単ニ最恵国臣民ノ取扱ヲ主張スルニ過キサル日本国側ニ異議ヲ生スヘキモノニ非ス之ト同様ノ約款カ自余諸外国殊ニ仏蘭西国ト日本国トノ條約ニ於テ締結セラレタルモ亦同一ノ主旨ニ基ケルモノニシテ仏蘭西国ニ於テハ外国人ハ任意ニ不動産取得ノ全権ヲ有スルモ仏蘭西国政府ハ日本国トノ條約ニ於テ本文ノ條款ヲ挿入スルコトヲ躊躇セサリキ

「マレヴスキー、マレヴィッチ」氏ハ此ノ問題ノ法律的基礎ニ付其ノ疑ヲ保持シ條約ニ由リテ外国人ニ許与シタル権利ノ享有ヲ任意ニ変更スルコトハ国家ノ完全ナル自由ニ屬スルモノト看做スト」

第二章　小村外務大臣時代

（改正條約締結篇）

第一節　改正稟議ト対英交渉

一八三　明治四十二年八月十七日　閣議案

八月十七日閣議　（花押）実　敬

同　廿日御裁決　小村東助

正毅兼武

條約改正方針閣議決定ノ件

極秘

帝国ト列国トノ通商航海條約ハ大体ニ於テ来ル四十三年七月其ノ廃棄ノ通告ヲ為シ以テ一ケ年後即チ明治四十四年七月ニ至リ終了ニ帰セシメ同時ニ帝国ト列国トノ間ニ完全ナル対等條約ヲ締結セムコトヲ期スヘキハ曩ニ廟議決定セル所ナリ而シテ現行條約ノ終了ト新條約ノ実施トノ間ニハ成ルヘク間隙ヲ生セサラシメムコトヲ要シ此ノ目的ヲ達セムカ為ニハ廃棄通告ニ先チ我ヨリ進テ新條約締結ノ談判ヲ開始スルコト最機宜ニ適スルヲ以テ遅クモ来ル四十三年二月中ニ各般ノ準備ヲ完了シ同年三月ヲ期シテ右交渉ヲ開始セムトス而シテ條約改正ハ左ノ方法ニ依ルヲ適当ナリト思考ス

(一)　我ニ不利ナル條約規定ヲ有スル諸締盟国ニ向テ国別ニ談判ヲ開始シ当該国ニ駐劄スル帝国大使又ハ公使ヲシテ交渉ノ任ニ当ラシムルコト

(二)　若シ現行條約終了ニ際シ未タ新條約ノ締結ヲ見ルコト能ハサルトキハ関税其ノ他緊急ノ事項ニ限リ暫定約款ヲ協定シ以テ新條約締結ニ至ル期間ノ急需ニ応スルノ方法ヲ講スルコト

(三)　現行條約中我ニ不利ナル事項ハ総テ之ヲ廃除シ又ハ少クモ之ヲ通商條約中ヨリ除去スルコト左ニ其ノ重要ナル

モノヲ挙クレハ

(イ) 日英、日仏及日独追加條約ニ規定セル協定税率並之レニ関スル條項

(ロ) 日独及日墺議定書ニ規定セル日本国定税率ニ改正ヲ加フル場合アルトキハ之ヲ輸入品ニ適用セムニハ六ケ月以前ニ公布ヲ要ストノ條項

(ハ) 現行條約中ニ規定セル沿海貿易許与ノ條項

(ニ) 永代借地権確認條項

(ホ) 最恵国約款ハ無條件主義ヲ採用シ有條件主義ノ国ニ対シテハ有條件主義ヲ採用スルヲ原則トスルコト

(ヘ) 帝国ノ保護又ハ占領ノ下ニアル地域ハ最恵国約款適用ノ範囲外ト為スコト

(ト) 輸入税ハ国定税率ヲ適用スルヲ以テ原則トシ必要ニ応シ互恵ノ基礎ニ於テ協定ヲ為スコトアルヘキコト

(チ) 国定税率ハ国家収入ト産業発達トヲ以テ目的トシ併セテ各産業ノ調和及税率ノ権衡ヲ保ツヲ努ムルコト

(リ) 国定税率ハ複税制ヲ採ラスシテ単一税制ニ依ルコト

(ヌ) 前二項ノ趣意ニ基キ現行関税定率法改正案ヲ作リ之ヲ第二十六議会ニ提出スルコト

(ル) 関税改正案ニシテ議会ノ協賛ヲ経ルニ至ラサルトキハニテモ一ケ年ノ豫告ヲ以テ終了セシムルコトヲ得ルモノトスル帝国政府ノ主張ニ対シ米国政府ニ於テハ明治四十五年七月迄效力ヲ有スト主張スル等彼我ノ間ニ見解ヲ異ニスル所アリテ目下交渉中ナリ若シ我見解ニシテ結局米国政府ノ同意ヲ得サルトキハ成ルヘク速ニ日米間ニ現行條約ニ代ルヘキ新條約ヲ締結シ明治四十四年七月十七日ヨリ之ヲ実施シ以テ終了期ニ関スル見解ノ差異ヨリ生スル不便ヲ防カムトス而シテ萬一両国間ニ本邦ノ希望スルカ如キ新條約ヲ締結スルコト能ハスシテ現行條約ヲ四十五年七月迄継続スルノ已ムナキ場合ニ至ラハ明治四十四年七月ヨリ実施セラルヘキ新條約ノ締約国ヲシテ同四十五年七月マテ日米現行條約ノ特典ニ均霑セシムルコトトスヘシ但シ日米條約ハ英、仏、独諸国トノ條約ト異ナリ協定税率ヲ存セサルヲ以テ該條約ノ規定中新條約国全体ニ影響ヲ及ホスヘキモノハ沿岸貿易及永代借地権確認ニ関スル事項ニ過キス故ニ関税権恢復ヲ主要ノ目的トスル條約改正ノ談判ヲ豫定ノ如ク遂行スルニ支障ナシ将又日仏條約ハ四十四年八月三日ヲ以テ終了期トセルカ故ニ亦日米條約ト同一ノ理由ニ依リ同年七月十六日ヲ以テ終了セシムルコトニ努ムヘシト雖此ノ場合ニ在テハ両期

現行関税定率法ヲ以テ税率協定談判ノ基礎トシ該談判ノ進行中ハ関税全部ノ改正ヲ為ササルコト

理由書

第一項ニ関シ

現今本邦ト通商條約関係ヲ有スル欧米諸国ハ其数二十二ニシテ其條約数二十八（追加條約ヲ含ム）ナリ右諸條約中伯剌西爾、哥倫比亜、亜爾然丁、智利、墨西哥、秘露、希臘、露西亜トノ條約及日本印度間ノ通商ニ関スル條約ハ何レモ大体ニ於テ相互対等ノ実ヲ有シ特ニ新條約ヲ締結スヘキ焦眉ノ急アルヲ見ス之ニ反シ英吉利、北米合衆国、独逸、仏蘭西、墺地利洪牙利、伊太利、和蘭、白耳義、西班牙、葡萄牙、瑞典、諾威、瑞西、丁抹等トノ通商條約ニハ旧條約時代ノ遺習ヲ脱セサル不対等ノ條項ヲ存シ就中英（英領加奈陀ニ関スル條約ヲ含ム）仏、独トノ條約ハ関税協定ニ関スル追加條約其他不利ナル條項ヲ有シ帝国ノ経済財政等ニ重大ナル影響ヲ及ホスモノアルヲ以テ此等諸條約ハ速ニ之ヲ廃棄スルノ要アリ

而シテ此等ノ諸條約ハ概シテ六ケ月乃至十二ケ月ノ予告ニ因リ明治四十四年七月十六日（仏国トノ條約ハ八月三日）ヲ以テ終了シ得ヘキモ独リ日米條約ニ至リテハ何時限ノ間僅ニ十八日ヲ隔ツルニ止マルヲ以テ結局其孰レニ決スルモ結果ニ於テ著シキ差異ヲ生セサルヘシ次ニ列国ト條約改正ノ談判ヲ開始スルニ当リテ彼ノ共同談判カ動モスレハ列国ノ連合ヲ招致シ従テ談判ヲ難局ニ陥レタル既往ノ事蹟ニ鑑ミ今回ハ断然此方法ヲ捨テテ国別談判ノ方法ヲ採リ以テ列国ノ連合ヲ未然ニ防クコトヲ必要ト認ム

列国トノ談判ハ前述ノ如ク来ル四十三年三月ヲ以テ開始スルノ豫定ナリト雖或強国ニ向テハ其期ニ先チテ開始シ以テ連合ノ機先ヲ制スルヲ必要ト認ムルコトナシトセス斯ノ如キ場合ニハ必シモ来年三月ヲ待タスシテ速ニ開始スルコトアルヘシ

第二項ニ関シ

第一項ニ於テ述ヘタルカ如ク現行條約ノ終了ト新條約ノ実施トノ間ニ成ルヘク間隙ナカラシメムコトヲ期スト雖萬一両者ノ間ニ多少ノ間隙ヲ生スルヲ免レサルトキハ関税其他ノ緊急事項ニ限リ最恵国待遇ヲ基礎トスル暫定約款ヲ協定シ以テ当面ノ必要ニ応セムコトヲ図ルヘシ

第三項ニ関シ

(イ) 現存日英、日仏及日独ノ追加條約ニ規定セル協定税

率及之ニ関スル條項ハ全然片務的ニシテ其結果ハ徒ニ我ヲ束縛シ毫モ彼ヲ制スル所ナシ如斯不対等ナル協定ハ断然之ヲ廃棄セサルヘカラス

(ロ) 日独及日墺協定書中ニ日本国定税率ニ改正ヲ加フル場合アルトキハ之ヲ其国輸入品ニ適用セムニハ六ケ月以前ニ公布スルヲ要ストノ一項アリ是レ国家財政政策ノ遂行ニ障礙ヲ与フルノミナラス本項当然ノ結果トシテ見越輸入ヲ来シ為ニ税率施行後半歳若クハ一年間ハ国庫収入ノ目的ヲ全然誤マラシムルコトアルハ業ニ已ニ幾度カ帝国政府ノ実験セル所ナルカ故ニ亦廃棄セサルヘカラサル一項タリトス

(ハ) 各国ノ事例ニ徴スルニ沿海貿易ハ多クハ之ヲ自国ノ航海業ニ専占セシムルヲ原則トス然ルニ現行條約中ニハ帝国ニ於ケル沿海貿易ノ一部ヲ外国ニ許与セル條項ヲ存シ且其規定タル全ク片務的ナルヲ以テ前項ト同一ノ理由ニ依リ之ヲ削除スルヲ必要トス

(ニ) 帝国ニ於ケル外国人永代借地権ニ関スル問題ハ之ヲ通商條約ヨリ分離シテ考量スヘキモノナリ而シテ之カ解決ハ自ラ土地所有権問題ト関聯スルカ故ニ追テ同問題ノ決定ヲ待チ更ニ案ヲ具シテ請議スヘシ

第四項ニ関シ

最恵国約款ニ関シテハ関係諸国ノ多数ハ現ニ無條件主義ヲ採ルカ故ニ帝国政府モ亦此等諸国ト新條約ヲ締結スルニ当リ同一ノ主義ニ従ヒ以テ彼我ノ間ニ扞格ヲ来ササラシムルヲ便宜且得策ト認ム但シ北米合衆国ノ如キ有條件主義ヲ国是トスル一二ノ国ニ対シテハ有條件主義ヲ採用スルヲ以テ原則トナス

第五項ニ関シ

韓国ノ輸出ヲ奨励シ又関東州ニ於ケル産業ヲ発達セシムルノ目的ヲ以テ本邦ニ輸入スル韓国及関東州ノ生産物及製造品ニ対シ関税ノ軽減若クハ免税ヲ実行スルヲ必要ト認メタル場合ニ於テ若シ諸締約国ヲシテ該特恵ニ均霑セシムルコトアラムカ其結果ハ徒ニ一般外国ヲ利シテ上述ノ目的ヲ達スルコト能ハサルニ至ルヘシ乃チ該地域ヲ最恵国約款適用ノ範囲外ト為スハ満韓経営上緊切ナル必要アルヲ認ム

第六項ニ関シ

国定税率ハ帝国ノ経済政策ニ基キ制定セルモノナルヲ以テ一切ノ輸入品ニ対シ該税率ヲ適用スルヲ原則トセサルヘカラス但シ或国ト互恵ノ基礎ニ於テ有利ナル協定ヲ為シ得ヘキ場合ハ此限リニ在ラス尤モ現今実際我ニ有利ナル協定ヲ為スノ望アル関係ハ僅ニ二三ニ止マルヘシ

第七項ニ関シ

関税政策ハ国家経済政策ノ一大綱要ニシテ領事裁判権ノ撤廃ト関税権ノ独立トハ維新以来帝国ノ確定方針タリシカ現行條約ニ依リテ其第一ノ目的ヲ達シ得タル今日ニ於テ我関税権ノ独立ヲ期スルコト実ニ次回條約改正ノ最大眼目トス今ヤ帝国ハ商工業ニ於テ一大発展ノ時機ニ際会セルカ故ニ此際内外ノ状勢ニ顧ミ一定ノ関税政策ヲ確立スルノ必要アリ而シテ将来帝国ノ採ルヘキ関税政策ハ関税収入ノ確実ト其伸力ノ増加トヲ図ルト同時ニ産業ノ発達ヲ幇助スルヲ主眼トセサルヘカラス将又農商工間ニ発生スル所ノ利害ノ衝突ニ対シテハ政府ハ国家全体ノ利害ヲ考察シ公平ニ各般利益ノ調和ヲ図リ以テ税率ノ偏重偏軽ニ失セサルコトヲ要ス

第八項ニ関シ

仮リニ複税制ニ依リ最高最低両様ノ率ヲ設クルコトトスルモ実際ニ於テハ最恵国約款ノ作用ニ依リ単ニ最低税率ノミ其適用ヲ見ルヘク即チ結局単一税制ト異ナルナキニ至ラム故ニ始メヨリ単一税制ヲ採用シ対手国ヨリ臨機相当ナル報酬ヲ得テ税率ノ軽減又ハ拘束ヲ許スヲ可トス元来複税制ノ特色ハ最高税率ヲ以テ対手国ニ対スル威圧ノ利器ト為スニ在リト雖他ノ方法例ヘハ現行関税定率法第四條（本邦ノ船舶又ハ生産品ニ対シ他国ノ船舶又ハ生産品ヨリモ不利益ナル取扱ヲ為ス国ノ生産品ニ対シテハ勅令ヲ以テ物品ヲ指定シ有税品ニハ本法ニ定メタル税率ト同額以下ノ附加税ヲ課シ無税品ニハ従価五割以下ノ輸入税ヲ賦課スルコトヲ得）ノ如キ條文ヲ設ケテ以テ同一ノ目的ヲ達スルヲ得ヘク従テ特ニ複税制ヲ採ルコトヲ要スルノ理由アルヲ認メス

第九項ニ関シ

関税定率法ハ関税ニ関スル條約談判ノ基礎ト為ルヘキモノナルカ故ニ之カ交渉ヲ開始スル以前ニ該改正案ヲ成立セシムルヲ必要トス是ヲ以テ第二十六回帝国議会ニ改正案ヲ提出シ速ニ其協賛ヲ経ムコトヲ期セサルヘカラス

第十項ニ関シ

本項ハ別ニ説明ヲ要セス

一八四　明治卅二年八月三十五日　小村外務大臣ヨリ在欧米各大公使宛

條約改正方針送附ノ件

機密條第一号

今般閣議ニ於テ條約改正ニ関スル方針別紙ノ如ク決定相成候ニ付不取敢貴官内密ノ御心得迄ニ一部差進候右方針実行ニ関シテハ談判開始ニ先チ追テ詳細訓示可致候敬具

明治四十二年八月二十五日

外務大臣伯爵　小村寿太郎

殿

在英大使宛　機密條送第一号　第三回特使便
在米　〃　同　一号　直接船便
在仏　〃　同　一号　第三回特使便
在独　〃　同　一号　〃
在伊　〃　同　一号　独ヨリ転送
在墺　〃　同　一号　〃
在和蘭公使　同　一号　〃
在白耳義　〃　同　一号　仏ヨリ転送
在西班牙　〃　同　一号　〃
在瑞典　〃　同　一号　独ヨリ転送
在白耳義公使宛　一通
在西班牙　〃　〃
在瑞典　〃　〃

（付記）「船便ニテ発送ス」

（附属書）

閣議決定書

秘

外国人ニ対シ土地所有権ノ享有ヲ許スヘキヤ否ヤハ帝国経済上並社会上ノ重要問題ニ属シ深ク国家永遠ノ利害ヲ講究シタル上初メテ之ヲ決定スヘキ事項ナリトス従テ現行通商條約改正ノ際ニ於テハ利益交換ノ資ニ供スル為漫然土地所有権ノ享有ヲ外国人ニ許スカ如キハ固ヨリ之ヲ避止セサルヘカラサル所ナリ之ト同時ニ該問題ハ由来條約改正談判ノ宿題ニ属シ帝国政府ハ前回ノ談判ニ際シ土地所有権ヲ外国人ニ享有セシムルヤ否ヤハ之ヲ後日ノ問題トナスヘキ旨ヲ列国ニ答ヘ其解決ヲ他日ニ譲リタル次第ナルヲ以テ今回條約改正談判ヲ開始スルニ当リテハ豫メ本問題ニ関スル帝国政府ノ方針ヲ決定シ置クコトヲ必要ナリトス

帝国ハ最近ニ於テ日清日露ノ二大戦役ヲ経国運ノ益々隆盛

註　附属閣議決定書前掲文書ナルニツキ参看

一八五　明治卅二年十二月十三日　小村外務大臣ヨリ在欧米各大公使宛

外国人ノ土地所有権享有ニ関シ閣議決定ノ件

附属書　外国人ノ土地所有権享有ニ関スル閣議決定書

小村大臣

機密

明治四十二年十二月十三日達済

外国人ノ土地所有権享有ニ関シ今般別紙ノ如ク閣議決定相成候ニ付不取敢貴官内密ノ御心得迄ニ一部差進候右方針ニ基キ制定スヘキ法律案ハ目下講究中ニ有之候此段為念申進候敬具

在英大使宛　一通
在米　〃　〃
在仏　〃　〃
在独　〃　〃
在伊　〃　〃
在墺　〃　〃
在和蘭公使宛　〃

トナルト共ニ国民ノ実力並自信モ亦著シク増大シ経済上其他諸般ノ関係ニ於テ優ニ欧米諸国ノ人民ト角逐ヲ試ムルヲ得ルニ至リタルヲ以テ此際土地ノ所有権ヲ外国人ニ許スコトアルモ之カ為我国民ニ於テ外国人ノ蹂躙ヲ蒙ルカ如キ虞ナキコトハ最早疑フヘカラサル所ナリ従テ北海道樺太及台湾ノ如ク地方開発ノ目的ヲ達スル為特ニ土地ノ兼併ヲ豫防シ併セテ土地ヲ基礎トスル殖民ノ途ヲ講スヘキ地方ヲ除クノ外ハ外国人ニ対シ土地所有権ノ享有ヲ許スモ亦何等ノ差支ナシト思考ス而シテ現今欧米諸国ニ於テハ土地所有権ハ一般ニ之ヲ外国人ニ附与スルコトトナリ各国ハ何レモ其国内法若クハ條約ニ依リテ外国人ニ土地所有権ヲ附与シ或ハ又事実上ニ於テ外国人ニ土地所有権ノ享有ヲ許容シツツアルヲ以テ我ニ於テ各国トノ間ニ完全ナル対等條約ノ締結ヲナサムトスル以上ハ特ニ帝国ノ為不利益ナル結果ヲ来ササル限リ此ノ如ク世界文明国カ普通ニ外国人ニ許与スル所ノ権利ハ我ニ於テモ亦之ヲ外国人ニ附与スルコトヲ必要トス加フルニ今回ノ條約改正タル協定税率沿岸貿易等ノ如ク我ニ於テ回復スヘキ所ノ権利利益多クシテ之カ代償トシテ彼ニ附与スヘキモノナキヲ以テ諸外国ハ勢ヒ土地所有権ノ享有ヲ我ニ求ムルニ至ルヘク我ニ於テ若シ結局之ヲ

許容スルノ意思アル以上ハ此機ニ於テ之ヲ断行スルコトシ我国家的利害ニ何等ノ影響ヲ受ケスシテ條約改正談判上ノ便宜ヲ占ムルコトトナスヲ適当ナリトス

右ノ次第ナルヲ以テ帝国政府ニ於テハ此際大体左記ノ方針ニ依リ外国人ニ土地所有権ヲ附与スルコトニ決セラレ之ト同時ニ森林ニ関シテハ土地ト同一ノ取扱ヲナシ鉱山採掘権ニ関シテハ現行法ノ規定ヲ維持スルコトニ決定セラレ当局ヲシテ至急右ニ関スル法案ヲ起草セシメ次期ノ帝国議会ニ附議セラルルコト必要ナリト認ム

一、外国人ハ本邦人カ其国ニ於テ土地ヲ所有シ得ル場合ニ限リ帝国ニ於テ土地ヲ所有スルヲ得ルコト

右ノ国名ハ勅令ヲ以テ之ヲ指定スルコト

二、外国人ハ北海道、台湾又ハ樺太ニ於テ土地ヲ所有スルコトヲ得サルコト但シ台湾ニ於テ外国人カ既ニ所有スル土地ハ此限ニアラサルコト

三、土地ヲ所有スル外国人カ帝国ニ於テ土地ヲ所有スルコトヲ得サルニ至リシ場合ニ於テハ其所有地ノ所分ニ付テハ相当ノ方法ヲ設クルコト

四、前記規定ノ施行期日ハ勅令ヲ以テ之ヲ定ムルコト

△（下ケ札）第一項ノ次ニ左ノ一項ヲ加フルコト

「一ノ二　外国人ハ要塞地帯及軍港要港、境域内ニ於テ土地ヲ所有スルヲ得サルコト但シ同地帯及同境域内ニ於テ特ニ右禁止ヲ適用セサル地域ハ勅令ヲ以テ之ヲ指定スルコト

海軍大臣」

△（欄外註記）「諸、瑞西、丁抹ハ兼轄ナリ」

註　附属対照表省略

一八七　明治四十三年一月二十九日　小村外務大臣ヨリ桂総理大臣宛

日英通商航海條約草案、日英特別相互関税條約草案及之ヲ基礎トシテ各国ニ対シ條約改正談判ヲ開始スルノ儀ニツキ請議ノ件竝ニ決裁

附属書一　日英通商航海條約草案（和）

二　日英特別相互関税條約草案（和）

明治四十三年一月二十九日発遣

機密送第六号　大臣

桂内閣総理大臣宛

新通商航海條約及特別相互関税條約草案ニ関シ請議ノ件

帝国ト列国トノ通商航海條約改正方針ニ関シテハ曩ニ閣議決定相成候ニ付右方針ニ拠リ新通商航海條約草案及特別相互関税條約草案ヲ起草シ條約改正準備委員会ノ査定ヲ経別紙ノ通リ編成ヲ了シ候該條約案ハ英国ニ対スルモノナレトモ其他ノ諸国ニ対スルモノモ亦其要項殆ト同一ニシテ夫々必要ニ従ヒ幾分ノ変更ヲ加フルニ過キス大体ニ於テ英国同様ノ條約案提出致スヘキ筈ニ有之候但シ事宜ニ依リ或ハ一二箇国トノ間ニハ相互利益ノ交換ヲ以テ輸入税率協定ノ都合ニ立到ルヤモ不被図候ニ付其場合ニハ随時具案請議ニ及フヘク又現行條約中ニ規定セル永代借地権ノ処理方法ニ関シテハ別ニ案ヲ具シテ閣議ニ提出致スヘク就テハ條約改正ノ期モ追々接近セルニ付玆ニ各国ニ対シ前記草案ヲ基礎トシテ條約改正談判ヲ開始スルノ件ヲ豫メ閣議決定相成度此段及請議候也

