



Treaty Series No. 29 (1937)

## Exchange of Notes

between His Majesty's Government in the United Kingdom  
and the Japanese Government  
regarding the

# Termination of Perpetual Leases in Japan

Tokyo, March 25, 1937

*Presented by the Secretary of State for Foreign Affairs  
to Parliament by Command of His Majesty*

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EXCHANGE OF NOTES BETWEEN HIS MAJESTY'S GOVERNMENT  
IN THE UNITED KINGDOM AND THE JAPANESE GOVERN-  
MENT REGARDING THE TERMINATION OF PERPETUAL  
LEASES IN JAPAN.

\_\_\_\_\_  
*Tokyo, March 25, 1937.*  
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No. 1.

*Sir R. Clive to Mr. Naotake Sato.*

Your Excellency, *Tokyo, March 25, 1937 (12 Showa).*

WITH reference to the conversations which have recently been conducted between this Embassy and the Imperial Japanese Ministry for Foreign Affairs with a view to liquidating once for all in a spirit of friendship and conciliation the system of perpetual leases which originated in former treaties between Great Britain and Japan, I have the honour to confirm to your Excellency the following understanding between His Majesty's Government and the Imperial Japanese Government:—

- (1) That the said system of perpetual leases shall come to an end on the first day of the fourth month of the seventeenth year of Showa, corresponding to the 1st day of April, 1942, when the leaseholds shall without compensation be converted into the rights of ownership in accordance with the provisions of Japanese laws and ordinances. Such conversion shall be effected free of registration taxes in respect of lands under perpetual leases and buildings thereon.
- (2) That until the thirty-first day of the third month of the seventeenth year of Showa, corresponding to the 31st day of March, 1942, the present position as regards tax exemptions shall be maintained, and no further claims shall be made by the Japanese authorities for arrears of such disputed taxes as may still be uncollected.

I have the honour to request that your Excellency will be so good as to confirm the above understanding.

I avail, &c.  
R. H. CLIVE.

昭和十二年（千九百三十七年）三月二十五日東京ニ於テ

英國特命全權大使

サー、ロバート、ヘンリー、クライブ閣下

佐藤 武

Mr. Naotake Sato to Sir R. Clive.

以書翰啓上致候陳者本日附貴翰ヲ以テ左ノ如ク御通報相成敬承致候

英國日本國間ノ舊條約ニ起原ヲ有スル永代借地制度ヲ友誼及互讓ノ精神ヲ以テ最終的ニ解消セ  
ンガ爲最近本大使館ト日本帝國外務省トノ間ニ行ハレタル商議ニ關聯シ本使ハ英國政府及大日  
本帝國政府間ノ左記了解ヲ閣下ニ對シ確認スルノ光榮ヲ有シ候

(一) 前記永代借地制度ハ昭和十七年四月一日即チ千九百四十二年四月一日ニ終止スベク其ノ  
際永代借地權ハ何等ノ補償ナク日本國法令ノ規定ニ從ヒ所有權ニ轉換セラルベシ右轉換ハ  
永代借地及其ノ上ニ存スル建物ニ對スル登録稅ノ賦課ナクシテ行ハルベシ

(二) 昭和十七年三月三十一日即チ千九百四十二年三月三十一日迄免稅ニ關スル現狀ハ維持セ  
ラルベク且紛議アリタル租稅ニシテ未ダ徵收セラレズ滯納ト爲リ居ルモノニ對シテハ日本  
國當局ニ依リ此ノ上納稅ヲ要求セラルコトナカルベシ

本大臣ハ右了解ヲ本問題ノ最終的解決トシテ茲ニ確認スル旨閣下ニ通報スルノ光榮ヲ有シ候  
本大臣ハ茲ニ重テ閣下ニ向テ敬意ヲ表シ候 敬具

(Translation.)

Your Excellency,

*Tokyo, March 25, 1937 (12 Showa).*

I HAVE the honour to acknowledge the receipt of your Excellency's note of to-day's date in which your Excellency has informed me as follows :—

With reference to the conversations which have recently been conducted between this Embassy and the Imperial Japanese Ministry for Foreign Affairs with a view to liquidating once for all in a spirit of friendship and conciliation the system of perpetual leases which originated in former treaties between Great Britain and Japan, I have the honour to confirm to your Excellency the following understanding between His Majesty's Government and the Imperial Japanese Government :—

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- (2) That until the thirty-first day of the third month of the seventeenth year of Showa, corresponding to the 31st day of March, 1942, the present position as regards tax exemptions shall be maintained, and no further claims shall be made by the Japanese authorities for arrears of such disputed taxes as may still be uncollected.

I have the honour to inform your Excellency that I hereby confirm the above understanding for a final settlement of this question.

I avail, &c.

NAOTAKE SATO.

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