三條 日本國有鉄道の業務に係る現金の出納は、國庫金の例によ
らなければならない。

2 前項の規定により日本銀行が受け入れた預金に対しては、大藏大臣
の定めるところにより、利子を附するものとする。

3 日本國有鉄道は、予め大藏大臣の認可を受けた場合において、業
務に係る現金を、日本銀行以外の銀行に預け入れることができる。

4 日本國有鉄道の出納職員は、政令の定めるところにより、日本國有

鉄道の支出金をその保管に係る現金をもつて支拂うことができる。

(会計帳簿)

第五十四條 日本國有鉄道は、業務の性質及び内容並びに事業運営及び
經理の状況を適切に示すため必要な帳簿を備えなければならない。

(財産処分制限)

第五十五條 日本國有鉄道は、運輸大臣の認可を受けなければその所有
する重要な財産を譲渡し、交換し又は担保に供することができない。

2 前項の重要な財産の範囲は、運輸大臣が、大藏大臣にはかつてこれ
を定める。

(大藏大臣の監督)

第五十六條 運輸大臣が、第五百七條(第四十六條)第一項の財産目録
貸借対照表及び損益計算書の承認を行うとき、並びに第五百十條第
二項に規定する場合には、第五百十一條に規定する給與の基準及び第
五十三條(第五十條)第一項若しくは第三項に規定する借入金に

關する認可を行つときは、これを大藏大臣に知らなければならぬ。
(會計検査)
第五十七條 日本國有鐵道の會計については、會計検査院が検査する。

附 則

(施行期日)

この法律は、昭和二十四年四月一日から施行する。

(財産の承継)

日本國有鐵道事業特別會計の資産及び資本は、日本國有鐵道に引継ぐものとする。

(恩給)

この法律施行の際、現に恩給法の適用を受ける公務員が引きつづい

て日本國有鐵道の役員又は職員となつた場合には、これを従前のまま勤続する者とみなし、当分の間これに恩給法の規定を適用する。

前項の者が再び同法の公務員又はこれに準ずべき者となつた場合には、これを引続き勤続したものとみなす。

第一項に規定するものの恩給は、日本國有鐵道がこれを負担する。

(Legal Section, 14, Oct. 1948)

J A P A N E S E G O V E R N M E N T

29 September 1948

A B I L L

TO PROVIDE FOR THE ESTABLISHMENT OF A CORPORATION
TO BE KNOWN AS JAPANESE NATIONAL RAILWAYS; TO PRO-
VIDE FOR THE OBJECTIVE, BUSINESS, BOARD OF DIREC-
TORS, OFFICERS AND EMPLOYEES, FINANCE, LABOR RE-
LATIONS, AND CONTROL OF THE JAPANESE NATIONAL
RAILWAYS; AND FOR OTHER PURPOSES.

裏
面
白
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I N D E X

Chapter I	General Provisions
Chapter II	The Board of Directors
Chapter III	Officer and Employees
Chapter IV	(Deleted)
Chapter V	Finance
Chapter VI	Labor Relations
Chapter VII	Supervision
Supplementary Provisions	

Remarks:

1. This Bill (draft) is a tentative summation of items made in the form of a bill worked out by the Attorney General's Office.
2. Articles of this bill are not consecutive in numbering as the chapters have been worked out separately and begin with Article 1, Article 201, Article 301 etc., respectively.
3. Very few quotations from other laws are shown in this bill, which situation will be improved by later workings.

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Chapter I General Provisions

Article 1: (Objective)

The Japanese National Railways (hereinafter called "JNR") shall aim at independent operation of railway and all other incidental enterprises operated by the state with the Special Account of the Japanese Government Railway Undertakings and their development through autonomous and efficient operation for the benefit of the public.

Article 2: (Character as Juridical Person)

The JNR shall be juridical person.

Article 3: (Business Activities)

The JNR shall execute the following business affairs for the attainment of the objectives mentioned in Article 1:

- 1) Operation of the Japanese National Railways and other activities incidental thereto.
- 2) Operation of ferry services relative to the JNR and other activities incidental thereto.
- 3) Operation of motor transportation services relative to the JNR and other services incidental thereto.
- 4) Coal mining, power generation, transmission, and electric communication necessary to perform the services listed in the preceding three items.
- 5) Other business activities necessary for the attainment of the objectives mentioned in Article 1, when these provided for in the preceding items.

2. The JNR may manufacture, repair or purchase machines, tools and other materials relative to land transportation, carry out construction works, supervise business management or execute technical experiments and researches by the application of the general public insofar as such activities do not hamper the smooth operation of its business activities.

Article 4: (Office)

The JNR shall have its main office in Tokyo.

2. The JNR shall have its subordinate offices at necessary places.

Article 5: (Capital)

The capital of the JNR shall be the amount of the assets of the Special Account of Japanese Government Railways as of 31 March 1949, all of which shall be invested by the Government.

Article 6: (Exemption from taxation)

JNR shall be exempt from income taxes and juridical person taxes.

2. To, do, prefectures, municipalities, towns, villages or other public entities shall exempt 1-4 from local taxes, except who approved by the Prime Minister and the Minister of Finance for special reasons.

Article 7: (Registration)

JNR shall be registered in accordance with the provisions of Cabinet Ordinance.

2. Any matter for registration as prescribed by the preceding paragraph shall not stand against any third party prior to its registration.

Article 8: (Provision for Application)

The provisions of Articles 4, 5 and 54 of the Civil Law shall be applied to JNR.

Chapter II Board of Directors

Article 9: (Establishment of the Board of Directors)

There shall be established a Board of Directors (hereinafter called the "Board") in the Japanese National Railways.

Article 10: (Responsibilities of the Board of Directors)

The board shall audit the achievements of business operation and financial disposition of JNR and submit a report thereon to the Minister of Transportation based upon the results of audit.

Article 11: (Organization of the Board)

The Board shall be composed of five (5) members including the Minister of Transportation.

2. The Board shall have a Chairman selected by mutual election from among the members.

3. The Board shall previously appoint an acting Chairman from among the members, to fulfil the vacancy of the Chairman.

Article 12: (Appointment of Directors)

The members of the Board (hereinafter excluding the Minister of Transportation to Article 20) shall be appointed by the Cabinet, with the consent of both Houses of the Diet from among persons of the age of thirty-five or above, appearing to be persons who have had wide experience and distinguished views in transport, industrial, commercial, or financial matters.

2. If, in the case of the appointment of any director, the House of Councillors does not consent to the proposed appointment to which the House of Representatives consents, the consent of the House of Representatives shall, as in the case of Article 67, paragraph 2 of the Constitution of Japan, be the consent of both Houses of the Diet.

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3. Any person who falls under the provisions of any of the following items may not become director:

- 1) Any incompetent or quasi-incompetent, or any bankrupt who has not been rehabilitated.
- 2) Any person who is convicted a penalty of imprisonment or more, or any person who, upon committing such crime as provided for in Chapter ... suffered a penalty.
- 3) Any member of the National Diet or any local assembly.
- 4) Officer of any political party (inclusive of any person who comes under the category within one year prior to his appointment).
- 5) Any person who is the seller of commodities or contractor to JFE or such other person, whatever title he may have, as vested with responsibilities or controlling power equal thereto or more, or any person who has important financial interests in such person or agency (inclusive of any person who came under such during the one year prior to his appointment.)
- 6) The officer of any organization engaged in the same business as that mentioned in the preceding paragraph or such other person, whatever title he may have, as invested with responsibilities or controlling power equal thereto or more (inclusive of any person who came under such category during the one year prior to his appointment).

Article 13: (Term of office of directors)

The term of office of the directors shall be four years. But a director who has filled the vacancy of another director shall remain in office during the remaining term of office of his predecessor.

2. Any member of the Board may be eligible for re-appointment. The term of office of the members first taking office after the establishment of the JNR expire as designated by the Prime Minister at the time of nomination, one at the end of the first year, one at the end of the second year, one at the end of the third year and one at the end of the fourth year after the date of appointment.

Article 14: (Removal of directors)

The Cabinet may remove any of the directors with the consent of both Houses of the Diet, when it considers that the same director cannot perform his duties owing to physical or mental disabilities or when he considers that he has acted against his duties, or committed a misconduct deemed unfit for the Board.

2. The provisions of Article 12, paragraph 2, shall apply to the case prescribed in the preceding paragraph.

Article 15: (Remuneration for directors)

The compensation of the directors shall be that of a vice-minister

Article 16: (Method of passing a resolution)

1. The Board shall not open proceedings and pass a resolution, unless the Chairman of the Board, or the person who acts in lieu of the Chairman as provided in Article 11, paragraph 3, and two or more member directors are present.

2. The matters to be discussed by the Board shall be decided by a majority of its attendants.
3. The Chairman shall give a decision when pros and cons are of the same number.
4. The Board may require any officer or employee of JNR to inquire necessary explanations.
5. The President and any other officer designated by the president may at any time attend a Board meeting and express opinions or make explanations.

Article 17: (Status of public service personnel)

1. The officers and employees of the Corporation shall be regarded as personnel engaged in public service in accordance with laws and statutes.
2. The officers and employees of the Corporation are not the national public servants as prescribed in the National Public Servants Law (Law No. 120 of 1947)

Article 18: (Labor-Management Relations)

Labor-management relations and wages, hours and working conditions of the employees of this corporation shall be subject to the collective bargaining procedures of Law No. entitled "Public Corporation Labor Relations Law."

Chapter III - Officers and Employees

Article 19: (The scope of Officers)

Officers of JNR shall consist of the President, Vice-President, and the managers.

Article 20: (The duties of Officers)

The President shall represent the JNR and preside over the conduct of its business.

The Vice-President may, as provided by the president, represent the JNR, shall assist the President, direct the affairs and, in the event of the President being absent, shall act on behalf of the President, and, if the presidency is vacant, shall perform his duties.

The managers may, as provided by the president, represent the JNR and shall assist the President and the Vice-President, direct the affairs thereof and in the event the president and the Vice-President are absent, shall act as their deputy, and perform the duties of the President and Vice-President when their posts are vacant.

Article 21: (The appointment of Officers and their terms of office)

1. The President shall be appointed by the Cabinet from among two persons recommended by the Board.

2. The recommendations as prescribed by the preceding paragraph shall be based upon the decision by not less than four members notwithstanding anything in Article 16.
3. The Vice-President shall be appointed by the President with the consent of the Board of Directors.
4. The managers shall be appointed by the President.
5. The terms of office of the President and Vice-President shall be five years.
6. The President and Vice-President shall be eligible for re-appointment.

Article 22: (Qualification of Officers)

Any person who falls under the provision of any items of Article 12, paragraph 3 shall be disqualified for Officer-ship.

Article 23: (The Removal of President and Vice-President)

1. When the Cabinet considers that the President cannot perform his duties owing to physical or mental disabilities, or when it considers that he has acted against his duties or committed a misconduct deemed unfit for the Presidency, he may discharge him from office with the consent of the Board.
2. The provisions of Article 12, paragraph 3, shall apply to the consent prescribed in the preceding paragraph.
3. When the President considers that the Vice-President cannot perform his duties owing to physical or mental disabilities, or when he considers that he has acted against his duties or committed a misconduct deemed unfit for the Vice-Presidency, he may discharge him from office with the consent of the Board.

Article 24: (Ban of Officers holding other posts concurrently)

The officers shall not engage in any other business

Article 25: (Right of Representation)

In any case where the interest of the President, Vice-President or any manager is against that of JNR, such officer shall not have the right to represent the JNR. In such case the members of the Board shall represent JNR.

Article 26: (The appointment of attorney)

The President may appoint an attorney authorized to do all judicial or non-judicial acts regarding a part of the business of the JNR.

Article 27: (Scope and qualifications of employees)

1. The employees of JNR shall be those who work for the JNR on permanent basis and receive fixed remuneration, officers and temporary employees excluded.
2. Any person who falls under the provision of any item from 1 to 4 of Article 12, paragraph 3 shall be disqualified for employee-ship.

Article 28: (Standards for appointment and dismissal)

Appointment or dismissal of employees shall be based on the results of their examination, on their record of performance, or on other evidences of their capacity.

Article 29: (Pay)

1. The salary and wages of officers and employees shall be paid in proportion to the nature of their duties and their responsibilities.
2. The salary and wages of officers and employees shall be fixed in consideration of their living cost, payment for national public service, and workers in private enterprises and other factors.

Article 30: (Demotion and Dismissal)

1. Except in cases where any employee falls under the provisions of any of the following items, the President shall not demote or dismiss him against his will:
 - 1) In cases of poor showing in the performance of his duties;
 - 2) In cases where physical or mental troubles hamper execution of duties, or deprive him of the qualifications necessary therefor;
 - 3) Any other case where necessary qualifications are wanting for his duties; and
 - 4) In cases where owing to unavoidable circumstances in the operation excess of the staff has been brought about.

Article 31: (Suspension from Office)

1. Except in cases where any employee falls under the provision of any of the following items, the President shall not suspend him from office against his will:
 - 1) In cases where any mental or physical trouble of the employee claims his rest for a long term;
 - 2) In the cases of indictment on any criminal charge.

2. The term of suspension from office as provided for in item 1 of the preceding paragraph shall be one full year. In case the said trouble ceases to exist during the term of suspension the employee in question shall be reinstated without delay; and in case the term of suspension expires he shall be dismissed.

3. The term of suspension as prescribed in paragraph 1 item 2 shall correspond to the period during which the said case is handled by the court concerned.

4. Any suspended employee shall not be engaged in business, though he shall hold the status of an employee. Any suspended employee shall receive one-third of his salary during the term of his suspension.

Article 32: (Disciplinary Action)

(Being redrafted to limit scope to operational matters)

Article 33: (Extension of duty hours, over-time and holiday services)

(Negotiations between Labor and Transportation Ministries in process for re-drafting.)

Article 34: (Calculating of working hours)

The working hours stipulated in Article 32 of the Labor Standard Law may be calculated by applying a fixed ratio in accordance with the contents and nature of the service for those employees who are under the duty of crew services and other services of intermittent nature.

Article 35: (Rest in night hours)

Employees, being engaged in services of twenty-four hours shift, shall be given not less than four hours of rest within two times during the night.

Article 36: (JNR Labor Control Officer)

1. The supervision over the standard of working conditions of the employees of JNR shall be administered by the Railway Labor Arbitration Commission stipulated in Chapter 6 of the present law.

2. The JNR Labor Control Officers shall be appointed in the offices of the Railway Labor Arbitration Commission to attain the purpose mentioned in the preceding paragraph.

3. The JNR Labor Control Officers may inspect the business establishments of JNR and annex thereto, may demand submission of books and documents, or may inquire the persons concerned. In this case, however, a certificate showing authority shall be carried.

4. The JNR Labor Control Officer shall not disclose such confidential matters obtained through his service. This shall apply after the retirement from the office.

Article 37: (Status of Public Service Personnel)

The provision in Article 17 of the present law shall be applied to the employees of JNR.

Article 38: (Mutual Aid Association)

To the officers and employees of JNR, National Civil Service Mutual Aid Association Law and National Civil Service Fraternity Compensation Law shall apply.

(Subject to further inter-Ministry negotiations to determine the Workmen's Accident Compensation Law, applicable to private industry, should be invoked instead.)

Article 39:

Out of the Charge on the National Treasury stipulated in the National Civil Service Mutual Aid Association Laws, business expenses shall be defrayed by the Treasury and others by the JNR as public corporation.

Bill for Japan National Railroad
(excerpt of provisions on accounting)

6 October 1948

Attorney General: Office

Chapter V Accounts

Article 40. (Accounting principles)

The J.N.R. shall, until such a time as a legislation governing the accounting and bookkeeping of public corporations may be enforced, be deemed an administrative organ of the State as regards its accounting and book-keeping and it shall be in accordance with the provisions of the Financial Administration Law (Law No. 34 of 1947), the Accounts Law (Law No. 35 of 1947), the National Property Law (Law No. 73 of 1948), and laws and regulations pertaining to accounting.

2. In the case where the J.N.R. is deemed an administrative agency virtue of the preceding paragraph the president of the J.N.R. shall be by deemed the Chief of a Ministry of an Agency, the J.N.R. a Ministry or an Agency, excepting when the J.N.R. is deemed a department in the Ministry of Transportation by virtue of Cabinet Order.

Article 41.

The J.N.R. shall account for earnings and expenses, the resulting increase or decrease of property and any changes a property on the accrual basis, in order to keep clear the state of operations and the financial conditions of its business.

Article 42. (Business Year)

The business year the J.N.R. shall be each year from April through March of next year.

2. The J.N.R. shall complete its settlement of accounts for each business year by July 3 of the following business year.

Article 43. (Budget)

The J.N.R. shall prepare a budget for each business year and submit it to the Minister of Finance through the Minister of Transportation.

2. The Minister of Finance shall, upon receipt of submittal of the budget pursuant to the provisions of the preceding paragraph, consider it, make the necessary adjustments and obtain the decision of the Cabinet thereon.

3. The Cabinet shall, upon deciding the budget pursuant to the provision of the preceding paragraph, submit it to the Diet together with the State budget.

4. The form, contents and appended documents of the budget shall be provided for by Cabinet Order, the procedure for preparation and submittal of the budget, etc. shall be determined by the Minister of Finance after consultation with the Minister of Transportation.

Article 44. (Supplemental Budget)

Only when necessary and unavoidable due to circumstances arising after preparation of the budget, the J.N.R. may prepare a supplemental budget according to the same procedure as for the preparation of the budget and submit it to the Minister of Finance through the Minister of Transportation.

2. The provisions of paragraph 2 - 4 of the preceding Article shall be applied mutatis mutandis to the supplemental budget pursuant to the provision of the preceding paragraph.

Article 45. (Interim budget)

In case the Diet has not approved the budget submitted pursuant to the provisions of Article 504 before the commencement of the business year concerned, the J.N.R. may formulate an interim budget covering the period until the Diet makes decision, for submission to the Minister of Finance through the Minister of Transportation.

2. The provisions of para. 2 - 4 of Article 504 and paragraph 2 of article 3 of the Financial Administration Law shall be applied mutatis mutandis to the case in the preceding paragraph.

Article 46. (Settlement of account)

The J.N.R. shall prepare an inventory statement, a balance sheet and a profit and loss statement each business year and submit them to the Minister of Transportation for approval within one month after the completion of the settlement of accounts.

2. When the approval of the Minister of Transportation has been received pursuant to the provision of the preceding paragraph, the J.N.R. shall make public notification of the inventory statement, balance sheet, and profit and loss statement.

Article 47.

The J.N.R. shall prepare the settlement of accounts for each business year according to similar form to the budget and submit it to the Minister of Finance through the Minister of Finance.

2. The Minister of Finance shall, upon receipt of submittal of the settlement of accounts pursuant to the provision of the preceding paragraph, transmit it to the Cabinet.

Article 48.

The Cabinet shall, upon receipt of the transmittal of the settlement of accounts of the J.N.R. pursuant to the provision of para 2. the preceding article, transmit it to the Board of Audit.

2. The Cabinet shall submit the settlement of accounts of the J.N.R. after audit of the Board of Audit to the Diet together with settlement of accounts of the national annual revenues and expenditures.

Article 49. (Grant-in-aid)

In case the J.N.R. has shown a loss and it is deemed specially necessary, the Government give a grant-in-aid within the amount of the said loss.

Article 50. (Railroad bonds and borrowings)

The J.N.R. may make long-term borrowing and temporary borrowing with the approval of the Minister of Transportation.

2. The maximum limit of long-term and temporary borrowings referred to in the preceding paragraph shall be prescribed in the budget.

3. The temporary borrowings referred to in par. 1 shall be redeemed within the business year.

4. The borrowings referred to in the preceding paragraph may be accommodated from the Bank of Japan and temporary borrowings from the Bank of Japan and/or city banks.

Article 51.

The Government may loan funds to the J.N.R.

Article 52. (Plan of redemption)

The J.N.R. shall, each business year, prepare a plan of redemptions of long term borrowings referred to in Par. 1 of Article 513 and obtain the approval of the Minister of Finance therefor.

Article 53. (Disposition of ease arising out of business)

The regulations governing the disposition of ease of the National Treasury shall be conformed to by the J.N.R. in connection with ease arising out of its business operation.

2. Interest shall be paid on deposits received by the Bank of Japan by virtue of the preceding paragraph as may be decided on by the Minister of Finance.

3. The J.N.R. may, with the prior authorization of the Minister of Finance, deposit ease arising out of its business operation with banks other than the Bank of Japan.

4. An accounting personnel of the J.N.R. may appropriate each under his custody to disbursements to be made by the J.N.R. as provided for by Cabinet Order.

Article 54. (Accounting books)

The J.N.R. shall keep the necessary books in order to show adequately the nature and contents of the business and state of work operations and accounting.

Article 55. (Restriction on disposal of property)

The J.N.R. shall not transfer, exchange or pledge as collateral important property belonging to it without the approval of the Minister of Transportation.

2. The scope of important property referred to in the preceding paragraph shall be prescribed by the Minister of Transportation

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after consultation with the Minister of Finance.

Article 56. (Supervision of the Minister of Finance)
The Minister of Transportation shall get the concurrence of the Minister of Finance when he gives his approval to the inventory statement, balance sheet and profit and loss statement prescribed in par. 1 of Article 507, to reserve prescribed in paragraph 2 of Article 510, standard of allowances prescribed in Article 511, and to borrowings prescribed in paragraph 1 or 3 of Article 13.

Article 57. (Audit of accounts)
The accounts of the J.N.R. shall be audited by the Board of Audit.

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Supplementary Provisions

1. (Date of enforcement)
This Law shall come into force as from 1 April 1949.
2. (Transfer of assets)
The assets and capital of the Special Account of the former Japanese Government Railways undertakings shall be turned over to the JNR.
3. (Pension)
In case a person in public service, to whom the Pension Law is applied at the time when this Law comes into force, becomes a member of the JNR without interruption, the Pension Law shall be applicable, with the necessary modifications for the time being, regarding him as one who continues to serve in his former position.
4. In case the person mentioned in the preceding paragraph becomes a public official again to whom such Law shall apply correspondingly, he shall be regarded as one who has served continuously.
5. The JNR shall be responsible for the pension of the persons prescribed in the paragraph 1.