別紙

日英通商航海條約草案（和、英文）

日英特別相互関税條約草案（和、英文）

（右決裁）

内閣批第二号　二月十七日接受

（朱書）「明治四十三年一月廿九日機密送第六号」

日英通商航海條約草案、日英特別相互関税條約草案及之ヲ基礎トシテ各国ニ対シ條約改正談判ヲ開始スルノ件請議ノ通

（別冊添付ノ事）

一八六　明治四十三年一月六日　小村外務大臣ヨリ在欧米各大公使宛

現行関税率改正関税率対照表送附ノ件

明治四十三年一月十八日発遣

機密　大臣

△英、米、仏、独、伊、墺洪、駐在大使宛各通

蘭、白、西、瑞典、駐在公使

昨年八月二十五日附機密條第一号ヲ以テ御内報ニ及ヒ置キタル條約改正方針ノ閣議決定事項中現行関税定率法改正案ノ件ニ付テハ政府ニ於テ国家財政ノ需求ト産業発達ノ必要トニ鑑ミ且税率ノ平衡ヲ維持スルコトヲ旨トシ慎重ニ審査編成シ近日第二十六議会ニ提出相成筈ニ有之候就テハ現行税率ト改正案税率トノ比較対照表別冊一部不取敢御参考迄ニ及御送付候敬具

（別冊添付ノ事）

明治四十三年二月十七日

内閣総理大臣侯爵　桂　太　郎　印

（附屬書一）

日英通商航海條約草案

日本国皇帝陛下及大不列顛愛蘭聯合王国大不列顛海外領土皇帝印度国皇帝陛下ハ幸ニ其ノ間竝其ノ臣民間ニ存在スル親善和衷ノ関係ヲ鞏固ナラシメムコトヲ欲シ而シテ今後両国間ノ通商関係ヲ律スヘキ準則ヲ明瞭的確ニ規定スルハ此ノ至美ナル目的ヲ達スルニ資スヘキヲ信シ之カ為ニ通商航海條約ヲ締結スルコトニ決定シ日本国皇帝陛下ハ、、、、、、、、、、、、、、、、、、、、、、、、、、、、ヲ大不列顛愛蘭聯合王国大不列顛海外領土皇帝印度国皇帝陛下ハ、、、、、、、、、、、、、、、、、、、、、、、、、、、、ヲ各其ノ全権委員ニ任命セリ因テ各全権委員ハ互ニ其ノ委任状ヲ示シ之カ良好妥当ナルヲ認メタル後左ノ諸條ヲ協定セリ

第一條

両締約国ノ一方ノ臣民ハ他ノ一方ノ版図内ノ各地ニ到リ又ハ滞在スルコトニ付家族ト共ニ完全ナル自由ヲ有スヘク而シテ其ノ国法ニ遵由スルニ於テハ

一　旅行居住スルコト、修学研究ヲ為スコト、生業職業ニ従フコト及生産製造ノ業ヲ営ムコトニ関スル一切ノ事項ニ付総テ最恵国ノ臣民又ハ人民ト同一ノ基礎ニ置カルヘク

二　内国臣民ト均シク適法ナル商業ノ目的物タル各種商品ノ貿易商売ニ従事スルノ権利ヲ有シ

三　必要ナル家屋、製造所、倉庫、店輔及附屬構造物ヲ所有又ハ賃借シテ之ヲ使用シ又居住、商業、生産業、製造業及其ノ他ノ適法ナル目的ノ為土地ヲ賃借スルコトヲ得ヘク

四　其ノ身体財産ニ対シテ常ニ完全ナル保護ヲ享受シ其ノ権利ヲ行使擁護セムカ為自由且容易ニ裁判所ニ申出ツルコトヲ得又国家及其ノ機関ニ対スル請求ニ付テモ其ノ管轄権ヲ有スル裁判所又ハ其ノ他ノ官庁ニ出訴スルノ権利ヲ有シ

五　陸軍、海軍、護国軍又ハ民兵ノ何レタルヲ問ハス総テノ強迫兵役ヲ免レ且服役ノ代トシテ課セラルル一切ノ貢納ヲ免レ又強募公債及軍用徴発若ハ取立金ニ付テハ不動産ノ所有者、賃借者又ハ使用者トシテ内国臣民ト均シク課セラルルモノヲ除クノ外亦一切之ヲ免カルヘク

六　又内国臣民又ハ最恵国ノ臣民若ハ人民カ納付シ若ハ納付スルコトアルヘキ所ト異ナルカ或ハ之ヨリ多額ナル何等ノ租税、手数料、課金又ハ貢納ヲ徴収セラルルコトナシ

第二條

両締約国ノ一方ノ臣民カ他ノ一方ノ版図内ニ於テ有スル家宅、倉庫、製造所及店輔竝一切ノ附屬構造物ニシテ適法ノ目的ニ使用セラルルモノハ侵スヘカラス此等ノ建物又ハ附屬構造物ニ付テハ内国臣民ニ対スル法定ノ條件及方式ニ依ルノ外臨検捜索ヲ為シ又ハ帳簿、書類若ハ計算書ヲ検査点閲スルコトヲ得ス

第三條

両締約国ノ一方ハ他ノ一方ノ港、都市及其ノ他ノ場所ニ総領事、領事、副領事及代弁領事ヲ置クコトヲ得但シ右領事官ノ駐在ヲ認可スルニ便ナラサル場所ハ此ノ限ニ在ラス尤モ此ノ制限ハ一切ノ他国ニ対シテモ亦均シク之ヲ加フルニ非サレハ一方ノ締約国ニ対シテ之ヲ加フルコトヲ得ス

右総領事、領事、副領事及代弁領事ハ駐在国政府ヨリ認可状又ハ其ノ他相当ノ證認状ヲ得タルトキハ最恵国ノ同等領事官ニ認許セラレ又ハ認許セラルルコトアルヘキ範囲内ニ於テ相互ノ條件ニ依リ職務ヲ執行シ竝特権、特典及免除ヲ享有スルノ権利ヲ有スヘシ認可状又ハ其ノ他ノ證認状ヲ発給セル政府ハ其ノ裁量ヲ以テ之ヲ取消ス権利ヲ有ス但シ其ノ取消ヲナスニ付テハ之ヲ正当ト認メタル理由ヲ説明スヘシ

第四條

両締約国ノ一方ノ臣民カ他ノ一方ノ版図内ニ於テ死亡シタル場合ニ死亡者ノ本国法ニ依リ相続財産ヲ収受シ管理スルノ権利ヲ有スル者其ノ地ニ在ラサルトキハ死亡者所屬国ノ当該領事官ハ自ラ又ハ代理人ニ由リ右不在者ヲ其ノ不在中代理シ相続財産ノ正当ナル管理及決済ニ必要ナル一切ノ手続及行為ヲ為スノ権利ヲ有ス但シ本條ノ規定ハ本来財産所在国裁判所ノ管轄ニ屬スル事件ニ付其ノ管轄権ヲ奪フモノト為スコトヲ得ス

両締約国ノ一方ノ臣民カ他ノ一方ノ版図外ニ於テ死亡セルモ該版図内ニ財産ヲ所有セル場合ニ相続財産ヲ収受シ管理スルノ権利ヲ有スル者其ノ財産所在地ニ在ラサルトキハ亦前項ノ規定ヲ準用ス

第五條

両締約国版図ノ間ニハ相互ニ通商及航海ノ自由アルヘシ両締約国ノ一方ノ臣民ハ他ノ一方ノ版図内ニ於テ外国通商ノ

為ニ開カレ又ハ開カルルコトアルヘキ一切ノ場所、港及河川ヘハ最恵国ノ臣民又ハ人民ト均シク船舶及貨物ヲ以テ自由ニ到ルコトヲ得但シ常ニ到達国ノ国法ニ従フコトヲ要ス

第六條

両締約国ノ一方ノ版図内ノ生産又ハ製造ニ係ル物品ニシテ他ノ一方ノ版図内ニ輸入セラルルモノニ対スル輸入税ハ今後両国間ノ特別取極又ハ各自ノ内国法ニ依リテ之ヲ定ムヘシ

締約国ノ孰レノ一方タリトモ他ノ一方ノ版図内ニ輸出セラルル物品ニ対シ同様ノ物品カ別国ニ輸出セラルルニ当リ納付シ又ハ納付スルコトアルヘキ所ト異ナルカ或ハ之ヨリ多額ナル何等ノ税金又ハ課金ヲ課スルコトヲ得ス

又締約国ノ孰レノ一方タリトモ他ノ一方ノ版図内ヨリノ物品ノ輸入又ハ該版図内ヘノ物品ノ輸出ニ対シテハ同様ノ物品ノ別国ヨリノ輸入又ハ別国ヘノ輸出ニ対シテ均シク適用セラレサル何等ノ禁止又ハ制限ヲ加フルコトヲ得ス但シ衛生上ノ措置トシテ又ハ動物及有用ノ植物ヲ保護スルノ目的ヲ以テ加フル禁止又ハ制限ハ此ノ限ニ在ラス

第七條

ノ一方ノ版図内ニ於テ其ノ国法ニ違反セサル限リ権利ヲ行使シ且原告又ハ被告トシテ裁判所ニ出頭スルコトヲ得

第九條

両締約国ノ一方ノ港ニ其ノ国ノ船舶ヲ以テ適法ニ輸入セラレ又ハ輸入セラルルコトアルヘキ一切ノ物品ハ他ノ一方ノ船舶ヲ以テ亦均シク該港ニ輸入スルコトヲ得此ノ場合ニ於テ右物品ノ両国船舶ニ依リテ輸入セラルルトキ課スル所ト異ナルカ或ハ之ヨリ多額ナル税金又ハ課金ハ如何ナル名称ヲ有スルモノタリトモ之ヲ課スルコトナシ右相互均等ノ待遇ハ該物品カ直接ニ原製産地ヨリ到ルト其ノ他ノ外国地方ヨリ到ルトヲ問ハス之ヲ実行スヘシ

輸出ニ関シテモ同シク完全ナル均等ノ待遇ヲ為スヘク従テ両締約国ノ一方ノ版図内ニ於テ該版図内ヨリ適法ニ輸出セラレ又輸出セラルルコトアルヘキ物品ハ其ノ輸出カ日本船舶ニ依ルト大不列顛船舶ニ依ルトヲ問ハス又其ノ仕向先カ締約国ノ他ノ一方ノ港タルト第三国ノ港タルトニ拘ラス之カ輸出ニ当リ同一ノ輸出税ヲ納付シ又同一ノ奨励金及戻税ヲ受クヘシ

第十條

締約国ノ領水内ニ於ケル船舶ノ繋留及貨物ノ積卸ニ関スル

両締約国ノ一方ノ臣民タル商人及工業者竝該国ノ版図内ニ於テ住所ヲ有シ商工業ヲ営ム商人及工業者ハ他ノ一方ノ版図内ニ於テ本人自ラ又ハ旅商ヲ用ヒテ物品ヲ買入レ見本携帯或ハ不携帯ニテ註文ヲ取集ムルコトヲ得而シテ右商人、工業者及其ノ用フル旅商ハ買入ヲ為シ又註文ヲ取集ムルニ当リ課税及便益ニ関シテ最恵国待遇ヲ享受スヘシ

前記ノ目的ヲ以テ見本トシテ輸入セラルル物品ハ其ノ再輸出セラルヘキコト又ハ法定期間内ニ再輸出セラレサル場合ニ成規ノ関税ノ納付セラルヘキコトヲ確実ナラシメムカ為ニ制定セラレタル関税規則及手続ヲ履行スルトキハ各締約国ニ於テ一時無税輸入ヲ許可セラルヘシ但シ此ノ特典ハ物品ノ数量又ハ価格ニ徴シ見本ト認ムルコト能ハサルモノ又ハ其ノ性質上再輸出ノ際校合スルコト能ハサルモノニハ之ヲ与フルコトナシ見本カ無税輸入ヲ許可セラルヘキモノタルト否トヲ決定スルハ何レノ場合ニ於テモ輸入地当該官庁ノ権内ニ専属ス

第八條

両締約国ノ一方ノ国法ニ従ヒテ既ニ設立セラレ又ハ今後設立セラルヘキ商工業及金融業ニ関スル有限責任及其ノ他ノ会社竝組合ニシテ該国版図内ニ於テ住所ヲ有スルモノハ他

一切ノ事項ニ付テハ締約国ニ於テ両国ノ船舶ヲ全ク均等ニ待遇スルノ意思ナルニ因リ他ノ一方ノ船舶ニ対シ同様ノ場合ニ等シク許与セサル何等ノ特権又ハ便益ヲ自国船舶ニ許与スルコトナカルヘシ

第十一條

大不列顛国又ハ日本国ノ国旗ヲ揚ケ且其ノ国籍證明ノ為各本国法ニ規定スル書類ヲ有スル商船ハ日本国又ハ大不列顛国ニ於テ之ヲ大不列顛船舶又ハ日本船舶ト認ムヘシ

第十二條

政府、官公吏、私人、団体又ハ各種営造物ノ名義ヲ以テ若ハ其ノ利益ノ為ニ課セラルル噸税、通過税、運河税、港税、水先案内料、燈台税、検疫費又ハ其ノ他名称ノ如何ニ拘ラス之ニ類似又ハ該当スル税金若ハ課金ハ同様ノ場合ニ均シク内国船舶一般ニ又ハ最恵国船舶ニ課スルモノニ非サレハ締約国ノ一方ノ領水内ニ於テ之ヲ他ノ一方ノ船舶ニ課スルコトナシ右均等ノ待遇ハ両国ノ船舶カ何レノ地ヨリ来リ又何レノ地ニ往クヲ問ハス相互ニ之ヲ実行スヘシ

第十三條

両締約国ノ一方ノ定期郵便運送ノ任務ニ当ル船舶ハ国有タルト国家ヨリ之カ為補助ヲ受クルモノタルトノ別ナク他ノ

一方ノ領水内ニ於テ同様ノ最恵国船舶ニ許与セラルル便益、特権及免除ヲ享有スヘシ

第十四條

両締約国ノ沿岸貿易ハ本條約ニ於テ規定スル限ニアラス日本国及大不列顛国各自ノ国法ノ定ムル所ニ依ル

両締約国ノ一方ノ船舶ニシテ他ノ一方ノ版図内ノ二箇以上ノ輸入港ヘ仕向ケラレタル貨物ヲ外国ニ於テ積載シタルモノハ右諸港ノ一ニ於テ其ノ貨物ノ一部ヲ陸揚シ更ニ他ノ一港又ハ数港ニ続航シテ其ノ地ニ貨物ノ残部ヲ陸揚スルコトヲ得但シ常ニ到達国ノ国法、税法及税関規則ニ従フコトヲ要ス又同様ノ方法及同一ノ制限ニ依リ両締約国ノ一方ノ船舶ハ他ノ一方ノ港ヨリ其ノ国外ニ向ヒ発航ノ途次該国ノ数港ニ於テ貨物ヲ船積スルコトヲ得

第十五條

両締約国ノ一方ノ版図内ニ在ル他ノ一方ノ当該領事官ハ自国商船内ノ秩序ヲ専管シ海上又ハ駐在国領水内ニ於テ船長、職員及其ノ他ノ船員間ニ生スル紛議殊ニ給料ノ決定及契約ノ履行ニ関シテ生スル紛議ヲ単独ニテ処弁スヘシ但シ締約国ノ一方ノ領水内ニ在ル他ノ一方ノ商船内ニ騒擾ノ発生セルトキ其ノ発生地ノ当該官庁ニ於テ之カ為港内又ハ陸上ノ安寧秩序ヲ妨害スルカ或ハ其ノ虞アリト認ムル場合ニハ当該内国官庁之ヲ管轄スヘシ

第十六條

両締約国ノ一方ノ国籍ヲ有スル商船ニシテ他ノ一方ノ領水内ニ在ルモノノ船員脱船シタルトキ脱船者ノ逮捕及引渡ノ為該商船所属国ノ当該領事官ニ於テ一切之ニ関スル費用ノ償還セラルヘキコトヲ保障シテ請求セル場合ニハ地方官庁ハ国法ノ許ス限リ其ノ権内ニ在ル各般ノ援助ヲ与フルコトヲ要ス

右ノ規定ハ脱船地ノ国ノ臣民ニ関シテハ之ヲ適用セサルモノトス

第十七條

両締約国ノ一方ハ局外中立ノ義務ニ反セサル限リ他ノ一方ノ船舶ニ対シ難破、海上損害又ハ不可抗力ニ因ル寄航ノ場合ニ其ノ国有タルト箇人ノ所有タルトヲ問ハス同様ノ場合ニ内国船舶ニ許与スルト同一ノ援助、救護及免除ヲ許与スヘシ右難破又ハ被害船舶ヨリ救上ケタル貨物ハ関税ヲ免除ス但シ消費ノ為引取ラルル場合ニハ成規ノ関税ヲ納付スヘシ

第十八條

本條約ニ於テ反対ノ明文アル場合ヲ除クノ外両締約国ハ通商航海及工業ニ関スル一切ノ事項ニ付其ノ一方カ別国ノ臣民又ハ人民ニ現ニ許与シ若ハ今後許与スルコトアルヘキ一切ノ特権、恩典又ハ免除ヲ即時且無條件ニテ他ノ一方ノ臣民ニ及ホスヘキコトニ同意ス

第十九條

本條約ノ規定ハ各締約国ノ領有シ又ハ管治スル一切ノ土地ニ適用スヘシ但シ大不列顛国皇帝陛下ノ左記殖民地及海外属地ハ此ノ限ニ在ラス

印度

加奈陀領地

ニューフォンドランド

喜望峯殖民地

ナタル

濠洲聯邦

ニューシーランド

然レトモ本條約批准書交換ノ日ヨリ二年内ニ前記殖民地又ハ海外属地ノ何レカノ為大不列顛国皇帝陛下ノ東京駐剳代表者ヨリ本條約ノ規定ヲ該殖民地又ハ海外属地ニ適用スヘキコトヲ日本国政府ニ通知シタルトキハ之ヲ適用スヘシ

第二十條

本條約ハ、、、、、、、、、、、、日ヨリ実施シ、、、、、、、、、、、、日迄効力ヲ有ス

右期間満了ノ十二箇月前ニ両締約国ノ孰レヨリモ本條約ヲ消滅セシムルノ意思ヲ他ノ一方ニ通告セサルトキハ本條約ハ両締約国ノ一方カ其ノ廃棄ヲ声明セル日ヨリ一年間ノ満了ニ至ル迄引続キ効力ヲ有ス

第二十一條

本條約ハ批准ヲ要シ其ノ批准書ハ本日ヨリ、、箇月以内ニ成ルヘク速ニ、、、、、、ニ於テ交換スヘシ

右證拠トシテ各全権委員之ニ署名調印ス

、、、、、、年、、月、、日、、、ニ於テ本書、通ヲ作ル

（附属書二）

日英特別相互関税條約草案

日本国皇帝陛下及大不列顛愛蘭聯合王国大不列顛海外領土皇帝印度国皇帝陛下ハ両国版図間ニ於ケル通商関係ノ発達ヲ助成セムコトヲ欲シ之カ為ニ特別相互関税條約ヲ締結スルコトニ決シ日本国皇帝陛下ハ、、、、、、、、、、、、

土皇帝印度国皇帝陛下ハ、、、

定ヲ為サズトノ趣旨ナラント思ハル、旨ヲ述ベ候処何レ御提案ノ上ニテ相当ノ考量ヲ加フベシ何レニシテモ最恵国待遇ヲ受クルコトハ英国ニ取リテハ必要ノ事ナルベシト答ヘラレ候ニ依リ最恵国待遇ヲ与フルコトハ勿論ノ事ナルベシト述ベ候処外務大臣ハ商人ハ或年限ノ間税率ノ一定シ居ルコトヲ要望スルガ故ニ商務省（Board of Trade）ニ於テハ矢張協定税率ノ保存ヲ希望スベシト思フ旨ヲ語ラレ候ニ依リ英国ノ側ヨリ云ヘバ其希望アルハ当然ナレドモ我ガ政府ニ於テ之ヲ認容スルコトハ到底不可能ノ事ナルベシ前年ノ條約改正ノ時ハ其以前ヨリ長ク日本ヲ苦メタル治外法権ヲ撤去シ司法権ヲ恢復スルコトヲ以テ最急務ト為シ之ガ為メニ多少ノ犠牲ヲ提供スルモ亦不得已ト認メタルカ故ニ関税上ノ自主権ヲ充分ニ恢復スル得ズ其当時ノ協定税率ニ多少ノ改正ヲ加ヘタルモ猶以前ノ如ク片務的協定税率ノ存続ヲ承諾セザルノ已ムヲ得ザリシ次第ナルモ今回ハ司法上ノ自主権ニ就テハ何等ノ問題ヲモ残サザルガ故ニ最モ重キヲ関税自主権ノ恢復ニ置クガ故ニ此目的ト両立セザル片務的協定税率ヲ再ビ約諾スルガ如キハ到底帝国政府ノ承諾スル能ハザル処ナリト信ズ何レ本件ニ就テハ訓令ヲ受ケクル上ニテ改メテ開談致スベシト述ベ置候

右及報告候敬具

一八九　明治卅三年三月五日　小村外務大臣ヨリ　加藤駐英大使宛（電報）

日英新條約締結交渉提議ノ件

三月五日午前十時二十分発　在英加藤大使　小村大臣

第二九号

列国トノ現行諸條約廃棄ノ通告ハ本年七月之ヲ行フ筈ナルモ之ニ先チテ早ク新條約締結ノ談判ヲ開始スルコトニ廟議決定ノ次第ハ豫テ御内報ニ及ヒ置キタル処我方ノ準備モ今ヤ略ホ整ヒタルヲ以テ追テ適当ノ時機ヲ見計ラヒ列国ニ対シ商議ヲ開始スル筈ナリ然ルニ英国トノ談判カ第一ニ纏リヲ見ルコトハ一般ニ対スル交渉上我為ニ得策ナルノミナラス同国ハ前回ノ條約改正ニ於テモ最先ノ締結国タリシ歴史モアルヲ以テ他ノ列国ニ先ンシテ第一ニ同国ト商議ヲ開キタク就テハ閣下ハ右ノ意味御含相成リ帝国政府ノ訓令トシテ英国政府ニ対シ両国間新條約締結ノ商議ヲ直ニ開始スルコトノ提議ヲ申入レラレ先方ノ同意ヲ得ル様御尽力アリタシ同意ノ御回電ニ接シタル上ハ必要ノ書類早速発送スヘシ

一九〇　明治卅三年三月十日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

英政府ニ於テ交渉提議認諾竝ニ税率協定ノ内容提示請求ノ件

三月十二日　前八、四〇　倫敦発　東京着

小村外務大臣　加藤全権大使

第五一号

本日外務大臣ノ招ニ応シ往訪シタルニ條約改正ノ件ニ関シ回答ニ接シタリ英国政府ハ何時ニテモ日本国政府ノ提議ヲ受領シ商議ヲ開クコトヲ欣諾スト雖コトナリ外務大臣ハ更ニ unofficial トシテ商務省ハ即時開談ニ異議ナキモ日本国政府ノ意思今次英国トハ税率ノ協約ヲ結ハストナレハ先以テ日本国ノ新関税定率法ヲ審査シ且他国トノ税率協定ノ模様ヲ承知シタル上ナラテハ単ニ最恵国待遇タケノ基礎ニテハ條約ノ締結ヲ為スコトヲ得サルヘシトノ意見ヲ有スト附言セラレタリ就テハ此際速ニ新條約案ヲ提出スルハ可ナルヘキモ同時ニ新国定税率ヲ示シ又他国ニ対シ提議セラルヘキ税率協定ノ内容ヲ示ササレハ商議ノ進行困難ナラムト思考ス

一九一　明治卅三年三月十二日　加藤駐英大使ヨリ　小村外務大臣宛

條約改正ニ関シ英国外相ト会談報告ノ件

機密條公第二号

明治四十三年三月十二日　在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ノ件ニ関シ貴電第二九号ヲ以テ御訓令ノ旨ニ従ヒ本官ハ本月七日外務大臣サー・エドワード・グレー氏ヲ外務省ニ訪ヒ御来示ノ趣ヲ開陳シタルニ同氏ハ日本政府ニ於テ先ツ英国ト改約セントスルノ好意ヲ謝シ而シテ英国政府ニ於テハ固ヨリ日本ノ提議ヲ受クルニ於テハ之カ商議ヲ開クニ異議ナカルヘシト思考スルモ形式上一応商務省ト協議ノ上何分ノ回答ヲナスヘシトノコトニ有之候（往電第四六号末段参照）

然ル処昨十一日更ラニ同氏ヨリ会見ノ招請ヲ受ケタルニ依リ外務省ヲ往訪シタルニ同氏ハ本件ニ関シ英国政府ニテハ何時ニテモ日本ノ提議ヲ受領シ商議ノ開始ヲ欣諾スヘシトノ事ニテ且ツ同氏ハ客月二十三日本官ヨリ今回ノ條約改正ニ対スル帝国政府ノ方針ヲ公然トナク内話シタルニ対シ（客月二十六日付條第一号参照）本使ニ対スル商務省ノ意向ヲ unofficial トシテ本官ニ告ケ同省ヨリ送越シタル意見書ノ一部ヲ本官ニ読ミ聞カセラレタルカ其要点ハ同省ニテモ即時改正商議ノ開始ニハ異議ナキモ日本政府ニ於テ這次英国トハ何等税率協約ヲ結ハサルノ方針ナルニ於テハ先以テ日本ニ於テ将来施行セントスル国定税率ヲ審査シ且ツ他国トノ相互協定税率ヲモ承知シタル上ニアラサレハ単ニ最恵国待遇丈ノ基礎ニテハ新條約ノ締結ヲ為スコトヲ得サルヘシトノコトニ有之候尚同氏ハ右談話中若シ此際日本政府ニ於テ国定税率ヲ提示セラルルニ於テハ英国政府ニ於テモ案外之ニ対シ満足ナルヤモ計ラレストノ事モ話サレ候得共苟モ商務省ニ於テ前記ノ如キ意向ヲ有スルニ於テハ単ニ我方ヨリ改正ノ提案ヲナスノミニテハ迅速ニ商議ヲ進捗セシムルコト能ハサルヘシト懸念致候畢竟英国政府ノ希望ハ他国トノ談判経過ヲ観テ其振合ニ基キ方針ヲ定メントスル欣諾シタルハ帝国政府ノ甚満足トスル所ニシテ早速新條約案ヲ閣下ニ送付スヘキニ付右ノ旨先方ヘ挨拶セラレタシ尚閣下ノ御含迄申上度ハ新條約案ハ本月二十一日発本野大使ノ便ニテ露都ニ送リ同地ヨリ特使ヲシテ携帯セシムヘシ同便ニテ送付スヘキ該案説明書及関税定率法改正案説明書等御査閲ノ上ハ商務院ノ抱ケルカ如キ懸念ハ其理由ナキコト明瞭致スヘシ

一九三　明治四十三年三月十五日　小村外務大臣ヨリ加藤駐英大使宛

日英新條約締結交渉開始ニ関スル件

附属書一　日英通商航海條約草案
二　日英特別相互関税條約案
三　新條約案理由書
四　改正関税定率法案説明書

明治四十三年三月十五日

機密條第三号宛

在英国加藤大使宛　　小村外務大臣

條約改正ノ方針ニ関スル廟議決定ノ次第ハ曩ニ御内報ノ通ニ有之右方針ニ遵拠シテ別冊甲乙号ノ通リ新條約案ヲ編成

モノニ可有之従ツテ他国ノ振合如何ニ拘ハラス已レ独リ先ンシテ新條約締結ヲナスコトヲ難ンスルモノト被察候ニ付テハ他国ニ先チ第一ニ英国ト談判ヲ纏メタシトノ御希望ハ至極御尤ニ有之候得共其遂行ニハ随分困難ヲ見ルコトナルヘシト被存候尤モ兎ニ角此際英国ニ対シ改正ノ提案ヲ為ストセハ夫ト同時ニ新定ノ国定税率及他国ニ対シ提議セラルヘキ協定税率ノ内容ヲモ併セテ先方ニ提示スルコト最モ必要ナルベク左スレバ或ハ必シモ他国トノ商議進行如何ニ拘ハラス談判ヲ進捗セシムルコトヲ得ヘキカト思考致候依テ右ノ趣不取敢往電第五一号ヲ以テ及電稟候次第ニ有之候先ハ右電報説明旁此段申進候敬具

一九二　明治四十三年三月十四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

日英新條約案遞送ノ件

三月十四日午后五時四十分発

在英加藤大使　　小村大臣

第三四号

貴電第五一　英国政府カ何時ニテモ商議開始ニ応スヘシトシノ之ヲ基礎トシテ列国ニ対シ追々商議ヲ開始スルコトニ付既ニ閣僚ノ同意ヲ得英国以外ノ国ニ対スル提案モ亦其要項殆ト皆別冊所載ト同シク只対手国ノ異ナルニ従ツテ幾分必要ノ変更ヲ加ヘテ之ヲ調製スルコトニ相成居候

右ノ次第ニ付今後適当ノ時機ヲ見計ラヒ追々各国ニ対シテ新條約締結ノ談判ヲ開ク筈ニ有之候処英国ハ我国トノ通商上列国中最モ重要ノ地位ヲ占ムルヲ以テ同国トノ商議先ツ妥結ヲ見ルニ至ルハ條約改正ノ事業上一大進境ニ達スルモノニシテ然ルトキハ爾余諸国一般ノ交渉ニ対シ好影響ヲ及ホシ得ヘクシテ旁々我レニ取ツテ頗ル得策ト認メラレ候ノミナラス前回ノ條約改正ニ於テ同国ハ率先我レト現行條約ヲ締結シタル関係モ有之候間此際帝国政府ニ於テハ他列国ニ先ンシテ第一ニ英国ト締結談判ヲ開始致度仍テ過般右ノ趣旨ヲ閣下ニ電報シ英国政府ヲシテ直チニ開談ニ応スル様同意セシムルコトニ御尽力ヲ希望致候処御配慮ノ結果右同意ヲ得候ハ帝国政府ノ甚満足トスル所ニシテ早速提案開議致度ニ付茲ニ別冊甲乙号御送附ニ及ヒ候條御熟閲ノ上先方ニ御提出相成度提出済ノ節ハ一応其旨電報ニテ御通知有之度候

別冊甲乙号ハ先方ヘノ提出用及貴館用トシテ合計各六部差

進候尚貴館參考用トシテ日本訳文各二部同封致置候

各條約案ノ條項ニ関スル詳細ノ説明ハ別冊丙号ニ記述有之候間委曲ハ右ニテ御査閲有之度候ヘ共尚二三要項ニ付大体ノ趣旨左ニ申進候

「通商航海條約案中輸入税ニ関スル規定ヲ特別取極又ハ内国法ニ譲ル旨明記シテ本條約適用ノ範囲外ニ置キタルコトハ現行條約ニ対シテ新約案ノ特色トスル最モ重ナル点ニシテ畢竟関税ハ国家財政ノ需求及ヒ産業状態ノ必要如何ニ依リテ決定スルヲ当然トシ之カ立法ノ自由ヲ束縛スルカ如キ條約ハ主義上固ヨリ好マシカラス殊ニ我国ノ如キ各種ノ産業今漸ク発達ノ途ニ在ルモノニ於テハ仮令相互利益ノ交換ニ依リテ輸入税率ヲ協定シタル場合又ハ単ニ輸入税ニ関シテ最恵待遇ヲ互約スルニ止マル場合ト雖協約ノ有効期限長キニ亘ルトキハ内外経済事情ノ変動我外国貿易趨勢ノ転移其他対手国関税政策ノ更革等ニ応シ臨機必要ナル改正ヲ税率ニ加ヘ其他適当ノ処置ヲ執リテ彼レニ対シテ抵制ヲ行フノ自由ヲ約束スルコト久シキニ及ブノ虞アリ従テ今回ノ案ニ於テハ輸入税ノ事項ト比較的長期ニ亘ルモ強テ改廃スルノ必要少ナキ他ノ事項トヲ区別シ通商航海條約ヲ以テ後者ヲ包括シ特別相互関税條約ヲ以テ前者ヲ規定スルコトノ主義ヲ採リ而シテ対別関税條約ハ実施後何時ニテモ一箇年ノ豫告ヲ以テ之ヲ廃棄シ得ルコトヲ為シタル所以ニ有之候」

然レトモ関税條約ト雖必スシモ頻々之カ締結廃棄ヲ重ヌヘシトノ趣意ニハ無之事情ノ必要ニ逼ラレサル限リハ固ヨリ之ヲ存続セシメンコトヲ欲スルハ申ス迄モ無之義ト存候

英国ハ御承知ノ如ク自由貿易国ニシテ純然タル収入主義ノ国定単税率ノミヲ有シ税目モ亦僅少ニシテ殊ニ本邦輸出品ハ殆ト総テ無税品ニ属スルノ現状ナルカ故仮リニ我レヨリ我税率ニ束縛乃至減却ヲ加ヘテ彼レヨリ之カ代償ヲ得ントスルモ其望ナク而モ我レニ於テ彼レカ為メニ設ケタル関税上ノ利益ニハ他国直ニ均霑スルコトト可相成ニ付英国トノ間ニハ到底相互利益ノ交換ニ依ル関税條約ヲ締結スルコト不可能ノ事ニ属スルヲ以テ別冊特別相互関税條約案ニハ互ニ最低率ノ利益ヲ与フヘキコトヲ保障シタル次第ニ有之候

帝国今日ノ地位ト国論ノ帰向トハ断シテ片務的協定ヲ為スヲ許サス税権ノ回復カ新條約主眼ノ最モ著シキモノタルコトハ敢テ喋々ヲ要セスシテ英国政府ニ於テモ我立場ヲ疾ク諒悉セル義ト存候

「尤モ帝国政府ハ内外各般ノ事情考査ノ結果今回ノ新條約談判ニ当リテハ何レノ国ニ対シテモ自ラ進ンデ税率ノ協定

ヲ請求スルノ意思ハ無之」先方ヨリ之カ請求アリタル場合ニ於テモ凡テ彼我相互利益ノ交換ニ依ルノ外税率ノ協定ヲ為ササルノ方針ニ有之而シテ列国ノ関税組織彼我貿易ノ関係、内外産業ノ状態等ヲ顧ミルトキハ実際斯クノ如キ相互利益ノ交換ニ依ル税率協定ノ成立ハ甚タ稀ナルヘク大抵ノ場合ニハ其見込無之様認メラレ候仮リニ一二ノ国例ヘハ仏蘭西又ハ独乙ト協定ヲ見ルニ到リタリトスルモ其場合ニハ英国ハ別冊相互特別関税條約ノ存スルニ於テハ之カ規定ニヨリ直チニ最低率ニ均霑スヘク我国カ利益交換ノ基礎ニテ他国ニ与ヘタル低税ノ便益ニ何等対償ナクシテ英国モ同沿スル義ニ有之候畢竟此点ニ於テハ英国ハ他国トノ競争上毫モ不利益ノ地位ニ立ツコト無之次第ト存候

帝国政府ハ又税権回復ノ機ヲ利用シテ叨リニ輸入税ヲ増率セントスルモノニ非サルコトハ曩ニ不取敢御送附ニ及ヒ置キタル現行及改正案輸入税率対照表ニテ御承知ノ通ニ有之一方ニ於テ国家財政ノ要求ト内国産業保護ノ必要ニ顧ミルト共ニ他方ニ於テハ各産業間ノ調和及負担ノ衡平ヲ図リ且ツ経済界ニ何等急激ノ変動ヲ及ホササルコトヲ目的トシテ以テ新関税案ヲ編成シタルモノニシテ英国ノ貿易カ為メニ大ナル影響ヲ受クヘシトハ認メラレス同国カ関税上対抗ノ武器ヲ有セサルノ故ヲ以テ我レニ於テ故ラ其利益ヲ無視シタルカ如キコト無之ハ勿論ニシテ却テ帝国政府ハ両国各般ノ関係ヲ慮リ又英国ノ国制カ相互的減率協定ヲ許ササルノ事情ヲ顧ミ主トシテ英国ヨリ輸入スル品目ニ対シテハ充分ノ斟酌考量ヲ加ヘタル次第ニ有之候間必要ニ応シ此点ハ内密ニ先方ノ諒悉ヲ得ル様御配慮相成度御参考迄別冊丁号説明書御送附ニ及ヒ候ニ付御査閲有之度候尤モ関税定率法案ニ対シテハ帝国議会ニ於テ幾分ノ修正ヲ加ヘラルヽニ至ルヘク候ヘ共大体ニ於テ大ナル変更ナキ見込ニテ別冊説明書ニ甚敷動揺ヲ来タスコトナシト確信致候

「新通商航海條約ト特別相互関税條約トハ互ニ独立セルモノニシテ法理上後者ハ前者ニ附属シテ効力ノ有無ヲ共ニスルカ如キ関係ハ無之従テ通商航海條約ニ加入セサル英国殖民地等モ亦単ニ関税條約ノミニ加入スルヲ妨ケサル理ナリト雖全然此自由ヲ明示シテ毫モ我牽制ノ余地ヲ留保セサルトキハ現行條約ニ加入セル加奈陀ノ如キスラ猶新通商航海條約ニ加入セス単ニ関税條約ノミニ加入シテ其利益ヲ享クントスルニ至ルヘク然ルニ我希望ハ成ルヘク各殖民地等ヲシテ関税條約ト共ニ通商航海條約ニモ加入セシムルニ在ルヲ以テ関税條約案ニハ此趣旨ヲ寓シ通商航海條約ノ適用ヲ

受クル各殖民地等ハ何時ニテモ通告次第関税條約ニ加入シ得ルコトヲ明記スルト共ニ前者ノ適用以外ニ在ル殖民地等ノ加入手続ニ関シテハ何等言及セス以テ両締約国ノ別段ノ協議ニ委シタル次第ニ有之候」

沿岸貿易ニ関シテハ現行條約ハ之ヲ條約規定ノ限ニ非ス各締約国ノ法令規則ニ依ルヘキモノト定ムルト同時ニ猶ホ最恵国待遇ヲ保障シ且ツ條約締結当時ノ日本現開港場間ニ積荷運搬ヲ為スコトヲ英国其他外国船舶ニ許可シタルモ新條約案ニ於テハ右沿岸貿易許可ノ條項ヲ削除シ且ツ最恵国待遇ノ保障ヲモ約セス全然之ヲ各締約国ノ立法ニ一任スルコトニ致候而シテ帝国政府ハ現行條約ノ束縛ヲ脱スルト同時ニ沿岸貿易ハ将来之ヲ内国船舶ノミノ為ニ保留シ外国船舶ニ許可セサル意嚮ニ有之候間左様御含相成度候

土地所有権ニ関シテハ新條約案ニ於テハ何等保障ヲ与フルコト無之候処本件ニ対スル帝国政府ノ方針ハ嘗テ御内報ニ及ヒタル閣議決定ノ次第ニテ御承知ノ通リニ有之全然内国立法ニテ之ヲ定ムルコトトシ相互條件ニ依リテ外国人ニ土地所有ヲ許可スルノ法案ヲ既ニ議会ニ提出ニ及ヒ置候議会ニ於テモ大体異議ナキ模様ニ有之候間近日通過ヲ見ルニ至ルヘシト信セラレ候法案ノ主眼ハ相互條件ニシテ従テ本邦

人ニ土地所有ヲ許ルサザル国ニ属スル外国人ニ対シテハ本邦ニテモ之ヲ許ルサヽル義ニ有之候然ルニ若シ條約ヲ以テ土地所有ノ許可ヲ互約スルノ方法ニ出ツルトキハ我レト斯ル互約ヲ為サヽル国モ亦或ハ均霑論ヲ援用シテ煩累ヲ生シ結局相互條件ノ貫徹ニ障害ヲ来タスノ虞有之候ニ付帝国政府ハ全然之ヲ内国立法ニテ規定スルノ途ニ出テタル次條ニ有之候

永代借地権ヲ如何ニ処理スヘキカハ新條約案ニ規定セス右ハ既ニ従前交渉中ノ関係モ有之之ヲ継続シテ別ニ適当ノ処理ヲ協定スル筈ニ有之候

現行通商航海條約及追加條約、死亡者ノ財産保護ニ関スル條約、日加修好通商航海條約、難破船費用償還約定等ノ廃棄通告方ニ関シテハ追テ適当ノ時機ニ於テ可申進候尤モ現行日印通商條約ハ新関税條約案ト其趣旨ヲ同シクシ改訂ノ必要ヲ認メサルヲ以テ之ヲ廃棄セサル方針ニ有之候

新通商航海條約ハ其有効期間ヲ十個年ト定ムルノ意嚮ニ有之候ヘ共先方ノ希望次第ニテハ現行條約ノ如ク十二個年ト為スニ異議無之候

前段既ニ申述候如ク帝国政府ハ英国トノ新條約締結談判ニ最モ重ヲ措ク次第ニ有之候間閣下ノ御尽力ニ因リ成ルヘク

速ニ満足ナル結了ヲ見ル様希望致候

「日米現行條約ヲシテ列国トノ條約ト均シク明年七月ヲ以テ終了セシメントスルコトニ関シテハ米国ノ同意ヲ得ルノ見込甚乏ク候ヘ共尚交渉未了ノ懸案ニ有之候若シ同條約ニシテ明治四十五年七月迄存続スルコトニ相成リ而シテ一方ニ於テ萬一明年七月ニ至ルモ尚日英新條約成立セサルカ如キ場合ニ於テハ日英間通商関係ノ準則ニ依テハ臨時適当ノ方法ヲ講スルノ方針ニ有之候間左様御承知相成度候」

別冊各書類相添此段申進候敬具

追テ別冊丙号説明書ハ対英條約案ニ付逐條注釈ヲ加ヘタルモノニハ有之候ヘ共同時ニ列国ニ対スル條約案全体ニ通シテ利用シ得ル様起稿セシメシモノニ有之候ニ付其御含ニテ御査閲相成度御参考上更ニ追加修補ヲ要スルモノハ追々之ヲ申進スル筈ニ有之候

（附屬書一）

日英通商航海條約草案

DRAFT

TREATY OF COMMERCE AND NAVIGATION

BETWEEN

JAPAN AND GREAT BRITAIN.

Draft Treaty of Commerce and Navigation

between Japan and Great Britain.

His Majesty the Emperor of Japan and His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, being desirous to strengthen the relations of amity and good understanding which happily exist between Them and between Their subjects, and believing that the fixation in a manner clear and positive of the rules which are hereafter to govern the commercial intercourse between Their two Countries, will contribute to the realization of this most desirable result, have resolved to conclude a Treaty of Commerce and Navigation for that purpose, and have named Their Plenipotentiaries, that is to say:

His Majesty the Emperor of Japan,.....

.....

.....;

And His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India,.....

.....

.....;

Who, after having communicated to each other their respective Full Powers, found to be in good and due form, have agreed upon the following articles:

ARTICLE I.

The subjects of each of the High Contracting Parties shall have full liberty, with their families, to enter and sojourn in all parts of the dominions and possessions of the other and conforming themselves to the laws of the country——

1. Shall, in all that relates to travel and residence; to the pursuit of their studies and investigations; to the exercise of their callings and professions, and to the prosecution of their industrial and manufacturing undertakings, be placed, in all respects, on the same footing as the subjects or citizens of the most favoured nation;
2. They shall have the right, equally with nationals, to carry on their commerce and trade in all kinds of merchandise of lawful commerce;
3. They shall be permitted to own or hire and occupy the houses, manufactories, warehouses, shops, and premises which may be necessary for them and to lease land for residential, commercial, industrial, manufacturing and other lawful purposes;
4. They shall enjoy constant and complete protection and security for their persons and property; shall have free and easy access to the Courts of Justice in pursuit and defence of their rights; and shall also be allowed to prosecute their claims against the State and its organs before the tribunals or other authorities having jurisdiction in such matters;
5. They shall be exempted from all compulsory military services, whether in the army, navy, national guard or militia; from all contributions imposed in lieu of personal service; and from all forced loans and military requisitions or contributions unless imposed on them equally with nationals as owners, lessees or occupiers of immovable property;
6. And they shall not be compelled to pay taxes, fees, charges or contributions of any kind whatever, other or higher than those which are or may be paid by nationals or the subjects or citizens of the most favoured nation.

ARTICLE II.

The dwellings, warehouses, manufactories and shops of the subjects of each of the High Contracting Parties in the dominions and possessions of the other and all premises appertaining thereto used for lawful purposes, shall be respected. It shall not be allowable to proceed to make a domiciliary visit to, or a search of, any such buildings and premises or to examine or inspect books, papers or accounts, except under the conditions and with the forms prescribed by the laws for nationals.

ARTICLE III.

Each of the High Contracting Parties may appoint Consuls General, Consuls, Vice-Consuls and Consular Agents in all the ports, cities and places of the other, except in those where it may not be convenient to recognize such officers. This exception, however, shall not be made in ragard to one of the Contracting Parties without being made likewise in regard to all other Powers.

Such Consuls General, Consuls, Vice-Consuls and Consular Agents, having received exequaturs or other sufficient authorizations from the Government of the country to which they are appointed, shall, on condition of reciprocity, have the right to exercise the functions and to enjoy the privileges, exemptions and immunities which are or may be granted to the Consular officers of the same rank of the most favoured nation. The Government issuing exequaturs or other authorizations has the right in its discretion to cancel the same on explaining the reasons for which it thought proper to do so.

ARTICLE IV.

In case of the death of a subject of one of the Hight Contracting Parties in the dominions or possessions of the other, without leaving at the place of his decease any person entitled by the laws of the decedent's country to take charge of and administer the estate, the competent Consular Officer of the State to which the deceased belonged, shall have the right, either personally or by delegate, to represent and act for such absent person during his absence,

and to take all measures and to perform all acts necessary to the due administration and winding up of the estate. But nothing contained in this Article shall be held to deprive the Courts of the country where the property is situated of jurisdiction in cases in which they would otherwise be competent.

The foregoing provisions shall also apply in case of a subject of one of the Contracting Parties, dying outside of the dominions and possessions of the other, but prossessing property therein without leaving any person there, entitled to take charge of and administer the estate.

ARTICLE V.