資本金

1 資本金

- 1 國の財産を無償譲渡するの否
- 2 國と鉄道との関係
- 3 信託の場合
- 4 目出処分権があるか、その可否
- 5 出資者のない資本と異なるものがあり得るか
- 6 附則第三條 資産と資本の意味が明かでない
- 7 國鉄會計法第三條
- 8 國と鉄道との関係が明確でない。(出資者は誰か)(理財)
- 9 従來の鉄道會計員世の公債借入金が包括承継される場合の國、公債借入金の償還者及び鉄道公債の三者の法律關係が不明確である。(理財)
- 10 右の諸点を明確化するため國庫に鉄道資金勘定

を置き、従來の公債借入金はこの資金の負せとし、鉄道公社は現存の資産を以て出資されたものとするか、又は信託譲渡されたものとする案も考えられる。(理財)

一 運賃の決定

- 1 運賃公正取引委員会の性格が不明である。單なる誘問機関であるか
- 2 原價計算に基いた基本賃率と、運輸大臣の決定賃率の差額は如何に処理するか
- 3 原價計算以外の要素は考慮されないか
- 4 財政法第三條特別法及び運賃法の関連
- 5 基本賃率の決定を運輸大臣のみに委せず、政府が定めることにすべきではないか

二 課税

- 1 原價計算に基く賃率の決定、損失に対する交付金の保護を受ける以上企業採算の上立つていないから課税を免除する理由はない。

三 監査

現行日通等の飛黄については法律は必要ないか

第四章 総 理

総 則

会計検査院の監査

- 1 検査の対象を決定する必要はない
- 2 検査の有無
- 3 公証の官業としての取引全般に対する監査を行うことができることとする
- 4 監査の方法は、行政官廳に対するものとは異つた企業方式に通じた方法を採用すべきである
- 5 検査方式は検査院法又は他の特別法で規定すべきか

原簿計算

- 1 物簿統制令 第七條、第十八條

交付金

- 1 交付原因明定の必要がある
- 2 本條を削除し、必置の都府法律を制定することとする（理財）

資産の区分

- 1 憲法律事項ではない
- 2 國庫への貸付金は、陸軍費であるから、損失として計上せられよう。

資産価格の決定

- 1 法律事項ではない
- 2 評價替は、税法との関係から問題がある

欠損の引継

- 1 欠損異計額の意味
- 2 欠損の償還方法を明示する方法
- 3 「別に計理する」の意味
- 3 資産負債引継（附則第三條）と関連がある

資本

- 1 利益金の処分は認可事項とすべきである

償還積立金

- 1 第四百九條との関連不明
- 2 償還の順位を定める必要がある
- 3 償還積立金は、これを鉄道資金に繰入れるものとする。尙利益金の処分につき

一定割合を一般会計に納付することも考
えられる。(理財)

被服積立金

厚生積立金

1 共済組合との関係は如何にするか

引当金の区分

1 減価償却引当金はどうか

2 内部規程としてよいではないか

事業計画及び資金計画の作成

1 国会の議決事項とすべきである

2 主務大臣を経て予算と共に国会に提出
する。

3 資金計画は大蔵大臣にも提出すること

(理財)

交付金の予算要求

1 決算に基づいて交付金を支給するのか、
見込損失に対して交付金を予算に計上す
るのか明らかでない。

2 交付金の額を算定するためにも、事業
計画、資金計画について大蔵大臣が定議
権を有する必要がある。

3 会社は運輸大臣への交付金要求手続を
定めればよいので、法律に規定する必要
はない。

決算検査

- 1 会計検査院は当然に検査権を有するが、政府全額出資と解すれば検査権は有することになる。従つてこの條文以降は検査の方法を規定したものを認むべきか。
- 2 検査の準則がないのに如何なる点を検査するか。
- 3 検査の範囲は、決算のみに限らず通常の取引の検査とすべきである。

債務の支拂保証

- 1 鉄道債券の性質
- 2 今後発行する鉄道債券は、鉄道資金の

負担において発行するとすれば、それは國債の一種であり支拂保証の必要はない。
 (理財)

長期資金の調達

- 1 長期資金の性質……工事勘定に限るか赤字補填も含むか

長期資金調達

- 1 鉄道資金の負担において大蔵大臣が調達することとすれば、調達が比較的容易と考えられるが、鉄道公社が自己で調達することとすれば、諸点に困難が予想される。
 (理財)

(4) 紙道証券の発行に於ては現行法でも日銀が
 可能であるか、夫深問題としてその消化は非
 常に困難であらう、又市中消化をも期待する
 とすれば、当然に條件が尙くなるおそれがある
 (5) 日銀の貸付金の形による調達は、従來の中央
 銀行の貸付の形態のくづすこととなり困難な
 問題がある

2 大蔵大臣の承認を要する。争項は、限度額の除外
 件をも含むものとする。(理財)

借還計画

1 紙道資金を設けるとすれば紙道資金―國債整理
 基金へ繰入の手続となる。(理財)

國有鉄道運賃法をここに公布する。
御名 御璽
昭和二十三年七月七日

内閣總理大臣 芦田 均

法律第百二十二号（昭和二十三年七月七日官報号外）
國有鉄道運賃法

（總則）

第一條 國有鉄道（國有鉄道に關連する國營船舶を含む。）における旅客運賃及び貨物運賃並びにこれに關連する運賃及び料金は、この法律の定めるところによる。

一 公正妥当なるものであること。
二 戻償を償ふものであること。
三 産物の発運に資すること。
四 賃金及び物價の安定に寄與すること。

（旅客運賃）
第二條 旅客運賃は、普通旅客運賃及び定期旅客運賃とする。

（普通旅客運賃）
第三條 普通旅客運賃は、左の各号の定めるところによる。
一 一等、二等及び三等とする。
二 一等の運賃は二等の三倍、二等の運賃は三等の六倍の額とする。

（定期旅客運賃）
第四條 定期旅客運賃は、別表第一の通りとする。

（貨物運賃）
第五條 貨物運賃は、車扱貨物運賃及び小口扱貨物運賃とする。

（急行及び準急行料金）
第六條 急行料金及び準急行料金は、別表第二の通りとする。

（運賃の変更）
第七條 運賃の変更は、運輸大臣がこれを執行することができるが、ない運賃又は料金は、この法律に定めるところの外、旅客又は貨物の運送に關連する運賃及び料金は、運輸大臣がこれを定める。

（法律施行の期日）
第八條 この法律施行の期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（改正）
第九條 この法律を改正するに關する政令は、公布の日から一月以内に、政令でこれを定める。

（附則）
第十條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十一條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十二條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十三條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十四條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十五條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十六條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十七條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十八條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第十九條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第二十條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第二十一條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

（附則）
第二十二條 この法律の施行期日は、公布の日から二十日を超えない期間内において、政令でこれを定める。

國有鉄道運賃法の施行期日を定める政令をここに公布する。

御 名 御 璽

昭和二十三年七月七日

内閣総理大臣 芦田 均

政令第九十号（昭和二十三年七月七日官報号外）

國有鉄道運賃法の施行期日を定める政令

内閣は、國有鉄道運賃法（昭和二十三年法律第九十二号）を実施する

ため、ここに國有鉄道運賃法の施行期日を定める政令を制定する。

國有鉄道運賃法は、昭和二十三年七月十日から、これを施行する。

但し、第二條から第六條までの規定は、同年七月十八日から、第十一條

及び第十二條の規定は、同年七月十九日からとする。

附 則

この政令は、公布の日から、これを施行する。

日本通運株式会社法（抜萃）

昭一、二、四、五、法四六
改正昭一七、三、法三八

第四條

政府ハ日本通運株式会社ノ資本ノ半額ヲ限り其株式ヲ引受テ爲ス
コトヲ得

前頁 株式引受ニ因ル押込金ハ帝國鐵道會計ノ資本勘定ノ
差引トシ政府力該引受ニ因リ取得シタル株式ハ同會計ノ
資本所屬物件トス

出資金 四九五〇〇〇〇〇〇圓

帝都高速度交通営團法（抜萃）

昭一六、三、七、法五一

第四條

政府ハ四千萬圓ヲ限り帝都高速度交通営團ニ出資スルコトヲ得
前項ノ出資ハ帝國鐵道會計ノ資本勘定ノ歳出トシ之ニ因リ取得
シタル出資証券ハ同會計ノ資本所屬物件トス

第三條

帝國鐵道會計ハ予算ノ範圍内ニ於テ交通債券ノ引受ヲ爲ス
コトヲ得 此ノ場合ニ於テハ其ノ引受ニ要スル支出ハ同會計ノ資本
勘定ノ歳出トシ其ノ引受ケタル交通債券ハ同會計ノ資本所屬
物件トス

出資金 一三〇〇〇〇〇〇〇〇圓
債券 四九二二五〇〇圓

昭和二十一年三月

日本製鐵株式會社法

日本製鐵株式會社

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日本製鐵株式會社法

昭和八年四月五日法律第四十七号
 改正 昭和十四年四月五日 法律第六十八号
 改正 昭和十六年三月十一日 法律第六十三号

第一條 日本製鐵株式會社ハ本邦ニ於ケル製鐵事業ノ確立ヲ圖ル爲政府其ノ他ノ製鐵事業
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第二條 日本製鐵株式會社ハ鐵鋼ノ製造及販売ニ関スル事業ヲ営ムコトヲ目的トスル株式
 会社トス

日本製鐵株式會社、主務大臣ノ認可ヲ受ケ前項ノ事業ニ附帯スル業務ヲ営ムコトヲ得
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 依リテ設立シタル法人ニシテ其ノ議決權ノ過半数ガ外國人若ハ外國法人ニ屬セザルモノ
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トヲ得

トヲ得ズ

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ノ場合ニ於ケル手當其ノ他ニ付從事アル事項ヲ命ジヌハ昭和四年法律第二十八号及昭和
五年法律第三号ニ依ル政府ノ債務ノ決済ニ要スル經費ノ支弁ニ關シ必要ナル負担ヲ命ズ
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一 設立、資本ノ増加、合併又ハ第二回以後ノ株金拂込
株上株金額、増資拂込株金額又ハ毎回拂込株金額ノ千分の一

一、設立、資本ノ増加又ハ假設事業ノ譲渡ノ場合ニ於ケル不動産船舶ニ関スル権利ノ取得

不動産又ハ船舶ノ價格ノ千分ノ三

北海道府縣及市町村其他之ニ準ズベキモノハ日本製鉄株式会社ニ對シ前項ニ規定スル不動産又ハ船舶ニ関スル権利ノ取得ニ關シ地方稅ヲ課スルコトヲ得ル

第十九條 本法ニ依リ主務大臣ノ認可ヲ受ケテケル事項ヲ變更セントスルトキハ主務大臣ノ認可ヲ受クベシ

第二十條 主務大臣ハ日本製鉄株式会社ノ決議法令若ハ定款ニ違反シ又ハ公益ヲ害スト認メタルトキハ其ノ決議ヲ取消スニトヲ得

主務大臣ハ日本製鉄株式会社ノ取締役又ハ監査役ノ行為法令若ハ定款ニ違反シ又ハ公益ヲ害スト認メタルトキハ之ヲ解任スルコトヲ得取締役又ハ監査役主務大臣ノ爲シタル命令ニ違反シタルトキ亦同ジ

第二十一條 日本製鉄株式会社ニ非ザルモノハ日本製鉄株式会社又ハ之ニ類似ノ名称ヲ以テ其ノ商号ト爲スコトヲ得ズ

二ノ行

第二十二條 七ノ場合ニ於テハ日本製鉄株式会社ノ取締役又ハ其ノ職務ヲ行フ監査役ヲ百円以上千円以下ノ過科ニ處ス

一、第五條ノ二ノ規定ニ違反シ社票ヲ募集シタルトキ

二、第五條ノ四ノ規定ニ違反シ許可ヲ受ケズシテ株金ノ拂込ノ催告又ハ社債ノ募集ヲ爲シタルトキ

三、第八條 第九條又ハ第十六條ノ規定ニ依リテ主務大臣ノ爲シタル命令ニ違反シタルトキ

四、本法ニ依リ認可ヲ受クベキ場合ニ於テ其ノ認可ヲ受ケザルトキ

第二十三條 第二十一條ノ規定ニ違反シタル者ハ十円以上百円以下ノ過科ニ處ス

第二十四條 罰則

附 則

第二十五條 本法施行ノ期日ハ勅令ヲ以テ之ヲ定ムハ昭和八年九月勅令第二四三号ニ依リ昭和八年九月一日ヨリ施行ス

第二十六條 政府ハ設立委員ヲ命ジ日本製紙株式會社ノ設立ニ關スル一切ノ事務ヲ處理スル
シム

第二十七條 設立委員ハ株式會社ノ作成シ主務大臣ノ認可ヲ受クベシ

主務大臣前項ノ認可ヲ爲サントスルトキハ政府其他ノ製紙事業者ノ出資ノ目的タル金銀
以外ノ財産ノ價格及之ニ對シテ差付ル程度ノ款ニ付製紙事業評價審査委員會ノ議ヲ經ル
コトヲ要ス

第二十八條 前條ノ認可ヲ受ケタルトキハ設立委員ハ株式會社ヨリ金銀以外ノ財産ヲ目的ト
スル出資ニ付シテ割当ソベキ株式ヲ發給シタル株式會社ノ株式ニ付株主ヲ募集スベシ

第二十九條 株式會社ノ設立ニハ定款認可ノ年月日並ニ商法第百二十六條第一項第二号ノ第四
号及第五号ニ基キ日法ニ規定スル事項ヲ記載スベシ

第三十條 設立委員ハ株主ノ募集ヲ終リタルトキハ株式會社ノ設立證書ヲ主務大臣ニ提出シ其ノ檢
査ヲ受クベシ

第三十一條 設立委員ハ前條ノ検査ヲ受ケタル後速時テ各株式會社ニ付第一回ノ株式ヲ發給
シムベシ

前表ノ拂込アリタルトキハ設立委員ハ速時テ創立總會ヲ召集スベシ

第三十二條 創立總會採結シタルトキハ設立委員ハ其ノ事務ヲ日本製紙株式會社ノ取締役
ニ引渡スベシ

日本製鐵株式会社法施行令

昭和八年九月二十一日勅令第百四十四号
改正 昭和十六年五月二十七日勅令第百十七号
改正 昭和十八年十一月一日勅令第百五十五号

第一條 日本製鐵株式会社法第三條第一項ノ規定ニ依リ日本製鐵株式会社ノ概主ト爲ルコトヲ得ル法人ハ業ヲ執行スル役員ノ選挙及帝國臣民ニ屬スル外國法人トス
第一條ノニ 軍需大臣ハ日本製鐵株式会社法第十六條ノ規定ニ依リ日本製鐵株式会社ニ付シテノ事項ヲ命ズルコトヲ得

二 製鐵所ヨリ引當ミタル従業員ノ解職ノ場合ニ於テハ軍需大臣ノ定ムル所ニ依リ其ノ有リ引継前ノ勤続年数ヲ其ノ有リ引継後ノ勤続年数ニ通算シテ算定シタル手当金ヲ支給スベキコト

三 製鐵所ヨリ引當ミタル従業員ノ共済組合ニ付シテ政府が従業員共済組合ニ付シテ有シタル給與ノ割合ヲ基準トシテ軍需大臣ノ定ムル所ニ依リ算定シタル給與ヲ爲スベキコト

四 前二号ノ外製鐵所ノ従業員ノ引継ニ関シ其ノ有リ待遇其ノ他ニ付必要ナル事項

昭和四年法律第二十八号改昭和五年法律第三号ニ依リ製鐵所特別会計ニ屬セシメラレタル債権債務ヲ一概会計が承認シタル場合ニ於テ其ノ債権ニ付未済トシテ政府ノ毎年度受取りタル金額が其ノ債務ノ未済トシテ政府ノ毎年度ニ於テ支拂ヒタル金額ニ達セザルトキハソノ不足額ニ相当スル金額ヲ政府ニ拂付スベキコト

第五條 日本製鐵株式会社法第十七條ノ規定ハ左ニ掲グルモノトス

一 日本製鐵株式会社法第九條ノ規定ニ依リ保持ヲ命ゼラレタル製鐵其他ノ製鐵原料ニシテ命令ヲ以テ定ムルモノノ取得ニ要シタル資金ノ利息ニ相当スル金額

二 日本製鐵株式会社法第九條ノ規定ニ依リ命ゼラレタル特殊ノ研究ニ要シタル費用ニシテ命令ヲ以テ定ムルモノ

三 前條第一號ノ規定ニ依ル命令ニ依リ支給シタル金額ノ中軍需大臣ノ定ムル所ニ依リ其ノ支給ヲ受ケタル者ノ引継前及引継後ノ勤続年数及厚給又ハ給料其他ヲ参照シテ引継前ノ勤続ニ付スルモノトシテ算定シタル金額
前項第一号ノ資金ノ算定方法及利息ノ率ハ軍需大臣之ヲ定ム

第三條 陸軍大臣又ハ海軍大臣日本製鉄株式会社法第九條ノ規定ニ依リ軍部上ニ受テル命

令ヲ為サントスルトキハ軍需大臣ニ協議スベシ

第四條 軍需大臣、陸軍大臣又ハ海軍大臣日本製鉄株式会社法第九條ノ規定ニ依リ日本製

鉄株式会社ノ経理ニ影響ヲ及ボスベキ事項ニ付命令ヲ為サントスルトキハ大藏大臣ニ協

議スベシ

第五條 左ノ場合ニ於テハ軍需大臣ハ大藏大臣ニ協議スベシ

一 日本製鉄株式会社法第五條ノ四ノ規定ニ依リ許可ヲ為サントスルトキ

二 日本製鉄株式会社法第十條ノ規定ニ依リ資本ノ増減其他重要ナル事項ニ關スル定款

ノ変更 利益金ノ處分、合併若ハ解散ノ決議又ハ前法第三百四十八條第二号ニ屬ス

ル事項ノ決議ノ認可ヲ為サントスルトキ

三 日本製鉄株式会社法第十一條若ハ第二十七條ノ規定ニ依リ認可又ハ第十六條ノ規定

ニ依リ命令ヲ為サントスルトキ

四 第二條第一号第一号ノ資金ノ算定方法及利息ノ率又ハ同條同項第三号ノ金額ノ算定

方法ヲ定メントスルトキ

第六條 日本製鉄株式会社ノ決算ハ会計検査院ノ検査ヲ受クルコトヲ要ス

附 則

本令ハ日本製鉄株式会社法施行ノ日ヨリ之ヲ施行ス(昭和八年九月二十五日)

日本製鐵株式會社法、施行規則

昭和九年一月三十一日商工省令第二号
昭和十八年十一月一日軍需省令第一号
改正

第一條 日本製鐵株式會社ハ營業期毎ニ事業計画ヲ定メ予算書ヲ派ヘ軍需大臣ノ認可ヲ受クベシ

事業計画ヲ表スルトスルトモ亦前項ニ目ジ

第一項ノ認可ノ申請ハ營業期開始ノ二日前迄ニ之ヲ為スベシ

日本製鐵株式會社ハ每營業期經過後運轉ナク事業成績報告ヲ軍需大臣ニ提出スベシ

第二條 日本製鐵株式會社ハ營業期毎ニ其ノ決算ニ付軍需大臣ノ認可ヲ受クベシ

第三條 日本製鐵株式會社其ノ職制、會計規程又ハ従業員給子規程其ノ他ノ業務ニ關スル

重要ナル規程ヲ親ケントスルトモハ軍需大臣ノ認可ヲ受クベシ之ヲ改廢セントスルトモ

亦目ジ

第四條 日本製鐵株式會社ハ其ノ整理ニ影響ヲ及ボスベキ多額ノ投資、貸付又ハ借入其ノ

他重要ナル契約ヲ締結セントスルトモハ軍需大臣ノ認可ヲ受クベシ

第五條 日本製鐵株式會社ハ定時總會ノ会日ヨリ一週間前ニ商法第九十條ハ註・新商法

第二百八十一條ニ掲グル書類及株主名簿ヲ軍需大臣ニ提出スベシ

第六條 日本製鐵株式會社ハ株主總會終結後運轉ナク其ノ決算簿ノ寫ヲ軍需大臣ニ提出ス

ベシ

第七條 日本製鐵株式會社ハ毎月其ノ事業ノ状況報告書ヲ作成シ翌月末日迄ニ之ヲ軍需大

臣ニ提出スベシ

第八條 日本製鐵株式會社ハ毎月末日ニ於ケル總勘定元帳ノ残高ニ依リ貸方借方対照表ヲ

作成シ翌月十日迄ニ之ヲ軍需大臣ニ提出スベシ

第九條 日本製鐵株式會社法第十一條ノ製鐵事業ノ範圍ハ純鐵製造事業(副生物ノ製造ヲ

含ム) 鋼鐵製造事業及鋼材製造事業並ニ之等ノ事業ト共ニ讓受クル日本製鐵株式會社

法第二條ノ附帶事業トス

第十條 日本製鐵株式會社法第十四條ノ重要財産ノ範圍左ノ如シ

一 製鐵設備 製鋼設備 鋼材製造設備 鐵炭製造設備 副生物製造設備 耐火煉瓦製

建設備及運送其ノ他物産運理ニ関スル設備

二、動力設備、給水設備、排水設備、工作設備、輸送設備（総毛数千ト以上ノ船舶、岸壁機、有線設備、鉄道、軌道、架空索道及橋上搬送）及研究設備

三、三ハクダール以上ノ土地及定面積四十アール以上ノ建物

四、工業所有権、鉱業権、土石採取ヲ行フ権利、公有水面ニ埋立ヲ為シ權利及水ノ使用ニ関スル権利

第十一條 日本製鉄株式会社前條ノ財產其ノ他之ニ準ズベキ重要財産ヲ讓受ケントストキハ軍需大臣ノ認可ヲ受クベシ

第十二條 日本製鉄株式会社其ノ事業ノ全部若ハ一部ノ停止、全部ノ停止又ハ六月以上ニ亘ル一部ノ停止ヲ為サントストキハ軍需大臣ノ認可ヲ受クベシ

第十三條 日本製鉄株式会社其ノ事業ノ一月以上六月未満ノ一部ノ停止ヲ為ストキハ軍需大臣ニ其ノ旨ヲ軍需大臣ニ届出スベシ

第十四條 日本製鉄株式会社法施行令第一條第一項第一号ノ製鉄原料ハ鉄鉱及瀉尾鉄トス

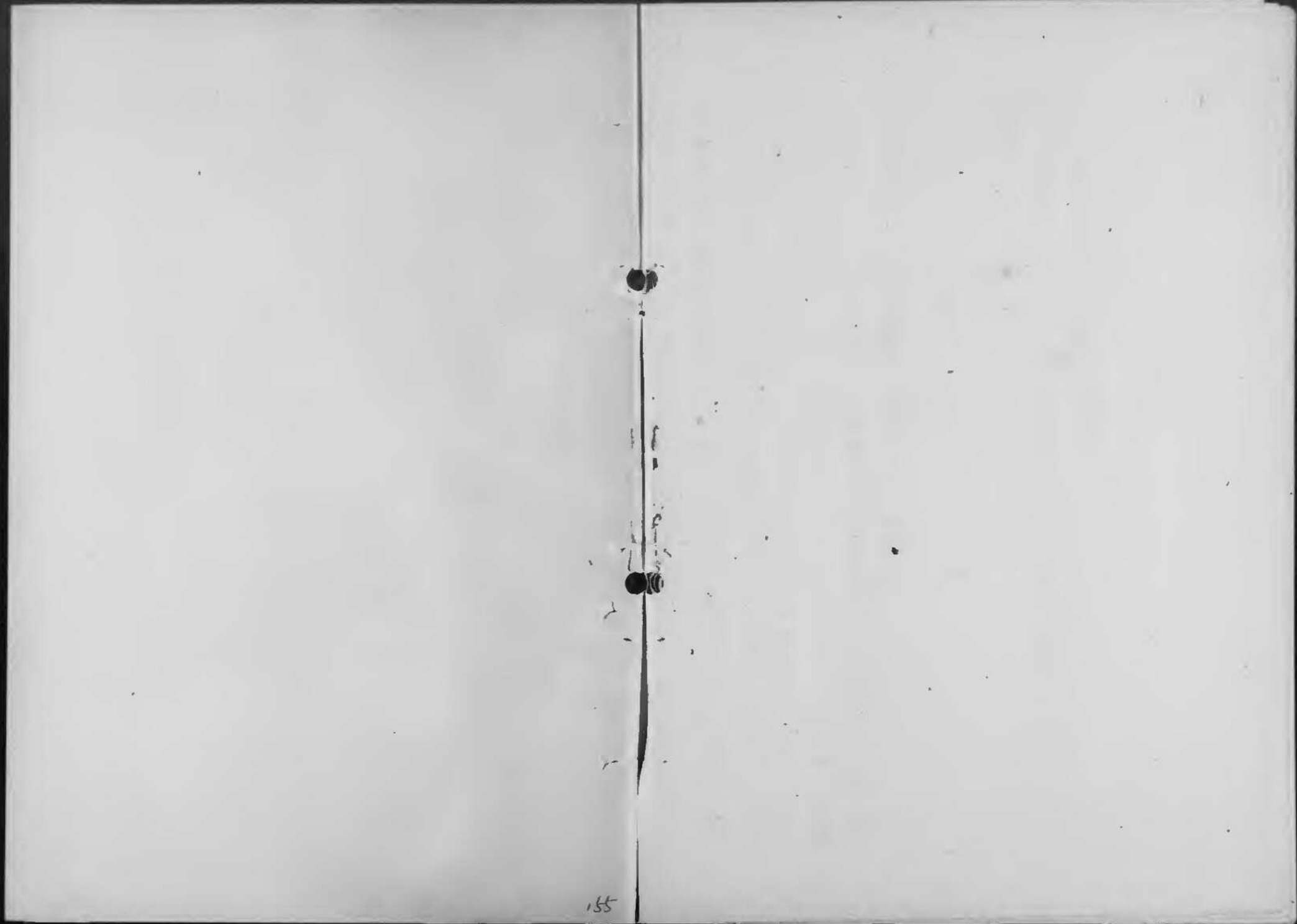
材料費、動力及燃料費、消耗品費、修繕費、減價償却費並雜費トス且シ其ノ研究ニ伴フ製品收入其他ノ收入ハ其ノ費用ヨリ之ヲ控除スルモノトス