There shall be between the dominions and possessions of the two High Contracting Parties reciprocal freedom of commerce and navigation. The subjects of each of the Contracting Parties, equally with the subjects or citizens of the most favoured nation, shall have liberty freely to come with their ships and cargoes to all places, ports and rivers in the dominions and possessions of the other, which are or may be opened to foreign commerce, subject always to the laws of the country to which they thus come.

ARTICLE VI.

The import duties on articles, the poduce or manufacture of the dominions and possessions of one of the High Contracting Parties, upon importation into the dominions and possessions of the other, shall henceforth be regulated either by special arrangements between the two States or by the internal legislation of each.

Neither Contracting Party shall impose any other or higher duties or charges on the exportation of any article to the dominions and possessions of the other, than are or may be payable on the exportation of the like article to any other foreign country.

Nor shall any prohibition or restriction be maintained or imposed by either State on the importation or exportation of any article from or to the dominions and possessions of the other, which shall not equally extend to the like article imported from or exported to any other country. The last provisions is not, however, applicable to prohibitions or restrictions maintained or imposed as sanitary measurs or for purposes of protecting animals and useful plants.

ARTICLE VII.

Merchants and manufacturers, subjects of one of the High Contracting Parties, as well as merchants and manufacturers domiciled and exercising their commerce and industries in the dominions and possessions of such Party, may, in the dominions and possessions of the other, either personally or by means of commercial travellers make purchases or collect orders, with or without samples, and such merchants, manufacturers and their commerical travellers while so making purchases and collecting orders, shall, in the matter of taxation and facilities, enjoy the most favoured nation treatment.

Articles imported as samples for the purposes above mentioned, shall in each country be temporarily admitted free of duty on compliance with the customs regulations and formalities established to assure their re-exportation or the payment of the prescribed customs duties if not re-exported within the period allowed by law. But the foregoing exemption shall not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be identified upon re-exportation. The determination of the question of the qualification of samples for duty free admission, rests in all cases, exclusively with the competent authorities of the place where the importation is effected.

ARTICLE VIII.

Limited liability and other companies and associations, commercial, industrial, and financial, already or hereafter to be organized in accordance with the laws of either High Contracting Party and domiciled in the dominions and possessions of such Party, are authorized, in the dominions and possessions of the other, to exercise their rights and appear in the Courts either as plaintiffs or defendants, subject to the laws of such other Party.

ARTICLE IX.

All articles which are or may be legally imported into the ports of either High Contracting Party in national vessels may likewise be imported into those ports in vessels of the other Contracting Party, without being liable to any other or higher duties or

charges of whatever denomination than if such articles were imported in national vessels. Such reciprocal equality of treatment shall take effect without distinction, whether such articles come directly from the place of origin or from any other foreign place.

In the same manner, there shall be perfect equality of treatment in regard to exportation, so that the same export duties shall be paid, and the same bounties and drawbacks allowed in the dominions and possessions of each of the Contracting Parties on the exportation of any article which is or may be legally exported therefrom, whether such exportation shall take place in Japanese or in British vessels, and whatever may be the place of destination, whether a port of the other Party or of any third Power.

ARTICLE X.

In all that regards the stationing, loading and unloading of vessels in the territorial waters of the High Contracting Parties, no privileges or facilities shall be granted by either Party to national vessels which are not equally, in like cases, granted to the vessels of the other country; the intention of the

Contracting Parties being that in these respects the respective vessels shall be treated on the footing of perfect equality.

ARTICLE XI.

Merchant vessels navigating under the British and Japanese flags and carrying the papers required by their national laws to prove their nationality, shall in Japan and Great Britain be deemed to be British and Japanese vessels respectively.

ARTICLE XII.

No duties of tonnage, transit or canalage, harbour, pilotage, lighthouse, quarantine, or other similar or corresponding duties or charges of whatever denomination, levied in the name or for the profit of Government, public functionaries, private individuals, corporations or establishments of any kind, shall be imposed in the territorial waters of either country upon the vessels of the other which shall not equally, under the same conditions, be imposed on national vessels in general, or vessels of the most favoured nation. Such equality of treatment shall apply reciprocally to the respective vessels from whatever place they may arrive and whatever may be their place of destination.

ARTICLE XIII.

Vessels charged with performance of regular scheduled postal service of one of the High Contracting Parties, whether belonging to the State or subsidized by it for the purpose, shall enjoy in the territorial waters of the other, the same facilities, privileges and immunities as are granted to like vessels of the most favoured nation.

ARTICLE XIV.

The coasting trade of the High Contracting Parties is excepted from the provisions of the present Treaty and shall be regulated according to the laws of Japan and Great Britain respectively.

A vessel of one of the Contracting Parties laden in a foreign country with cargo destined for two or more ports of entry in the dominions and possessions of the other, may discharge a portion of cargo at one of the said ports, and, continuing her voyage to the other port or ports of destination, there discharge the remainder of her cargo, subject always to the laws, tariffs and Customs Regulations of the country of destination and in like manner and under the same reservation, the vessels of one of the Contracting Parties shall be permitted to load at several ports of the other, for the same outward voyages.

ARTICLE XV.

The competent Consular officers of each of the High Contracting Parties in the dominions and possessions of the other shall have exclusive charge of the internal order of the merchant vessels of their nation and shall alone take cognizance of differences, which may arise, either at sea or in the territorial waters of the other Party, between the captains, officers and crews, and particularly in reference to the adjustment of wages and execution of contracts. But in the event of any disturbance or disorder on board a merchant vessel of either Contracting Party in the territorial waters of the other, of a nature to cause or to be likely to cause, in the opinion of the competent authorities of the place where the disturbance or disorder occurs, a breach of the peace or trouble in port or on shore, the competent territorial authorities shall, in such case, have jurisdiction.

ARTICLE XVI.

If any seaman should desert from any merchant ship belonging to either of the High Contracting Parties in the territorial waters of the other, the local authorities shall, within the limits of law, be bound to give every assistance in their power for the apprehension and handing over of such deserter, on application to that effect being made to them by the competent Consular officer of the country to which the ship of the deserter may belong, accompanied by an assurance that all expenses connected therewith will be repaid.

It is understood that this stipulation shall not apply to the subjects of the country where the desertion takes place.

ARTICLE XVII.

In cases of shipwreck, damages at sea, or forced putting in, each High Contracting Party shall, as far as the obligations of neutrality permit, afford to the vessels of the other, whether belonging to the State or to individuals, the same assistance and protection and the same immunities as are in like cases granted to the national vessels. Articles saved from such wrecked or damaged vessels shall be exempt from customs duties unless cleared for consumption, in which case they shall pay the prescribed duties.

ARTICLE XVIII.

Except as otherwise expressly provided in this Treaty, the High Contracting Parties agree that, in all that concerns commerce, navigation and industry, any privilege, favour or immunity which either Contracting Party has actually granted, or may hereafter grant, to the subjects or citizens of any other State shall be extended immediately and unconditionally to to the subjects of the other Contracting Party.

ARTICLE XIX.

The stipulations of the present Treaty shall be applicable to all the territories and possessions belonging to or administered by either of the High Contracting Parties excepting the following colonies and foreign possessions of His Britannic Majesty, that is to say, except to—

India.
The Dominion of Canada.
Newfoundland.
The Cape.
Natal.
The Commonwealth of Australia.
New Zealand.

Provided that the stipulation of the present Treaty shall be made applicable to any of the above named colonies or foreign possessions on whose behalf notice to that effect shall have been given to the Japanese Government by His Britannic Majesty's Representative at Tokio, within two years from the date of the exchange of ratifications of the present Treaty.

ARTICLE XX.

The present Treaty shall enter into operation on the .....
and remain in force until.....

In case neither of the High Contracting Parties shall have given notice to the other twelve months before the expiration on the said period of its intention to terminate the Treaty, it shall continue operative until the expiration of one year from the date on which either of the Contracting Parties shall have denounced it.

ARTICLE XXI.

The present Treaty shall be ratified and the ratifications thereof shall be exchanged at.....
.....as soon as possible and not later than.....
.....months from the present date.

In witness whereof &c. &c. &c.

Done at &c. &c. &c.

(附屬書ii)

日英特別相互關稅條約案

DRAFT

SPECIAL RECIPROCAL CUSTOMS CONVENTION

BETWEEN

JAPAN AND GREAT BRITAIN.

Draft Special Reciprocal Customs Convention Between Japan and Great Britain.

His Majesty the Emperor of Japan and Majesty the King of the United Kingdom of Great Britain and Ireland and of the Britian Dominions beyond the Seas,

Emperor of India, desiring to favour the development of the commercial relations between their dominions and possessions, have resolved to conclude a Special Reciprocal Customs Convention for the purpose, and have accordingly named their Plenipotentiaries, that is to say:

His Majesty the Emperor of Japan,.....
.....
.....
.....
.....;

And His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India,.....
.....
.....
.....
.....;

Who, after having communicated to each other their respective Full Powers, found to be tn good and due from, have agreed upon the following articles:

ARTICLE I,

Articles, the produce or manufacture of the dominions and possessions of one Contracting Party, upon importation into the dominions and possessions of the other, shall enjoy the lowest rates of customs duty applicable to like articles of any other foreign origin.

ARTICLE II.

Articles, the produce or manufactuer of the dominions and possessions of one Contracting Party, duly imported into the dominions and possessions of the other, shall not be subject to any other or higher taxes or duties of octroi, transit, warehouse or excise or consumption, than are or may be charged upon like articles of national origin.

ARTICLE III.

The Contracting Parties agree to dispense generally with the obligation to produce certificates of origin. But if in either Country there exist in respect of any articles of import more than one rate of customs duty, certificates of origin may, in such cases, be exceptionally required, in order to establish in favour of the imports from the other Country, the lowest rates of duty.

ARTICLE IV.

The stipulations of the present Convention shall be applicable to all the territories and possessions belonging to or administered by either of the Contracting Parties, excepting the following colonies and foreign possessions of His Britannic Majesty, that is to say, except to—

India.
The Dominion of Canada.
Newfoundland.
The Cape.
Natal.
The Commonwealth of Australia.
New Zealand.

But the stipulations of the present Convention may at any time be made applicable to any of the above named colonies and foreign possessions to which the stipulations of the Treaty of Commerce and Navigation concluded this day between the Contracting Parties shall have been made applicable, provided that notice to that effect is given to the Japanese Government by His Britannic Majesty's Representative at Tokio.

ARTICLE V.

Are excepted from the operation of this Convention—

1st. The produce of the national fisheries of the Contracting Parties as well as of fisheries which in the matter of the importion of their produce, are assimilated to national fisheries, and

2nd. Tariff concessions which either Contracting Party has granted or may grant exceptionally to contiguous States to facilitate frontier traffic.

ARTICEE VI.

The present Convention shall enter into operation on the....., and remain in force until the expiration of twelve months from the date on which either of the High Contracting Parties shall have given notice to the other of its intention to terminate it.

ARTICLE VII.

The present Convention shall be ratified and the ratifications thereof shall be exchanged at.....,

……as soon as possible and not later than……months from the present date.

In witness whereof &c. &c. &c.

Done at &c. &c. &c.

（附屬書三）

明治四十三年三月

新條約案説明書

序

一　本説明書ハ英国ニ対スル新條約案ニ付之カ述作ヲ試ミタルモノナリト雖他国ニ対スル提案亦大差ナク僅々一二條項ニ於テ小異ヲ見ルニ止ルヘキヲ以テ普ク一般ノ用ニ供スルヲ得ヘシ当初ノ着眼亦茲ニ存ス

一　本説明書中徴引又ハ言及セル外国條約ノ原文ハ参照ニ便セムカ為抜抄集輯シ別本トシテ之ヲ附ス

一　本説明書中猶補遺修訂ヲ要スルモノハ更ニ之ヲ編纂追加スヘシ閲者亦示教ヲ吝ムナクンハ幸甚

明治四十三年三月

條約改正係主任　阿部参事官

新條約案説明書

目次

一　総論
一　通商航海條約案逐條説明及附説
一　特別相互関税條約案逐條説明及附説

総論

條約改正ノ方針ニ関シテハ夙ニ閣議ヲ経テ決定スル所アリ従テ新條約案ハ総テ此方針ヲ体シテ立案セルカ故ニ之ヲ現行條約ト対照スルトキハ既ニ其ノ要項ニ於テ差異ノ存スルアルヲ見ルヘシ例ヘハ沿岸貿易ニ関シテハ條約ニ於テ規定スル限ニ在ラス締約国各自ノ国法ノ定ムル所ニ依ルト為シ何等ノ除外例ヲ設ケス且最恵国待遇ヲ保障セサルカ如キ之ナリ

永代借地権ニ関シテハ別ニ之カ処理ヲナスノ方針ナルヲ以テ通商條約中ニ規定スルヲ避ケ其ノ他良心ノ自由、礼拝埋葬ノ権、工業所有権ノ保護等ニ関スル事項ニ付テハ現行條約中ニ之カ規定ヲ見ルト雖之ヲ帝国今日ノ地位ニ顧ミ或ハ各国国内法ノ規定ニ照シ若クハ列国間既存ノ共同條約ニ鑑ミ更ニ約定ノ必要ヲ認メサルヲ以テ新條約案ニ於テハ一切此種ノ規定ヲ省クコトトセリ尚現行條約中ニ存スル規定ニ

シテ新條約案ニ於テ大ニ簡単トナリタルモノ少カラサルコトモ亦注意スヘキ点ナリトス例ヘハ船舶遭難ニ関スル規定ノ如キ之ナリ

新條約案中最モ特色トスル点ハ輸入税ニ関シ通商航海條約中ニハ毫モ実体的規定ヲ設ケス之ヲ両国間ノ特別取極又ハ各自ノ国内法ニ依リテ定ムト明記スルニ止マレルコト之ナリ蓋シ輸入税ナルモノハ国家財政ノ需求及産業状態ノ必要如何ニ依リ決定セラルヘキモノニシテ殊ニ経済事情ノ変動ニ伴ヒ改正ヲ要スルコトアルヘキヲ以テ常ニ立法ノ自由ヲ十全ニ保留スルヲ得策トス従テ之ヲ束縛スルカ如キ條約ハ主義上固ヨリ好マシカラサル所ニシテ仮令税率ヲ協定セス単ニ輸入税ニ関スル最恵国待遇ヲ互約スルニ止ルモノト雖対手国ノ関税政策ノ変更、我産業状態ノ発展及外国貿易形勢ノ推移等ニ依リ必スシモ我レニ利益ナラサルニ至ル場合アルヘク即チ速ニ條約ノ羈絆ヲ脱却スル必要ヲ見ルコトアルヘシ若シ夫レ対外貿易関係上特別ノ理由ニ基キ相互利益ノ交換ニ依リ輸入税率ニ関シテ外国ト協定ヲ為ス場合ニ於テ漫ニ其ノ有効期間ヲ長クセムカ内外経済状態ノ変遷ニ伴ヒ必要ナル改正ヲ税率ニ加フルノ自由ヲ束縛セラルルコト久シキニ亙ルノ虞アリ従テ此種ノ條約ハ事情ノ要求ニ

応シテ何時ニテモ短期内ニ終了セシメ得ルモノト為スコト得策ナリ殊ニ我国ノ如ク各種ノ産業新進漸ク発展ノ途ニ就ケルモノニアリテハ特ニ此点ニ留意セサルヘカラス故ニ今回ノ立案ニ当リテハ比較的長期ニ亙ルモ強イテ改廃ノ必要ナキ事項ト輸入税ニ関スル事項トヲ分離シ前者ヲ律スルニ通商航海條約ヲ以テシ後者ヲ規定スルニ特別相互関税條約ヲ以テシ彼此全然独立セシムルノ方針ヲ採リ関税條約ハ何時ニテモ一箇年ノ豫告ヲ以テ之ヲ廃棄シ得ルコトト定ムルト共ニ屢々通商航海條約ヲ改正スルノ煩ヲ避クルヲ図レリ然リト雖関税條約ハ必スシモ頻々之ヲ改正スヘシトノ趣意ニ非ス対手国ノ関税政策又ハ内外経済状態等ニ鑑ミ之カ改正ノ必要ニ迫ラレサル限リハ依然之ヲ存続セシムルノ精神タルコトハ固ヨリ言フヲ俟タサルナリ

翻テ関税双務協約成立ノ能否如何ノ点ヨリ我国ト列国トノ関係ヲ考査スルニ或ハ対手国ニ於テ自由貿易ノ方針ヲ守リ関税上純然タル収入主義ヲ採用シテ既ニ税目僅少ナルカ又ハ税率一般ニ低クシテ特ニ彼我利益ノ交換ヲ行フニ由ナキモノアリ或ハ彼ニ於テ税率非協定ノ方針ヲ固守スルアリ或ハ彼我輸出入ノ懸隔著大ナルカ為互恵ノ均衡ヲ得難キアリ或ハ貿易ノ実際上協定ニ適スル品目ヲ缺ケルアリ或ハ通

商関係未タ緊要ノ域ニ達セサルアリ従テ此等ノ諸国ニ対シテ税率ノ協定ヲ目的トスル特別相互関税條約ノ締結ヲ見ルコト甚タ困難ナルヘク仮リニ善ク妥協ヲ見ル場合アリトスルモ如斯ハ甚タ稀ニシテ概ネ最恵国待遇ヲ約スルニ止ル特別條約タルニ過キサルヘシ

更ニ條項ノ排列ニ関シ一言ヲ要スルモノアリ新條約案ニ於テハ先ツ個人ノ自由又ハ権利ニ関スル事項ヲ規定シ次ニ個人ノ利益保護ノ任務ニ当ルヘキ領事官ニ関スル規定ヲ掲ケ次テ通商航海ニ関スル事項ニ及ヘリ是蓋近時欧米諸国條約多数ノ例ニシテ唯英国ニ於テハ二三ノ場合ヲ除クノ外此排列方法ニ依ラサルカ如シト雖論理上ヨリ見ルモ右ノ序次ヲ適当ト認メサルヲ得ス故ニ新條約案ハ現行條約ニ比シ其ノ條項ノ按排ニ於テ多少ノ異同アルヲ見ルニ至レリ

又新條約案ノ條項中其ノ行文ニ付テ純理上ヨリ論スレハ仍ホ往々蛇足ノ嘆ヲ免レサルモノアルヘシト雖抑モ通商條約ノ規定ニハ歴史的沿革上ノ原由ノ存スルアリ若シ今専ラ理論ニ訴ヘ強イテ新機軸ヲ出サムトスルトキハ却テ誤解ヲ招クノ虞ナシトセス故ニ支障ナキ限リハ従来各国間ニ存スル通商條約ノ文例ニ従フコトトナセリ

現行條約ニ於テハ通商航海條約本文ノ外附屬議定書又ハ外

交文書等ヲ以テ往々條約本文ニ載セサル新事項ヲ約定シ或ハ本文規定ノ意義ニ影響ヲ及ホスカ如キ註釈ヲ加ヘタルモノアリト雖元来附屬議定書又ハ外交文書ナルモノハ本條約カ将ニ調印ノ運ニ至ラムトスル時新ニ心付キタル事項アリタル場合或ハ本條約ノ解釈又ハ施行手続ニ付別ニ約束スルノ必要アル場合等ニ於テ止ムヲ得ス作成交換セラルルモノニシテ要スルニ締約国ノ條約関係ヲシテ複雑ナラシメ決シテ歓迎スヘキモノニ非ス故ニ今次ノ新條約商議ニ当リテハ已ムヲ得サル場合ヲ除クノ外成ルヘク此種ノ書類ヲ追加セサルヲ可トス殊ニ現行條約附屬議定書又ハ外交文書ノ如ク之ニ因テ我国カ本條約以外ノ新義務ヲ負担セサルヘカラサルカ如キモノハ努メテ之ヲ避ケサルヘカラス

尚注意スヘキハ條約ニ依リテ両国間通商関係一切ノ事項ヲ網羅シ尽スコトハ不可能ナルヲ以テ新條約案ニ於テモ唯重要ナル事項ニ付テノミ條約上ノ保障ヲ設クルヲ目的トシタルコト之ナリ従テ條約規定以外ノ事項ニ付テハ各締約国ニ於テ立法其ノ他行動ノ自由ヲ保有セリト雖是レ必スシモ直ニ内外人ヲ区別スルコトヲ豫期スルノ趣旨ニ非ス方今各国ノ交通頻繁トナリ経済上ノ関係益々密接ヲ加ヘ利害相頼ラサルヘカラサルノ時ニ当リテハ何レノ文明国ト雖国家成

立ノ基礎民福維持ノ根幹ニ触レサル限リハ漫ニ内外人ノ区別ヲ設ケサルノ主義ヲ採ルノ趨勢ナルヲ以テ仮令條約上ノ保障ナキ事項ト雖実際上多クノ場合ニ於テハ外国人ナルノ故ヲ以テ特ニ不便ヲ蒙ルコトナシト見テ可ナルヘシ

條約正文トシテ現行條約ニ於テ英文ノミヲ用フルモノハ英、丁、米、蘭、秘ニシテ亜、智、希、伊、墨、暹、哥等ハ各締約国語ノ外英語ヲ用ヒ従テ三個ノ正文アルモ其ノ解釈ノ決定ハ何レモ英文ニ依ルコトトセリ又仏文ノミヲ用フルモノハ仏、墺、葡、瑞典、諾、露、瑞西等ニシテ伯ハ日、葡、仏三国語ヲ用フルモ決定文ハ仏文トナシ其ノ他白、西ハ仏、英又ハ西、英ノ対照文ヲ用フ唯日独條約ノミハ独文ノミヲ唯一ノ正文トナセルモ従価税ヲ従量税ニ換算スル追加約定及附屬議定書ハ英文ノミヲ用ヒタリ之ヲ要スルニ現行條約ニテモ英文又ハ仏文ニ依ルモノ最モ多ク三個国語ヲ用フル場合ニモ皆英文又ハ仏文ヲ以テ決定文トナセリ新條約締結ニ当リテハ総ヘテ英文又ハ仏文ヲ唯一ノ正文トス為サムト欲ス彼ノ三個国語ヲ以テ正文ト為スカ如キハ甚タ煩雑ナルノミナラス所詮決定文ノミカ真ノ正文タルノ結果ヲ生シ其ノ他ハ畢竟唯体面ヲ飾ルニ止マルカ故今次ノ談判ニ当リテハ我レハ日本文ヲ正文ニ加ヘサル代リニ総テ英

文又ハ仏文ノミヲ用ヒ独文ノ如キモ成ルヘク之ヲ避クルノ意ナリ然レトモ対手国ニ於テ是非共英、仏以外ノ自国語ヲ用ヒムト主張スルモノアルトキハ我レモ亦日本文ヲ正文ニ加フルコトヲ主張シ彼ヲシテ其ノ主張ヲ拒ケシムルカ或ハ決定文トシテ英文又ハ仏文ヲ加ヘ三個ノ正文トナスノ途ニ出ツルノ外ナシ

尚現行ノ諸條約ニシテ廃棄スヘキモノハ適当ノ時期ニ於テ夫レ夫レ廃棄ノ通告ヲナス筈ナリ従テ新條約案ニ於テハ現行條約ノ如ク特ニ之カ為ニ一個條ヲ設クルコトナシ

通商航海條約案

第一條

両締約国ノ一方ノ臣民ハ他ノ一方ノ版図内ノ各地ニ到リ又ハ滞在スルコトニ付家族ト共ニ完全ナル自由ヲ有スヘク而シテ其ノ国法ニ遵由スルニ於テハ……

本條ニ於テ特ニ注意スヘキハ先ツ入国権ヲ冒頭ニ特掲シ入国ノ自由ニ対シ何等ノ條件ヲモ附セス絶対的ナラシメタルノ点ニ在リ是主トシテ米国ニ対スル関係ヲ目的トシタルモノニシテ現行日米條約中ニハ其ノ第二條第四項ニ於テ第一條及第二條ノ規定ハ両締盟国ノ各方ニ於テ商業、労働者ノ移住、警察及公安ニ関シ現ニ行ハレ又ハ将来制定セラルヘ