第十五條 日本製鉄株式会社法第十七條ノ規定ニ依リ政府ノ所有スル株式ニ付スル配当ニ充ツベキ利益金ヨリ控除シ得ベキ金額アル場合ニ於テ其ノ利益金額ガ控除シ得ベキ金額ニ達セザルトキハ其ノ不足額ハ次ノ營業期ニ於ケル控除シ得ベキ金額ニ之ヲ合算シ其ノ合算額ヲ以テ次ノ營業期ニ於ケル控除シ得ベキ金額トス

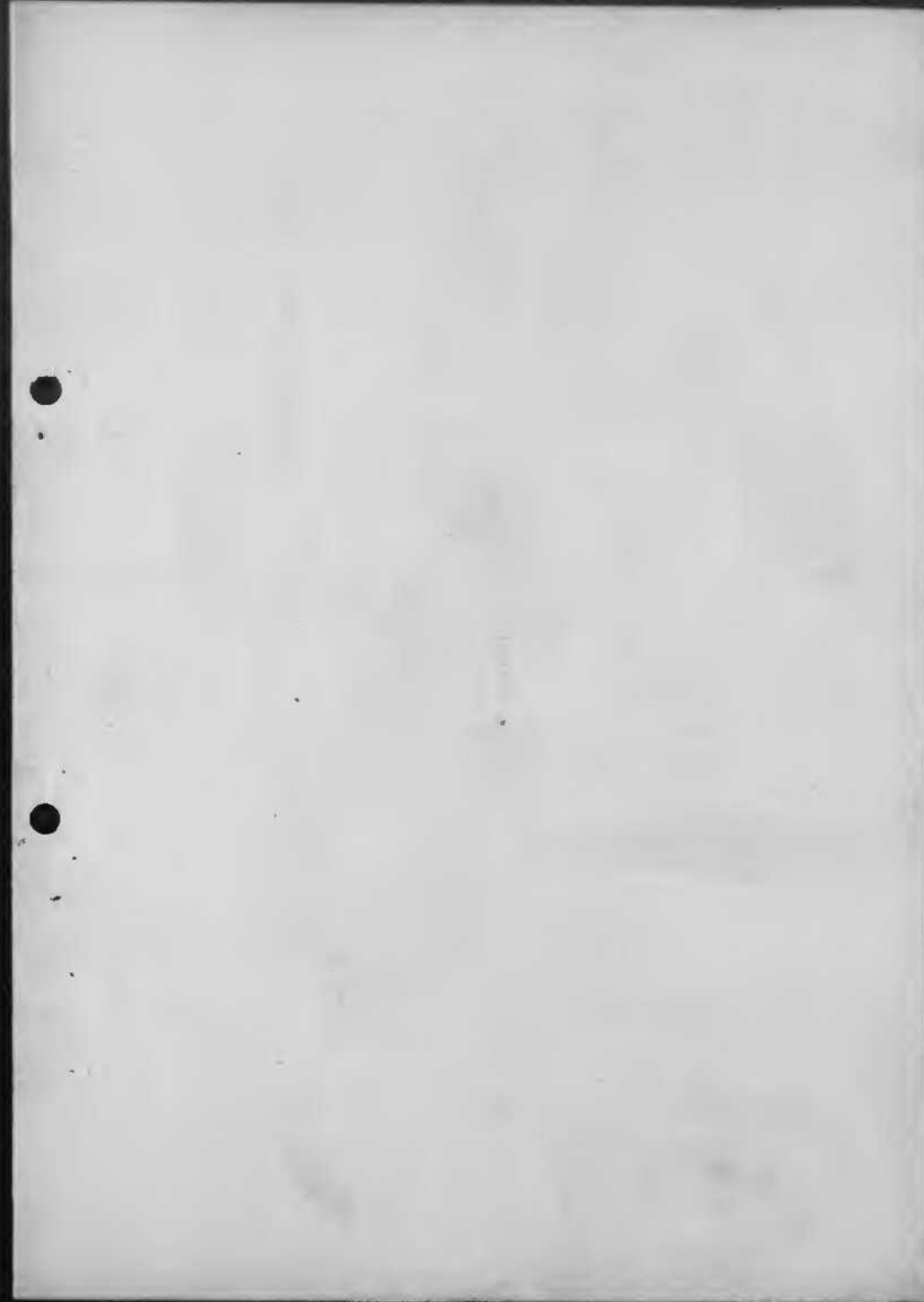
附 則

本令ハ公布ノ日ヨリ之ヲ施行ス

第一條第一項ノ認可ノ申請ハ第一回ノ營業期ニ在リテハ公社ノ設立登記後一月内ニ、第二回ノ營業期ニ在リテハ營業期開始ノ一月前迄ニ之ヲ為スベシ



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Chapter V. Accounting

(The Business Year)

Article 501. The business year of the Japanese National Railway shall begin with the month of April and end with the month of March of the year following.

2. The JNR shall complete its settlement of accounts each year not later than the 31st day of the month of July of the year following the business year concerned.

(Accounting Principle)

Article 502. For the purpose of insuring accuracy and exactitude in its business expenses, business returns and financial condition, all its expenses as well as its revenues and the increase or decrease of its assets consequent thereon shall be dealt with on the principle of accrual basis.

(The Budget)

Article 503. The JNR, prior to the beginning of each business year, shall submit to the competent Minister of State, its plans for construction and improvement, plans for resource and application of funds and estimates of profits and losses in the business year concerned, and have the approval of the said Minister of State.

2. The same procedure as prescribed in the preceding paragraph shall be taken by the competent Minister of State in making alterations in the pay basis to its personnel or other alterations in the plans or estimates prescribed in the preceding paragraph.

4. The scope of the plans for construction and improvement, plans for resource and application of funds and the estimates on profit and loss as prescribed in the first paragraph as well as the scope of the important alterations on matters prescribed in the preceding paragraph shall be determined, after its consultation by the competent Minister of State with the Finance Minister.

(Settlement of accounts)

Article 204. The JNR shall, in each business year, prepare its inventory of assets, the balance sheet, and the statement of profit and loss, and shall submit the same within one (1) month after the completion of settlement of accounts to the competent Minister of State, and shall have approval of the said Minister of State.

(Surplus)

Article 205. For the purpose of supplementing losses, the JNR shall set aside as reserve fund one-twentieth part of such surplus profit as is disposable.

2. The JNR, with the permission of the competent Minister of State, may, in addition to the reserve fund as prescribed in the preceding paragraph, establish welfare funds or other reserve funds with specific purpose.
3. The JNR shall turn over to the government, in the following business year in which surplus profit was realized, all its surplus profit at its disposal after deducting the reserve funds prescribed in the two preceding paragraphs.

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4. The computation of the surplus as prescribed in the preceding paragraph and the manner of paying the same to the Government shall be prescribed by Cabinet Order.

Article 506. In case the JNR incurs loss, the Government may make grant to the JNR to the amount of such loss if the Government deems it necessary, or unavoidable.

(Basic rates and fares)

Article 507. In the decision of or the revision of the basic rates and fares for passenger and freight transportation by the railroad operated and managed by the JNR (including rates and fares by vessel operated in connection with the railroad) the JNR shall have the sanction of the Cabinet through the competent Minister of State.

2. In granting sanction as prescribed in the preceding paragraph, the Cabinet shall have the views or opinions of the Rates and Fares Council.

3. The Rates and Fares Council shall be under the jurisdiction of the Cabinet.

4. The Rates and Fares Council shall be organized by X Councillors.

5. The councillor shall be appointed by the Cabinet.

6. In addition to the provisions in the preceding paragraphs, all necessary matters pertaining to the Rates and Fares Council shall be prescribed by Cabinet Order.

(Depreciation)

Article 508. The JNR, in each business year, shall write off its fixed assets as shall be prescribed by the competent Minister of State.

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(Costing)

Article 509. The JNR shall contract cost financing necessary for the execution of its business.

(Contracts)

Article 510. The JNR, in making contract of sale, purchase, hire, construction or other contracts, shall make public advertisement to induce competition. In case, however, where such competition is disadvantageous to the JNR or where the Cabinet Orders specifically shall provide, such competition may be made among certain designated competitors or else the contract may be given at the option of the JNR.

(Surplus cash from business operation)

Article 511. The JNR may deposit its surplus cash resulting from operation of its business, with the Treasury in pursuance of the procedure prescribed in Cabinet Order.

2. For the deposit in the Treasury as prescribed in the preceding paragraph, the Treasury shall pay interest thereon as shall be prescribed by the Minister of Finance.

(Railway Bonds and long term debts)

Article 512. The JNR, for financing its long term funds, may issue its railway bonds or make long term loans (the loans which shall not be repaid within one year) to the extent of the amount that has previously been sanctioned by the competent Minister of State.

2. The J.R., exclusively for the purpose of converting railway bonds or long term borrowings, may issue railway bonds or make long term borrowings temporarily in excess of the amount prescribed in the preceding paragraph.
3. In case railway bonds are issued or long term borrowings are made in pursuance of the provision of the preceding paragraph, the pre-existing railway bonds or long term borrowings shall be refunded within one month from such date of issue or of making borrowings, to the equivalent amount of the face value of the railway bonds issued in excess of the provision of the first paragraph or the pre-existing long term borrowings to the amount of new borrowings made in excess of the provision of the first paragraph.
4. The railway bonds may be issued at a discount basis.
5. In addition to the four (4) foregoing provisions, all matters in connection with the railway bonds shall be prescribed by Cabinet Order.

(Guarantee by the Government)

Article 513. The Government may guarantee, with reference to the railway bond or the long term borrowings prescribed in the preceding Article the redemption of principals and the interests thereon, if the Government considers it necessary.

2. As to the limit of amount which the Government may guarantee on the redemption of the railway bonds or long term borrowings as prescribed in the preceding paragraph, the Government shall have previous approval of the Diet.

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(Short term borrowings)

Article 514. When necessary towards for the operation of funds, the JNR may make short term borrowing (the loans that are to be repaid within one year from the date of the loan).

(Loans by the government, and underwriting of bonds)

Article 515. The government, when it deems necessary, may make loans to JNR for funds or it may undertake the issue of railway bonds.

(Plans for redemption)

Article 516. The JNR shall, in pursuance of the provision of Article 512, in each business year, establish plans for redeeming its railway bonds and long term borrowings, and shall have the approval of the competent Minister of State.

(Accounting books)

Article 517. For the purpose of exhibiting and recording in most appropriate manner the nature and contents of business, business operation and the condition of accounts, the JNR shall be provided with books adapted for the purposes.

(The personnel's responsibility for indemnification)

Article 518. If any employee of the JNR is considered to have caused loss of or damage to the each or article belonging to the JNR whether intentionally or by mistake, and over which he is charged with the duties of its safety, custody or is responsible for receipt, payment or delivery, the President of the JNR shall make inquiry into the responsibility of such employee,

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and when the employee is found responsible, the President shall issue order to the employee to make compensation for the loss or damage.

(The limitation on the disposition of assets)

Article 19. Without the permission from the competent Minister of State, the JNA shall not transfer, exchange or make securities of any of its railway, tracks in operation or other important assets belonging thereto.

- 2. What constitute the extent of important assets as prescribed in the preceding paragraph shall be determined by the competent Minister of State with consultation with the Minister of Finance.

(Accounting regulations)

Article 20. In addition to the provisions of this law and other provisions of the Cabinet Orders based thereon, the JNA shall establish regulations for its accounting and business management.

- 2. Such accounting regulations as prescribed in the preceding paragraph shall be established in such a manner as shall be best adapted for efficient operation of the undertaking, and they shall also conform to the object of the Finance Law (Law No. 34 of 1947), the Accounting Law (Law. No.35, 1947), State Property Law (Law No.73, 1945) and other laws and ordinances pertaining to accounting and management.
- 3. The JNA, when it anticipates of establishing accounting regulations as prescribed in the first paragraph, shall have the sanction

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sanction of the competent Minister of State on matters of basic importance previous to the establishment of such regulations. The same procedure shall be required in the case of making alteration or revision in the same.

(Regulations on pays)

Article 521. . In establishing the pay basis of the pays to its personnel (including the bonuses to be paid on efficiency basis or on business returns) or other regulations pertaining to pays shall be approved by the competent Minister of State, and likewise, approval is also necessary in making changes or alterations therein or thereto.

(Consultation with the Finance Minister)

Article 522. The competent Minister of State shall make consultation with the Minister of Finance previously to granting permission or approval to the plans for business and funds, and estimates of profit or losses as prescribed in Article 503 or making revision or alteration therein or thereto, Inventory of Assets, the Balance Sheet, and the Profit and Loss Statement prescribed in Article 504, the Reserve fund as prescribed in Article 505, paragraph 2, the limit on the amount of railway bonds issue and long term borrowings as prescribed in Article 512, the redemption plan as prescribed in Article 516, and the basic matters in accounting regulations or any change or alteration therein or thereto as prescribed in article 520, paragraph 3. The same procedure shall be taken in establishing the standard of depreciation as prescribed in Article 508.

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(audited by Board of Audit)

Article 521. The Inventory of Assets, the Balance Sheet, and the Profit and Loss Statement of the Government as prescribed in Article 504 shall be examined and be approved by the Board of Audit.

(Supervision by the Diet)

Article 524. Prior to giving sanction on the plans for construction and improvement and the estimates on profit and loss or any change or alteration therein or thereof, the competent Minister of State shall submit the matter to the Diet and shall be sanctioned there. If the Diet, however, is not in session, the competent Minister of State may grant sanction without the approval of the Diet and may have post facto sanction of the Diet when it sits for session.

2. The Inventory of Assets, the Balance Sheet, and the Profit and Loss Statement that have been examined and approved by the Board of Audit are customarily to be submitted by the competent Minister of State to the ordinary session of the Diet when it sits for the session in the following year.

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DRAFT NO. 2

Oct. 6, 1948

Attorney General's Office

CHAPTER V ACCOUNTS

(Principles of accounting)

Article 501.

The accounts of the JNR, regarded as an administrative organ of the state, shall be in accordance with the Finance Law, (1947, Law No. 34) the Accounts Law, (1947, Law No. 35) the State Properties Law (1948, Law No. 73) and provisions of other regulations pertaining to accounts of the state, with the exception of cases in which a cabinet Order based upon this law provide. In this case, the President of JNR shall be regarded as the chief of a Ministry or Agency and the JNR as a Ministry or Agency with the exception of cases in which the JNR is regarded as a part of Transportation Ministry in accordance with Cabinet Order.

Article 502.

For the Purpose of insuring accuracy and exactitude in its business expenses, business returns and financial condictions. All its expenses as well as its revenues and the increase or decrease of its assets consequent thereon shall be dealt with on the principle of accrual basis.

(Business year)
Article 503.

The business year of the JNR shall begin on April 1 of each year and end on March 31 of the following year.

2. The JNR shall conclude the settlement of accounts for

over business year by July 1 of the following year.

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every business year by July 31 of the following fiscal year.

(Budget)

Article 504.

1. Drawing up a budget for every business year, the JMA shall submit it to the Minister of Finance through the competent Minister.

2. Upon the acceptance of the budget in accordance with the provision of the preceding paragraph, the Minister of Finance shall examine and, if necessary, adjust it, and have it decided by the cabinet council.

3. Upon the decision of the budget in accordance with the provision of the preceding paragraph, the cabinet shall lay it before the Diet together with the state budget.

4. The form and contents of budget, and documents appendant thereto, and procedures etc. for compilation and presentation of budget shall be determined by the Minister of Finance after due conference with the competent minister.

(Supplementary budget)

Article 505.

Only in case of necessity resulted from any reason brought about after compilation of budget, the JMA shall be able to compile a supplementary budget in accordance with the procedure for compilation of budget and present it to the Minister of Finance through the competent Minister.

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2. The provisions between paragraph 1 - 3, the preceding article shall apply to a supplementary budget stipulated in the preceding paragraph.

(Provisional budget)

Article 506.

When the budget, presented in accordance with the provision of Article 504, is not decided by the Diet by the beginning of the fiscal year, the JNR shall be able to execute within the limit of the monthly amount of the presented budget till the month when the budget is decided.

3. The provision of paragraph 2, Article 30, the Finance Law, shall apply to the case of the preceding paragraph.

(Settlement of accounts)

Article 507.

The JNR shall draw up a general inventory, balance sheet and profit and loss statement for every business year and submit them to the competent minister to be approved.

2. Upon the acceptance of the competent Minister's approval in accordance with the provision of the preceding paragraph, the JNR shall publicly notify the general inventory, balance sheet and profit and loss statement.

(Settlement of accounts)

Article 508.

The JNR shall present the general inventory, balance sheet, profit and loss statement referred to in the preceding Article and accounts statement drawn up in conformity with

them to the Minister of Finance through the competent Minister.

2. Upon the acceptance of documents of settlement of accounts in accordance with the provision of the preceding paragraph, the Minister of Finance shall send them to the Cabinet.

Article 509.

Upon the acceptance of documents of settlement of the JNR accounts, as prescribed Paragraph 2 of preceding Article, the Cabinet shall send them to the Board of Audit.

2. The Cabinet shall present the documents of settlement of the JNR accounts examined by the Board of Audit to the Diet, together with accounts statement of the annual revenue and expenditure of the state.

(Reserve and Payment)
Article 510.

The JNR shall reserve a sum equivalent to one-twentieth of the surplus fund in every business year in order to make up the deficit.

2. The JNR may, with the approval of the competent minister, reserve funds for a fixed object in addition to the reserve specified in the preceding paragraph.

3. The JNR shall pay to the government during the business year following the year concerned the surplus after deducting therefrom the reserves prescribed in the preceding paragraphs.

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(Pay standard)
Article 511.

The JNR shall lay down basic standards for, and working rules pertaining to the giving of, pay for its officers and employees (including incentive money paid on the basis of efficiency and performances) and obtain approval thereof from the competent minister. The same shall apply when an alteration is intended.

(Grants)
Article 512.

The government may, when it deems it necessary, give grant money to an amount not exceeding the extent of the loss, provided that the JNR suffers such a loss.

(Railway bonds and borrowings)
Article 513.

The JNR may issue railway bonds or borrow funds for a long term (which hereinafter means borrowings redeemable in no less than one year).

2. The limits of the railway bonds or borrowings, prescribed in the preceding paragraph, shall be determined in the budget.

3. The JNR may temporarily issue railway bonds or borrow funds for a long term, without being restricted by the provisions of the preceding paragraph, in order to convert bonds or renew borrowings. When railway bonds are issued

or funds are borrowed for a long term, subject to the provisions of the preceding paragraph, the JNR shall redeem, within one month of their issuance or borrowing, former railway bonds or long-term borrowings equivalent to the par value of the bonds or the amount borrowed.

4. The JNR shall obtain the approval of the competent minister before issuing railway bonds or borrowing funds, pursuant to the provisions of paragraph 1 of this Article.

5. Railway bonds may be issued by means of discount.

6. Necessary matters concerning railway bonds other than those prescribed in the preceding paragraphs shall be determined by Cabinet Order.

Article 514.

The JNR may borrow funds for a short term (the term of redemption not exceeding one year), provided that such borrowings do not exceed the amount for which the approval of the Minister of Finance has been obtained in advance.

Article 515.

The government may, when necessary, guarantee repayment of the principal of , and payment of interest on, the railway bonds and long-term borrowings prescribed in Article 513.

2. The extent to which repayment of principal and payment of interest, as provided for in the preceding paragraph, may be guaranteed shall be determined in the budget.

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(Loan of government funds)
Article 516.

The government may loan funds to the JNR or underwrite railway bonds.

(Redemption program)
Article 517.

The JNR shall draw up every business year a redemption program for railway bonds and long-term borrowings prescribed in Article 513 and obtain the approval of the Minister of Finance thereon.

(Idle money)
Article 518.

The JNR shall, in accordance with the provisions of government ordinance, deposit in the National Treasury such an amount of money as it can spare in the operations of its business.

2. The deposit prescribed in the preceding paragraph shall bear an interest as determined by the Minister of Finance.

(Accounting book)
Article 519.

The JNR may not turn over, exchange, or mortgage its important assets including the lines in operation, unless it has obtained approval from the competent minister.

2. The scope of the important assets specified in the preceding paragraph shall be determined by the competent minister in consultation with the Minister of Finance.

(Supervision of Minister of Finance)
Article 521.

The competent Minister must ask the counsel of the

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Minister of Finance, when he approves the general inventory, balance sheet and profit and loss statement mentioned in Art. 507, and when he permits the reserve mentioned in Art. 510, Para..2, the standards of pay mentioned in Art. 511 and the railway bonds or debts mentioned in Art. 513, Para 5.

(Auditing of Accounts)
Article 522.

The Board of Audit shall audit the accounts of JNR.

(Mandate to Government Ordinance)
Article 523.

The necessary provisions for the account of JNR, unless otherwise provided in this chapter, shall be established by the Cabinet Order.

CHAPTER IV

TAKING OVER OF ASSETS AND LIABILITIES

(Taking over of Assets and Liabilities)
Article 601.

JNR shall take over the assets belonging to the special account of the Government Railway undertaking at the time when JNR is established and the liabilities except the public loans, borrowings and the funds transferred from the general account (excluding the funds transferred from the general account for the administrative management based on Law No. 99, 1948, applying the same rule correspondingly to the following parts) unless otherwise specifically determined by the competent Minister and the Minister of Finance.

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Article 602.

The public loans and debts for which the special account of the Government Railway undertaking is responsible and the funds transferred from the general account which are in existence at the time when the said special account is abolished shall be transferred to the responsibility of -- account, and the sum equivalent thereto shall be loans of the -- account for JNR.

(Note: When thus provided, it shall be specified that the account transfers to the general account the sum equivalent to the funds transferred from the general account for which the special account of the Government Railway undertaking is responsible, whenever JNR redeems the loans.)

2. In case the public loans or debts mentioned in the preceding paragraph are converted or renewed, the sum converted shall be the loans of the account for JNR.

3. The term of the loans and the interest thereon mentioned in the preceding two paragraphs shall be the same as provided for in regard to the public loans, debts and funds transferred from the general account mentioned in the same paragraphs.

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(Method of Entry of Account-book)
Article 603.

With respect to the method of entry of account-books of the assets and liabilities taken over by JNR according to the provisions of the preceding two articles, the competent Minister shall decide it.

Article 604.

The JNR shall, for the purpose of redemption of the loans stipulated in Article 602, transfer the sum corresponding to the ten thousandths of the total loans concerned at the beginning of the fiscal year concerned and the previous fiscal year to the national treasury during the fiscal year concerned.

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Proposal A

6 October, 1946

Attorney General's Office

Chapter V. Accounting

(Business year)

Article 20. The business year for the Public Corporation shall be from April of one year to March of the following year.

2 The Public Corporation shall complete its settlement of accounts not later than 31 May of the following year.

(Accounting principle)

Article 21. The Public Corporation shall, in order to keep clear record of the business management and of its financial status, keep account of the proceeds or expenses and incidental increase or decrease and other changes in its assets, as they occur.

(Budget)

Article 22. The Public Corporation shall prepare, prior to the commencement of each business year, a plan of work, a financial program and estimates of profit and loss, for that business year, and submit them to the competent minister for his approval.

2 When alteration of the pay base of the personnel and other important alterations in the plan, program or the budget prescribed in the preceding paragraph are to be made, they shall be subject to the same procedure as prescribed in the preceding paragraph.

3 The plan of work, financial program, and estimates of profit and loss prescribed in paragraph 1 and the scope of important alterations prescribed in the preceding paragraph, shall be determined by the competent minister after consultation with the Minister

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of Finance.

(Settlement of accounts)

Article 23. The Public Corporation shall prepare, for each business year, an inventory, a balance sheet, and a profit and loss statement, and shall submit them to the competent minister within one month after the settlement of accounts is completed, for his acknowledgment.

(Reserve fund and transfer to National Treasury)

Article 24. The Public Corporation shall transfer to the Government the portion of the profit of each business year remaining after setting aside as reserve as prescribed by Cabinet Order, funds for compensation of possible loss and other purposes.

2 The method of calculation and of transfer of the profit prescribed in the preceding paragraph shall be provided for by Cabinet Order.

(Amortization)

Article 25. The Public Corporation shall amortize its fixed assets each business year as prescribed by the competent minister.

(Cost accounting)

Article 26. The Public Corporation shall conduct cost accounting necessary in connection with its business as prescribed by the competent minister.

(Contract)

Article 27. When the Public Corporation is to conclude a contract for sale, for lease, for work on contract basis, or for any other

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purpose, it must notify publicly for competition. However, in case general competition is considered inadvisable and in other cases provided for by Cabinet Order, designated competition or private contract may be resorted to.

(Operational surplus fund)

Article 22. The Public Corporation may deposit with the National Treasury its operational surplus fund as prescribed by Cabinet Order.

2 The National Treasury shall pay interest on the deposit prescribed in the preceding paragraph as provided for by the Minister of Finance.

(Monopoly debentures and long-term borrowings)

Article 23. When necessary in order to obtain funds that will be fixed for a long period, the Public Corporation may, with the approval of the competent minister, issue monopoly debentures or make a long-term borrowing (borrowing with redemption term in excess of one year. Hereinafter same), within the limit of a sum corresponding to its capital.

2 The Public Corporation may, in order to re-finance the outstanding monopoly debentures or long-term borrowings, issue such debentures or make such borrowing temporarily beyond the limit prescribed in the preceding paragraph.

3 When issue of monopoly debentures or negotiation of long-term borrowing has been made in accordance with the preceding paragraph, redemption shall be made of old monopoly debentures to

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the amount corresponding to the face-value of debentures issued in excess of the limit set down in paragraph 1, or of old long-term borrowings to the amount corresponding to such borrowing negotiated in excess of the same limit, within one month after the issue or negotiation.

4 Issue of monopoly debentures may be made on a discount basis.

5. Matters necessary concerning monopoly debentures, other than those provided for in the preceding four paragraphs, shall be prescribed by Cabinet Order.

(Government guarantee)

Article 30. The Government may, when necessary, guarantee the redemption of principal of and the payment of interest on the monopoly debentures and long-term borrowings prescribed in the preceding article.

2 Prior consent of the Diet shall be obtained as regards the limit up to which the guarantee of redemption of principal and payment of interest can be made in accordance with the preceding paragraph.

(Short-term borrowing)

Article 31. The Public Corporation may, when necessary from fund situation, make short-term borrowing (Borrowing with redemption term not exceeding one year, hereinafter same) up to the maximum approved beforehand by the Minister of Finance.

(Government loan and subscription)

Article 32. The Government may, when it considers necessary, make

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loss of funds to the Public Corporation, or subscribe to monopoly debentures.

(Redemption program)

Article 23. The Public Corporation shall prepare, each business year, a redemption program for the monopoly debentures and long-term borrowing prescribed in Article 20 paragraph 1, and submit it to the competent minister for his approval.

(Accounting books)

Article 24. The Public Corporation shall keep such books as may be necessary to properly reflect the nature and extent of business, and the condition of enterprise management and accounting.

(Indemnification responsibility of personnel)

Article 25. When it is deemed that any of the personnel responsible for the accounting and safekeeping of cash and articles of the Public Corporation has either lost or damaged, wilfully or by negligence, the cash or article in his safekeeping, the President of the Public Corporation shall adjudicate his indemnification responsibility. In case he is adjudicated responsible, the President shall order the personnel concerned to make indemnification.

(Restriction on disposition of property)

Article 26. The Public Corporation cannot transfer without consideration, exchange, or offer as collateral any of the major items of property in its possession, unless approved by the competent minister.

2 The scope of major items of property prescribed in the preceding paragraph shall be determined by the competent minister after consultation with the Minister of Finance.

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(Accounting regulations)

Article 27. The Public Corporation shall make such accounting regulations for its accounting as are not provided for in the law and Cabinet Orders issued pursuant thereto.

1. The accounting regulations prescribed in the preceding paragraph shall be stipulated in such a manner as will be in line with the Finance Law (Law No. 24 of 1947), the Accounts Law (Law No. 25 of 1947), State Property Law (Law No. 73 of 1948) and other laws and regulations relating to accounting of the state.

2. The Public Corporation shall obtain prior approval of the competent minister concerning basic points when it is going to make the accounting regulations prescribed in paragraph 1.

(Allotment standard)

Article 28. The base of allotment (inclusive of bonus based on efficiency and good work for the personnel of the Public Corporation) and the standard for its payment shall be determined with the approval of the competent minister. Any alteration thereof shall be subject to the same procedure.

(Consultation with the Minister of Finance)

Article 29. When the competent minister is to approve or acknowledge the plan of work, financial progress and estimates of profit and loss, any important alteration thereof as prescribed in Article 22, the inventory, balance sheet, and profit and loss statement as prescribed in Article 23, issue of monopoly debentures and making of long-term borrowing as prescribed in Article 23, the redemption

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process as prescribed in Article 33, or the basic points in account-
ing regulations and alterations thereof as prescribed in Article 37
paragraph 2, he shall consult beforehand with the Minister of
Finance. The same shall apply to cases where he is to set forth
provisions for amortization as prescribed in Article 34 and for
post accounting as prescribed in Article 35.

(Auditing by the Board of Audit)

Article 40. The Public Corporation shall have its inventory, balance
sheet and profit and loss statement prescribed in Article 32
audited and approved by the Board of Audit.

(Supervision by the Diet)

Article 41. When the competent minister is to approve the plan of
work, financial program and estimates of profit and loss and
important alterations thereof as prescribed in Article 22, he
shall submit them beforehand to the Diet for its consent.
However, when the Diet is not in session, he can give approval
without its consent and obtain its post-facto consent with its
re-convention.

2. The competent minister shall submit the inventory,
balance sheet and profit and loss statement as audited by the
Board of Audit, as a rule to the ordinary session of the Diet
opening in the following year, together with the audit report.

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Bill for the Monopoly Public Corporation

6 October, 1948

Attorney General's Office.

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Chapter	II	Monopoly Enterprises Council
Chapter	III	Officers and Personnel
Chapter	IV	Business
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Chapter	VII	Penal Provisions
Chapter	VIII	Miscellaneous Provisions
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Chapter I. General Provisions

(Objective)

Article 1. The Monopoly Public Corporation shall have, as its objective, the sound and efficient operation of monopoly enterprises in accordance with Tobacco Monopoly Law (Law No. 14 of 1904), the Salt Monopoly Law (Law No. 11 of 1905), and the Grude Camphor and Camphor Oil Monopoly Law (Law No. 5 of 1903), under the supervision of the competent minister

(Legal entity)

Article 2. The Monopoly Public Corporation (hereinafter to be referred to as the Public Corporation) shall be a juridical person.

(Office)

Article 3. The Public Corporation shall have its head office in Tokyo-to.

2 The Public Corporation may open its branch offices in necessary places with the approval of the competent minister.

(Capitalization)

Article 4. The capital of the Public Corporation shall be yen, and shall be wholly subscribed to by the Government.

2 The Government may make the subscription prescribed in the preceding paragraph by transfer of title to properties that now belong to the Monopoly Bureau Special Account.

(Registration)

Article 5. The Public Corporation shall make registrations as prescribed by Cabinet Order.

2 Matters required to be registered in accordance with

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the preceding paragraph shall have no binding force on a third party prior to registration.

(Tax exemption)

Article 6. The Public Corporation shall be exempted from income tax and corporation taxes.

2 To, Do, Fu, Ken, Citius, towns, villages and the like shall not levy local taxes on the Public Corporation, provided, however, this shall not apply when otherwise approved by the Prime Minister and the Minister of Finance under special circumstances.

(Restriction on the use of appellation)

Article 7. Persons other than the Public Corporation shall not be allowed to use the appellation of the Monopoly Public Corporation or any other similar names.

(Application mutatis mutandis of provisions concerning juridical person)

Article 8. The provisions of articles 44, 50, 54 and 57 of the Civil Code (Law No. 89 of 1896) and article 35, paragraph 1 of the Non-litigant Case Procedure Law (Law No. 14 of 1898) shall be applicable mutatis mutandis to the Public Corporation.

Chapter II. Monopoly Enterprises Council

(Monopoly Enterprises Council)

Article 9. The Ministry of Finance shall be provided with a Monopoly Enterprises Council.

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2 The Monopoly Enterprises Council (hereinafter to be referred to as the Council) may offer advice at the request of, or state its views to, the competent Minister, on matters pertaining to the business operation of the Public Corporation.

3. The Council shall be organized with councillors in number, besides a Chairman.

4 The Chairman and Councillors shall be appointed by the competent minister from those who are learned or experienced.

5. The Chairman and Councillors
Provided, for purposes of the time of initiation of the Council, each two Councillors shall be given the tenure of 1, 2 and 3 years respectively. In case of vacancy prior to the expiration of the tenure of a councillor, his successor shall be appointed through normal procedure for the remaining term.

6 The Chairman shall serve full time and be paid for the service.

7 Councillors shall not be paid for service; provided they may be paid a reasonable per diem equivalent to the hours spent in order to attend meetings of the Council or spent in special service to the Council, and travelling expenses to and from such meetings or when assigned to such service.

8 The competent minister may delegate a part of his power vested by virtue of this law to the Chairman.

9 Besides those provided for in above paragraphs matters necessary for the Council shall be prescribed by Cabinet.

Order.

Chapter III. Officers and Personnel.

(Officers)

Article 10. The Public Corporation shall have as its officers a President, a Vice-President, five or more Directors and two or more Auditors.

(Duties and authority of officers)

Article 11. The President shall represent the Public Corporation and shall preside over its business.

1 The Vice-President shall represent the Public Corporation assist the President in the management of its business, act on behalf of the President in case of the latter's disability, and act as the President in case of vacancy of the latter's post.

2 Directors shall represent the Public Corporation, assist the President and the Vice-President in the management of its business, act on behalf of the President or the Vice-President in case of their disability, and act as President or Vice-President in case of vacancy of their posts.

3 Auditors shall audit the business of the Public Corporation.

(Appointment of officers)

Article 12. The President and the Auditors shall be appointed by the competent minister.

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2 The Vice-President and the Directors shall be appointed by the President with the approval of the competent minister.
(Terms of office for officers)

Article 13. The term of office for the President, the Vice-President and Directors shall be four years, and that for auditors shall be three years; Provided for the first appointment of Directors and auditors a half of them shall be appointed for two years.

2 The President, the Vice-President, Directors and auditors may be re-appointed.
(Appointment of agents)

Article 14. The President, the Vice-President and Directors may appoint, as provided for in the Articles of Incorporation, agents with full power, both in and out of court, to act in connection with the business of branch offices, from among the Personnel of the Public Corporation.

(Restriction on holding of concurrent offices by officers and personnel)

Article 15. The officers and personnel of the Public Corporation shall not hold posts as officers of profit-making organization, or engage in profit-making enterprise. However, this shall not apply when approval has been given by the competent minister in case of officers, and by the President in case of personnel.

2 The officers and personnel of the Public Corporation

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may not concurrently be members of the Diet or of the assemblies of the local public bodies.

(Duty to keep secrecy)

Article 16. The officers and personnel of the Public Corporation and those who had been its officers or personnel shall not divulge secrets that came to their knowledge in the course of their duty, or abuse such secrets.

(Status of officers and personnel)

Article 17. The officers and personnel of the Public Corporation shall be regarded as personnel engaged in public service in accordance with laws and statutes.

2 The officers and personnel of the Public Corporation are not the national public servants as prescribed in the National Public Servants Law (Law No. 120 of 1947).

Chapter IV Business

(Scope of business)

Article 18. The Public Corporation shall conduct the following business in order to attain the objective prescribed in Article 1:

1. Purchase of tobacco leaf, cigarette paper, salt, bittern, crude camphor and camphor oil;
2. Manufacture of tobacco and salt;
3. Sale of tobacco, cigarette paper, salt, bittern, crude camphor and camphor oil;

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4. Business pertaining to guidance and encouragement of production to be offered to manufacturers of tobacco leaf, cigarette paper, salt, bitters, crude camphor and camphor oil.
 5. Business pertaining to guidance and assistance to be offered to dealer in tobacco, cigarette paper, salt, bitters, crude camphor and camphor oil;
 6. Business pertaining to export and import of tobacco leaf, tobacco, cigarette paper, salt, crude camphor and camphor oil,
 7. Business pertaining to implementation of matters prescribed in the Tobacco Monopoly Law, Salt Monopoly Law and Crude Camphor and Camphor Oil Monopoly Law, other than those prescribed in the preceding numbers;
 8. Business incidental to business prescribed in the preceding numbers.
2. The Public Corporation may, with the approval of the competent minister, perform business relating to business prescribed in the preceding paragraph, or make loan thereto.

(Method of business)

Article 19. The Public Corporation shall, at the commencement of its business, determine the method of business and submit it to the competent minister for approval. Any alteration thereof shall be subject to the same procedure.

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Chapter V. Accounting

(Accounting principle)

Article 20. For purposes of the accounting, the Public Corporation shall be deemed an administrative agency of the Government, and, excepting the provisions of this law and associate Cabinet Order, the provisions of the Finance Law (Law No.34, 1947), accounts Law (Law No.39, 1947), State Property Law (Law No.73, 1948) and of other statutes pertaining to governmental accounts. In this case the President of the Public Corporation shall be deemed the chief of a Ministry or an Agency, the Public Corporation a Ministry or an Agency with the exception where the Public Corporation is deemed, by virtue of Cabinet Order, to be a Department in the Ministry of Finance.

Article 21. The Public Corporation shall, in order to keep clear record of the business management and of its financial status, keep account of the receipt and outlay and incidental increase or decrease or any change in its assets, as they occur.

(Business year)

Article 22. The business year of the Public Corporation shall start April and end March of the following year.

2. The public Corporation shall have its business-yearly account finally settled by May 31 of the following business year.

(Budget)

Article 23. The Public Corporation shall prepare a budget for each business year and submit the same to the Minister of Finance through the competent minister.

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2. The Minister of Finance shall, when the budget is submitted to by virtue of the preceding paragraph examine it, adjust it, if necessary, and submit it to the Cabinet decision.
3. The Cabinet when it has decided the budget in accordance with the preceding paragraph shall submit the same, together with the budgets of the State, to the Diet.
4. The form, content, appendices of the budget, procedure for the formulation and submission of the budget etc. shall be determined by the Minister of Finance who will consult with the competent minister for the decision.

(Supplemental budget)

Article 24. Only when expenses or obligations of necessary and inevitable nature occur due to a cause arising after the formulation of the budget, a supplemental budget may be formulated in the same manner as budget for submission to the Minister of Finance through the competent minister.

2. The provisions of para. 1 and 3 of the preceding article shall apply mutatis mutandis to the supplemental budget referred to in the preceding paragraph.

(Interim budget)

Article 25. When the budget submitted to the Diet by virtue of Art. 23 fails to be decided upon by the Diet before or on the commencement of the business year concerned, the Public Corporation may implement, for the months coming not later than the month when the Diet makes decision, the proposed budget within the limit not exceeding the monthly division of the amount involved.

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2. The provisions of Art.30, par. 2 of the Finance Law shall apply mutatis mutandis to the case of the preceding paragraph.
(Inventory and balance sheet)

Article 26. The Public Corporation shall prepare, for each business year, an inventory, balance sheet and a profit and loss statement, and shall submit the same to the competent minister for his approval not later than a month after the close of the settled account.

2. The Public Corporation when the approval of the competent minister is obtained by virtue of the preceding paragraph shall make public the inventory, balance sheet and profit and loss statement.

(Settlement of Account)

Article 27. The Public Corporation shall, in the same manner as Budget, prepare the statement of the settled account for each business year, and submit the same to the Minister of Finance through the competent minister.

2. The Minister of Finance when the statement of the preceding paragraph is received shall forward the same to the Cabinet.

Article 28. The Cabinet, in turn, shall forward the statement it received in accordance with para.2 of the preceding article to the Board of Audit.

2. After the auditing by the Board of Audit the Cabinet shall submit, together with the statements of the settled account for revenues and expenditures of the State, the statement of the settled account of the Public Corporation to the Diet.

(Accumulation of reserve and the contribution to the Government)

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Article 27. The Public Corporation shall set aside, as a reserve, a part of its profits of each business year in preparation for the possible future lots and other purposes as provided for by Cabinet Order, and turn over the balance to the National Treasury.

2. The way of computing the profits referred to under the preceding paragraph and the procedures involved in turning over the balance to the National Treasury shall be provided for by Cabinet Order.

(Allowance regulation)

Article 30. The Public Corporation shall set forth a regulation for the standard, and payment to its officers and personnel of allowances (including bonuses to be paid on the basis of job efficiency and merits) which is, with all of its alterations, to be authorized by the competent minister.

(monopoly debentures and long term loan)

Article 31. The Public Corporation may issue monopoly debentures or receive loans of long term (meaning, hereinafter, loans to be redeemed beyond the period of a year).

2. The limitation of the issue of monopoly debentures and of loans referred to in the preceding paragraph shall be set forth in the way of the Budget.
3. When necessary for purposes of refinancing the outstanding monopoly debentures or loans, the Public Corporation may, notwithstanding the limitation of the preceding paragraph, temporarily issue monopoly debentures or receive long term loans.

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4. In case debentures are issued or loans received by virtue of the preceding paragraph, the Public Corporation shall not later than a month after the issue of debentures or receipt of loans, redeem the old debentures or loans equal to the face value of the debentures issued or loans received.
5. The Public Corporation shall obtain the approval of the competent minister for the issue of debentures or receipt of loans to be made in accordance with para. 1.
6. Monopoly debentures may be issued on a discount basis.
7. Besides those set forth in the preceding paragraphs, matters concerning monopoly debentures shall be provided for by Cabinet Order.

Article 32. Within the limitation previously approved by the Minister of Finance, the Public Corporation may make short term loan (meaning debentures whose redemption is made within the period of a year).

Article 33. When deemed necessary, the Government may guarantee the payment of interests on and the principal of monopoly debentures and long term loans as are referred to under Art.31.

2. The limitation within which the Government may extend, by virtue of the preceding paragraph, its guarantee to the payment of interests on or the principal of debentures and loans shall be set forth in the budget.

(Government loan etc.)

Article 34. The Government may accommodate loans to, or subscribe to the debentures of the Public Corporation.

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(Plan of redemption)

Article 35. The Public Corporation shall, for each business year, set up a plan for the redemption of monopoly debentures and term loans referred to under Art.31 for the approval of the Minister of Finance.

(Idle money)

Article 36. The Public Corporation shall deposit as prescribed by Cabinet order with the National Treasury any money not immediately necessary for its operation.

2. Interest shall be paid as is determined by the Minister of Finance to the deposit of the preceding paragraph.

(Books)

Article 37. The Public Corporation shall prepare books to be able properly and clearly to show the nature and details of its business and conditions of business and accounting.

(Restriction to the disposal of assets)

Article 38. The Public Corporation may not transfer, trade or put in mortgage its assets of substantial importance without the authorization of the competent minister.

2. The scope of the assets of substantial importance referred to under the preceding paragraph shall be determined by the competent minister after the consultation to the Minister of Finance beforehand.

(Supervision by the Minister of Finance)

Article 39. The competent minister shall confer with the Minister of Finance beforehand in approving the inventory, balance sheet

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and profit and loss statement referred to under Art.26 and in authorizing basis of the allowance of Art.30, and the issue or loans of Art.31, par.5.

(Auditing by the Board of Audit)

Article 40. The accounting of the Public Corporation shall be subject to auditing by the Board of Audit.

(Delegation to Cabinet Order)

Article 41. Besides those provided for under this Chapter, matters pertaining to the accounting of the Public Corporation may be set forth in Cabinet order.

Chapter VI. Supervision

(Supervisory orders)

Article 42. The competent minister may issue to the Public Corporation, orders concerning business necessary from standpoint of supervision, when he deems necessary.

(Dismissal of officers)

Article 43. The competent minister may dismiss an officer of the Public Corporation when the latter has come to fall under any one of the following numbers:

1. When he has violated this law, Tobacco Monopoly Law, Salt Monopoly Law, Crude Camphor and Camphor Oil Monopoly Law, orders issued pursuant to these Laws, Articles of Incorporation, or Government's orders;
2. When he has been sentenced to criminal punishment heavier than confinement;

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3. When he has been declared incompetent, or quasi-incompetent or adjudicated insolvent;
4. When he cannot perform his duty due to mental or physical disability.

(Report and auditing)

Article 44. The competent minister may, when he deems necessary, require submittal or reports from the Public Corporation, or let his staff enter the office of the Public Corporation to examine the business conditions, books, papers and other items that may be necessary

2. When the personnel of the competent minister, enters the office of the Public Corporation for examination, in accordance with the preceding paragraph, he shall carry a certificate to identify himself, and present it upon request to interested parties.

Chapter VII. Penal Provisions

Chapter VIII. Miscellaneous Provisions

Article Matters necessary for the implementation of this Law shall be provided for by Cabinet Order.

Supplementary Provisions

Article 1. The date of enforcement of this law shall be fixed by Cabinet Order.

Article 2. Procedures for the establishment of the Public Corporation, transfer of properties and personnel from the State to the Public Corporation, and other matters necessary for the enforcement of this law shall be provided for separately by law.

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Items

Amendment to the Tobacco Monopoly Law, Salt Monopoly Law,
Trade Sulfur and Sulfur Oil Monopoly Law that becomes
necessary following enforcement of this law shall be dealt
with separately.