キ法律勅令及規則ニハ何等ノ影響ヲ及ホスコトナシト規定シ右除外ノ法令規則カ外国人一律ニ適用セラルルモノタルコトヲ要スルノ條件ヲ存セサルヲ以テ従来我移民カ米国ニ入国セムトスルニ当リ最恵国民ノ待遇ヲ拒絶セラルルノ虞アリ為ニ囂々タル物議ヲ生シタルカ故新條約案ハ前記日米條約第二條第四項ノ如キ規定ヲ排除スルト共ニ入国権ノ絶対ナルヲ示シ国家ノ体面上既記ノ如キ不利益ヲ避クルヲ目的トセリ

入国ノ自由ハ又内外通商交易ノ基礎タルヲ以テ前述特殊ノ事情ヲ離ルルモ仍ホ最モ之ヲ重要視セサルヘカラス但シ米国以外ノ各締約国ニ於テハ現行條約中特ニ本邦人ノ入国ニ付区別待遇ヲ為シ得ルノ余地存セス〔日露、日祕、日瑞(諾)、日蘭、日葡、日西各條約ニ於テハ除外法令規則ノ目的事項中ニ「労働者ノ移住」ヲ掲ケス且除外法令規則カ外国人一般ニ適用セラルルモノタルヲ要シ（一九〇二年米西條約第二條亦然リ）日丁條約ハ現ニ行ハルル特別ノ法令規則トナシ外国人一般適用ト云フ條件ヲ明記セサルモ当時行ハレ居リタル丁抹国法令規則ニハ何等人種的区別ヲ存セサリシカ如キヲ以テ其ノ結果実際毫モ前者ト異ルコトナシ〕殊ニ英、伊、独、白、瑞西、墺、仏諸国トノ現行條約ニ於テハ入国権等ニ関シ何等制限的除外例ヲ設ケサルヲ以テ（日仏條約ニハ特ニ入国権ニ関シ何等ノ規定ナキモ旅行居住等ノ自由ヲ保障セルヨリ見ルモ入国ノ自由ヲ認メタルモノナルコト疑ナシ）新條約ニ於テ特ニ此点ニ重キヲ置クノ必要ナキカ如シト雖若シ別国トノ新條約規定ニ異ルモノヲ独リ米国ニ対シテノミ主張スルカ如キハ交渉上甚タ不便ナルヲ免レス之ニ反シ新條約案ニ見ルカ如キ本件規定ニシテ一旦諸国ノ同意ヲ経タルトキハ米国ニ対スル商議ニ於テ新條約締結上ノ一般例則トシテ援引スルコトヲ得ヘク又当初新條約ニ加入セサル英国殖民地及海外属地カ将来加入シタル時該規定ノ存スルコト我レニ取リ得策ナリト認ム但シ此点ニ関スル対米交渉ノ困難固ヨリ大ナルヘク恐クハ米国政府ハ移民ノ関係上本件規定ノ為重大ナル不便ヲ感スルコトヲ主張シテ同意セサルノ虞アルヲ以テ米国トノ新條約ニ限リ実施後何時ニテモ六箇月ノ豫告ヲ以テ之ヲ廃棄シ得ルコトト定メ彼ヲシテ容易ニ條約ノ羈絆ヨリ脱シ得ルノ余地ヲ与ヘ成ルヘク其ノ同意ヲ得ルニ努ムヘシ然レトモ帝国政府ハ本件ノ規定ヲ利用シ移民ニ関スル現在ノ方針ヲ変更スルノ意思ヲ有スルモノニアラス依然従来ノ態度ヲ確守シ国際紛争ノ因ヲ除クコトヲ努ムルニ於テ敢テ渝ルコトナカルヘキナリ

本規定中ノ「家族ト共ニ」ナル語ハ特ニ深キ意味ヲ有スルモノニ非ス強イテ之ヲ挿入スルノ必要ヲ見サルカ如シト雖畢竟前例ニ従ヘルモノニシテ一八六六年英哥倫比亜（コロンビヤ）條約第十四條第一号、一八八六年英希條約第十二條第一号、一八八三年英伊條約第十三條第一号、一九〇五年英尼加拉瓜（ニカラガ）條約第十三條、一八五九年英露條約第十一條第一号等ニ於テ同一ノ用語ヲ見ル尤モ家族ノ範囲ニ付テハ東西稍ゝ異ルモノアリ我民法第七三二條ニハ「戸主ノ親族ニシテ其家ニ在ル者及ヒ其配偶者ハ之ヲ家族トス」ト規定セリ参考ノ為メ掲ク

家族ト共ニト云フハ家族モ亦均シク入国ノ自由ヲ有ストノ意ニテ家族ノ同行ヲ意味スルニ非ス而シテ家族ト雖均シク締約国ノ臣民タル以上ハ前陳ノ如ク條約上別ニ之ヲ明掲スルノ必要ナキ理ナリ唯各国々籍法ノ規定如何ニヨリ家族ニシテ国籍ヲ異ニスルモノアル場合ヲ想像シ得ヘク斯ル場合ニハ「家族」ナル語モ活用ヲ見ルコトアルヘシ

次ニ本條ハ締約国ノ一方ノ臣民カ他ノ一方ノ国法ニ遵由スルニ於テハ一号ヨリ六号ニ亙ル自由又ハ権利ヲ享有スヘキコトヲ規定セリ所謂国法ニ遵由スルトハ国法ノ規定スル手続及條件ニ遵由スルヲ指スモノニシテ固ヨリ一号乃至六号ニ於テ規定セル條約上ノ保障其ノモノヲ国法ニ依リテ左右シ得ルコトヲ認ムルノ意味ニアラサルナリ

入国権ニ関シテハ国法遵由ノ條件ヲ明記セスト雖独リ此自由ノミニ限リテ何等国法ノ規定ニ支配セラルルコトナシトノ趣旨ニ非ス衛生公安等ヲ目的トスル国法例ヘハ検疫規則其ノ他入国規則例ヘハ旅券規則移民規則等ニシテ外国人一般ニ適用セラルルモノニ関シテハ仮令條約ニ明文ナクトモ之ニ遵由セサルヘカラサルヤ明ナリ現行日露條約、日瑞(諾)條約中ニハ何レモ其ノ第一條第一項ニ於テ入国ノ自由ニ関シテモ亦其ノ国ノ法律ニ遵由スヘキコトヲ明記セリ一八六六年英哥條約第十四條、一八八六年英希條約第十二條、一八八三年英伊條約第十三條、一八五九年英露條約第十一條、一九〇二年米西條約第二條、一八九〇年独瑞(西)條約第一條等亦然リ然レトモ之ヲ明記セサルノ例モ亦甚タ多キ所以ハ畢竟此事タル自明ノ理ニシテ特ニ之ヲ掲クルノ必要ヲ認メサルニ因ルナリ而シテ新條約案ニ於テモ亦之ヲ省キタル所以ハ我現行條約多数ノ例ニ於テ然ルノミナラス前段既ニ述ヘタルカ如キ対米関係上入国権ヲ特ニ重視セシメムカ為故ラ国法遵由ノ條件ヲ明記セサルノ趣旨モ亦存スルナリ

備考

米、墺、「ババーリヤ」、白、丁、勃（バルゲーリヤ）ニハ移民條例アリ

仏国ニハ唯其ノ殖民地ニ於テ之アルノミ「ボヘミヤ」、洪、伊、「モンテニーグロ」、葡、露、西、瑞（典）、諾、土、「ウルテムバーグ」、「サクソニー」等ニハ之ナシ英国ニハ一九〇五年ノ外国人（エーリエンス）條例（アクト）（Aliens Act）アリ加奈阿、南阿、濠洲、「ニユージーランド」等ニハ移民條例アリテ英国人ニモ之ヲ適用スルアリ英国ノ外国人條例ハ「アンデザイヤブル、イミグランツ」ヲ防止セムカ為ニシテ所謂「イミグランツ」ハ「エーリエン、スチレージ、パツセンジヤース」ノ意ナリ又所謂「エーリエンス」トハ独リ外国人ノミナラス（一）英本国内ニテ外国人ヲ父トシテ生レタル者（二）英国人ヲ父又ハ祖父トシテ英国版図外ニ生レタルモノ（三）英国ノ海外領地ニ生レタル者ヲモ包含スルカ故ニ英国殖民地ニ生レタル英人ニモ適用セラルルモノナリ（一九〇六年倫敦出版「シブリー」及「エリアス」合著外国人條例参照）

第一号

一　旅行居住スルコト、修学研究ヲ為スコト、生業職業ニ従フコト及生産製造ノ業ヲ営ムコトニ関スル一切ノ事項ニ付総テ最恵国ノ臣民又ハ人民ト同一ノ基礎ニ置カルヘク

旅行居住ニ関シテハ現行條約ハ先ツ其ノ自由ヲ入国ノ自由ト共ニ絶対的ニ規定シ置キ別項ニ於テ旅行権、居住権ニ関スル一切ノ事項ニ付内国民及最恵国民待遇ヲ併セ保障セリ（但シ日仏條約ノミハ入国権ニ関スル明文ヲ欠クコト既述ノ如シ）然ルニ本号ニ於テハ之ヲ他ノ事項ト共ニ最恵国民待遇ト為セリ

「修学研究ヲ為スコト」ヲ掲ケタルハ従来其ノ例ヲ見サル所ニシテ苟モ居住ノ自由アル以上ハ修学研究ノ自由亦之ニ伴フヘク故ラ之ヲ明記スルノ必要ナキモノノ如シト雖嘗テ米国ニ於テハ本邦学童ノ就学問題ニ付テ紛紜ヲ生シタルコトアリ故ニ多数ノ国ニ対シテハ之ヲ明記スルノ必要ナシトスルモ米国トノ関係上之ヲ特記スルノ価値アルノミナラス英国殖民地及海外領地ニ対シテモ亦之カ必要ヲ見ルモノアルヘシ

生業職業ノ区別ニ付テハ特ニ明確ニ其ノ限界ヲ断定スルヲ得サルカ如シト雖茲ニ所謂職業（プロフエツシヨン）トハ例ヘハ医業、代言業、教師、水先案内業等ノ如キ主トシテ心的労務即チ心役ニ係ルモノヲ指シ生業トハ例ヘハ御者、洗濯業、理髪

業ノ如キ主トシテ身的労務即チ身役ニ係ルモノヲ謂フ

備考

英本国ニテハ外国人ハ水先案内タルヲ得ス但シ状師、公証人其ノ他ノ職業ニ就クコトヲ得医業ニ付テハ外国及英国殖民地ノ医師ハ英国ノ General Medical Council ノ承認スル免状ヲ有シ且相互ノ條件ニヨルトキハ登録開業ヲ為スヲ得仏国ニテハ新聞雑誌ノ出版業ニ従事スル外国人ハ仏国ニ於テ出生シ且住所ヲ有スル理事者（マネーヂヤー）ヲ定ムルコトヲ要ス（同様ノ制ヲ採ル国多シ）又外国人ハ代言人、弁護士（アヴヲカ）、公証人ノ類及株式仲買人（アヴエ）（Agent de Change）、Maritime broker 等トナルヲ得ス又仏国ノ免状ヲ有スルニアラサレハ外国ノ医師、薬剤師、歯科医、産婆ニ開業ヲ許サス又外国人ハ官立、公立ノ学校校長及教師タルヲ得ス然レトモ私立ノ初等及中等学校ニテハ当該大臣ノ許可ニ依リ教師タルヲ得

諸威ニテハ外国医カ必要資格ヲ具備セルコトノ満足ナル證明ヲ為スニ於テハ之ニ開業免許ヲ与フ

西班牙ニテハ職業（プロフエツシヨン）ヲ行ハムトスルモノハ其ノ技能ニ付当局者ノ承認スル所タルヲ要ス

瑞典ニテハ外国人モ教師タルヲ得外国ノ俳優、音楽師等ニシテ営業セムトスルモノハ許可ヲ経ルヲ要ス（一九〇八年倫敦出版「レントン」及「フイリモア」補訂「バージ」著殖民地法及外国法集釈第二巻参照）

本号ニ於テ注意スヘキハ各締約国民ヲ最恵国民ノ基礎ニ置クニ止メ内国民ノ待遇ヲ保障セサルコトニ在リ従テ本号規定ノ事項ニ関シ我現行法令中外国人一般ニ加ヘタル制限ト本号ノ規定ト矛盾スルコトナシ唯医師法ニ依リ本邦ニ於テ外国医師ノ開業ヲ認許スルハ相互ノ條件ニ依ルトナシタル規定ハ本号ノ為ニ影響ヲ受クヘシト雖特ニ之カ為本号ニ対シ除外例ヲ置クノ必要ヲ認メス何トナレハ我見地ヨリスレハ外国医師ノ本邦ニ於テ開業スルヲ憂フルヨリモ寧ロ本邦医師ノ外国ニ於ケル開業ノ容易ナルヲ希望スレハナリ海外ニ於ケル本邦医ノ開業承認ヲ得ルノ必要ハ殊ニ露領亜細亜、香港、新嘉坡等本邦居留民ノ集団セル地方ニ於テ最モ之ヲ見ル

然レトモ此点ニ付テ英国トノ関係ヲ考フルニ同国ニ於テハ本邦ト同様相互ノ條件ヲ以テ外国医ノ開業ヲ認許スルノ主義ヲ採ルカ故ニ現在ニ於ケルカ如ク我国ニ於テ英国医ノ開業ヲ認許スル以上ハ実際上本号ノ規定ニ同意スルニ躊躇セサルヘシト雖理論上ヨリ見テ或ハ之カ不承諾ヲ主張スルヤ

モ測ラレスサレハ若シ英国ヨリ此点ニ付テ修正ヲ提議スルカ如キコトアラハ医業ニ関シテハ別段ノ協定ニ譲ルコトトナル為ササルヘカラサルニ至ルヤモ知レス但シ英国ハ既ニ一八八二年英仏條約第一條第三項ヲ以テ生業職業ニ関シテ最恵国待遇ヲ約セルノ先例アリ従テ仏国医ニ対シテハ相互條件ヲ励行セサルヤ或ハ最恵国待遇ノ保障ハ相互條件ノ励行ヲ妨ケサルモノトノ解釈ヲ取レルヤ未タ審ナラス

本号ニ於テ所謂生産ノ業ニハ農業、鉱業、漁業、牧畜業等一切ヲ包含セシムルノ趣意ナリ

漁業ニ関シテハ之ヲ内国船舶又ハ臣民ニ留保スルコト或ハ内国法ノ定ムル所ニ依ラシムルコトヲ規定スル條約少カラス一九〇三年西希條約第十條、一九〇三年伊玖條約第十七條等之ナリ〔仏、諾、露、西、墺洪、智等ニテハ領水内ノ漁業ヲ内国民ニ留保シ瑞典ニテハ或漁業権及狩猟権ハ之ヲ内国民ニ留保スルノ主義ヲ採レリ（「バージ」参照）〕然ルニ新條約案ニアリテハ何等如斯規定ヲ設ケス反テ第一條第一号ニ於テ広ク生産業ヲ掲ケ其ノ中ニ漁業ヲモ包含セシメ最恵国ノ待遇ヲ保障セリ然レトモ之我ニ於テ必スシモ外国人ノ来リテ漁業ヲ営ムコトヲ希望スルノ趣旨ニ非ス実際上ヨリ観察スルニ漁業ニ関シ我領海ニ於テ外国人カ本邦人

ト競争シ得ヘシトハ思ハレス寧ロ我漁業者カ最恵国待遇ニ均霑シテ外国領水ニ於テ漁業ヲナシ得ヘキ権利ヲ取得スル場合アラムコトヲ僥倖シ新條約案ニ於テハ故ラ漁業ニ関スル留保條項ヲ設ケサルコトトセリ尤モ韓国ノ国際上ノ地位仍ホ今日ノ如キ間ハ各国民ハ本号ヲ援引シ韓民カ日韓協定ニ依リ有スル権利ニ均霑シ我沿海其ノ他ノ地方ニテ漁業ヲ為シ得ルノ理ナリ一六六〇年（一八一四年確認）英丁條約第十三條亦漁業ニ関シテ最恵国待遇ヲ約セリ

農業ニ付テモ亦同様之ヲ留保スルコトナシ既ニ現行日仏條約第四條第二項及日露條約第一條第五項ニ於テハ農業ニ関シ最恵国待遇ヲ約セリ

備　考

仏国ニテハ林業ハ（The right to share in forestright）之ヲ仏国人ノミニ留保ス（「バージ」参照）

第一号ヲ内国民待遇トセス最恵国民待遇トセルコトニ付テ更ニ注意スヘキハ例ヘハ米国ノ如キニ於テハ亜米利加印度人ノ如キハ内国民タルニ拘ラス之ヲ白人種ト区別シテ其ノ待遇ヲ異ニスルヲ以テ本号ニ於テ最恵国民待遇ト定ムルノ却テ或場合ニ適実ナルヲ見ルヘシ

第一号中ノ生業職業及生産業従事ニ関スル保障モ亦概ネ現

行條約ニ於テ其例ヲ見ス唯職業ニ関シテハ日仏條約第一條ハ内国民及最恵国民ノ両待遇ヲ保障シ又農業ニ付テハ前ニ述ヘタル如ク日仏、日露両條約ニ於テ最恵国待遇ヲ保障セリ又日仏（第四條）、日露（第二條）両條約中ニ掲クル「メチエー」ナル文字ハ和文ニ之ヲ手工業ト訳セルモ寧ロ広ク生業ノ意味ニ該当スルモノノ如シ

製造業即チ工業ニ関スル保障ハ現行日仏、日露両條約ニ於テ最モ明ニ規定シ日仏條約ハ内国民及最恵国民待遇、日露條約ハ制限付内国民待遇ヲ約シ日独、日瑞（西）、日墺各條約中亦言及スル所アルモ其ノ他ノ現行條約ハ稍間接ニ之カ推断ヲ許スノミ日丁及日瑞（諾）條約ニ在リテハ工業ニ付テ何等言及スルコトナシ

第二号

二　内国民ト均シク適法ナル商業ノ目的物タル各種商品ノ貿易商売ニ従事スルノ権利ヲ有シ

本号ハ各国トノ現行條約第一條或ハ第三條若クハ第四條中ニ存スル商業ニ関スル規定ト其ノ趣意ヲ同クシ唯行文彼ニ比シ簡短トナリタルノ差アルノミ一八八六年英希條約第十二條第三号、一八八三年英伊條約第十三條第三号、一八五九年英露條約第十一條第三号、一八六六年英哥條約第十四條第三号ニ於テ英国ヨリ此点ニ付テ修正ヲ提議スルカ如キコトアラハ医業ニ関シテハ別段ノ協定ニ譲ルコトトナル為ササルヘカラサルニ至ルヤモ知レス但シ英国ハ既ニ一八八二年英仏條約第一條第三項ヲ以テ生業職業ニ関シテ最恵国待遇ヲ約セルノ先例アリ従テ仏国医ニ対シテハ相互條件ヲ励行セサルヤ或ハ最恵国待遇ノ保障ハ相互條件ノ励行ヲ妨ケサルモノトノ解釈ヲ取レルヤ未タ審ナラス

本号ニ於テ所謂生産ノ業ニハ農業、鉱業、漁業、牧畜業等一切ヲ包含セシムルノ趣意ナリ

漁業ニ関シテハ之ヲ内国船舶又ハ臣民ニ留保スルコト或ハ内国法ノ定ムル所ニ依ラシムルコトヲ規定スル條約少カラス一九〇三年西希條約第十條、一九〇三年伊玖條約第十七條等之ナリ〔仏、諾、露、西、墺洪、智等ニテハ領水内ノ漁業ヲ内国民ニ留保シ瑞典ニテハ或漁業権及狩猟権ハ之ヲ内国民ニ留保スルノ主義ヲ採レリ（「バージ」参照）〕然ルニ新條約案ニアリテハ何等如斯規定ヲ設ケス反テ第一條第一号ニ於テ広ク生産業ヲ掲ケ其ノ中ニ漁業ヲモ包含セシメ最恵国ノ待遇ヲ保障セリ然レトモ之我ニ於テ必スシモ外国人ノ来リテ漁業ヲ営ムコトヲ希望スルノ趣旨ニ非ス実際上ヨリ観察スルニ漁業ニ関シ我領海ニ於テ外国人カ本邦人

條第三号、一九〇五年英尼條約第十三條等ニ於テ類似ノ規定ヲ見ル唯之等ノ先例ニ於テハ「内国民ト均シク」トイフ待遇ノ基礎ヲ明記セス現行日瑞（諾）條約ハ商業ニ付テハ最恵国民待遇ト為セリ

備　考

商業ニ関シテ卸売ト小売トヲ列記スル例多シ察スルニ右ハ沿革的理由ニ基クモノナルヘク例ヘハ英国「セント、エドワード、ゼ、コンフエツサア」時代ノ法律ニテハ外国商ハ英国ニテ卸売ヲ為スヲ得ルモ英国人ノ営業ト競争スルカ如キ業務ニ従フヲ許ササリキ

丁抹ニテハ條約ノ明文ナキ限リハ外国人カ商工業ヲ営ムニ許可ヲ要シ而モ之カ為ニハ五年ノ住居ヲ必要トストイフ（「バージ」参照）

第三号

三　必要ナル家屋、製造所、倉庫、店舗及附属構造物ヲ所有又ハ賃借シテ之ヲ使用シ又居住、商業、生産業、製造業及其ノ他ノ適法ナル目的ノ為土地ヲ賃借スルコトヲ得ヘク

「所有又ハ賃借シテ之ヲ使用シ」ナル文句ハ所有シテ之ヲ使用シ又ハ賃借シテ之ヲ使用スルノ意味ニシテ使用権原ニ

所有及賃借ノ二方法アルコトヲ保障セルモノナリ土地ニ関シテハ単ニ賃借ノミヲ保障シ之カ所有ヲ保障セス我国ニテハ土地所有権ハ内国立法ニヨリテ之ヲ外国人ニ許否スルノ方針ナリ（現行日仏及日露條約ハ広ク不動産ノ所有権ニ関シ最恵国待遇ヲ約セルモ新條約案ハ全然立法ノ自由ヲ留保スルノ精神ニテ最恵国待遇ヲモ保障スルコトナシ）又土地ニ関シテ単ニ賃借スルコトヲ得ト書シ建物ノ場合ニ於ケルカ如ク使用ナル文字ヲ省キタルハ別ニ意味アルニ非ス現行條約ノ文例ニ依リタルモノナリ現行條約日本文ニ於テ「所有シ或ハ之ヲ借受ケ又ハ使用シ」ト記載セルハ原文ト一致セサル誤訳タルニ過キス

土地ノ賃借ニ関シテハ例ヘハ軍機ノ秘密ヲ保護スルノ必要上要塞地帯ニ於テハ外国人ニ限リ之ヲ禁止シ得ルカ如キ自由ヲ留保スルノ余地ヲ存スノ必要ナキカト疑フ者ナキニアラサルヘシト雖既ニ現行條約ニ於テモ如斯留保規定ナクシテ支障ヲ見サリシノミナラス軍機保護ノ必要上設ケル制限ハ寧ロ内外人ニ対シテ等シク之ヲ励行スルコト可ナルヘク特ニ此点ニ関シ内外人ヲ区別スルノ自由ヲ留保スルノ必要ナシト認ム

備　考

英本国ニテハ外国人モ亦内国人同様土地ヲ取得、保有、処分スルコトヲ得加奈陀ニテモ然リ濠洲ニテハ各州ノ法制区々タリ南阿其ノ他ノ英国海外領地ニテハ概ネ外国人モ内国人同様ニ土地所有権ヲ享有ス米国ニテハ外国人ノ土地所有権ハ各州法ノ定ムル所ニ依ル而シテ多クノ州ニテハ外国人モ米国人同様ニ土地所有権ヲ取得、相続、処分スルヲ得ルモ或州ニテハ住居ノ條件ヲ要シ或ハ住居ノ外帰化資格アル外国人ニシテ米国人民トナルノ意思ヲ表示シタルコトヲ必要トスルアリ或ハ相互ノ條件ニテ許可スルアリ二三ノ州ニテハ公然之ヲ禁止スルアリ瑞典ニテハ勅許ニヨルノ外ハ外国人ニ土地所有ヲ許サス諾威ニテモ然リ独逸ニテハ各邦ノ法律ニテ制限ヲ付スルヲ得ルモ目下斯ル制限アルハ唯「ヘツセン」大公国ノミニテ同大公国ニテハ相互ノ條件ニ依ルカ其ノ他政府ノ許可ヲ経ルノ外、外国人ニ土地所有ヲ許サス秘露ニテハ條約ニ依ル相互保障ニ基クニ非サレハ之ヲ許サス瑞西ニテハ各州ノ定ムル所ニ依リ露国ニテハ港外又ハ市外ノ村落地ヲ所有スルヲ得ス尤モ住居又ハ一時ノ用ニ充ツルトキハ概ネ此限リニ在ラス塞比亜ニテハ條約ニ因ルノ外之ヲ許サス羅馬尼亜ニテハ市街地ニ於テハ之ヲ許サス（「バージ」参照）

本号規定ノ事項ハ之ヲ内国民待遇トナスカ或ハ最恵国民待遇トナスカニ関シ明記スル処ナシト雖現行條約ト同様ニ内国民待遇ヲ与フルノ趣旨ナリ故ニ若シ対手国ニ於テ之ヲ明記スルヲ主張スルアラハ我レニ於テ必スシモ之ニ反対スルノ精神ニ非ス尤モ現行日瑞（諾）條約ノミハ之ヲ最恵国民待遇トセリ一九〇七年英塞條約第三條亦動産不動産ノ取得、占有、処分ニ関シ最恵国待遇ヲ保障セリ英哥、英希、英伊、英露、英尼等ノ諸條約ニ於テハ第一号乃至第三号ノ事項ニ関シ其ノ待遇ノ基礎ヲ明記セス新條約案ハ此例ニ依レルナリ然レトモ新條約案ニ於テハ第一号ノ事項ヲ最恵国待遇ノ基礎ニ置クト記載セルカ故ニ其ノ直近ノ第二号ニ於テハ之ト区別セム為内国民待遇タルコトヲ明ニセルモ第三号ニ於テハ特ニ之カ必要ヲ認メス所詮内国民待遇ノ基礎ニシテ而モ決シテ其レ以上ノ待遇ヲ約スルモノニアラサルコトハ国際ノ通義及慣例ニヨリ疑ナキ所ナリト信ス（一八八一年ノ Lewilson 事件ニ関スル英露ノ交渉ニ当リ英国ハ英国臣民ハ露国ニ於テ露国国法カ露国国民ニ与フル権利以上ノモノヲ條約上請求スルコト能ハサルヲ認メタリ（「シブリー」、「エリアス」合著外国人條例参照）

尚注意スヘキハ動産ノ所有、相続、処分等ニ関シテ我現行諸條約ハ何レモ内国民待遇及最恵国民待遇（日瑞（諾）及日西両條約ハ最恵国民待遇ノミ）ヲ保障セルニ拘ラス新條約案ノ本号ニ於テハ右ニ関シ何等ノ保障ヲモ明記スルコトナシ蓋動産上ノ権利ハ仮令條約上ノ明文ナクトモ原則トシテ外国人ニモ内国民同様之ヲ享有セシムルコト今ヤ文明国間ノ慣例ニシテ特ニ之カ為條約ニ規定ヲ設クルノ必要ナシ

各国共其ノ国船舶ノ所有権ハ之ヲ外国人ニ認メサルノ例ナリ右ハ仮令條約ニ於テモ動産所有ニ関シ内国民待遇ノ保障アル場合ニ於テモ之カ為ニ妨クラルルコトナシ蓋船舶ニハ国籍問題ノ伴フアリテ普通ノ動産ト同一視スヘキニ非ス而シテ国籍ハ各国、国内法ノ定ムル所ニヨラサルヘカラサレハナリ我船舶法第一條ハ日本船舶ト認ムヘキモノヲ列挙セルカ大体ニ於テ外国人ハ日本船舶ノ所有者タルヲ得ス

備　考

各国殆ト皆自国船舶所有権ノ全部又ハ一部ヲ内国民ニ限レリ仏国ニテハ外国人ハ仏国船舶ノ所有権ニ付其ノ半以上ノ持分ヲ有スルヲ得ス又外国人ハ仏国ニ住所ヲ有スル

モノタリトモ仏国船舶ノ職員トナルコトヲ得ス加州、墨、伯、洪、西、伊等ニテハ船価ノ三分ノ一迄ノ持分所有権ヲ外国人ニ許ス瑞典亦同断ナルカ持分ヲ有スル外国人ハ船舶管理人（Managing Owner）ヲ兼ヌルヲ得ス露国ニテハ露国船舶ノ船員ノ三分ノ一ハ露人タルヲ要シ英国ニテハ外国人ハ英国船舶ニ対シ所有者トシテノ何等ノ利益ヲ有スルヲ得ス外国人カ之ヲ買受ケタルトキハ英国船舶タルヲ失フモノトス（「バージ」参照）

第四号

四　其ノ身体財産ニ対シテ常ニ完全ナル保護ヲ享受シ其ノ権利ヲ行使擁護セムカ為自由且容易ニ裁判所ニ申出ツルコトヲ得又国家及其ノ機関ニ対スル請求ニ付テモ其ノ管轄権ヲ有スル裁判所又ハ其ノ他ノ官庁ニ出訴スルノ権利ヲ有シ

身体財産完全保護ノ保障ト権利ノ行使擁護ノ為裁判所ニ申出ツルノ自由トハ現行條約ニ於テハ概ネ第一條中別々ノ項ニ於テ之ヲ規定セルモ本号ニ於テハ南米諸国トノ現行條約ニ於ケルカ如ク之ヲ同一項ニ併記セリ一八五三年米亜條約第八條、一八六二年英「サルヴェーダー」條約第十四條等ノ如キモ亦然リ一八八六年仏墨條約第二条及第三条及一九〔「到ル」ト訳セルモノアリ（日亜條約）〕然レトモ司法裁判所ニ於テハ非訟事件ナルモノアリテ事件カ必スシモ訴訟ノミニ非サルカ故新條約案訳文ニ於テハ「申出ツル」ナル漠然タル語ヲ用ヒタリ

備　考

合衆国ノ憲法、国会制定ノ法律、行政庁発布ノ規則若クハ合衆国政府トノ契約ニ基キ又ハ損害要償ヲ目的トシテ合衆国政府ニ対シテ為ス請求ハ請求裁判所（コオト、オフ、クレームズ）之ヲ管轄ス

身体財産ノ保護ニ関スル保障ハ最恵国民待遇ノ基礎ナルヤ或ハ内国民待遇ノ基礎ナルヤ之ヲ明記セサルコト一般ノ例ニシテ現行條約ニ於テモ亦然リ然レトモ斯ク絶体的ニ規定スルモ要スルニ内国民ト同様完全ナル保護ヲ享受セシムルノ趣旨ト見ルヘク現ニ内国民ト同様タルヘキ旨ヲ明記セサルモノアリ例ヘハ現行日亜條約第十一條ノ如シ

権利行使擁護ノ為自由且容易ニ裁判所ニ申出ツルヲ得セシムルノ保障ニ関シテハ其ノ待遇ノ基礎ヲ明記スルヲ例トシ一八六六年英哥條約第十八條、一八八六年英希條約第十五條、一八八三年英伊條約第十六條、一九〇五年英尼條約第十六條末項、一八五九年英露條約第十二條、一八六二年「サルヴェーダー」條約第十四條、一八五五年英瑞（西）條

〇三年伊玖（キュバ）條約第四條及第六條等ハ一旦入国居住ノ関係ニ付テ身体財産ニ対シ内国人同様ノ保護ヲ享クヘキコトヲ規定シ再ヒ権利行使擁護ノ関係ニ於テ身体財産ニ対シ完全ナル保護ヲ享クヘキコトヲ規定セルモ新條約案ハ之ニ倣ハス又新條約案ニ於テハ代言人等ノ選択使用ニ関スル保障規定ヲ省略シタルカ故行文一層単簡トナレリ

本号ハ末段ノ国家及其ノ機関ニ対スル請求ヲ当該官庁ニ出訴シ得ルコトヲ保障スルノ規定ハ現行條約其ノ他各国ノ條約ニ於テ其ノ例ヲ見ス僅ニ一九〇四年改正独塞通商関税條約第二條第三項ニ類似ノ規定アルノミノ如シ新條約案ニ之ヲ設ケタルハ主トシテ米国ヲ目的トシタルモノニシテ同国ニ於テハ米国人ニ同様ノ権利ヲ認ムル外国ノ国民ニ対シテノミ米国ニ於テ国家ニ対スル請求ヲ其ノ「コオト、オフ、クレームズ」ニ提起スルコトヲ許可シ即チ相互條件ノ主義ヲ採ルカ故ニ特ニ本号末段ノ規定ヲ設ケタルナリ即チ本規定ハ訴願及行政訴訟ヲ許スノ趣意ナリ本号中段ニ所謂裁判所ハ司法裁判所ヲ指スモノニシテ現行條約ニ於テモ亦同様ノ意味ニ用ヒラレ行政裁判所ヲ包含セス所謂「申出ツル」ナル語ハ現行條約ニ於テハ概ネ之ヲ「訴出ル」ト訳セリ

約第三條、一八八八年英墨條約第六條、一九〇五年英勃條約附属宣言書第三條、一九〇五年英羅（ルーメニヤ）條約第三條第三項、一九〇七年英塞條約第三條末項等ハ内国民待遇タルコトヲ規定シ現行條約亦概ネ内国民待遇タルコトヲ約定セリ唯日仏、日亜條約等ニ於テハ内国民待遇ノ保障ヲ代言人等ノ選択使用ニ関シテノミ明記セリ一九〇三年伊玖條約第六條〔尤モ伊太利ニテハ内国法上外国人ハ内国人ト同様ノ地位ニアリ（「バージ」参照）〕一八八六年仏墨條約第三條ノ如キ亦然リ一八二五年英亜條約第九條ハ司法ニ関シ最恵国民待遇ヲ保障シ一九〇二年米西條約第六條ハ代言人ノ使用其ノ他若干ノ事項ヲ列挙シテ最恵国民待遇ヲ約セリ

新條約案第四号ハ第三号同様ニ待遇ノ基礎ヲ明記セスト雖其ノ趣旨ハ均シク内国民待遇ニアリ唯各国ニ於ケル民事訴訟法上ノ規定ヲ見ルニ原告タル外国人ニ対シ訴訟費用ニ付保證ヲ立テシムルノ例多ク（我民訴第八八條参照）此点ニ於テ或ハ内外人ノ区別存スルモノト認ムルヲ得ヘク之ヲ慮ルトキハ本号ニ於テ内国民待遇タルヲ明記セサルハ是等類似ノ問題ニ支障ヲ及ホササルノ便アリ尤モ保證提供ニ関スル規定ハ実質的ニ待遇上ノ区別ト謂フヘキ程ニモ非ス所謂国法遵由ノ制限内ニ在ルモノト解シ難キモノニアラスト

ノ説アリ現ニ司法事項ニ関シ内国民待遇ヲ明記セル通商條約ノ存スルニ拘ラス締約国民ニ対シテモ仍ホ保證提供上ニ於ケル内外人ノ区別ヲ存スル国アルモ別ニ苦情アルヲ聞カス但シ一八九六年十一月十四日海牙調印国際私法條約及一八九七年五月二十二日海牙調印追加議定書ニ加入セル仏、白、西、伊、「ルクセムバーグ」、蘭、葡、瑞（西）、独、墺洪、丁、羅、露、瑞（諾）諸国間ニテハ締約国民カ何レカノ締約国ニ住所ヲ有スルトキハ（締約国ノ何レカノ間ニ特別ニ本件ニ関スル條約アリテ住所ノ條件ヲ必要トセサルモノナルトキハ該締約国間ニ於テハ此特別條約ニ依ル）他ノ締約国ニ於テ原告タル場合ニ其ノ外国人タルノ故又ハ住所若クハ居所ヲ有セサルノ故ヲ以テ保證ヲ要求セラルルコトナシ其ノ代リ訴訟費用負担ノ判決ハ何レノ締約国ノ当該官庁ニ於テモ之カ執行ヲ拒ムヘカラス

備考

英国高等裁判所（ハイコホト）ニテハ原告カ（内外人ヲ問ハス）裁判所管轄地外ニ常住スルカ如キ場合ニハ被告ハ之ニ対シ訴訟費用ノ保證ヲ請求スルヲ得尤モ裁判所管轄地内ニ相当ノ財産ヲ有スルトキハ此限リニ在ラス又上告裁判所（コホトヴアンピール）ニテハ特別ノ事情アルトキハ保證ヲ提供セシム外国ニ住所ヲ有スル外国人カ原告タル場合ノ如キハ即チ特別事情ノ一例ニシテ此場合ニハ被告ヨリ原告ニ対シ訴訟費用ニ関シ保證ノ提供ヲ要求スルコトヲ得（「レントン」英法百科字典参照）

仏国ニテハ仏国人カ被告ニテ外国人カ原告タル場合ニ外国人カ保證ニ相当スル価格ノ土地ヲ仏国内ニ有セサルトキハ原告ニ対シ保證ヲ要求スルノ権利アリ多クノ国ニテハ其ノ国ニ住所ヲ有セサル外国人ニ対シテハ其ノ原告タル場合ニ訴訟費用ノ保證ヲ提供セシム伊、墺ニテハ之ヲ要セス独又ハ西ニテハ相互主義ニ依リテ之ヲ免除ス西班牙ハ英国ニ対シ此相互免除ヲ許セリ米国ニテハ同国ニ住所ナキ原告ハ内外人ヲ問ハス総テ保證ヲ要ス（「各州間ニ於テモ然リ」（「マツク」米法百科全書参照））白、洪ニテハ商事訴訟ニ関シテハ保證ヲ要セス独、墺ニテハ為替其ノ他商事手形ノ訴訟ニ関シテハ之ヲ要セス（「バージ」参照）訴訟上ノ救助（アツシスタンス、ヂユヂシエール）（民訴第九十一條及第九十二條参照）ハ現今欧洲大陸諸国ノ多数間ニハ前記海牙国際私法條約ニ依リ互ニ締約国民ニ対シ内国民同様之ヲ付与ス墺洪、白、丁、仏、独、伊、「ルクセンバーグ」、蘭、葡、羅、露、西、瑞（西）等然リ是等諸国中丁、伊、諾、瑞（典）ハ右條約国以外ノ外国人ニ対シテモ総テ内国人ト同様ノ取扱ヲ為スモ他ノ諸国ハ相互主義ニ依リテ之ヲ付与ス日本モ相互主義ヲ採リ英、米ニテハ内外人間ニ区別ナシ（「バージ」参照）

第五号

五　陸軍、海軍、護国軍又ハ民兵ノ何レタルヲ問ハス総テノ強迫兵役ヲ免レ且服役ノ代トシテ課セラルル一切ノ貢納ヲ免レ又強募公債及軍用徴発若ハ取立金ニ付テハ不動産ノ所有者、賃借者又ハ使用者トシテ内国臣民ト均シク課セラルルモノヲ除クノ外一切之ヲ免カルヘク

本号ハ現行條約ニ存スル規定ト大体ニ於テ異ルナシ唯強募公債、軍用徴発及取立金ニ付不動産ノ関係上内国臣民同様ニ課セラルルモノニ付テハ外国人ヲ免除セサルコトヲ規定セルノ点ニ於テ現行條約ト異レリ但シ現行日墺及日露條約ニ於テモ軍用徴発ノ免除ニ関シテ同様ノ制限ヲ置キ且不動産占有ニ基ク課金モ免除ノ例ニ在ラサルコトヲ定ム又日瑞（諾）條約ハ強募兵役ニ付最恵国民カ負担スル場合ハ締約国民モ免レサルコトト定メ且強募公債ノ免除ヲ規定スルモ軍用徴発及取立金ノ免除ニ言及スルコトナシ一九〇七年英塞條約第四條第一項末段ノ規定ハ前記日露條約ノ規定ニ似タリ尤モ其ノ第二項ニ於テハ更ニ最恵国民ノ待遇ヲモ併セ保障セリ本号ニ最モ類似セル規定ハ一九〇三年伊玖條約第九條、一八八六年仏墨條約第七條、一九〇三年西希條約第一條等ナリ

一九〇六年墺白條約第二條及同年独瑞（典）條約第四條等ハ戦時平時ヲ問ハス軍事上ノ徴発ニ付テハ内国民待遇タルヘキコトヲ約セリ

第六号

六　又内国臣民又ハ最恵国ノ臣民若ハ人民カ納付シ若ハ納付スルコトアルヘキ所ト異ナルカ或ハ之ヨリ多額ナル何等ノ租税、手数料、課金又ハ貢納ヲ徴収セラルルコトナシ

本号ハ第一條記載ノ自由又ハ権利ニ関シ締約国民ニ対シテ内国民又ハ最恵国民ヨリ異ルカ又ハ重キ負担ヲ課セサルノ保障ナリ現行條約ニ於テハ概ネ第一條第三項末段及第五項ニ於テ同様ノ規定アリ本号ト同様ノ趣旨ニシテ而モ一層詳シキモノハ一九〇五年英尼條約第十三條、一八八六年英希條約第十二條、一八八三年英伊條約第十三條、一八六六年英哥條約第十四條、一八五九年英露條約第十一條、一八八六年仏墨條約第二條第六項等ナリ

第二條

両締約国ノ一方ノ臣民カ他ノ一方ノ版図内ニ於テ有スル家宅、倉庫、製造所及店舗竝一切ノ附屬構造物ニシテ適法ノ目的ニ使用セラルルモノハ侵スヘカラス此等ノ建物又ハ附屬構造物ニ付テハ内国臣民ニ対スル法定ノ條件及方式ニ依ルノ外臨検捜索ヲ為シ又ハ帳簿、書類若ハ計算書ヲ検査点閲スルコトヲ得ス

本條ハ現行條約ニ存スル規定ト其ノ趣旨ニ於テ異ル所ナシ唯行文ノ相違アルノミ一九〇二年米西條約第六條ハ本件ニ関シ内国民待遇ヲ約セスシテ最恵国民待遇ヲ保障セリ右ハ一般ノ例ト異ル所ナルヲ以テ参考ノ為之ヲ掲ク又一九〇五年ノ英尼條約第十六條ハ内国民待遇及最恵国民待遇ヲ併セ保障セリ

第三條

両締約国ノ一方ハ他ノ一方ノ港、都市及其ノ他ノ場所ニ総領事、領事、副領事及代弁領事ヲ置クコトヲ得但シ右領事官ノ駐在ヲ認可スルニ便ナラサル場所ハ此ノ限ニ在ラス尤モ此ノ制限ハ一切ノ他国ニ対シテモ亦均シク之ヲ加フルニ非サレハ一方ノ締約国ニ対シテ之ヲ加フルコトヲ得ス

領事ニシテ元首ノ委任状ヲ有スル者ニハ認可状ヲ与ヘ外務大臣ノ任命状ヲ有スルニ止マルモノニハ證認状ヲ給ス米国ニ於テモ外国領事官ニシテ正式ノ委任状ヲ有セサルモノ即チ外国総領事又ハ領事カ自ラ任命シタル下級領事官ノ如キニ対シテハ略式ヲ用ヒ国務卿ヨリ證認状ヲ発スルニ止メ大統領ヨリノ正式認可状ヲ発給スルコトナシ外国ニ於ケル米国下級領事官モ亦同様ノ取扱ヲ受クル例ナリト云フ

本項ニ於テ単ニ発給後ノ取消ノ場合ノミヲ規定シ最初ヨリ発給ヲ拒絶スル場合ニ言及セサル所以ハ初ヨリ発給ヲ拒絶スル場合ニ付テハ特ニ之ヲ規定スルノ必要ナク畢竟領事官ノ地位ハ認可状其ノ他證認状ノ発給ニ依リテ始メテ公認セラルルモノナレハナリ尤モ一九〇三年西希條約第十一條ノ如ク単ニ「リフユーズ」ノ場合ノミヲ規定シ又一九〇三年丁「パラグエー」條約第八條ノ如ク初ヨリ之カ発給ヲ拒絶スル場合竝之カ発給後領事官カ「ペルソナ、ノングラタ」トナリタル時ノ処分方ヲ併セ規定セル例モアリ

本項領事官ノ権利ハ総テ相互條件ニ依リテ享有スルモノニシテ最恵国領事官ニ認ムル職務及特権、特典、免除等ト雖相互條件ヲ充タスニアラサレハ之ヲ対手国領事官ニ認許セ

右総領事、領事、副領事及代弁領事ハ駐在国政府ヨリ認可状又ハ其ノ他相当ノ證認状ヲ得タルトキハ最恵国ノ同等領事官ニ認許セラレ又ハ認許セラルルコトアルヘキ範囲内ニ於テ相互ノ條件ニ依リ職務ヲ執行シ竝特権、特典及免除ヲ享有スルノ権利ヲ有スヘシ認可状又ハ其ノ他ノ證認状ヲ発給セル政府ハ其ノ裁量ヲ以テ之ヲ取消ス権利ヲ有ス但シ其ノ取消ヲ為スニ付テハ之ヲ正当ト認メタル理由ヲ説明スヘシ

本條第一項ハ現行條約ノ規定ト毫モ異ル所ナシ

第二項、認可状ノ発給及取消ニ関スル規定ハ現行條約ニ於テ之ヲ見ス（日仏條約ニ於テ認可ノコトニ付テノミ規定セリ）唯日独及日白領事職務條約ニ於テ之ヲ存スルノミ然レトモ本事項ハ之ヲ通商航海條約中ニ規定スルコト適当ナルヲ以テ新條約案ニ於テハ之ヲ掲クルコトトセリ（一九〇二年米西條約第十四條、一九〇三年西希條約第十一條等参照）

認可状トハ正式ノモノニシテ元首ヨリ発スルモノタリ我公式令第十三條ニハ認可状ハ親署ノ後国璽ヲ鈐シ主任ノ国務大臣之ニ副署ストアリ證認状トハ認可状ノ如キ正式ノモノニ非ス稍略式ナリ外務大臣之ヲ発給ス我国ニ在リテハ外国