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第一案

第五章 会計

(二三一〇六 法務廳)

(事業年度)

第五百一節 日本国有鉄道の事業年度は、毎年四月から翌年三月までとする。

2 日本国有鉄道は、毎事業年度の決算を翌年度十月三十一日までで完了しななければならない。

(経理原則)

第五百二節 日本国有鉄道は、その事業の経理成績及び財政状態を明らかにするため、その財産又は費用及びこれに伴う財産の増減並びに財産の異動を、その発生的事実に基づいて経理する。

(予算)

第五百三節 日本国有鉄道は、毎事業年度の開始前に当該事業年度の概算計画、資金計画及び損益の見積を定め、主務大臣に提出し、その認可を受けなければならない。

2 職員の出張水増しの變更その他前項に規定する計画又は予算に重要な變更を加えようとするときは、前項と同様とする。

3 第一項の概算計画、資金計画及び損益の見積並びに前項の重要な變更の節脚については、主務大臣が大蔵大臣と協議して定める。

(決算)

第五百四節 日本国有鉄道は、毎事業年度ごとに財産目録、貸借対照表及び損益計算書を作成し、決算完結後一月以内に、これを主務大臣に提出し、その承認を受けなければならない。

(剰余金)

第五百五節 日本国有鉄道は、損失補てんのため、毎事業年度の処分し得べき剰余金の三十分の一に相当する金額を積み立てなければならない。

2 日本国有鉄道は、主務大臣の認可を受け、前項の積立金の外、厚生積立金その他目的を定め積立金を設けることができる。

3 日本国有鉄道は、区分し得べき剰余金のうちから前二箇年分の剰余金に
 する剰余金を控除した残額を、当該剰余金を生じた事業年度の翌年度第
 府中に、政府に寄付しなければならぬ。

4 前項の剰余金の計算及び寄付の方法は、政令で定める。
 第五百六條 政府は、日本国有鉄道が損失を生じた場合に於いて、特別
 に必要があると認めるときは、別に法律で定めるところにより、その
 損失の額を限度として、交付金を交付することができる。

第五百七條 日本国有鉄道は、その経営に關する鉄道（鉄道に關連する
 船舶を含む。）における旅客及び貨物の運賃の基本費率を決定し、又
 は改定するには、内閣の認可を経て、これを行わなければならない。

2 内閣は、前項の規定により認可をしようとするときは、運賃審議会
 の意見を問ふなければならない。

3 運賃審議会は、内閣の所轄に屬する。
 4 運賃審議会は、委員〇人をもつて組織する。

5 委員は、内閣において任命する。
 6 前各項に規定するものの外、運賃審議会に關し、必要を事項は、政
 令で定める。

(減價償却)
 第五百八條 日本国有鉄道は、主務大臣の定めるところにより、毎事業
 年度、固定資産につき減價償却をしなければならない。

(原價計算)
 第五百九條 日本国有鉄道は、主務大臣の定めるところにより、その政
 業に關し必要を原價計算を行わなければならない。

(契約)
 第五百十條 日本国有鉄道は、賣買、貸借、賃貸その他の契約をなす場
 合においては、公告して競争に付さなければならない。但し、競争に
 付することと不利と認むる場合その他政令で定める場合においては、
 是を競争に付し、又は隨意契約によることもできる。

(華務上の余裕金)

第五百一十一條 本館は、その華務上の余裕金を政令の定めるところにより、國庫に預託することができる。

2 國庫は、前項の預託金に対しては、大蔵大臣の定めるところにより、利子を附するものとする。

(鉄道債券及び長期の借入金)

第五百一十二條 日本国有鉄道は、長期固定すべき資金を調達するため必要があるときは、土務大臣の認可を受けて、本館に相当する金額を借り、鉄道債券を發行し、又は長期の借入金（償還期間が一任をこえるものをいう。以下同じ。）をすることが出来る。

2 日本国有鉄道は、鉄道債券又は長期の借入金の償還のため一時前項の制限をこえて鉄道債券を發行し、又は長期の借入金をすることが出来る。

3 前項の規定により鉄道債券を發行し、又は長期の借入金をしたときは、一月以内に第一項の制限をこえて發行された鉄道債券の額を全額に相当する旧鉄道債券又は借り入れられた長期の借入金の金額に相当する旧長期の借入金を償還しなければならぬ。

4 鉄道債券は、審引の方法をもつて發行することが出来る。

5 前四項に定めるものの外、鉄道債券に關して必要を重項は、政令で定める。

(政府の保証)

第五百一十三條 政府は、必要がある場合は、前條に規定する鉄道債券及び長期の借入金についてその元金の償還及び利息の支拂を保證することが出来る。

2 前項の規定により、元金の償還及び利息の支拂を保證することのできる金額の限度については、予め國會の承認を受けたければならぬ。

(短期の借入金)

第五百一十四條 日本国有鉄道は、その資金繰り上必要があるときは、予

め大蔵大臣の認可を受けたる金額を限度として、短期の借入金（借選期
限が一年をこえないもの）をいう。以下同じ。）をなすことができる。

（政府の貸付又は引受）

第五百十五條 政府は、必要があると認めるときは、^{日本国債}政府の
貸付をなし、又は鉄道債券の引受をなすことができる。

（借選計画）

第五百十六條 日本国有鉄道は、毎事業年度^{五百十七條}第一項の規定によ
る鉄道債券及び長期借入金^債の借選計画を^{作成し}、主務大臣の承認を受け
なければならぬ。

（会計帳簿）

第五百十七條 日本国有鉄道は、業務の経費及び内容並びに取費運賃及
び経理の状況を適切に示すため必要の帳簿を備えなければならぬ。

（職員弁償責任）

第五百十八條 日本国有鉄道の現金及び物品の用紙保管の責に任ずる職
員が故意又は過失によりその保管に係る現金又は物品を亡失し、損した
と認められる場合においては、日本国有鉄道総裁は、弁償責任の有無を檢
定して、責任があると検定したときは、当該職員に対して、弁償を命
じなければならぬ。

（財産の処分制限）

第五百十九條 日本国有鉄道は、主務大臣の認可を受けなければその所
有する重要な財産を譲渡し、交換し、又は担保に供することができな
い。

2 前項の重要な財産の範囲は、主務大臣が大蔵大臣と協議して、定め
る。

（会計規程）

第五百二十條 日本国有鉄道は、この法律及びこれに基く政令に定める
ものの外、この会計及び経理に関し会計規程を定めなければならぬ。
2 前項の会計規程は、財政法（昭和二十二法律第三十四号）、会計

法（昭和二十二年法律第三十五号）、専有財産法（昭和二十三年法律第七十三号）その他應の会計経理に關する法令の并定の趣旨にそつうに定めなければならぬ。

3 日本國有鉄道は、第一項の会計規程を定めようとするときは、予めその基本的事項について主務大臣の認可を受けなければならぬ。これを變更しようとするときも、同様とする。

（総則準則）

第五百二十一條 日本國有鉄道の職員の給與（能率及び業務成績に基き支給する報酬を含む。）の基準及び支給に關する準則は、主務大臣の認可を受けて定めなければならぬ。これを變更しようとするときも、同様とする。

（大藏大臣への協議）

第五百二十二條 主務大臣が第五百三條の事業計画、各会計所及び損益の算定又はこれらの重要な變更、第五百四條の財産目録、貸借対照表及び損益計算書、第五百五條第二項の積立金、第五百十二條の債券借金の発行及び長期の借入金、第五百十六條の償還計画、第五百十九條の財産の処分及び第五百二十條第三項の会計規程の基本的事項又はその變更の認可又は承認を行おうとするときは、予めこれを大藏大臣にはからなければならぬ。第五百八條の減價償却又は修繕費の算定計算の定をしうとするときも、同様とする。

（会計検査院の給本）

第五百二十三條 日本國有鉄道は、第五百四條の財産目録、貸借対照表及び損益計算書につき、会計検査院の給本を受け、その承認を受けなければならぬ。

（同会の監督）

第五百二十四條 主務大臣は、第五百三條の事業計画、各会計所及び損益の算定並びにこれらの重要な變更の認可をしようとするときは、予め同会に提出して、その承認を受けなければならぬ。但し、同会が開

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かれていないときは、國会の承認を経ずに認可を行い、その開会をまつて事後承認を求めることが出来る。

2 主務大臣は、会計検査院の検査を終った日録、貸借対照表及び損益計算書を、その検査報告とともに、翌年度開会の国会の掌会に提出することを掌例とする。

General Draft of Law for Establishment of

Tobacco Public Corporation

Chapter I. GENERAL PROVISIONS

Article 1. Purpose. The purchase of leaf tobacco and the manufacture and distribution of tobacco products within Japan is declared to be sole monopoly of the Japanese Government and shall be carried out only as prescribed by this law. For the purpose of performing those functions there is hereby established as a body corporate the National Tobacco Corporation, hereinafter referred to as the Corporation. The Minister of Finance shall be deemed the incorporator of the Corporation and he shall govern and direct the Corporation in the exercise of the functions vested in it.

Article 2. Advisory Board.

a. The Minister of Finance shall appoint an advisory board of six members for terms of three years except that for the first members of the advisory board two members shall be appointed for a term of one year, two members for a term of two years, and two members for a term of three years. In the event of a vacancy occurring prior to the expiration of member's term a new member may be appointed to fill the unexpired position of the term in the same manner as the original appointment. Members of the advisory board shall receive no salary for their services but may be paid, in accordance with applicable laws and regulations relating to payments to persons similarly engaged by the Government, a reasonable per diem compensation for attending meeting of the board and for time spent in special service of the Corporation and their travelling expenses to and from such meetings or when assigned to such service.

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b. The board shall meet at such times and places as may be prescribed by the Minister of Finance. The board shall consider matters submitted to it by the Minister of Finance and make recommendations thereon and from time to time advise him and make recommendations to him as to the management and operation of the Corporation.

Article 3. Chairman of the Advisory Board. The Minister of Finance shall appoint, in addition to the six members, a chairman of the advisory board who shall be engaged full time in the service of the Corporation. The chairman shall receive a salary equivalent to that of a Vice Minister. The Minister of Finance may delegate to the chairman of the advisory board any of the functions and powers vested in him by this law but not including the powers relative to the financial matters vested in him by this and other laws.

Chapter 2. SPECIFIC FUNCTIONS OF THE CORPORATION

Article 4. The Corporation shall perform on behalf of the Japanese Government all the functions of the Government in connection with the purchase of leaf tobacco and the manufacture and distribution of tobacco products including:

- a. Purchase of leaf tobacco from domestic producers;
- b. Investigation of violations of existing monopoly laws;
- c. Purchase of cigarette paper;
- d. Manufacture of tobacco products;
- e. Designation and licensing of retail dealers in tobacco products;
- f. Sale of tobacco products to dealers;
- g. Export and import of leaf tobacco, tobacco products, cigarette paper, and equipment and machinery for manufacture of tobacco products.

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- h. Development and recommendation of general policies as to the purchase, manufacture, and distribution of tobacco and tobacco products and as to purchase and sale prices and related matters.

Chapter 3. POWERS OF THE CORPORATION

Article 5.

a. The Corporation shall have the general powers of body corporate with perpetual succession and shall have the powers to:

1. Sue and to be sued;
2. Acquire, hold and dispose of personal and real property for the purpose of the Corporation;
3. Make contracts as provided by this law;
4. Adopt, amend and repeal by-laws for the operation of the Corporation, except as otherwise limited by law;
5. Dispose of any real or personal property when considered necessary or convenient in the operation of the Corporation;
6. In the name of the Japanese Government, exercise the right of expropriation of land which is necessary for the operation of the business of the corporation.
7. Erect or build such facilities or manufacture equipment as are or may be necessary in the conduct of the corporate business.

b. In the exercise of the powers herein granted the Corporation shall be subject to all provisions of law applicable to government agencies generally in their exercise of such powers.

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Chapter 4. FINANCIAL PROVISIONS

Article 6. Budgets.

a. The Corporation shall prepare annually a budget which shall be submitted to the Ministry of Finance on or before of each year. The Ministry of Finance shall prescribe the form and content of such budgets, and the manner in which such budget shall be prepared and presented.

b. The budget shall contain estimates of the financial condition and operations of the Corporation for the current and ensuing fiscal years and the actual condition and results of operation for the last completed fiscal year. Such budget program shall include a statement of financial condition, a statement of income and expense, an analysis of surplus or deficit, a statement of sources and application of funds, and such other supplementary statements and information as are necessary or desirable to make known the financial condition and operations of the Corporation. Such statements shall include estimates of operation of by major types of activities, together with estimates of administrative expenses, estimates of borrowings, and estimates of the amount of Government capital funds which shall be returned to the Treasury during the fiscal year or the appropriations required to provide for the restoration of capital impairments.

c. The budget of the Corporation as amended or revised, or modified by the Ministry of Finance shall be transmitted to the Diet as a part of the annual budget required by the Finance Law.

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The budget transmitted to the Diet shall be considered and such appropriations or other legislation shall be enacted making available such funds or other financial resources as the Diet may determine.

d. If determined by the Minister of Finance to be necessary, supplemental budgets amending, modifying, or revising the annual budget may be submitted to the Diet from time to time in accordance with the procedure for transmitting the annual budget.

Article 7. Accounts. The Corporation shall keep such accounts and records as may be necessary to properly reflect the nature, volume, and condition of its business. Such accounts shall be kept in accordance with those provisions of the Finance Law and the Accounts Law relating to accounts and records and in accordance with such regulations as may be prescribed by the Minister of Finance.

Article 8. Audit.

a. The financial transactions of the Corporation shall be audited by the Board of Audit in accordance with principles and procedures contained in this Law, the Finance Law, the Accounts Law, and other applicable laws and in accordance with such rule and regulations as may be prescribed by the Board of Audit and at such times as may be determined by the Board of Audit.

b. A report of each such audit for each fiscal year shall be made to the Diet not later than . The report shall set forth the scope of the audit and shall include a statement of assets and liabilities, capital and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expenses; a statement of sources and application of funds; and such comments and information as may be deemed necessary to keep the Diet informed of

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the operations and financial condition of the corporations, together with such recommendations with respect thereto as the Board of Audit may deem advisable. The report shall also show specifically any program, expenditure, or other financial transaction or undertaking observed in the course of the audit, which, in the opinion of the Board of Audit, has been carried on or made without authority of law.

Article 9. Borrowing.

a. The Corporation is authorized to issue bonds up to maximum authorized each year by the Diet in connection with budget. Such bonds shall be subscribed to by the Deposit Bureau of the Ministry of Finance which is hereby authorized to make such subscriptions. To the extent that may be necessary to provide funds, it is authorized to issue national government bonds for such purpose.

b. The terms and conditions of bonds issued by the Corporation shall be specified by the Minister of Finance.

c. The Corporation is further authorized to make, upon approval by the Minister of Finance, such temporary borrowing, as defined in the Finance Law, as may be provided for in the budget.

Article 10. Receipt and Expenditure of Funds.

a. All cash received by the Corporation in the course of its operations shall be deposited in the Treasury as a part of the cash fund of the government.

b. Expenditures by the Corporation shall be made from funds allotted to it by the Ministry of Finance in accordance with the budget of the Corporation.

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c. In the receipt and disbursement of funds the Corporation shall be subject to existing laws and Cabinet orders relative to such receipt and disbursement in the same manner and to the same extent as government agencies not organized as corporations.

Article 11. Applicability of Tax Laws. The Corporation shall be exempt from the Corporation Tax, the excess profits tax, and any other taxes levied directly upon corporations. It shall be subject to all other tax laws in the same manner and to the same extent as government agencies not organized as corporations.

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煙草製造公社に関する司令部ハッチンソン氏案要訳

(三三九三〇)
主計局

第一章 總 則

(目的)

第一條 日本國內に於ける葉煙草の購入並びに煙草製品の製造及び販売は日本政府の独占とされ、本法の定むる所によりてのみ実施せらるるものとする。この業務を実施するため、茲に法人である獨立煙草公社（以下公社と稱す）を設立する。大蔵大臣は、公社の設立者と看做され、その業務の實施に當り公社を統轄指導するものとする。
(附屬委員會)

第二條

大蔵大臣は任期三年の六名の委員から成る附屬委員會を任命するものとする。但し設立の際の最初の委員については、内二名は任期一年、二名は任期二年、二名は任期三年とする。委員の任期

満了前委員が欠けたときは、最初の任命方法と同一の方法で後任者を任命し、その任期は前任者の残任期間とする。附屬委員會の委員に対しては、その職務について俸給を支給しないが、同種の政府職員に対する給與に関する法令に基き、委員會への出席その他公社の職務に従事する場合において、旅費及日当を支給することが出来る。

委員會關係の期日及び場所は大蔵大臣がこれを定める。委員會は大蔵大臣の提案する事項を審議して意見を具申する外、隨時公社の營運及び運営に關し、大蔵大臣に対して助言勸告を行うものとする。

(附屬委員會の委員長)

第三條 大蔵大臣は六名の委員の外、常時公社の業務に従事する附屬委員會の委員長を任命する。委員長の俸給は次官に相当する額とする。大蔵大臣は委員長に対し、本法に定める大蔵大臣の職務権限を

委任することが出来る。但し、本法その他の法律により定められた財政事項に関する限りはこれの限りでない。

第二章 会社の業務

第四條 会社は日本政府に代り、葉煙草の購入及び煙草製品の製造に配給に関する事業を実施するため、左の事項を行う。

- A 国内製作者の葉煙草の購入
- B 現行専賣法規違反の摘発
- C 煙草用巻紙の輸入
- D 煙草製品の製造
- E 煙草製品の小賣人の指定及び許可
- F 煙草製品の販賣
- G 葉煙草、無草製品、煙草用巻紙並びに煙草製造設備及機械の輸入
- H 煙草及煙草製品の購入、製造、配給、並びに賣買價格等に関する

る一般方針の促進及び勧告

第三章 会社の総務

第五條

A 会社は法人としての一般機能を永続的に保有し、左の事項を行うことができる。

- 1 訴訟当事者となること
- 2 会社の目的のためにする動産及び不動産の取得、管理及び処分
- 3 本法に定められた契約をなすこと。
- 4 法令に違反しない範囲で会社の業務運営のための内規を制定又は改訂すること
- 5 会社の業務上必要又は有利と認められる場合不動産又は動産を処分すること
- 6 会社の業務運営に必要な地域につき、日本政府の名に於て土

補助用紙を行使すること

7 公社の業務運営上必要と認められる施設及び設備の維持を目的とする。

8 本法による補助を行使する場合、公社は、一般にかかる補助の行使につき政府機関に適用されるすべての法律の規定に従わなければならない。

第四章 経理

(予算)

第六條

▲ 公社は毎事業年度、予算を作成して大蔵省に提出しなければならない。

● 予算の形式及内容並びに予算作成、提出の方法は大蔵省がこれを定める。

■ 予算は本年^度及び翌年度以降の公社の財政状態及び事業運営の見

積並びに前年度の事業の実績を含まねばならぬ。右の予算書には財政状態説明書、收支計算書、損益明細書、資金調達及び運用説明書、その他公社の財政状態及び事業運営の内容を知るために必要或は適当な補足的な説明書及び資料を含まねばならない。

● 右の書類には、事業計画、運営費、借入金、当該年度内に繰戻に返却せらるべき政府資本金額、又は資本減損の補填のために要する支出についてそれぞれ内訳を附けなければならない。

○ 大蔵省は、公社の予算に対し必要な補正を行つた上、財政法の規定する毎年度予算の一部として剰余に提出する。

● 剰余は右の予算案を審議し、必要な資金その他の財源の使用のため、歳出予算又は法律を決定しなければならない。

● 大蔵大臣は、必要ありと認めるときは、年度予算を補正する追加予算を、年度予算提出の手續に従い臨時剰余に提出することができる。

(七)

第七條 公社は、業務の性質、数量及び状況を通正に示すに必要な帳簿、記録を備えなければならぬ。かかる帳簿は帳簿規則に即する財政法及び会計法の規定並びに大蔵大臣の定める規則に従わねばならない。

(八)

第八條

▲ 公社の会計整理は、本法財政法、会計法、その他の法律の規定する原則及び手続、並びに会計検査院の規定する命令規則に従い、会計検査院の指定する時期において、その検査を受けなければならない。

● 毎年度の検査報告は、…までに国会に提出しなければならない。報告には、検査の節目を示し、資産及び負債、資本並びに損益計算書、損益の内訳明細書、收支計算書、資金調達及び使途説明書

法務部

明書の外公社の事業運営及び財政状況について国会に知らせる必要があると認められる説明及び資料、これらに関する会計検査院の勧告を含まねばならない。報告には右の外法律上の権限なく実行されたと認められる計画、支出、その他処置を明瞭に示さねばならない。

(借入金)

第九條

▲ 公社は千圓と共に毎年国会の議決を経た金額を限度として債券を発行することができる。この債券は、本法によつて引受の制限を興えらるる大蔵省預金部がこれを引受けるものとする。

● 前項の債券引受に必要な金額を限度として、國債を発行することができる。

● 公社の発行する債券の償還期限及び条件は大蔵大臣がこれを定める。

○ 公社は、その予算に附上されている一時借入金等をなす場合には
財政法の規定に従い、大蔵大臣の承認を要する。
(前入支出)

第十條

- ▲ 事務の運営について公社の受領する理金はすべて該理金の一部
として同座に預託しなければならない。
- 公社の支出は、公社予算に基いて大蔵省が相當たる資金からこ
れをなさねばならない。
- 資金の收支については、公社は公社組織をとらぬ政府機関と同
様の方法及範圍において、收支に關する現行の法律及び政令に従
はねばならない。

(利税法規の適用)

第十一條 公社は法人税、法人利得税その他直接に公社に課せられる
税を免除されるものとする。公社は公社組織をとらぬ政府機関と同

様の方法及び範圍に於て、他のすべての利税法規の適用をうけるも
のとする。

日本國有鉄道法案中會計關係に關する意見 (二、三、九、一〇、大藏省主計局)

運輸省立案に係る「日本國有鉄道法」案中、會計關係の條文についての意見は、大略次の通りであるが、法案の全体を通觀していないうで、法案全体との関連に關する意見、及び會計關係の細目的意見は別途考究することとする。

資本金

- 1. 全額政府出資であることを明確に規定すること。
- 2. 出資の手續、評價等について明確な規定を設けること。
- 3. 従來の鉄道事業特別會計の公債、借入金、一般會計に対する債務の処理について明確な規定を設けること。

運賃の決定

1. 運賃は財政法第三條特例法に準じて、國會の議決を要するものとするが、政府に於て決定することとしても少くとも内閣の決定によること。

課税

- 1. 利益金を生じた場合においては、その一部又は全部を政府へ納付せしめること。
- 2. 公租、公課の免除の範圍については、更に考究すること。

予算

- 1. 毎事業年度の事業計畫、資金計畫、營業收支計畫はこれを内閣より國會に提出してその承認を求めらるゝとする。これを變更しようとする場合につき亦同じ。
- 2. 毎事業年度の総係費、建設費の内容並に公社債及び借入金の限度については、國會の議決を経ることとする。

交付金

1. 特別の理由によつて、交付金の必要ある場合には、その都度法律及び予算を國會に提出すること。

資産の区分、資産の資格

1. 法律に明文を以て規定することなく、政令^{以下}で具体的に決定すること。

欠損の引継

1. 欠損累計額については、引継の際にその整理計画を具体的に樹立せしめること。

決算及び利益金処分

1. 決算を国会に提出する外、利益金処分及び損失額の處理については、内閣の認可を要するものとする。こと。
2. 利益金を、旧債及び新債の償還、将来における設備の損失又は損失の補填に充てるためこれを積立て、又は政府に納付する場合の具体的措置、割合等については尚考究すること。

資金の調達

1. 新規に鉄道証券を發行することは實際にも困難と考へられるのみならず、鉄道証券の政府保証については、政府の財政援助の制限に關する指令にも違反するを考へられる。
2. 鉄道旧債の處理、旧、新債の償還については、尚考究したい。
3. 日銀が鉄道証券引受及び公社に対する貸付を行うことは、(中央銀行として)日銀本来の使命を逸脱するものであり、實際問題としても不可能である。

国会、國庫大臣、所管大臣の権限

1. 国会、國庫大臣、所管大臣の権限について明確な規定を設け、公社に対する^高実を監督を行い得ることとする。こと。
2. 会計検査院の権限
3. 決算についてのみならず、経理の全般について必要に應じ会計検査院の審査を受けるものとする。こと。

Opinion of the Budget Bureau on Provisions
concerning Accounting in the Bill for the Japanese National Railways

24 September 1948

Ministry of Finance, Budget Bureau.