サルノ趣意ナリ現行日蘭條約第十五條第三項ニハ「同様ノ條件ヲ以テ」ナル句アリ之ハ「相互ノ條件ニ依リ」トハ其ノ意義ヲ異ニシ最恵国領事官カ相互ノ條件ニテ得タルモノナラハ均シク相互ノ條件ニ依リ若シ又最恵国領事官カ無條件ニテ得タルモノナラハ均シク無條件ニテ享有スルノ趣旨ナリ現行日仏條約第十九條及日露條約第十五條第三項ニ本項同様相互ノ條件ナル制限アリ殊ニ日露條約ハ職務ノ執行迄モ相互條件ノ下ニ置クノ点ニ於テ本項ニ酷似セリ本項ハ現行英、蘭、白（英文ノ分）、丁、西（英文ノ分）、米、伊、秘等ノ各国トノ條約ト均シク「最恵国ノ同等領事官ニ認許セラレ又ハ認許セラルルコトアルヘキ」ナル文句ヲ独リ特権、特典及免除ノミナラス「職務」ナル文字迄ノ形容辞トナシタリ（但シ現行條約日本文ニテハ斯ク見エサルモ英文ニ依ルトキハ明ニシテ日本文ニハ誤訳アルカ如シ）尤モファンクションス　職務　ヲ駐在国ヨリ「グラント」スルト云フハ稍当ラサルノ嫌アルモ職務ノ反面ハ即チ権能ナルヲ以テ職務ノ範囲即チ権能ノ程度ハ究竟駐在国ノ認許スル所ニ依ルトノ趣旨ヨリシテ行文上多少面白カラサル傾アルニ拘ラス前例ニ依リ本文ノ如ク規定セリ現ニ一八六六年英哥條約第十三條、一八八七年英「ホンヅュラス」條約第九條、一八八

八年英墨條約第十條、一八五九年英露條約第十五條、一八八五年英「ウルグエー」條約第九條等亦此点ニ於テハ同様ノ文例タリ畢竟「フアンクシヨンス」ノ文字ハ一八八三年英伊條約第十二條、一九〇五年英尼條約第十二條、一九〇七年英塞條約第十條等ニ見ユル Facultiés (Eaculties) ト同一ノ意味ニ用ヒタルモノト見テ可ナリ

一九〇五年独墺條約第五條第十三項、一九〇六年独瑞（典）條約第二十條亦領事官ノ特権、権利、恩典ヲ相互ノ條件ニ依リテ許与スルコトヲ明記セリ

茲ニ附記スヘキハ今回ノ條約改正ニ当リテハ現存ノ領事職務條約（日独、日白）ハ之ヲ廃棄シ領事官ニ関シテハ現行通商條約又ハ該職務條約中ニ存スル二三重要ナル規定ノミ之ヲ新條約案ニ載セ所謂領事職務條約殊ニ日独、日白間ニ現存スルカ如キ煩雑ナルモノハ成ルヘク之ヲ締結セサルノ方針ナリ現行領事職務條約ノ規定ノ如キハ国際ノ通義慣例ニ依リ別ニ明文ヲ俟タスシテ疑ナキモノ往々之アリ其ノ然ラサルモノト雖領事官ノ為種々ノ除外例ヲ設クルハ内国行政司法ノ統一ニ害アルヲ以テ出来得ル限リハ之カ締結ヲ避ケ止ムヲ得サル場合ニ於テモ成ルヘク之ヲ簡単ナラシムルヲ可トス但シ和蘭国政府ハ従来其ノ殖民地竝海外領地ニ関シテハ各国ト特別ノ領事職務條約ヲ締結スルニ非サレハ其ノ国領事官ノ駐在ヲ認許セサルノ主義ヲ採リ来レルカ為我政府ニ於テモ明治四十一年同国ト其ノ海外領地及殖民地ニ関スル領事職務條約ヲ締結シ以テ該地ニ於ケル本邦領事官ノ駐在及職権、特典等ヲ認許セシメタリ従テ右領事職務條約ハ独、白等トノ條約トハ性質ヲ異ニスルノミナラス若シ之ヲ廃棄スルトキハ我領事官ハ蘭国殖民地其ノ他海外領地ニ駐在スルヲ得サルコトトナルヘキヲ以テ右領事職務條約ノミハ之ヲ廃棄スルヲ得サルナリ

第四條

両締約国ノ一方ノ臣民カ他ノ一方ノ版図内ニ於テ死亡シタル場合ニ死亡者ノ本国法ニ依リ相続財産ヲ収受シ管理スルノ権利ヲ有スル者其ノ地ニ在ラサルトキハ死亡者所属国ノ当該領事官ハ自ラ又ハ代理人ニ由リ右不在者ヲ其ノ不在中代理シ相続財産ノ正当ナル管理及決済ニ必要ナル一切ノ手続及行為ヲ為スノ権利ヲ有ス但シ本條ノ規定ハ本来財産所在国裁判所ノ管轄ニ属スル事件ニ付其ノ管轄権ヲ奪フモノト為スコトヲ得ス

両締約国ノ一方ノ臣民カ他ノ一方ノ版図外ニ於テ死亡セルモ該版図内ニ財産ヲ所有セル場合ニ相続財産ヲ収受シ管理スルノ権利ヲ有スル者其ノ財産所在地ニ在ラサルトキハ亦前項ノ規定ヲ準用ス

本條ハ現行條約ニ見サル規定ナルカ唯日英間ニハ特ニ明治三十三年死亡者ノ財産保護ニ関スル條約アリ又日独、日白各領事職務條約ニハ頗ル詳細ナル規定存ス然レトモ該日英條約ハ専ラ英国法制ノ立場ヨリ見タル規定ニシテ我法制ニ合致セサルカ故ニ之ヲ改正スルヲ可トス又日独、日白領事職務條約中ノ規定ノ如キ詳細ナルモノハ之ヲ設クルノ必要ヲ認メス故ニ新條約案ニ於テハ内国裁判所ノ管轄権ヲ保全シ司法ノ統一ヲ期セムカ為単簡ナル一箇條ヲ挿入スルニ止メタリ

本條ニ於テ死亡者ノ本国法ニ依リ「相続財産ヲ収受シ管理スルノ権利ヲ有スルモノ」トハ我国法ニ拠ルトキハ相続人（民法第九七〇條以下及第九九四條以下竝第一〇二一條第一項参照）又ハ遺言書ニ依ル遺言執行者（民法第一一一四條乃至第一一一七條参照）ニシテ英国ノ国法ニ依レハ遺言書ニ依ル明示又ハ推定ノ遺言執行者ナリ我国法ニ依リ法定順位ノ相続人又ハ遺言書ニ依ル遺言執行者カ被相続人又ハ遺言者ノ死亡地ニ在ラサルカ或ハ遺言執行者カ就職ヲ拒絶シテ遺言執行者ナキニ至リタル時ハ本條ノ適用ヲ生シ我領

事官ハ当然相続財産管理権ヲ有シ財産所在国ノ裁判所ハ別ニ管理者ヲ任命スルコトヲ得ス又英国法ニ依リ遺言書ニ依ル明示又ハ推定ノ遺言執行者カ遺言者ノ死亡地ニ在ラサルカ若クハ遺言執行者カ就職ヲ拒絶シテ遺言執行者ナキニ至リタルカ或ハ無遺言死亡ノ場合ニ配偶者又ハ血属者カ死亡地ニ在ラサルトキハ同様ニ本條ノ適用ヲ生シ我国ニ在ル英国領事官ハ当然相続財産管理権ヲ有シ我裁判所ハ別ニ民法第一一一二條ニ依ル管理人ヲ選任スルコトヲ得ス一九〇二年ノ米希領事職務條約第十一條ハ相続財産ノ管理決済ニ関シテハ締約国ノ領事官ハ最恵国領事官ト同等ノ権利及特権ヲ有スト規定シ一九〇一年米「グアテマラ」財産処分條約第三條、一八九九年英米財産処分條約第三條ハ大体ノ趣旨新條約案ト同シ

本條ノ適用ニ依リ領事官ハ当然管理権ヲ有スルカ故ニ現行日英死亡者財産保護條約ニ於ケルカ如ク之カ為裁判所ニ対シ管理證書ヲ請求スルノ必要ナシ斯ノ如ク領事ハ本條ノ適用ニ依リ当然ノ管理権ヲ有スト雖相続財産ニ関シ争ヲ生シクルカ如キ場合ニハ固ヨリ仍ホ財産所在国裁判所ノ管轄ニ属スヘキモノニシテ本條但書ハ此趣旨ヲ明ニシクルモノナリ即チ本條ノ規定存在前本来裁判所カ管轄権ヲ有スル事件

ニ付テハ本條アルカ為領事官ニ管轄権ヲ与フルモノト見ルヲ得ス換言スレハ裁判所ノ管轄権カ奪ハルルコトナシト云フニ在リ日英死亡者財産保護條約ニハ此点ニ関シ明文ナシト雖事理ノ当然ニ於テ同様ノ趣旨タルヘク日独、日白各領事職務條約ハ之ヲ原則トシテ規定スルト共ニ除外例ヲ明記セリ一九〇二年米西條約ハ死亡者ノ財産保護ニ関シ其ノ第二十六條及第二十七條ヲ以テ規定シ第二十七條末段ニ於テハ相続財産ニ対スル債権者ノ請求ヨリ起ル事件ハ総テ財産所在地裁判所ノ管轄ニ属スルコトヲ明記セリ一九〇三年丁「バラグエー」條約第二十一條ハ之ヲ明記セスト雖解釈上亦同様ノ趣旨タルコト疑ナシ

前既ニ述ヘタルカ如ク領事ハ本條ニ依リ当然管理権ヲ有スルモノナルカ故ニ此権利有無ノ問題ハ本條但書ノ為ニ影響ヲ受クルコトナシ従テ裁判所ハ領事官ヨリ管理権ヲ奪ヒテ新ニ管理人ヲ選任スルコトヲ得ス即チ此点ニ於テハ裁判所ノ権限カ制限セラレタルモノト云ヒ得サルニ非ス領事官又ハ代理人カ管理上任務ヲ怠リタル場合ニハ結局之カ救済ノ方法ハ外交手段ニ依ルノ外ナク領事所属国代表者ヲ通シテ注意ヲ与ヘ或ハ止ムヲ得スンハ更ニ進ミテ認可状ヲ取消シ領事官ノ交替ヲ求ムル途ニ出ツルニアリ

領事官ニ於テ相続財産ヲ管理セル後相続人ナキコトニ確定シタル場合ニ相続財産カ何レニ帰属スヘキカハ本條ノ規定スル所ニアラス国法ノ規定スル所ニ依ルヘシ（民法第一〇五九條参照）

第五條

両締約国版図ノ間ニハ相互ニ通商及航海ノ自由アルヘシ両締約国ノ一方ノ臣民ハ他ノ一方ノ版図内ニ於テ外国通商ノ為ニ開カレ又ハ開カルルコトアルヘキ一切ノ場所、港及河川ヘハ最恵国ノ臣民又ハ人民ト均シク船舶及貨物ヲ以テ自由ニ到ルコトヲ得但シ常ニ到達国ノ国法ニ従フコトヲ要ス

本條ハ実行條約第一條乃至第五條中ニ存スル規定ト其ノ趣旨ニ於テ異ル所ナシ一九〇三年伊玖條約第四條第一項、一八五九年英露條約第一條、一八六六年英哥條約第二條、一八八六年英希條約第一條、一八八三年英伊條約第一條、一九〇五年英羅條約第一條、一八二九年米墺條約第一條、一八七一年米伊條約第一條第一項及第二項等モ亦相類似セリ唯一九〇七年ノ英塞條約第一條ハ船舶及貨物ヲ以テ内国民ノ到リ得ル所ニハ締約国民モ亦到リ得ト為シ内国民同様ノ特典ヲ保障セリ

本條約原文ニ於テ「ゼヤー、シツプス、エンド、カーゴース」ト云フハ締約国民ノ所有ニ限ルノ趣意ニアラス其ノ如何ナル権利ニヨリテ船舶及貨物ヲ左右スルヤハ問フコトナシ畢竟本條ハ通商航海自由ノ原則ヲ定メタルモノニシテ「ゼヤー」ナル文字アルノ故ヲ以テ締約国民ノ所有ト限リ所有以外ノ関係ニテ運転スル船舶貨物ヲ故ラ除外シタルモノト見ルヘカラス尤モ特ニ之等ノ区別ヲ問ハサルノ故ヲ以テ直ニ本條ハ第三国ノ船舶貨物ニ対シテモ完全ナル保障ヲ与ヘタルモノト断定スルヲ得ス畢竟「ゼヤー」ナル文字ハ淡白ニ見ルヘキモノニシテ初ヨリ前記ノ如キ問題ニ決定ノ標準ヲ与ヘムカ為設ケラレタルモノニアラス従テ日本文ニ於テ之ヲ「自己ノ」ト訳スルトキハ稍際立チテ見エ反テ誤解ヲ生スルノ虞アルニ依リ日本文ニハ原語ニ相当スル文字ヲ故ラニ省クコトトセリ

本條末項ノ但書ハ第一條第一項ニ所謂「国法遵由」ト等シク国法ノ規定セル手続及條件ニ従フヘシトノ趣意ナリ思フニ此事タル明記ヲ俟タスシテ当然ノコトナリト雖従来ノ慣例ニ従ヒ念ノ為之ヲ存セリ

第六條

両締約国ノ一方ノ版図内ノ生産又ハ製造ニ係ル物品ニシテ他ノ一方ノ版図内ニ輸入セラルルモノニ対スル輸入税ハ今後両国間ノ特別取極又ハ各自ノ内国法ニ依リテ之ヲ定ムヘシ

締約国ノ孰レノ一方タリトモ他ノ一方ノ版図内ニ輸入セラルル物品ニ対シ同様ノ物品カ別国ニ輸出セラルルニ当リ納付シ又ハ納付スルコトアルヘキ所ト異ナルカ或ハ之ヨリ多額ナル何等ノ税金又ハ課金ヲ課スルコトヲ得ス

又締約国ノ孰レノ一方タリトモ他ノ一方ノ版図内ヨリノ物品ノ輸入又ハ該版図内ヘノ物品ノ輸出ニ対シテハ同様ノ物品ノ別国ヨリノ輸入又ハ別国ヘノ輸出ニ対シテ均シク適用セラレサレハ何等ノ禁止又ハ制限ヲ加フルコトヲ得ス但シ衛生上ノ措置トシテ又ハ勤物及有用ノ植物ヲ保護スルノ目的ヲ以テ加フル禁止又ハ制限ハ此ノ限ニ在ラス

第一項　本項ハ現行條約ニ其例ヲ見ス新條約案ノ特徴トスル所ニシテ唯日西修好交通條約カ相互製産品ノ輸入税ニ関スル規定ヲ特別通商條約ニ譲リ（修好交通條約附属議定書第一号参照）且別国トノ関税協定ヲ該修好交通條約中ノ最恵国約款適用ノ範囲外トナシタル点ニ於テ新條約案ニ類似セルノミ関税問題ニ於ケル新條約案ノ趣意ハ已ニ総論ニ於

テ之ヲ述ヘタルヲ以テ茲ニ之ヲ反覆スルノ必要ナシ税権ノ回復ハ今次條約改正ノ最モ主眼トスル所ナリト雖本項ノ目的カ我関税率ヲ激増シテ以テ関戦争ヲ厭ハストナスニアラサルコトハ敢テ喋々ヲ俟タス但シ輸入税ニ関シ何等取極ノ成立セサル場合ニ於テハ対手国ノ所為如何ニ依リ我レ亦之ヲ抵制スルノ必要アルヘク我関税定率法第四條（議会通過新関税定率法第四條）ノ適用ヲ見ルコトナキニアラサルヘシ

本項ニ依リ我国ハ各国ト特別條約ヲ締結スルノ方針ニシテ之カ為ニ特別相互関税條約案ヲ起草セリ唯茲ニ注意スヘキハ関税條約ハ直ニ税率ノ協定ヲ意味スルモノニアラサルノ点ニ在リ此コトニ関シテハ総論ニ於テ述ヘタル所アリ参照ヲ要ス

一八八二年ノ英仏通商航海條約第一條第一項ニハ輸入税率ハ今後各締約国ノ国法ニ依リテ定ムルカ故ニ両締約国ハ他ノ事項ニ関シテ互ニ最恵国待遇ヲ与フルコトヲ約スト規定セリ輸入税ノ問題ヲ通商航海條約中ニ規定セサルノ点ニ於テ新條約案ト相似タリ

第二項及第三項　第二項及第三項ハ現行條約ニ存スル規定ト其ノ趣旨ニ於テ異ル所ナシ唯行文ノ差異アルノミ尤モ現行條約ニテハ禁止及制限ニ関スル但書ヲ輸入ノミニ付テ載セタルモ新條約案ニテハ禁止及制限ニ関シ輸出入一併ニ規定セル為但書カ双方ニ係ルコトトナレリ一九〇三年伊玖條約第三條末項、同年伯波（ペルシヤ）條約第四條末項、同年波「ウルグエー」條約第四條末段、一九〇五年英勃條約第四條第二項等皆然リ然レトモ実際ニ於テハ本但書ノ適用ハ輸入ノミニ付テ起ルヘキ問題タリ又本但書中ニハ現行関税定率法第十條ニ見ルカ如キ公安又ハ風俗ヲ害スヘキ或ハ工業所有権及著作権ヲ侵害スル物品等ノ輸入禁止又ハ制限ノ場合ヲ一々列挙スルコトナシ蓋是等ノ原因ヲ以テスル制限ハ一般外国ニ適用セラルルモノニシテ第三項本文ノ保障スル所ニアラス故ニ但書ニ於テ例外ヲ設クルノ必要ナシ衛生上ノ措置又ハ動植物保護ノ必要ニ基ク禁止又ハ制限ト雖若シ一般外国ニ適用セラルル場合ニハ但書ノ規定ヲ俟タスシテ為シ得ル所ナリ尚ホ現行條約ニ於テハ「農業ニ有用ナル植物」トアルモ「農業」ノ文字ハ必要ナシト認メ削除セリ一九〇六年独瑞（典）條約第七條ニモ之ヲ缺ケリ「有用」ナル文字モ亦強イテ必要ヲ見サルカ如キモ之ヲ存シ置ケリ一九〇三年伯波條約及伊玖條約等ニハ「衛生上ノ理由又ハ動物伝染病若クハ収獲ノ損害ヲ豫防スルカ為」云々ト規定セリ参考ノ為附記ス

備考

輸出税ヲ存スル国ハ少シ本邦ニテハ台湾ニ存スルノミ（三二律令一九）伊太利ニハ塩、鉱物、美術品等ニ付輸出税アリ英国ニモ現ニ一九〇六年迄ハ石炭類ノ輸出税アリシカ其ノ後廃セラレタリ米国ノ憲法ハ輸出税ヲ設クルコトヲ禁セリ

第七條

両締約国ノ一方ノ臣民タル商人及工業者竝該国ノ版図内ニ於テ住所ヲ有シ商工業ヲ営ム商人及工業者ハ他ノ一方ノ版図内ニ於テ本人自ラ又ハ旅商ヲ用ヒテ物品ヲ買入レ見本携帯或ハ不携帯ニテ注文ヲ取集ムルコトヲ得而シテ右商人、工業者及其ノ用フル旅商ハ買入ヲ為シ又注文ヲ取集ムルニ当リ課税及便益ニ関シテ最恵国待遇ヲ享受スヘシ

前記ノ目的ヲ以テ見本トシテ輸入セラルル物品ハ其ノ再輸出セラルヘキコト又ハ法定期間内ニ再輸出セラレサル場合ニ成規ノ関税ノ納付セラルヘキコトヲ確実ナラシメムカ為ニ制定セラレタル関税規則及手続ヲ履行スルトキハ各締約国ニ於テ一時無税輸入ヲ許可セラルヘシ但シ此ノ特典ハ物品ノ数量又ハ価格ニ微シ見本ト認ムルコト能ハサルモノ又ハ其ノ性質上再輸出ノ際校合スルコト能ハサルモノニハ之ヲ与フルコトナシ見本カ無税輸入ヲ許可セラルヘキモノクルト否トヲ決定スルハ何レノ場合ニ於テモ輸入地当該官庁ノ権内ニ専属ス

本條ト類似ノ規定ハ現行日西條約第十三條、日独、日瑞（西）、日墺條約ニ規定セル「見本用ニノミ適スル物品」ニ対スル免税ノ件ハ本條第二項ノ規定スル所ニアラス本條第二項ハ「サムプルス、オヴ、コンマーシヤル、ヴアリユー」即チ商品トシテモ価値ヲ有スル見本ニ関スルモノニシテ見本用ノミ適スルモノ即チ「サムプルス、オヴ、ノー、コンマーシヤル、ヴアリユー」例ヘハ一寸四方ノ切地見本ノ如キハ各国一般ニ無税タルノ例ナリ（現行関税定率法第七條第十一号、改正案第七條第十三号参照）

本條第一項ノ現行條約ト異ル点ハ締約国ノ臣民タル商人及工業者ノ外ニ締約国ノ一方ノ版図内ニ於テ住所ヲ有シ其ノ地ニ於テ商工業ヲ営ム商人及工業者ヲ掲ケタル点ニアリ従テ締約国ノ一方ノ版図内ニ住所ヲ有シ其ノ地ニ於テ商工業

ヲ営ム モノナルトキハ該国ノ国籍ヲ有セサル モノト雖本條ノ利益ニ均霑スヘシ蓋国内ニ於テ永久的ノ基礎ヲ以テ経営セラルル商工業ニ対シテハ縦令之カ経営者ノ外国人タル場合ニ於テモ自国民ノ商工業ニ準シテ保護ヲ与ヘムトスルノ精神ナリ然レトモ対手国ヨリ見レハ本條規定ノ商工業者ハ該国ニ住スルニ非ス又業務ノ本拠ヲ有スルニ非ス唯一時ノ旅商タルニ過キサルカ故ニ該国内ニ住居シテ商工業ヲ営ム商工業者ト同一視シ難キモノアリ故ニ旅商ニ非サル者ニ対シテハ第一條第二号及第六号ニ依リ内国民待遇ヲ保障スト雖一時限リノ旅商ハ本條ニ依リ課税及便益ニ関シ最恵国待遇ヲ保障セラルルニ止ル

一九〇三年西希條約第八條ハ西国ニテ営業セル商社ノ為ニ希国ニ到ル旅商ハ免許ニ関シ竝ニ其ノ携帯スル見本ノ輸入及再輸出ニ関シ最恵国ノ旅商ト同一ノ待遇ヲ受クヘシ又西国ニ於ケル希国旅商モ同様タルヘシト規定シ一九〇三年西諸條約第十四條ハ西国ニテ営業セル商社ノ為ニ諸国ニ到ル西国旅商ハ免許ニ関シテハ諸外国ノ旅商ト同様ノ待遇ヲ受ケ西国及其ノ附近ノ島嶼ニ於ケル諸国旅商モ亦同様タルヘシ旅商ノ輸入スル見本ニシテ有税品ニ屬スルモノハ其ノ再輸出又ハ倉庫積戻ヲ保證スルニ必要ナル税関手続ヲ履行スルトキハ輸入ノ際納付シタル税金ノ払戻ヲ受クルコトヲ得ト規定セリ又仏独間ニハ一九〇二年ノ特別條約アリテ詳細ノ規定ヲ設ク一九〇二年土塞通商條約第二條、一九〇三年諸葡通商航海條約第十四條及英国ト諸外国トノ條約中ニモ類似ノ規定アリ