The opinion of the Budget Bureau on provisions concerning accounting in the draft of the bill for the Japanese National Railways prepared by the Ministry of Transportation is outlined herounder. The whole bill has not yet been reviewed so that further study must be made for an opinion to be made as to relationship between the accounting provisions and the bill as a whole and as to details concerning accounting.

(1) Capitalization.

1. Explicit provision to be made that the whole capital shall be subscribed to by the Government.
2. Specific provisions to be added as regards the procedure to subscribe to the capital, evaluation, etc.
3. Specific provisions to be added as regards the disposition of bonds, borrowings, liabilities to the General Account, etc. of the existing Government Railway Special Account.

(2) Determination of rates.

The determination of rates to require the passing of a vote of the Diet in like manner as provided in the Law concerning Exceptions to Article 3 of the Financial Administration Law, or to be effected by at least the Cabinet even if it is to ^{be} done by the Government.

(3) Tax liability

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1. In case of any profits accruing, the whole or a part of the profits shall be paid to the Government.
2. The scope of exemptions from ~~other~~ taxes and public charges shall studied further.

(4) Budget

1. The plan of work, the financial program and the plan of operating receipts and expenditures in each business year shall be submitted by the Cabinet to the Diet for approval. The same shall apply to any changes thereto.
2. The contents of the overhead expenses and construction expenses in each business year and the limits of bonds and borrowings shall require the passing of a vote of the Diet.

(5) Grant-in-aid

In the event a grant-in-aid is necessary for special reasons, the necessary laws and budget shall be submitted to the Diet in each separate case.

(6) Classification of assets and value of assets.

No specific provision shall be provided in the law itself, the concrete stipulations to be provided for by Cabinet order and other regulations.

(7) Carrying forward of losses

In carrying forward the aggregate sum of losses, a concrete plan for liquidating them shall be prepared at the same time.

(8) Settlement of accounts and disposal of profits

1. In addition to submitting the settlement of accounts to the Diet, the disposal of profits and the disposition as regards losses shall require

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the approval of the Cabinet.

2. Further study needs to be made as regards the setting-aside of the profits as reserve for the redemption of old and new bonds and borrowings, supplementing of future deterioration of equipment and losses, the concrete steps to be taken to pay part of the profits to the Government, the ratio of profits to be paid in such case, etc.

(9) Issuing of Bonds

1. The issue of new railway bonds is deemed to be difficult not only as a matter of fact but the Government guarantee of such bonds is considered to be contrary to the directive on restriction of governmental financial assistance.
2. Further study needs to be made as regards the disposition of old liabilities of the Government railways and the redemption of old and new bonds and borrowings.
3. The underwriting of railway bonds by the Bank of Japan and loans to the Public Corporation therefrom is something which departs from the proper function of the Bank of Japan as a central bank. This is also an impossible proposition from a practical standpoint.

(10) Powers of the Diet, the Minister responsible for the Treasury and the Minister responsible for the Public Corporation.

Specific provisions shall be added in the law to clarify the powers of the Diet, the Minister responsible for the Treasury and the Minister under whose jurisdiction the Public Corporation will be placed, in order to enable the proper and effective supervision over the Public Corporation.

(iii) Powers of the Board of Audit

It shall be provided for that the Public Corporation shall be examined by the Board of Audit whenever necessary not only as respects the settlement of accounts but also over the whole management of the Public Corporation.

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REVENUE DEPARTMENT

19th September 1940

Copy 24 to 15/12

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TO PROVIDE FOR THE ESTABLISHMENT OF A CORPORATION
TO BE KNOWN AS JAPANESE NATIONAL AIRWAYS; TO
PROVIDE FOR THE OBJECTIVE, BUSINESS, BOARD OF
DIRECTORS, OFFICERS AND EMPLOYEES, FINANCE, LABOR
RELATIONS, AND CONTROL OF THE JAPANESE NATIONAL
AIRWAYS; AND FOR OTHER PURPOSES.

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I I I I I

Chapter I	General Provisions
Chapter II	The Board of Directors
Chapter III	Officers and Employees
Chapter IV	(Deleted)
Chapter V	Finance
Chapter VII	Supervision
Supplementary Provisions	

Remarks:

1. This Bill (draft is a tentative summation of items made in the form of a bill worked out by the Attorney General's Office.
2. Articles of this bill are not consecutive in numbering as the chapters have been worked out separately and begin with Article 1, Article 201 Article 301 etc., respectively.
3. Very few quotations from other laws are shown in this bill, which situation will be improved by later workings.

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Chapter I General Provisions

Article 1. (Objective)

The Japanese National Railways (hereinafter called the "JNR") shall aim at independent operation of railway and all other incidental enterprises operated by the State with the Special Account of the Japanese Government Railway Undertaking and their development through autonomous and efficient operation for the benefit of the public.

Article 2. (Character as Juridical Person)
The JNR shall be juridical person.

Article 3. (Business Activities)

The JNR shall execute the following business activities for the attainment of the objectives mentioned in Article 1:

- 1) Operation of the Japanese National Railways and other activities incidental thereto.
- 2) Operation of ferry services relative to the JNR and other activities incidental thereto.
- 3) Operation of motor transportation services relative to the JNR and other services incidental thereto.
- 4) Coal mining, power generation, transmission, and electric communication necessary to perform the services listed in the preceding three items.
- 5) Other business activities necessary for the attainment of the objectives mentioned in Article 1, than those provided for in the preceding items.

2. The JNR may manufacture, repair or purchase machines, tools and other materials relative to land transportation, carry out construction works, supervise business management or execute technical experiments and researches by the application of the general public insofar as such activities do not hamper the smooth operation of its business activities.

3. The JNR may invest in any relative enterprise with the approval of the Minister of Transportation whenever it is deemed necessary for the attainment of the objectives mentioned in Article 1.

Article 4. (Office)

The JNR shall have its main office in Tokyo.

2. The JNR shall have its subordinate offices at necessary places.

Article 5. (Capital)

The capital of the JNR shall be the amount of the assets of the Special Account of Japanese Government Railways as of 31 March 1944, all of which shall be invested by the Government.

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Article 6. (Exemption from taxation)

JRA shall be exempt from income taxes and judicial
patron taxes.

2. Is, MS, prefectures, municipalities, towns, villages
or other similar public entities shall exempt JRA from local
taxes, except when approved by the Prime Minister or the
Minister of Finance for special reasons.

Article 7. (Registration)

JRA shall be registered in accordance with the provi-
sions of Cabinet Ordinance.

2. Any matter for registration as prescribed by the pre-
ceding paragraph shall not stand against any third party prior
to its registration.

Article 8. (Provision for application)

The provisions of articles 44, 65 and 66 of Civil Law
shall be applied to JRA.

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Chapter II Board of Directors

Article 201. (Establishment of the Board of Directors)

There shall be established a Board of Directors (hereinafter called the "Board") in the Japanese National Railways.

Article 202. (Responsibilities of the Board of Directors)

The Board shall audit the achievements of business operation and financial disposition of JNR and submit a report thereon to the Minister of Transportation based upon the results of the audit.

Article 203. (Organization of the Board)

The Board shall be composed of five (5) members including the Minister of Transportation.

2. The Board shall have a Chairman selected by mutual election from among the members.

3. The Board shall previously appoint an Acting Chairman from among the members, to fulfil the vacancy of the Chairman.

4. A Chairman shall preside over the business affairs of the Board.

Article 204. (Appointment of Directors)

The members of the Board (hereinafter excluding the Minister of Transportation as the member, to Article 206) shall be appointed by the Cabinet, with the consent of both Houses of the Diet, from among persons of the age of thirty-five or above, appearing to be persons who have had wide experience and distinguished views in transport, industrial, commercial, or financial matters.

2. If, in the case of the appointment of any director, the House of Councillors does not consent to the projected appointment to which the House of Representatives consents, the consent of the House of Representatives shall, as in the case of Article 67 para. 2 of the Constitution of Japan, be the consent of both Houses of the Diet.

3. Any person who falls under the provision of any of the following items shall be disqualified for directorship.

1) Any incompetent or quasi-incompetent, or any bankrupt who has not been rehabilitated.

2) Any person who is convicted a penalty of imprisonment or more, or any person who, upon committing such crime as provided for in Chapter 9 suffered a penalty.

3) Any person who after the enforcement of the Constitution of Japan, has organized or joined such political party or group as advocates the overthrow by force of the Constitution of Japan or any government formed thereunder.

4) Any member of the National Diet or any local assembly.

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5) Officer of any political party (inclusive of any person who comes under the category within one year prior to his appointment).

6) Any person who is the seller of commodified or contractor to JNR, or such other person, whatever title he may have, as vested with responsibilities or controlling power equal thereto or more, (inclusive of any person who came under such category during the one year prior to his appointment)

7) The officer of any organization engaged in the same business as that mentioned in the preceding paragraph or such other person, whatever title he may have, as vested with responsibilities or controlling power equal thereto or more (inclusive of any person who came under such category during the one year prior to his appointment).

Article 205. (Term of office of directors)

The term of office of the directors shall be four years. But a director who has filled the vacancy of another director shall remain in office during the remaining term of office of his predecessor.

2. Any member of the Board may be eligible for re-appointment.

3. The terms of office of the members first taking office after the establishment of the JNR expire as designated by the Prime Minister at the time of nomination, one at the end of the first year, one at the end of the second year, one at the end of the third year and one at the end of the fourth year after the date of appointment.

Article 206. (Removal of directors)

The Cabinet may remove any of the directors with the consent of both Houses of the Diet, when he considers that the same director cannot perform his duties owing to physical or mental disabilities, or when he considers that he has acted against his duties, or committed a misconduct deemed unfit for the Board.

2. The provisions of Article 204, paragraph 2, shall apply to the case prescribed in the preceding paragraph.

Article 207. (Remunerations for directors)

The membership of the Board shall be honorary. But the members shall receive travelling expenses and other actual expenses incidental to the performance of their duties.

Article 208. (Method of passing a resolution)

The Board shall not open proceedings and pass a resolution, unless the Chairman of the Board, or the person who acts in lieu of the Chairman as provided in Article 203, paragraph 3, and two or more member directors are present.

2. The matters to be discussed by the Board shall be decided by a majority of its attendants. The Chairman shall

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give a decision when pros and cons are of the same number.

3. The Board may have any officer or employee of the JNA attend the meeting to inquire necessary explanations.

4. The President and any other officer or employee designated by the President may at any time attend a Board meeting and express opinions or make explanations.

Article 209. (Status of public service personnel)

Members of the Board shall be regarded as persons engaging in the public service, in accordance with the provisions of any Law or ordinance.

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Chapter III Officers and employees

Article 301. (The character of officers and employees)
In view of the object of the JNB, officers and employees of the JNB shall have responsibilities to serve the entire nation.

Article 302. (The scope of officers)
Officers of JNB shall consist of the President, Vice-President, and the managers.

Article 303. (The duties of officers)
The President shall represent the JNB and preside over the conduct of its business.

1. The Vice-President may, as provided by the President, represent the JNB, and shall assist the President, direct the affairs and, in the event of the President being absent, shall act on behalf of the President, and, if the Presidency is vacant, shall perform his duties.

2. The managers may, as provided by the President, represent the JNB, and shall assist the President and the Vice-President, direct the affairs thereof, and in the event the President and the Vice-President are absent, shall act as their deputy, and perform the duties of the President and Vice-President when their posts are vacant.

Article 304. (The appointment of officers and their terms of office)

The President shall be appointed by the Cabinet from among the persons recommended by the Board.

1. The recommendations as prescribed by the preceding paragraph shall be based upon the decision by not less than four members notwithstanding anything in Article 20.

2. The Vice-President shall be appointed by the President with the consent of the Board of Directors.

3. The managers shall be appointed by the President.

4. The terms of office of the President and Vice-President shall be four years.

5. The President and Vice-President shall be eligible for re-appointment.

Article 305. (Qualification of officers)

Any person who falls under the provision of any items of Article 304 paragraph 3 shall be disqualified for officer-ship.

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Article 304. (The removal of President and Vice-President)
When the Board considers that the President cannot perform his duties owing to physical or mental disabilities, or when it considers that he has acted against his duties or committed a misconduct deemed unfit for the Presidency, he may discharge him from office with the consent of the Board.

2. The provision of paragraph 1 of Article 304 shall apply to the extent prescribed in the preceding paragraph.

3. When the President considers that the Vice-President cannot perform his duties owing to physical or mental disabilities, or when he considers that he has acted against his duties or committed a misconduct deemed unfit for the Vice-Presidency, he may discharge him from office with the consent of the Board.

Article 307. (Can an Officer hold other posts concurrently.)

The officers shall not engage in any other business. This shall not, however, be applicable in cases the President has obtained the approval of the Minister of Transportation, and the Vice-President and managers the approval of the President.

Article 308. (Representation Right of the members of the Board)

In any case where the interest of the President, Vice-President or any manager is against that of JNR, such officer shall not have the right to represent the JNR. In such case the members of the Board shall represent JNR.

Article 309. (The appointment of attorney)

The President may appoint an attorney authorized to do all judicial or non-judicial acts respecting a part of the business of the JNR.

Article 310. (Scope and qualifications of employees)

The employees of JNR shall be those who work for the JNR on permanent basis and receive fixed remuneration, officers and temporary employees excluded.

2. Any person who falls under the provision of any item from 1 to 5 of Article 304 paragraph 3 shall be disqualified for employee-ship.

Article 311. (Standards for appointment and dismissal)

Appointment or dismissal of employees shall be based on the results of their examination, on their record of performance, or on other evidences of their capacity.

Article 312. (Pay)

The salary and wages of officers and employees shall be paid in proportion to the nature of their duties and their responsibilities.

8. The salary and wages of officers and employees shall be fixed in consideration of their living cost, payment for national public service, and services in private enterprises and other factors.

Article 30. (Removal and Dismissal)

Except in cases where any employee falls under the provision of any of the following items, the President shall not remove or dismiss him against his will.

- 1) In cases of poor showing in the performance of his duties;
- 2) In cases where physical or mental troubles hamper execution of duties, or deplete him of the qualifications necessary therefor;
- 3) Any other case where necessary qualifications are wanted for his duties; and
- 4) In the case of reduction of business volume or other unavoidable circumstances in the operation.

Article 31. (Suspension from Office)

Except in cases where any employee falls under the provision of any of the following items, the President shall not suspend him from office against his will.

- 1) In cases where any mental or physical trouble of the employee stains his rest for a long term;
- 2) In the cases of indictment or any criminal charge.

3. The term of suspension from office as provided for in item 1 of the preceding paragraph shall be one full year. In case the said trouble cases to exist during the term of suspension the employee in question shall be reinstated without delay; and in case the term of suspension expires he shall be dismissed.

4. The term of suspension as prescribed in paragraph 1 item 2 shall correspond to the period during which the said case is in dispute by the court concerned.

5. Any suspended employee shall not be engaged in business, though he shall hold the status of an employee. Any suspended employee shall receive one-third of his salary during the term of his suspension.

Article 32. (Disciplinary Action)

In cases where any employee falls under the provision of any of the following items, the President may dismiss, suspend from office, reduce the salary of, or reprimand, the said employee by way of disciplinary action;

- 1) Where the said employee has acted in violation of the present law or any regulations laid down by him;

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2. Where the said employee has acted against his official duties or neglected his duties; and

3. Where the said employee has committed any criminal offence of the gravest nature.

4. The term of suspension from office shall be not less than one month but not more than one year.

5. Any suspended officer or employee shall hold the status of an employee but shall not be engaged in business.

6. Any suspended employee shall receive one-third of his salary during the term of his suspension.

7. As regards salary reduction, the salary shall be reduced by not more than one-third for a period of not less than one month but not more than one year.

Article 316. (Service Standards)

Any employee shall, in the execution of his duties, conform to laws and ordinances and regulations laid down by JNR, faithfully, and shall obey any disciplinary order issued by his superior, but he may express his view or opinion regarding any order issued by his superior.

1. Any employee shall devote all his working hours and energy to the proper execution of his duties, except where designated as full-time officials of JNR workers' union.

Article 317. (Standard of Working Conditions)

The working conditions of the employees must be so decided that working efficiency of the officers and employees is attained and promoted thereby.

2. As regard to the working conditions of the employees, Article 33, 34 (applicable only to train, ferry and motor car crew), 35 and Article 97 to 101 of the Labor Standard Law shall not apply.

3. Types and hours of duty of the employees shall be decided by the President according to the contents of each duty in such a manner that they meet the public interest of railroading.

Article 318. (Extension of Duty Hours, over-time and Holiday services)

The employees of the JNR shall be required to work more than usual length of duty hours, in hours after usual leave hours, or on holidays in one of the following cases:

1. In case of accident resulting from calamities and other reasons.

2. In case precautionary measures are required for expected calamities.

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2) When trains (including motor cars and ferries) are delayed and special operation are required.

3) When special service is required for the maintenance or increase of transportation capacities for the public benefit.

Article 328. (Duties of train, ferry and motor car crew)
If the officers and employees whose duty are assigned to train, ferry or motor car crew shall not be ordered to ride the train, ferry or motor car on duty unless the time corresponding, at least, to the time of their previous ride has passed after the end of the previous ride. Ref. according to the circumstances of duties, such time may be shortened.

Article 329. (Calculation of working hours)
The working hours stipulated in Article 24 of the Labor Standard Law may be calculated by applying a fixed ratio in accordance with the contents and nature of the service for those employees who are under the duty of crew services and other services of intermittent nature.

Article 331. (Rest in night hours)
Employees, being engaged in services of twenty-four hour shift, shall be given not less than four hours of rest within ten times during the night.

Article 332. (JNR Labor Control Officers)
The supervision over the standard of working conditions of the employees of the JNR shall be administered by the Railway Labor Arbitration Commission stipulated in Chapter 3 of the present Law.

2. The JNR Labor Control Officers shall be appointed in the offices of the Railway Labor Arbitration Commission to attain the purpose mentioned in the preceding paragraph.

3. The JNR Labor Control Officers may inspect the business establishments of JNR and other concerns, may demand submission of books and documents, or may inquire the persons concerned. In this case, however, a certificate showing authority shall be carried.

4. The JNR Labor Control Officer shall not disclose such confidential matters obtained through his service. This shall apply after the retirement from the office.

Article 335. (Status of Public Service Personnel)
The provisions in Article 204 of the present law shall be applied to the employees of JNR.

Article 334. (Mutual Aid Association)
To the officers and employees of JNR, National Civil Service Mutual Aid Association Law and National Civil Service Salary Compensation Law shall apply.

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Article 211. Not at the charge of the National Treasury shall
be the National Civil Service Bureau and its organiza-
tion. When, however, business expenses shall be covered by the
Treasury and others by the NCS as public corporation.

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Article 501. (Business Year)

The business year of the JNR shall begin on April 1 of each year and end on March 31 of the following year.

Article 502. (General Principles of Accounting)

The JNR shall register the finance on an annual basis its revenues and expenditures, and the increase or decrease in, and the change, if any, of, its assets incidental thereto.

Article 503. (General system of accounts)

The accounts of the JNR shall be divided into asset account, capital account, valuation account, reserve account, profit and loss account, construction account and interim account.

Article 504. (Audit by the Board of Audit)

The settled account of JNR shall be subject to audit by the Board of Audit.

Article 505. (Cost Accounting)

The JNR shall resort to cost accounting in order to calculate reasonable cost of transportation.

Article 506. (General Principles of Determining Fares and Charges)

The fares and charges of the JNR shall be just and reasonable, and cover the cost of the service rendered.

2. The fares and charges and other important transportation conditions shall be decided by the Fares and Charges Commission stipulated by other law.

Article 507. (Grants from the Government)

In the event that the JNR suffers a deficit for reasons not attributable to its business operations, the Government shall make a money grant of an amount not exceeding the deficit.

2. In case where the JNR constructs unprofitable new lines stipulated in the provision of Article 706, the Government shall subsidize a part of expenses thereof as money grant.

3. The money grant provided in the preceding paragraphs shall not be returned to the Government.

Article 508. (Classification of Assets)

The assets of the JNR shall be classified into fixed assets, invested assets, loans to the National Treasury, working assets and floating assets. Adjustment may be separately set up, when the President deems it necessary.

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Article 100. (Revision of assets value)

The value of the fixed assets and working assets of the JNR shall be determined by the amount expended upon the acquisition thereof. But the value of assets turned over to JNR without compensation shall be determined by an estimated value.

2. The amount of increase or decrease of assets arising from the value of fixed assets prescribed in the preceding paragraph shall be registered in the value adjustment account.

Article 110. (Capital)

The capital of the JNR shall be capital money and reserves.

2. The reserves provided in the preceding paragraph shall be classified into reserve for amortization, reserve for expansion, welfare reserve and reserve for indemnity.

Article 111. (Reserve for amortization)

The JNR shall reserve a sum not less than a half of its profits in each business year in order to redeem the railway bonds and borrowings prescribed in Article 122, the bonds and borrowings taken over, under Article 903 of the supplementary provisions, from the special accounts of the Government Railway Undertakings, and the borrowings from the National Treasury.

Article 112. (Reserve for expansion)

The JNR shall reserve a sum not less than one-tenth of its profits in each business year in order to provide for a future deficiency in funds for construction or improvement of facilities.

Article 113. (Welfare reserve)

The JNR shall reserve a sum not exceeding two-tenths of its profits in each business year in order to appropriate it as a fund for the welfare of the employees.

Article 114. (Reserve for indemnity)

The JNR shall lay aside as a reserve for indemnity in each business year the remainder of the funds laid aside, out of its profits, as prescribed in the preceding three articles.

Article 115. (Classification of reserve funds)

The JNR shall retain a necessary sum of money to provide for the expenses for major repairs of its facilities and for retirement allowances of the officers and employees in future.

2. The reserve mentioned in the preceding paragraph shall be reserve for major repairs and for retirement allowances.

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3. The sum of money equivalent to the reserve mentioned in Para. 1 shall be included in the cost of transportation.

Article 516. (Classification of liabilities)
Liabilities shall be classified into long-term liability and short-term liability, the former being the public loans, borrowings, and debts from the National Treasury, transferred from the Special account of the Japanese Government Railways Undertakings, as provided in Article 903 of the Supplementary Provisions, and the railway bonds and borrowings prescribed in Article 522; and the latter shall be the liabilities other than mentioned above.

Article 517. (Request for grant budget)
The Minister of Transportation, according to the provisions of Article 507, shall take procedure to present a request for a grant budget to the Minister of Finance by October 31 of the previous fiscal year, when it is deemed necessary to deliver any grant to the JNR.

Article 518. (Settlement of account)
The JNR shall conclude the settled account of every business year by July 31 of the following fiscal year.

Article 519. (Presentation of settled account tables to the Board of Audit)
The JNR shall, in order to have the settled account audited, draw up a balance sheet profit and loss statement and general inventory in every business year, and present them, together with the general statements of business operation and other reference materials, to the Board of Audit immediately after the settlement of accounts.

2. The Board of Audit shall audit all the account tables mentioned in the preceding paragraph and draw up a report of the audit to send it to the Minister of Transportation.

Article 520. (Presentation of account tables to the Diet)
The JNR shall send the account tables with the general statements of business operation and other reference materials, mentioned in Paragraph 1 of the preceding article, to the Minister of Transportation immediately after the settlement of accounts.

2. The Minister of Transportation shall present the settled account tables mentioned in the preceding paragraph with the audit report of the Board of Audit to the Diet at the regular session thereof in the following year.

Article 521. (Publication of settled accounts)
The JNR shall make public the statement of settled accounts and general statements of business operation immediately after the settlement of accounts.

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Article 522. (Raising of long-term funds and guarantee for redemption of debts)
The JNR may issue bonds or borrow funds to raise credit of more than one year.

1. The Government shall loan long-term funds to the JNR.

2. In respect of the railway bonds and borrowings mentioned in paragraph 1, the Government shall guarantee the redemption of the principal and interest thereof.

Article 523. (Limit of long-term fund raising)
With respect to the limit of amount of the railway bonds to be issued or of the borrowings according to the provision mentioned in the preceding article, the approval of the Minister of Finance shall be obtained in advance.

1. The JNR may for a time issue railway bonds or borrow funds exceeding the limit mentioned in the preceding paragraph, in order to redeem railway bonds or borrowings.

2. In case railway bonds have been issued or funds have been borrowed according to the provisions of the preceding paragraph, within a month after the issuance or borrowing thereof, the former railway bonds equivalent to the face value of the bonds issued or the former borrowings equivalent to the sum of borrowings shall be paid off.

Article 524. (Way of raising long-term funds)
With respect to the issuance of railway bonds as provided in the preceding article, the Bank of Japan may be made to assume the responsibility therefor, and, funds may be borrowed from the Bank of Japan and the Deposit Department of Finance Ministry; provided that the limit of amount thereof shall be approved in advance by the Minister of Finance.

Article 525. (Discount issue of railway bonds)
Railway bonds may be issued by means of discount issue.

Article 526. (Redemption Plan)
The JNR shall lay plans in every business year for redemption of railway bonds and borrowings as provided in Article 522 to obtain the approval of the Minister of Finance.

Article 527. (Exception of redemption)
In case grants are received from the Government in accordance with the provisions of Article 507, the JNR may not transfer the redemption fund.

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Article 328. (Raising of short-term funds)

The JRA may borrow funds from the Bank of Japan or the Deposit Department of the Ministry of Finance, in order to raise funds for a period not exceeding year, provided that the limit of amount shall be approved in advance by the Minister of Finance.

Article 329. (Raising of the National Treasury funds available)

In order to raise short-term funds, as provided in the preceding article, the JRA may borrow with compensation National Treasury funds available.

2. Surplus funds of JRA may, when available, be lent to the National Treasury with compensation.

Article 330. (Accounting official)

Receipt, custody and disbursement of cash and commodities belonging to the JRA shall be handled fairly and accurately by a special employee (hereinafter called the accounting official), according to the regulations stipulated by the President.

Article 331. (Compensation responsibility)

Loss of cash or commodity, or damage of commodity, under the custody of an accounting official, shall be liable for compensation, when caused by malice or negligence on his part.

2. An accounting official shall not be exempted from compensation responsibility by reason of his not being concerned in the matter.

Article 332. (Judgment of compensation responsibility)

The President shall demand that a report be made without delay, when loss or damage of cash or commodity takes place, and shall judge whether it is attributable to an accounting official or not.

Article 333. (Disposal after judgment of compensation responsibility)

In case the President judges, in accordance with the preceding article, that there exists compensation responsibility, he shall order compensation to the accounting official in question.

2. When it is judged that there exists no such responsibility, this shall be registered as loss.

Article 334. (Renunciation of obligatory right)

When obligatory right belonging to the JRA is impossible to realize or needs unbalanced cost to realize, the JRA may dispose of it as loss.

Article 335. (Management of fixed assets)

Fixed assets shall be managed under satisfactory conditions and handled most efficiently in accordance with the objective of management.

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Article 334. (Disposal of fixed assets)
Fixed assets of the JTB may be exchanged or sold
or, private rights be established thereon, only when no
inconvenience or loss is caused to operation.

Article 337. (Depreciation)
In accordance with the prescription of the
President, the fixed assets shall be depreciated.

2. The monetary value corresponding to the sum of
depreciation mentioned above shall be registered as re-
serve for depreciation.

Article 354. (Matters to the President)
The President may provide for financial matters
unless otherwise prescribed in this law.

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Article 531. (Right to organize)

The right of workers to organize guaranteed by the Constitution of Japan and the Labor Union Law shall be guaranteed by this Law as well. Chapters 1 and 2 of the Labor Union Law shall be applied to the employees of the JNR, unless otherwise specially stipulated in this Law.

Article 532. (Membership of the union)

Staff officials of a labor union of the JNR (hereinafter called the "union") shall be elected from among the employees of the JNR.

1. Any employee, provided in the preceding paragraph, shall be qualified to be a member of the union, and may not join or may secede from the union freely: Provided that any person who is in supervisory or controlling position, or handles confidential matters or who is of similar responsibility shall not be allowed to join the union.

2. Definition and scope stated in the proviso of the preceding paragraph shall be decided by the President.

3. Persons engaged in the safe-guarding of railway property or in keeping security of persons on the right-of-way shall not be allowed to join the same union as other employees.

4. Any person shall be disqualified from the membership of the union or of any local union of the JNR in cases where he becomes a member of staff official of other unions stipulated in the paragraph 1 of this article.

Article 533. (Principle of non-discrimination)

Employees of the JNR shall not be discriminated whether they are members of the union or not.

Article 534. (Staff official of the union)

Staff officials of the union shall be elected from among the members with non-sign secret ballot; Provided that the qualification of the elected shall be at least three years of service in the JNR.

1. A limited number of employees decided by the President may be engaged in full-time union business upon no consent basis; Provided that no payment shall be made thereto.

Article 535. (Collective bargaining)

Provisions of the Labor Union Law shall be basically applied as to collective bargaining; Provided that the contents of bargaining be limited to the maintenance and betterment of pay or other working conditions of the members, and shall not pertain to the operation, management and administration of undertakings.

Article 536. (Labor agreement)

In regard to the labor agreement, the following matters shall be observed in addition to the matters stipu-

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lated in Chapter III of the Labor Union Law.

1) Contents of labor agreement shall be concerned with the working conditions.

2) No matters concerned with the right of management, such as operation and administration of undertakings, shall be stipulated in the labor agreement.

3) Measures for resolution of grievances and peaceful solution of disputes shall be stipulated in the labor agreement.

4) Every provision of labor agreement must be concrete and distinct, and ambiguous expressions must be avoided.

5) The term of labor agreement shall be one year, if a party applies the modification or abolition of agreement before the termination of the agreement, the negotiation thereof shall follow in the earliest possible time.

In cases where no application of modification or abolition has been made by either party before the termination of the agreement, the term of agreement shall be extended to a period not exceeding one year; and the same principle shall be followed hereafter.

In cases where a party applied modification or abolition to any part of the agreement and no agreement is reached thereon, that part of contract shall be nullified with the termination of the agreement; and the agreement shall only be extended to the other portion of the agreement not exceeding one year, and the same principle shall be followed hereafter.

Article 307. (Labor Dispute action)

The union shall not resort to strike, sabotage, or any other action which may hamper the proper operation of business, in order to assert its claims.

Neither supporting walkout nor walkout for securing the sphere of interest of the union shall be called.

5. Article 40 of the Labor Relations Adjustment Law shall not be applied to the violation of the provision of the preceding paragraph.

Article 308. (Mediation and arbitration for grievance and dispute)

Personal or collective grievances or disputes over payment and other working conditions and over the interpretation and application of labor agreement thereto, and disputes over the decision of the proper unit in the case of collective bargaining, shall be immediately settled in view of the speciality of railroading.

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For this purpose, the JNR Labor Mediation Committee, and JNR Labor Arbitration Board, aiming at the settlement of grievances and disputes of the employees of the JNR, shall be established in lieu of the Labor Commission stipulated in the Labor Union Law and Labor Relations Adjustment Law.

Article 209. (JNR Labor Mediation Committee)

The JNR Labor Mediation Committee shall be under the jurisdiction of the Minister of Transportation, and there shall be committees established at the places fixed by the Minister of Transportation, besides one central committee.

1. Members of the Labor Mediation Committee stipulated in the preceding paragraph shall be appointed by the Minister of Transportation, and he can or less, composed of the same number of four or less respectively from the management and employees of the JNR, and two or less from the Ministry of Transportation as the third party.

2. By the application of one or both of the interested parties, or by the authority of the committee, the Labor Mediation Committee stipulated in paragraph 1 of this article shall investigate the actual situation of the grievanced and dispute concerning payment and other working conditions and dispute to determine the proper unit in the case of collective bargaining, and shall assist the settlement thereof or mediate them.

3. In case where the mediation of the Committee stipulated in paragraph 1 of this article is not made within one month, the case shall be brought to the JNR Labor Arbitration Board.

Article 210. (Organization of JNR Labor Arbitration Board)

The JNR Labor Arbitration Board shall be under the jurisdiction of the Minister of Transportation, and be composed of a Commission consisting of five members and of an office.

1. The JNR Labor Arbitration Board shall be an independent organization for final decision of arbitration in case where the mediations of central and local Mediation Committees are not accomplished.

Article 211. (Appointment of Commissioner)

Commissioners of the JNR Labor Arbitration Board (hereinafter called the "Commissioners") shall be appointed by the Prime Minister upon the recommendation of the Minister of Transportation from among those persons who fall under any of the following items:

- 1) Persons who have a long experience in the operation of the JNR or any other transport business.
- 2) Persons who have experience as justice or lawyer.
- 3) Persons who have experience in the personnel administration at public utilities and other major industrial enterprises.

- 4. Persons who have a wide experience in the settlement of disputes in the Central Labor Relations Board.
- 5. Persons who have a wide experience in the labor activities in the ILO and appear to have a competent knowledge of the working conditions of employees.
- 6. Provisions of paragraph 4, Article 210 shall apply to the preceding paragraph.
- 7. The term of office of the commissioners shall be two years, provided that any member appointed to fill a vacancy in this Board occurring prior to the expiration of the term for which his predecessor was appointed shall be appointed for the remainder of such term.
- 8. The Commissioners shall be eligible for reappointment.
- 9. The term of office of the Commissioners who have been initially appointed after the establishment of the ILO Labor Arbitration Board, shall be, one year, two years and three years, respectively, provided by the Prime Minister.
- 10. The Commissioners shall be disqualified if they fall under any of the items to be stipulated by paragraph 4, Article 210.
- 11. The Prime Minister may discharge any commissioner, if he deems that he is unable to fulfill the duty due to some mental or physical trouble, or deems that he has violated the official duty as a commissioner, or he is unfit because of his own misconduct.
- 12. The Commissioners are entitled to receive a pay equivalent to the salary of the Attorney General.
- 13. Provisions of Article 210 shall be applied to the Commissioners.
- 14. The Commissioners shall not be engaged in any other business, except when he has obtained the approval of the Minister of Transportation.

Article 212. (Chairman of the Commission)
 The ILO Labor Arbitration Board shall have a chairman, selected from among the Commissioners by mutual election.

Article 213. (Authority and duty of the Commission)
 Arbitration of the ILO Labor Arbitration Board in each case brought in shall be made by consensus.

This arbitration shall be final and binding on both parties.

5. Whatever activities deemed by the Arbitration Board stipulated in preceding paragraph to violate the Labor Union Law, the Labor Relations Adjustment Law and the provisions stipulated by this Chapter, shall be injunctive by the authority of the Commission prior to the final decision of the arbitration.

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3. The Arbitration Board stipulated in paragraph 1 of this article shall regulate the necessary procedures for hearing a case.

4. The Arbitration Board stipulated in paragraph 1 of this article shall hear a case thoroughly without prejudice to both parties. Both parties shall be given a opportunity to submit evidences for supplementary explanation of the issues and also to make out their cases, through respective representatives or occasionally during the session of the hearing.

Article 814. (Office)

The Office shall have a director and other necessary officials. The position of the director and officials shall be national public service.

Article 815. (Mandatory Provisions)

Necessary provisions on the JSA Labor Relations Committee and JSA Labor Arbitration Board other than stipulated in this law shall be provided by cabinet ordinance.

Article 816. (Penalty)

Those who violate the provisions of Article 607 shall be punished with imprisonment not exceeding one year or with a fine not exceeding 50,000.

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Chapter VII Supervision

Article 701. (Supervisor)

The JNR shall be placed under the supervision of the Minister of Transportation.

Article 702. (Details of supervision)

The sphere of supervision prescribed in the preceding article is as follows:

- 1) Construction of a new railway line and taking over of other transportation enterprises.
- 2) Permission of commencement of ferry service or motor traffic undertaking related to the JNR.
- 3) Permission of suspension or cessation of any working line.

Article 703. (Supervisory order)

The Minister of Transportation may issue supervisory orders to the JNR, when he deems it necessary to do so for the promotion of public welfare.

Article 704. (Report)

The Minister of Transportation may call on the JNR to submit a report, if such action is deemed necessary in the light of supervision.

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Supplementary Provisions

article 901. (Date of enforcement)
This Law shall come into force as from _____.

article 902. (Abolition of the former law)
The Special Account of the Japanese Government
Railways Undertakings Law shall be abolished.

article 903. (Transfer of assets)
The arrearage and borrowings of the Special Account
of the former Japanese Government Railways undertakings
shall be turned over to the JNR.

Article 904. (Pension)
In case a person in public service, to whom the
Pension Law is applied at the time when this Law comes
into force, becomes a member of the JNR without inter-
ruption, the Pension Law shall be applicable, with the
necessary modifications for the time being, regarding him
as one who continues to serve in his former position.

2. In case the person mentioned in the preceding
paragraph becomes a public official again to whom such
Law shall apply correspondingly, he shall be regarded as
one who has served continuously.

3. The JNR shall be responsible for the pension of
the persons prescribed in the paragraph 1.

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Bill for the Monopoly Public Corporation

26 September, 1948
Monopoly Bureau

Contents:

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Chapter I. General Provisions.

(Object)

Article 1. The object of the Monopoly Public Corporation is the sound and efficient operation of monopoly enterprises in accordance with the Tobacco Monopoly Law (Law No. 14 of 1904), the Salt Monopoly Law (Law No. 11 of 1905), and the Crude Camphor and Camphor Oil Monopoly Law (Law No. 5 of 1905).

judicial person
(Legal entity)

Article 2. The Monopoly Public Corporation (hereinafter to be referred to as the Public Corporation) shall be a juridical person.

(Office)

Article 3. The Public Corporation shall have its head office in Tokyo-to.
3 The Public Corporation may open its branch offices in necessary places with the approval of the competent minister.

(Capitalization)

Article 4. The capital of the Public Corporation shall be _____ yen, and shall be wholly subscribed to by the Government.
2
2 The Government may make the subscription prescribed in the preceding paragraph by transfer of title to properties that now belong to the Monopoly Bureau Special Account.

(Articles of Incorporation)

Article 5. The Public Corporation shall provide for the following in its

Articles of Incorporation:

1. Object;
 2. Appellation;
 3. Matters pertaining to offices;
 4. Matters pertaining to capitalization;
 5. Matters pertaining to officers;
 6. Matters pertaining to the Monopoly Enterprises Council;
 7. Matters pertaining to business and execution thereof;
 8. Matters pertaining to monopoly debentures;
 9. Matters pertaining to accounting;
 10. Method of public notification.
- 2 No alteration in the Articles of Incorporation shall become effective without the approval of the competent minister.

(Registration)

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(Registration)

Article 6. The Public Corporation shall make registrations as prescribed by Cabinet Order.

2 Matters required to be registered in accordance with the preceding paragraph shall have no binding force on a third party prior to registration.

(Tax exemption)

Article 7. The Public Corporation shall be exempted from income tax and corporation tax.

2 To, To, Fu, Ke., cities, towns, villages and the like shall not levy local taxes on the business of the Public Corporation, however, this shall not apply when approved by the Prime Minister and the Minister of Finance under special circumstances.

(Dissolution)

Article 8. Dissolution of the Public Corporation shall be provided for separately by law.

(Restriction on the use of appellation)

Article 9. Persons other than the Public Corporation shall not be allowed to use the appellation of the Monopoly Public Corporation or any other similar names.

(Application mutatis mutandis of provisions concerning juridical person)

Article 10. The provisions of Articles 44, 50, 54 and 57 of the Civil Code (Law No. 89 of 1896) and Article 35, paragraph 1 of the Non-litigant Case Procedure Law (Law No. 14 of 1898) shall be applicable mutatis mutandis to the Public Corporation.

Chapter II. Officers, Personnel and Monopol. Enterprises Council

(Officers)

Article 11. The Public Corporation shall have as its officers a President, a Vice-President, five or more directors and two or more Auditors.

(Duties)

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(Duties and authority of officers)

Article 12. The President shall represent the Public Corporation and shall preside over its business.

3 The Vice-President shall represent the Public Corporation as prescribed in the Articles of Incorporation, assist the President in the handling of its business, act on behalf of the President in case of the latter's disability, and act as the President in case of vacancy of the latter's post.

3 Directors shall represent the Public Corporation as prescribed in the Articles of Incorporation, assist the President and the Vice-President in the handling of its business, act on behalf of the President or the Vice-President in case of their disability, and act as President or Vice-President in case of vacancy of their posts.

4 Auditors shall audit the business of the Public Corporation.

(Appointment of officers)

Article 13. The President and the Auditors shall be appointed by the competent minister.

2 The Vice-President and the Directors shall be appointed by the President with the approval of the competent minister.

(Terms of office for officers)

Article 14. The term of office for the President, the Vice-President and Directors shall be four years, and that for Auditors shall be three years.

2 The President, the Vice-President, Directors and Auditors may be re-appointed.

(Appointment of agents)

Article 15. The President, the Vice-President and Directors may appoint, as provided for in the Articles of Incorporation, agents with full power, both in and out of court, to do acts in connection with the business of branch offices, from among the personnel of the Public Corporation.

(Restriction on holding of concurrent offices by officers and personnel)

Article 16. The officers and personnel of the Public Corporation shall not hold posts as officers of profit-making organization, or engage in profit-making enterprise. However, this shall not apply when approval has been given by the competent minister in case of officers, and by the President in case of personnel.

2 The officers and personnel of the Public Corporation shall not be elected members of the Diet or of the assemblies of the local public bodies.

(Duty to keep secrecy)

Article 17. The officers and personnel of the Public Corporation and those who had been its officers or personnel shall not divulge secrets that came to their knowledge in the course of their duty, or steal such secrets.

(Status of officers and personnel)

Article 18. The officers and personnel of the Public Corporation shall be regarded as personnel engaged in public service in accordance with laws and regulations.

2 The officers and personnel of the Public Corporation are not national public servants as prescribed in the National Public Servants Law (Law No. 120 of 1947).

(Standard for payment of allowance)

Article 19. The base of allowance (inclusive of bonus based on efficiency and good work) and the standard for its payment shall be determined with the approval of the competent minister. Any alteration thereof shall be subject to the same procedure.

(Monopoly Enterprises Council)

Article 20. The Public Corporation shall be provided with a Monopoly Enterprises Council (hereinafter to be referred to as the Council)

2 The Council may, besides giving of consent prescribed in Article 24, offer advice at the request of the President, or state its views to the President, on matters pertaining to business operation.

3 The Council shall be organized with councillors _____ in number.

4 Councillors shall be appointed from among the following:

1. Personnel of related administrative agencies. _____ in number
2. Persons with knowledge and experience. _____ in number
3. Persons representing interests of general consumers. _____ in number

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- 5 The councillors prescribed in the preceding paragraph shall be appointed by the President.
- 6 One of the councillors shall be made chairman. The chairman shall be determined by mutual election of councillors.
- 7 The term of office for councillors prescribed in nos. 2 and 3 of paragraph 4 shall be two years.
- 8 Matters necessary for the Council other than those prescribed in the preceding paragraphs shall be provided for in the Articles of Incorporation.

Chapter III. Business

(Scope of business)

Article 21. The Public Corporation shall conduct the following business in order to attain the object prescribed in Article 1:

- 1. Purchase of tobacco leaf, cigarette paper, salt, bittern, crude camphor and camphor oil;
- 2. Manufacture of tobacco and salt;
- 3. Sale of tobacco, cigarette paper, salt, bittern, crude camphor and camphor oil;
- 4. Business pertaining to guidance and encouragement of production to be offered to manufacturers of tobacco leaf, cigarette paper, salt, bittern, crude camphor and camphor oil;
- 5. Business pertaining to guidance and encouragement to be offered to dealers in tobacco, cigarette paper, salt, bittern, crude camphor and camphor oil;
- 6. Business pertaining to export and import of tobacco leaf, tobacco, cigarette paper, salt, crude camphor and camphor oil;
- 7. Business pertaining to implementation of matters prescribed in the Tobacco Monopoly Law, Salt Monopoly Law and Crude Camphor and Camphor Oil Monopoly Law, other than those prescribed in the preceding numbers;
- 8. Business incidental to business prescribed in the preceding numbers.

2 The Public Corporation may, with the approval of the competent minister, perform business relating to business prescribed in the preceding paragraph, or make investments therein.

(Method of business)

Article 22. The Public Corporation shall, at the commencement of its business, determine the method of business and submit it to the competent minister for approval. Any alteration thereof shall be subject to the same procedure.

裏面白紙

Chapter IV Accounting

(Business year)

Article 23. The business year for the Public Corporation shall be from April of one year to March of the following year.

(Plan of work and financial program)

Article 24. The Public Corporation shall prepare prior to the commencement of each business year, a plan of work, a financial program, and estimates of revenue and expenditure, and of profit and loss, for that business year, and submit them to the competent minister, with the consent of the Council, for his approval. Any substantial alteration thereof shall be subject to the same procedure.

(Approval of inventory, etc.)

Article 25. The Public Corporation shall prepare, for each business year, an inventory, a balance sheet, and a profit and loss statement, and shall submit them to the competent minister within two months after the close of the year, for his approval.

(Transfer of profit)

Article 26. The Public Corporation shall transfer the profit of each business year to the National Treasury.

2 The method of calculation and of transfer of the profit prescribed in the preceding paragraph shall be provided for separately.

(Supervision by the Minister of Finance)

Article 27. When the competent minister is to give approval in accordance with the provisions of Articles 19, 24, 25 and 31, he shall consult the Minister of Finance beforehand.

(Audit by the Board of Audit)

Article 28. The Public Corporation shall be subject to auditing by the Board of Audit for the inventory, balance sheet and profit and loss statement prescribed in Article 25.

(Supervision by Diet)

Article 29. When the competent minister is to give approval in accordance with the provision of Article 24, he shall obtain consent of the Diet beforehand. However, when the Diet is not in session, he can give approval without its consent, and obtain its postfacto consent with its re-convention.

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2 The Cabinet, shall submit the inventory, balance sheet, profit and loss statement, as audited by the Board of Audit, as a rule, to the ordinary session of the Diet opening in the following year, together with the audit report.

(Books, etc.)

Article 30. The Public Corporation shall keep books, documents and all other records properly and accurately, and have them in good order to be able to be audited by the Board of Audit and the competent administrative agency.

Chapter V. Monopoly Debentures

(Issue)

Article 31. When necessary in order to obtain funds that will be fixed for a long period, the Public Corporation may, with the approval of the competent minister, issue monopoly debentures within the limit of a sum corresponding to its capital.

Article 32. When necessary in order to re-finance the outstanding monopoly debentures, the Public Corporation may issue such debentures beyond the limit prescribed in the preceding article.

2 When issue of monopoly debentures has been made in accordance with the preceding paragraph, redemption shall be made of old monopoly debentures to the amount corresponding to the face-value of debentures issued in excess of the limit set down in the preceding article, within one month after the issue.

(Issue at discount)

Article 33. Issue of monopoly debentures may be made on a discount basis.

(Details)

Article 34. Matters necessary concerning monopoly debentures, other than those provided for in this law, shall be prescribed by Cabinet Order.

Chapter VI. Labor Relations

(Organization of and enrolment into unions)

Article 35. The personnel of the Public Corporation are free to organize or not organize, and to join or not join, unions or any other organization aiming at maintenance and improvement of working conditions (hereinafter to be referred to as unions etc.) However, those engaged in duties representing the interests of the Public Corporation shall not join the unions etc.

2 The scope of personnel prescribed in the proviso of the preceding paragraph shall be determined by the President.

(Collective bargaining)

Article 36. The personnel of the Public Corporation may bargain collectively with the Public Corporation through the unions etc.

2 The subject of collective bargaining prescribed in the preceding paragraph shall be limited to working conditions, and shall not enter into management problems such as personnel affairs and business.

(Labor contract)

Article 37. The labor contract on working conditions between the Public Corporation and the unions etc. shall become effective when put down in writing.

2 The parties to the labor contract shall give notice of the contract to the Monopoly Arbitration Board within one week of its conclusion.

Article 38. When a labor contract has been concluded, the parties thereto shall observe it with sincerity, and cooperate towards enhancement of labor efficiency and maintenance of industrial peace.

(Prohibition of unfavourable treatment)

Article 39. The Public Corporation shall not treat any of its personnel unfavourably, such as discharge him etc., for the reason that the individual is or is not a member of the unions etc., that he has attempted to organize or join such unions etc., or has done a legitimate act in such unions, etc.,

(Prohibition of acts of hindrance)

Article 40. The personnel of the Public Corporation and the unions etc., shall not engage in any act that would hinder the normal operation of the Public Corporation such as strike activities, including concerted measures to work slow-down, etc.

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2 The personnel who have violated the provisions of the preceding paragraph shall not be allowed to exercise their rights as employees against the Public Corporation.

(Mediation)

Article 41. When there are disagreements on working condition between the Public Corporation and the unions etc., the Monopoly Mediation Board (hereinafter to be referred to as the Mediation Board) shall mediate.

2 The mediation prescribed in the preceding paragraph shall be performed at the request of one or both of the parties, or by the Mediation Board on its own authority.

(Mediation Board)

Article 42. The Mediation Board shall be under the jurisdiction of the Minister of Finance, and shall be organized by three persons representing the Public Corporation, three representing the unions etc., and three of the personnel of the competent administrative agency and other third party.

2 The members prescribed in the preceding paragraph shall be appointed by the Minister of Finance. However, appointment of Public Corporation representatives shall be made upon recommendation of the Public Corporation, and that of unions etc. shall be made upon recommendation of the unions etc.

Article 43. The Mediation Board shall have its chairman.

2 The Chairman shall be elected from among members who are personnel of the competent administrative agency or other third party.

Article 44. The Mediation Board shall be convened by the chairman.

2 The Mediation Board shall not be allowed to meet without attendance of members who are Public Corporation representatives and those who are representatives of unions etc.

3 The decision of the Mediation Board shall be determined by majority vote of attending members. When the numbers of votes for and against are equal, the chairman will make the decision.

Article 45. When mediation is to be performed, the Mediation Board can prohibit attendance of persons other than the interested party and witnesses.

Article 46. The Mediation Board may, besides drawing up its mediation proposal and recommending its acceptance, make the proposal public, with explanatory statement.

Article 47. The Mediation Board may set up sub-committees as necessity occurs. The preceding five articles shall be applicable mutatis mutandis to the organization of each sub-committee, appointment of its members, chairman of a sub-committee, convocation of its meetings, proceedings for its meetings, and drawing up of mediation proposals.

2 In the case of the preceding paragraph, the decision of a sub-committee shall be the decision of the Mediation Board.

(Arbitration)

Article 48. When mediation is still unsuccessful after one month has elapsed since the date when request for mediation was made, or the date when mediation was begun on the Mediation Board's own authority, the Mediation Board shall refer the case to the Monopoly Arbitration Board (hereinafter to be referred to as the Arbitration Board) without delay.

2 The Arbitration Board shall perform arbitration at an early date when a case has been referred to it.

(Arbitration decision)

Article 49. An arbitration decision shall have the same effect as labor contract.

(Arbitration Board)

Article 50. The Arbitration Board shall be under the jurisdiction of the Minister of Finance, and shall be organized with five persons who are disinterested third party.

2 The members shall be appointed by the competent minister.

3 The term of office for members shall be two years. However, the term of office for a member appointed to fill a vacancy shall be only for the remaining term of office of his predecessor.

4 Members may be re-appointed.

Article 51.

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Article 51. The provisions of Article 43 paragraph 1, 44 paragraphs 1 and 2, and 45, shall be applicable mutatis mutandis to Arbitration Board.

2 The chairman shall be elected mutually from among the members.

Article 52. Matters necessary for the Mediation Board and the Arbitration Board other than those provided for in this Chapter shall be prescribed by Cabinet Order.

(Exceptions to labor laws)

Article 53. The Labor Union Law (Law No. 51 of 1945) and the Labor Relations Adjustment Law (Law No. 25 of 1946) shall not be applied to labor relations of the Public Corporation.

Article 54. The provisions of Articles 5, 7, 13 to 18, 20, 22, 23 and 28 to 30, of the Labor Union Law shall be applicable mutatis mutandis to labor relations of the Public Corporation. In this case, "administrative agency" in Article 5 shall read "Minister of Finance", "Labor Relations Board" in Article 15 shall read "Arbitration Board", and "Labor Relations Board" in Articles 28 to 30 shall read "Mediation Board and Arbitration Board."

Chapter VII. Supervision

(Supervisory orders)

Article 55. The competent minister may issue to the Public Corporation, orders concerning business necessary from standpoint of supervision, when he deems necessary.

(Dismissal of officers)

Article 56. The competent minister may dismiss an officer of the Public Corporation when the latter has come to fall under any one of the following numbers:

1. When he has violated this law, Tobacco Monopoly Law, Salt Monopoly Law, Crude Camphor and Camphor Oil Monopoly Law, orders issued pursuant to these Laws, Articles of Incorporation, or Government's orders;
2. When he has been sentenced to criminal punishment heavier than imprisonment;
3. When he has been declared incompetent, or quasi-incompetent or adjudicated insolvent;
4. When he cannot perform his duty due to mental or physical disability.

(Report and auditing)

Article 57. The competent minister may, when he deems necessary, require submittal of reports from the Public Corporation, or let his staff enter the

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the office of the Public Corporation to examine the business status, its books, papers and other items that may be necessary.

2 When the personnel of the competent ministry enters the office of the Public Corporation for examination, in accordance with the preceding paragraph, he shall carry a certificate to identify himself, and present it upon request to interested parties.

Chapter VIII. Penal Provisions

Supplementary Provisions

Article 1. The date of enforcement of this law shall be fixed by Cabinet Order.

Article 2. Procedures for the establishment of the Public Corporation, transfer of properties and personnel from the state to the Public Corporation, and other matters necessary for the enforcement of this law shall be provided for separately by law.

Remarks

Amendment in the Tobacco Monopoly Law, Salt Monopoly Law, Crude Camphor and Camphor Oil Monopoly Law that becomes necessary following enforcement of this law shall be dealt with separately.

秘

專賣公社法案

(專二、三、九、二九)

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第二章	役員、職員及び專賣事業審議會 (第十一條—第二十條)
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第一章 総則

(目的)

第一條 專賣公社は、煙草專賣法(明治三十七年法律第十四号)、塩專賣法(明治三十八年法律第十一号)及び粗製樟腦、樟腦油專賣法(明治三十六年法律第五号)に基く專賣事業の健全にして能率的なる実施に當ることを目的とする。

(1)

(法人格)

第二條 專賣公社(以下公社という。)は、法人とする。

(事務所)

第三條 公社は、主たる事務所を東京都に置く。

2 公社は、主務大臣の認可を受けて、必要の地に從たる事務所を置くこと

とができる。

(資本金)

第四條 公社の資本金は、〇〇億円とし、政府がその全額を出資する。

2 政府は、現に專賣局特別會計に屬する財産をもって前項の出資に充てることのできる。

(定款)

第五條 公社は、定款をもって、左に掲げる事項を規定しなければならない。

(2)

一 目的

二 名称

三 事務所に関する事項

四 資本金に関する事項

五 役員に関する事項

六 専賣事業審議會に関する事項

七 業務及びその執行に関する事項

八 専賣債券に関する事項

九 會計に関する事項

十 公告の方法

2 定款の変更は、主務大臣の認可を受けなければ、その効力を生じない。

(登記)

第六條公社は、政令の定めるところにより、登記しなければならぬ。

2 前項の規定により登記を必要とする事項は、登記後でなければ、これをもつて第三者に対抗することができない。

(非課税)

第七條公社は、所得税及び法人税を課さない。

2 都道府縣、市町村その他これに準ずるものは、公社の事業に対しては、地方税を課することができない。但し、特別の事情に基いて、内閣総理大臣及び大藏大臣の認可を受けなければ、この限りでない。

(解散)

第八條公社の解散に関しては、別に法律で定める。

(名称の使用制限)

第九條公でない者は、専賣公社又はこれに類する名称を用いることができない。

(法人に関する規定の準用)

第十條民法(明治二十九年法律第八十九号)第四十四條、第五十條、第五十四條、

及び第五十七條並びに非訟事件手続法（明治三十一年法律第十四号）第三十五條第一項の規定は、公事に準用する。

第二章 役員、職員及び専賣事業審議會

（役員）

第十一條 会社に、役員として、總裁、副總裁各一人、理事五人以上及び監事二人以上を置く。

(5)

（役員職務権限）

第十二條 總裁は、公社を代表し、その業務を総理する。

2 副總裁は、定款の定めるところにより、公社を代表し、總裁を補佐して公社の業務を掌理し、總裁に事故があるときは、その職務を代理し、總裁が欠員のときはその職務を行う。

3 理事は、定款の定めるところにより、公社を代表し、總裁及び副總裁を補佐して公社の業務を掌理し、總裁及び副總裁に事故のあるときにはその職務を代理し、總裁及び副總裁が欠員のときはその職務を行う。

4 監事は、公社の業務を監査する。

（役員任命）

第十三條 總裁及び監事は、主務大臣が任命する。

2 副總裁及び理事は、總裁が主務大臣の認可を受けて任命する。

(6)

(役員任期)

第十四條 総裁、副総裁及び理事の任期は四年とし、監事の任期は三年とする。
2 総裁、副総裁、理事及び監事は、再任されることが出来る。

(代理人の選任)

第十五條 総裁、副総裁及び理事は、定款の定めるところにより、公社の職員のうちから、従たる事務所業務の業務に関して一切の裁判上又は裁判外の行為をする権限を有する代理人を選任することが出来る。

(役員兼職の制限)

第十六條 公社の役員及び職員は、他の営利を目的とする団体の役員となり、又は営利事業に従事してはならない。但し、役員については、主務大臣、職員については、総裁の承認を受けた場合においては、この限りでない。

2 公社の役員及び職員は、国会又は地方公共団体の議会の議員であることができない。

(秘密保持の義務)

第十七條 公社の役員及び職員並びにこれらであつた者は、その職務に関して知つた秘密を他に洩らし、又は窺用してはならない。

(役員身分)

第十八條 公社の役員及び職員は、法令により公務に従事する職員とみなす。
2 公社の役員及び職員は、国家公務員法(昭和二十二年法律第百二十号)に定める国家公務員ではない。

(給與支給準則)

第十九條 公社の職員の給與（能率及び業務成績に基き支給する報奨金を含む）の基準及び支給に関する準則は、主務大臣の認可を受けて定めなければならない。その変更についても、同様とする。

(専賣事業審議会)

第二十條 公事に専賣事業審議会（以下審議会という。）を設ける。

(9)

2 審議会は、第二十條の規定による承認をする外業務の運営に關し總裁の諮問に依じ、又は總裁に対し意見を述べることが出来る。

3 審議会は、委員 人をもって組織する。

4 委員は、左に掲げる者をもつて充てる。

- 一 関係行政機関職員 人

二 学識経験ある者 人

三 一般消費者の利益を代表する者 人

5 前項に掲げる委員は、總裁が委嘱する。

6 委員の中一人を会長とする。会長は、委員の互選により定める。

7 第四項第二号及び第三号に掲げる委員の任期は、二年とする。

8 前各号に規定する者の外審議会に必要な事項は、定款で定める。

(10)

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第三章 業務

(業務の範囲)

第二十一條 公社は、第一條に掲げる目的を達成するため、左の業務を行

う。

一 葉たばこ、たばこ用巻紙、塩、にがり、粗製しよん脳及びしよん脳油を買い入れること。

二 たばこ及び塩を製造すること。

三 たばこ、たばこ用巻紙、塩、にがり、粗製しよん脳及びしよん脳油

を貯蔵すること。

四 葉たばこ、たばこ用巻紙、塩、にがり、粗製しよん脳及びしよん脳油の生産者の指導及び助成に關すること。

五 たばこ、たばこ用巻紙、塩、にがり、粗製しよん脳及びしよん脳油

販賣業者の指導及び助成に關すること。

六 葉たばこ、たばこ、たばこ用巻紙、塩、粗製しよん脳及びしよん脳

油の輸出及び輸入に關すること。

七 前各号に掲ぐる業務の外煙草專賣法、塩專賣法及び粗製樟腦、樟腦

油專賣法に定められた事項の申施に關すること。

八 前各号の業務に附帯する業務。

九 公社は主務大臣の認可を受けて、前項に關連する事業を営み又はこれ

に投資をすることが出来る。

に投資をすることが出来る。

に投資をすることが出来る。

に投資をすることが出来る。

(業務方法)
第二十二條 公社は、業務開始の際、業務の方法を定めて主務大臣に提出し、その認可を受けなければならぬ。これを変更しようとするときもまた同様とする。

第四章 會計

(事業年度)

第二十三條 公社の事業年度は、毎年四月から翌年三月までとする。

(13)

(事業計画及び資金計画)

第二十四條 公社は、毎事業年度の開始前に当該事業年度の事業計画、資金計画並びに收支及び損益の見積を定め、審議会の承認を受けて、主務大臣に提出し、その認可を受けなければならぬ。これに重大な変更を加ふようとするときも、また同様とする。

(財産目録等の認可)

第二十五條 公社は、事業年度ごとに財産目録、貸借対照表及び損益計算書を作成し、年度経過後二月以内にこれを主務大臣に提出して、その認可を受けなければならぬ。

(14)

(益金の納付)

第三十六條 公社は、毎事業年度の益金を國庫に納付しなければならない。前項の益金の計算及び納付の方法については、別に定める。

(大蔵大臣の監督)

第二十七條 主務大臣が第十九條、第二十四條、第二十五條及び第三十條の規定による認可をしようとするときは、予め大蔵大臣には知らせなければならぬ。

(会計検査院の検査)

第二十八條 公社は、第二十五條の財産目録、貸借対照表及び損益計算書につき、会計検査院の検査を受けなければならぬ。

(国会の監督)

第二十九條 主務大臣は、第二十四條の認可をしようとするときは、予め国会の承認を受けなければならぬ。但し、国会が開かれていないときは、国会の承認を経ずに認可を行い、その開会をまつて事後承認を求めることができる。

主務大臣は、会計検査院の検査を経た財産目録、貸借対照表及び損益計算

書を、その検査報告とともに、翌年度開会の国会の常会に提出することを常例とする。

第三十條 公社は、帳簿、書類その他一切の記録を整理し、明確に記載し、会計検査院及び主務行政機関の検査を受けたことができるように整備しなければならない。

第五章 専賣債券

(発行)

第三十一條 公社は、長期固定すべき資金を調達するため必要があるときは、主務大臣の認可を受けて、資本金に相当する金額を限り、専賣債券を発行することができる。

第三十二條 公社は、専賣債券の借入のため必要あるときは、前條の制限を超えて専賣債券を発行することができる。

前項の規定により専賣債券を発行したときは、発行後一月以内、前條の制限を超えて発行された専賣債券の額面に相当する旧専賣債券を償還しなければならない。

(割引発行)

第三十三條 専賣債券は、割引の手法をもって発行することができる。

(細目)

第三十四條 この法律に規定するものを除く外、専賣債券に關して必要なる事項は、政令で定める。

(大蔵大臣の監督)

第二十七條 主務大臣が第十九條、第二十四條、第二十五條及び第三十條の規定による認可をしようとするときは、予め大蔵大臣にはかりなければならぬ。

(会計検査院の検査)

第二十八條 公社は、第二十五條の財産目録貸借対照表及び損益計算書につき、会計検査院の検査を受けなければならぬ。

(国会の監督)

第二十九條 主務大臣は、第三十條の認可をしようとするときは、予め国会の承認を受けなければならぬ。但し、国会が附かれていないときは、国会の承認を経ずに認可を行い、その附会をまけて事後承認を求めることが出来る。

主務大臣は、会計検査院の検査を要する財産目録、貸借対照表及び損益計算

書を、その検査報告とともに、翌年度国会の国会の常会に提出することを常例とする。

第三十條 公社は、帳簿、書類その他一切の記録を整然且つ明確に記載し、会計検査院及び主務行政機関の検査を受けたことが出来るように整備しなければならぬ。

第五章 専賣債券

(発行)

第三十一條 公社は、長期固定すべき資金を調達するため必要があるときは主務大臣の認可を受けて、資本金に相当する金額を限り、専賣債券を発行することができる。

第三十二條 公社は専賣債券の借替のため必要あるときは、前條の制限を超えて専賣

債権を発行することが出来る。
2 前項の規定により専賣債権を発行したときは、発行後一月以内
に前條の制限を超えて発行された専賣債券の額面に相当する旧専賣債券を償
還しなければならぬ。

(割引発行)

第三十三條 専賣債券は、割引の手法をもって発行することができる。

(細目)

第三十四條 この法律に規定するものを除く外、専賣債券に關して必要事項は、政令で定める。

その構成員でないこと、これを結成しようとしたこと若しくはこれに加入しようとしたこと又は組合等における正当な行爲をしたことのために解雇その他の不利益を取扱をしてはならない。

(阻害行爲の禁止)

第四十條 公社の職員及び組合等は、同盟罷業、怠業その他の爭議行爲をなし、その他公社の業務の正常なる運営を阻害する一切の行爲をしてはならない。

コ 前項の規定に違反した職員は雇傭上の権利をもつて公社に対抗することができない。

(調停)

第四十一條 公社と組合等との間において労働条件に関する主張が一致し

ない場合は専ら調停會議(以下調停會議という。)が調停する。

コ 前項の調停は、当事者双方若しくは何れか一方の申請により又は調停會議の職権により、これを行う。

(調停會議)

第四十二條 調停會議は大藏大臣の所轄とし、公社を代表する者、組合等を代表する者及び主務行政機関の職員その他第三者である者各三名をもつて、組織する。

コ 前項の委員は、大藏大臣が任命する。但し、公社を代表する者は公社の推薦に基づき、組合等を代表する者は、組合等の推薦に基づき、任命しなければならぬ。

第四十三條 調停會議に委員長を置く。

2 委員長は、主務行政機關の職員その他第三者である委員の中から、選挙する。

第四十四條 調停會議は、委員長がこれを召集する。

2 調停會議は公衆を代表する委員及び組合等を代表する委員が出席しなければ會議を開くことが出来ない。

(21)

3 調停會議の議事は、出席者の過半数で、決する。可否同数の場合は委員長が決するところによる。

第四十五條 調停をなす場合には調停會議は、關係当事者及び参考人以外の者の出席を禁止することができる。

第四十六條 調停會議は、調停案を作成して、その夏諾を勧告するとともに

1、その調停案は理由を附して、公表することができる。

第四十七條 調停會議は必要に応じて部会を設けることができる。部会の組織、委員の任命、部長、部会の召集、部会の議事及び調停案の作製については、前五條の規定を準用する。

(22)

2 前項の場合にありて調停會議は、部会の決議をもつて、會議の決議とする。

(仲裁)

第四十八條 調停會議は、調停の申請のあつても日又は職權により、調停を開始した日から一月を経過した後においても調停が成らなかつたときは、調停會議は直ちにこれを専断仲裁委員会(以下仲裁會議という。)の仲裁に任せなければならぬ。

2. 仲裁会議は事件を受理したときは、速かにこれを裁定しなければなら
ない

(仲裁裁定)

第四十九條 仲裁裁定は、労働協約と同一の効力を有する。

(仲裁会議)

第五十條 仲裁会議は、大蔵大臣の所轄とし、公正なる第三者五名をもつてこれを組織する。

2 委員は主務大臣がこれを任命する。

3 委員の任期は二年とする。但し補欠委員の任期は前任者の残任期間とする

4 委員は再任されることが出来る。

第五十一條 第四十三條、第一項、第四十四條第一項、第三項及び第四十

五條の規定は仲裁会議につき、これを準用する。

第五十二條 この章に定むるものの外、(及び仲裁会議)調停会議につき必要は事項は政令で定める。

(労働法規の特例)

第五十三條 労働組合法(昭和三十年法律第五十二号)及び労働関係調整法(

昭和二十二年法律第三十五号)は、会社の労働関係には、適用しない。

第五十四條 労働組合法第五條、第七條、第十三條から第十八條まで、第二十條、第二十三條、第二十三條及び第二十八條から第三十條までの規定は会社の労働関係に準用する。この場合において第五條中行政官庁と

あるのは大蔵大臣と、第十五條中労働委員会とあるのは仲裁会議と、第二十八條から第三十條まで中労働委員会とあるのは調停会議及仲裁会議と読み替えるものとする。

第七章 監督

(監督命令)

第五十五條 主務大臣は、必要があると認めるときは、公社に対して、業務に關し監督上必要な命令をすることが出来る。

(役員解任)

第五十六條 主務大臣は、公社の役員が左の各号の一に該当するに至つたときはこれを解任することが出来る。

- 一 この法律、煙草專賣法、酒專賣法、粗製糖腦、樟腦油專賣法若しくは
- 二 禁煙以上の刑に処せられたとき。
- 三 禁治産、準禁治産又は破産の宣告を受けたとき。
- 四 心身の故障により職務を執ることが出来ないとき。

(報告及び検査)

第五十七條 主務大臣は必要があると認めるときは公社に対して報告をさせ又は職員をして事業所に立ち入り、業務の状況若しくは帳簿書類その他必要な物件を検査させることが出来る。

二 前項の規定により、職員が立入検査をする場合においては、その身分を示す証票を携帯し、関係人の請求があつたときはこれを呈示しなければならぬ。

第八章 罰則

附則

第一條 この法律の施行期日は、政令で定める。

第二條 会社の設立手続、国から会社への財産及び職員を引き継ぐその他この法律施行のため必要な事項は、別に法律で定める。

備考

この法律の施行に伴い必要な煙草専賣法、酒専賣法及び粗製樟腦、樟腦油専賣法の改正については、別途措置する。



裏
面
白
紙