本條約第一項ニ所謂課税及便益トハ主トシテ免許ノ要否、免許手数料ノ有無或ハ多寡等ニ関スルモノニシテ国ニヨリテハ旅商ニ免許ヲ必要トシ又之カ為租税又ハ手数料ヲ徴収シ或ハ免許ノ有効期間ニ長短ノ差アリ或ハ旅商ノ身元證明手続ニ関シ繁簡ノ差アリ或ハ旅商業務上ノ自由ノ広狭アリ本項ハ之等ノ点ニ関シ最恵国待遇ヲ保障セルナリ国法ニ遵由スヘキハ勿論ニシテ特ニ之ヲ明言スルノ必要ヲ認メス

本邦ニ於テハ外国旅商ニ関スル特別ノ規定ナシ免許ヲ要スルヤ否ヤハ業態ニ由ルヘク従テ免許料ヲ納メシムル場合モアルヘシ

第二項　本項ハ注文取集ノ目的ヲ以テ輸入セラルル見本ニ対スル仮免税規定ニシテ我関税定率法改正案第八條第六号ニ於テモ輸入ノ日ヨリ一年以内ニ再ヒ輸出セラルルモノニハ輸入税ヲ免ス但シ輸入ノ際税金ニ相当スル担保ヲ提供スルコトヲ要スト規定セリ物品ノ数量又ハ価格ニ関シ見本ト認ムルコト能ハサルモノトハ例ヘハ同一物品ヲ余リ多量ニ輸入スル如キハ見本ノ目的ヲ超ユルモノト認メサルヲ得ス現ニ智利国ノ如キハ物品ノ一揃全部ヲ輸入スルトキハ之ヲ見本ト認メス又価格ノ非常ニ高貴ニシテ見本ニヨリテ同一物品ヲ屢々製造スルノ機会少ク寧ロ見本其ノモノヲ売却スルヲ目的トスルカ如キ物品ハ之ヲ見本ト認ムルコト能ハサル場合アルヘシ例ヘハ非常ニ高価ナル美術品ノ如シ又性質上校合スル能ハサルモノトハ往々飲料其ノ他ノ流動体中ニ之アルヘシ

本項末尾ノ規定ハ争ヲ豫防スルノ目的ニ出テタルモノナリ

数量、価格及性質上ノ理由ヲ以テ見本品ノ取扱ニ付條約上除外例ヲ明記シタル例ハ他ニ未タ之ヲ見当ラス ト雖旅商ハ見本ヲ携帯シ得ルモ商品ヲ携帯スルヲ得スト規定セルモノ少カラス一九〇六年墺瑞（西）條約第七條同年墺白條約第十一條等ノ如キ然リ其ノ趣旨ニ於テハ大体彼此相異ルコトナシ尚墺白條約第十一條ハ消費セラルヘキ見本品ハ條件付免税ノ限ニ非ストセリ

第八條

両締約国ノ一方ノ国法ニ従ヒテ既ニ設立セラレ又ハ今後設立セラルヘキ商工業及金融業ニ関スル有限責任及其ノ他ノ会社竝組合ニシテ該国版図内ニ於テ住所ヲ有スルモノハ他ノ一方ノ版図内ニ於テ其ノ国法ニ違反セサル限リ権利ヲ行使シ且原告又ハ被告トシテ裁判所ニ出頭スルコトヲ得

本條ハ現行條約ニ見サル所ナルモ各国通商其ノ他ノ関係益々密接ヲ加フルニ至リタル結果外国商事会社ノ成立ヲ相互ニ承認スルノ必要ヲ認メ之カ為特別ノ條約ヲ締結スルノ例多シ本邦ニ於テハ民法第三十六條ニ於テ外国商事会社ニシテ法人タルモノノ成立ヲ認可シ日本ニ成立スル同種ノモノト同一ノ私権ヲ享有スト為シ但シ外国人カ享有スルコトヲ得サル権利及法律又ハ條約中ニ特別ノ規定アルモノハ此限ニアラスト規定セリ新條約案第八條ハ近時ノ国際間ノ例ニ儡ミテ之ヲ設ケタルモノニシテ法人格アル商事会社ハ勿論法人格ナキモノヲ包含セシメタリ独英等ニ於テハ法人資格ヲ有セスシテ訴訟能力等ヲ認メラルルモノアリ商事会社及組合ノ互認ニ関スル諸外国間ノ條約ニモ法人格アルコトヲ條件トスルコトナシ畢竟條約保障ノ主タル目的物ハ法人格アル商事会社ナルモ之カ為ニ法人格ナキモノヲ排斥セムトスルニ非ス均シク保障ノ列ニ在リ

本條ノ精神ハ本国ニテ法人其ノ他社団ノ名ニテ訴訟其ノ他ノ行為ヲナシ得ルモノカ外国ニテ之ヲ承認セラレサルトキハ不便ナルヨリ之ヲ救済セムトノ趣意ニシテ本国法ニテ訴訟能力等ヲ承認セラレサルモノニ対シ外国ヲシテ之ヲ承認セシメムトスルノ趣意ニ非ス然レトモ本国ニテ訴訟能力ナキモノカ外国ニテ之ヲ認メラルルヲ妨クルコトナシ「クエベツク」ノ法律ハ外国法人カ「クエベツク」ニテ訴訟能力ヲ有スルニハ本国ニテ之ヲ有スルヲ必要トセリ（「バージ」参照）

外国商事会社ノ権利行使及訴訟能力ハ本條ニ依リ原則上之ヲ認ムト雖其ノ範圍ハ国法ノ規定スル所ニ依ルヘキコト勿論ニシテ本條ハ之ヲ明記セリ

本條ニ酷似ノ規定ハ一八六二年英仏協約、一八六七年英伊宣言、一八六二年英白協約、一八七四年英独宣言、一八八八年英希協約、一八八三年英西宣言、一九〇三年希蘭議定書等ニシテ一九〇六年墺瑞西條約第八條、一九〇一年希瑞西宣言、一九〇四年英露協約、一九〇六年独瑞典條約第五條、一九〇三年露瑞西宣言、一九〇四年独露條約第四條等ハ其ノ行文ヲ異ニスルモ大体ノ精神ニ於テハ亦殆ト帰一スルカ如シ一九〇三年西希條約第六條ハ単ニ最恵国待遇ヲ

互約スルニ止マレリ

備　考

法人ニ付テハ其ノ住所ニ重キヲ置ク例ナリ我法律ニ依レハ商事会社ノ住所ハ其ノ本店所在地ニ在ルモノトス（商法第四四條）諸外国ニテハ普通主タル事務所ノ所在地トシ而シテ主タル事務所ハ通例登記地タルモ必スシモ登記地又ハ設立地若クハ営業地ト一致スルコトナシ英国ニテハ登記会社ハ其ノ登記セル事務所ノ所在地ヲ以テ住所地トナシ非登記会社ハ主タル営業所所在地ニ登記セラレタルモノト看做ス伊国ニテハ外国ニテ設立セラレタル商事会社ニテモ其ノ主タル事務所及営業ノ目的カ伊国ニアルトキハ之ヲ伊国会社ト看做シ伊国ノ国法ヲ遵守セシム葡萄牙ニテモ然リ

仏国ニテハ司法上外国合名会社及合資会社ヲ承認ス外国株式会社ハ仏国ノ Council of state ノ認可又ハ條約ニ依ルニ非サレハ其ノ権利ヲ行使スルヲ得ス外国株式合資会社（Companies en Commandite par actions）ハ其ノ国政府ノ認可ニ依リテ成立シタルモノナルトキハ之ヲ仏国ニテ承認シ認可ニ依リテ成立シタルモノニ非サルトキハ仏国株式合資会社ト同一ノ條件ニ従フヲ要ス仏国ノ承

認セサル外国会社ハ事実上ノ会社トシテ被告タルコトヲ得ルモ原告タルコトヲ得ス

仏国ニテ財産ヲ取得シ又ハ営業ヲ為サムトスル外国会社ハ当該登記所ニ定款ノ認證謄本ヲ呈出スルコトヲ要スル等ノ手続アリ又仏国人タル在住代表者ヲ任命スルヲ要ス英仏條約ニハ一方ノ商事会社ハ他方ニ於テ一切ノ権利ヲ行使スルヲ得トアルニ拘ラス国法遵由ノ制限ヲ受クルヲ以テ右代表者任命ノ條件ハ仏国ニ於ケル英国会社ニモ適用セラルルカ如シ

独逸ニテハ保険会社以外ノ外国法人カ支店ヲ設置スルニハ独逸内各国法ノ法規ニ従フヲ要ス而シテ大低政府ノ認可ヲ條件トシ之カ為ニハ種々ノ要件ヲ充クササルヘカラス保険会社ハ更ニ厳重ナル手続ニヨルニ非サレハ支店ヲ設クルコトヲ得ス

墺国ニテハ外国株式会社ハ訴訟ヲ為シ又営業ヲ為スニハ認可ヲ要ス其ノ支店ハ墺国会社法ニ従ハサルヘカラス又外国会社ハ墺国ニ在ル支店ノ代表者ヲ任命スルヲ要ス（代表者ノ必要ニ付テハ丁、伊、葡、露亦同様）洪国ニテハ外国株式会社ハ登記ヲ為シ且特別代表者ノ在住スルヲ要ス

白耳義ニテハ外国会社ハ訴訟及営業ヲ為スヲ得本店又ハ支店ヲ有スルトキハ其ノ事業上ノ公告ヲ為スヲ要ス

希臘ニテハ相互條件ノ主義ニヨリ外国株式会社ニ訴訟及営業ヲ許ス

和蘭ニテハ外国会社ハ総テ免許ヲ要セスシテ営業スルヲ得

丁抹ニテハ外国自然人ト同シク外国会社モ五個年間丁抹ニ存立シタル後始メテ訴訟及営業ヲ為スヲ得

伊太利ニテハ外国商事会社ハ定款、勘定、理事及在伊代表者ノ名ヲ伊国ニテ公告スレハ支店ヲ設クルヲ得

葡萄牙ニテハ外国商事会社カ本店、支店、代理店ヲ有セサルモ営業ヲ許ス

露国ニテハ外国ノ組合及合資会社ハ之ヲ法人トシテ承認シ株式会社ハ條約ニ依ラサレハ認メス（仏、独、墺洪、希、伊、英、勃等トハ條約アリ）外国会社ノ営業ニハ行政官庁ノ免許ヲ受ケサルヘカラス又代表者ヲ定メ且其ノ定款ノ検査ヲ経ルヲ要ス尤モ露国ニテ外国品ヲ売ルノミ株式会社及露国ヘノ航海ニ従事スル外国汽船会社ハ此限ニ在ラス

西班牙ニテ外国会社カ営業スルニハ支店其ノ他ニ関シ西

班牙国法ニ従フヲ要ス

瑞西ニテハ各州法ノ定ムル所ナルカ外国商事会社ハ営業スルヲ得

米国ニテハ外国法人ハ普通之ヲ承認ス尤モ各州ハ何時ニテモ其ノ営業ニ関シ條件ヲ付スルコトヲ得紐育ニテハ保険、金融等ノ事業ニ従事スル法人ニハ特別ノ制限ヲ付ス

英国ニテハ英国ニテ営業シ其ノ事務所ヲ有スル外国ノ商社及組合ヲ準法人（ファームスパートナーシップスクエーサイ、コルポレーション）ト見其ノ名ニ於テ訴訟スルヲ許ス外国法人ニシテ英国法人ノ有スル性質ヲ有スルモノハ英国ニテハ英国法人同様ニ取扱ヒ其ノ名ニ於テ訴訟ヲナシ権利ヲ享有シ又営業ヲナスコトヲ得若シ外国法人カ英法上ニ存セサル種類ノモノニシテ英法ニテ之ニ法人格ヲ認メサル場合ニハ（例ヘハ学校、病院ノ如キ公益財団）其ノ代表自然人ヲ責任者トス外国会社ニシテ英国ニ事務所、支店等ヲ有スルモノハ英国会社同様登記ヲ要ス

要スルニ一般ニ外国商事会社ヲ承認シ其ノ訴訟能力ヲ認ムルノ例ナルカ其ノ承認ハ直ニ営業免許ノ不要ヲ意味スルニ非ス営業ニ付テハ各国法ノ規定スル所ニ依ラサルヘカラス一九〇四年英露條約ハ此旨ヲ明記セリ従テ露国ニ於テ英国会社カ営業ヲ為スニハ仍ホ免許ヲ要ス英国ハ此外白、仏、独、希、西、墺、伊等ト商事会社互認ノ條約ヲ結ヒテ英国会社ノ承認ヲ得タルモ是等條約ハ免許ヲ要セスシテ直ニ営業ヲナシ得ルノ権利ヲ保障スルコトナシ（以上「バージ」参照）（我商法第二編第六章外国会社第二五五乃至第二六〇條、明治三十三年勅令第三八〇号外国保険会社ニ関スル件及銀行條例施行細則第三條等参照）

第九條

両締約国ノ一方ノ港ニ其ノ国ノ船舶ヲ以テ適法ニ輸入セラレ又ハ輸入セラルルコトアルヘキ一切ノ物品ハ他ノ一方ノ船舶ヲ以テ亦均シク該港ニ之ヲ輸入スルコトヲ得此ノ場合ニ於テ右物品ノ内国船舶ニ依リテ輸入セラルルトキ課スル所ト異ナルカ或ハ之ヨリ多額ナル税金又ハ課金ハ如何ナル名称ヲ有スルモノタリトモ之ヲ課スルコトナシ右相互均等ノ待遇ハ該物品カ直接ニ原製産地ヨリ到ルト其ノ他ノ外国地方ヨリ到ルトヲ問ハス之ヲ実行スヘシ

輸出ニ関シテモ同シク完全ナル均等ノ待遇ヲ為スヘク従テ両締約国ノ一方ノ版図内ニ於テ該版図内ヨリ適法ニ輸出セラレ又ハ輸出セラルルコトアルヘキ物品ハ其ノ輸出カ日本船舶ニ依ルト（大不列顛）船舶ニ依ルトヲ問ハス又其ノ仕向先カ締約国ノ他ノ一方ノ港タルト第三国ノ港タルトニ拘ラス之カ輸出ニ当リ同一ノ輸出税ヲ納付シ又同一ノ奨励金及戻税ヲ受クヘシ

本條ハ現行條約中ニ存スル規定ト異ル所ナシ尤モ日西條約ニハ本條第一項末段ノ「物品カ直接ニ原産地ヨリ到ルト其ノ他ノ外国地方ヨリ到ルトヲ問ハス相互均等ノ待遇ヲ実行スヘシ」トノ規定ヲ缺ケリ一八一五年英米條約第二條第三項、一九〇二年米西條約第八條モ亦日西條約同様ナリ尤モ一九〇三年西希條約第五條ハ新條約案ト同シ一八九五年英露條約第五條、一九〇五年英尼條約第六條第一項其ノ他此例多シ

右末段規定ハ直接輸入ト間接輸入トニ論ナク貨物ヲ同等ニ取扱フヘシト言フニ非スシテ何レノ場合ニテモ内外船舶ヲ均等ニ待遇スヘシト言フニ在リ然レトモ必スシモ之カ明文ノ必要ヲ認メス其ノ有無ニ因リテ何等実質上ノ相違ヲ生スルコトナシ何トナレハ本條第一項ハ貨物輸入ノ自由及輸入貨物ニ対スル課税ノ関係上内外船舶ヲ同等ニ待遇スルノ規定ニシテ既ニ其ノ前段ニ於テ均等待遇ノ保障セラルル以上ハ仮令貨物カ直接輸入ト間接輸入トニ依リテ取扱ヲ区別セラルルトモ内外船舶ノ間ニハ待遇上ノ区別ヲ設クルコト能ハサルコト明ナリ然レトモ現行條約ニ於テ右末段規定ヲ存シ又多数ノ條約ニ於テ此例ヲ見ルカ故ニ強イテ之ヲ削除スルノ必要ヲ認メス殊ニ米国ノ如キ努メテ内外船舶ノ間ニ区別ヲ設ケムトシ外国船舶ニ依リテ輸入セラルル貨物又ハ接境国以外ノ製産品ニシテ接境国ヨリ輸入セラルルモノニ対シテ一割ノ増税ヲ課シ（條約又ハ法律ニヨリ内国船舶待遇ヲ受クル外国船舶ニヨリテ輸入セラルルカ又ハ接境国ヨリ小売商業ニ依リテ輸入セラルルモノハ此限ニ在ラス）又外国貨物カ其ノ国ノ船舶ニ依ラス或ハ其ノ輸出ノ為必ス若クハ普通経由スル国ノ船舶ニヨラスシテ米国ニ輸入セラルルトキハ船舶及貨物ヲ没収ス（如何ナル場合ニテモ米国船舶ニヨルトキハ可ナリ又條約ニ別段ノ規定アル場合及米国船舶ニ斯ル規則ヲ適用セサル国ノ船舶ニ対シテハ之ヲ適用セス）ト定ムルモノモアルヲ以テ仮令蛇足ノ嫌アルモ往々念ニ念ヲ押スノ得策ナルヲ見ル

本條第二項ノ奨励金ニ当ルモノハ我国ニハ現在之ナシ尤モ戻税ニ関シテハ酒精、酒類、其ノ他酒精ヲ含有スル飲料ノ

輸出下戻金、輸出醤油ニ対スル造石税下戻、消費税ヲ納付シタル輸出繊物ニ対スル消費税相当額ノ交附金其ノ他関税定率法第九條規定ノ輸出ニ対スル輸入税払戻等アリ英米等ニ於テモ亦類似ノ戻税アリ

一九〇五年英尼條約第六條第二項ニハ輸出税ノ外鉄道運賃ニ関スル均等待遇ヲモ掲ク

本條第二項中「又其ノ仕向先カ締約国ノ他ノ一方ノ港タルト第三国ノ港タルトニ拘ラス」輸出税ハ同一タルヘシトノ保障ハ既ニ第六條第二項所定ノ保障中ニ包含セラルル理ナリト雖船舶トノ関係ニ於テ更ニ之ヲ本條ニ明記セリ蓋現行條約及各国條約ノ例皆然リ

第十條

締約国ノ領水内ニ於ケル船舶ノ繋留及貨物ノ積卸ニ関スル一切ノ事項ニ付テハ締約国ニ於テ両国ノ船舶ヲ全ク均等ニ待遇スルノ意思ナルニ因リ他ノ一方ノ船舶ニ対シ同様ノ場合ニ等シク許与セサル何等ノ特権又ハ便益ヲ自国船舶ニ許与スルコトナカルヘシ

本條ハ現行條約ニ存スル規定ト多少行文ノ差アルモ其ノ趣旨ニ於テ毫モ異ル所ナシ尤モ日葡條約ハ内国船舶待遇ニ非スシテ最恵国船舶待遇ヲ保障セリ一九〇五年英羅條約第十一條、一九〇五年英尼條約第八條ハ新條約案ト同シ同年英勃條約第十條ハ内国船舶待遇ト最恵国船舶待遇トヲ併セ保障セリ新條約案モ其ノ第十八條ノ適用ニ依リ均シク両待遇ヲ保障セルモノト謂フヘシ現行條約日本文ハ日仏條約ヲ除クノ外何レモ本條ニ相当スル條文ニ於テ誤訳アリ

第十一條

（大不列顛）国又ハ日本国ノ国旗ヲ掲ケ且各本国法ニ規定スル国籍證明書類ヲ有スル商船ハ日本国又ハ（大不列顛）国ニ於テ之ヲ（大不列顛）船舶又ハ日本船舶ト認ムヘシ

本條モ亦現行條約ニ於テ同趣旨ノ規定アリ唯行文ノ差異アルノミ新條約案ハ一九〇三年伊玖條約第二十條ニ酷似セリ

一九〇二年米西條約第十一條モ略ホ相同シ

本條ハ畢竟船舶ノ国籍ハ当該国ノ規定スル所ニ依リテ相互ニ之ヲ承認スルコトヲ明ニスルニ過キスト雖実地ニ於ケル国籍識別ノ具体的標準ヲ示スノ点ニ於テ新條約案ハ現行條約ノ規定ヨリモ簡明適切ナリ本條ニ所謂国籍證明書類ハ我国法ニテハ船舶国籍證書又ハ仮船舶国籍證書タリ（船舶法第一條、第二條、第五條、第六條、第七條及第十三條参照）英国ニテハ登録（サーティフィケート、オフ、レジストレーション）證書タリ大不列顛臣民若クハ勅許（レタース、パテント、デニゼーション）状ニ依ル準臣民又ハ大不列顛版図何レカノ地ノ法令ニ依リテ設立セラレタル法人ノ所有スル船舶ヲ以テ大不列顛船舶ト為シ大不列顛船舶ハ登録ヲ要ス登録スレハ登録證書ヲ船舶所有者ニ付与ス登録セサレハ大不列顛船舶ト認メス従テ大不列顛船舶トシテノ利益及保護ヲ享クルヲ得ス又大不列国旗ヲ掲揚シ或ハ大不列顛国籍ヲ表彰スルヲ得ス

現行日露條約ニハ船舶積量互認ニ関シ追テ両国間ニ取極ヲ協定スヘキコトヲ規定セリ船舶積量ノ互認ニ付テハ各国積量法ノ異同ニ依リ稍詳細ノ協定ヲ要スルモノアリ又対手国積量法ノ変更ニ伴ヒ互認上改算方法ヲ改メサルヘカラサルヲ以テ随時修正ノ必要アリ従テ之ヲ通商航海條約ノ如キ稍長期ノ存続ヲ目的トスルモノノ中ニ規定スルハ不便ナルカ故ニ各国皆短期特別ノ取極ニ依ルヲ例トス一九〇二年露独宣言、同年露丁條約、一九〇三年露瑞典宣言、一九〇一年蘭白協定、同年蘭伊協定、一九〇二年蘭諾覚書等皆然リ本邦ニ於テハ丁（明治二十四年）、独（明治三十三年）、瑞（諾）（明治三十五年）及露（明治四十三年）等トノ間ニ互認ノ取極アリ〔又英（明治十八年）、米（明治三十一年）両国ハ其ノ積量測度法ト我法ト同一ナルヲ認メ我船舶ニシテ彼ノ地ニ到ルモノハ其ノ登簿噸数ヲ承認セラルヘキ旨宣言セリ〕之等ノ取極ハ必要ナキ限リ之ヲ変更セサルハ勿論此他ノ国トノ取極モ亦随時特別協定ニ出ツルノ趣意ナリ従テ本條ニ於テハ何等之ニ言及スルコトナシ積量ノ互認ハ畢竟噸税其ノ他船積ヲ標準トスル課税徴収ノ必要上再測度ノ不便ヲ免レムカ為ナリ

第十二條

政府、官公吏、私人、団体又ハ各種営造物ノ名義ヲ以テ若ハ其ノ利益ノ為ニ課セラルル噸税、通過税、運河税、港税、水先案内料、燈台税、検疫費又ハ其ノ他名称ノ如何ニ拘ラス之ニ類似又ハ該当スル税金若ハ課金ハ同様ノ場合ニ均シク内国船舶一般ニ又ハ最恵国船舶ニ課スルモノニ非サレハ締約国ノ一方ノ領水内ニ於テ之ヲ他ノ一方ノ船舶ニ課スルコトナシ右均等ノ待遇ハ両国ノ船舶カ何レノ地ヨリ来リ又何レノ地ニ往クヲ問ハス相互ニ之ヲ実行スヘシ

現行條約ニモ本條同様ノ規定アリ唯日葡條約ニ於テハ本條末尾ノ「右均等ノ待遇ハ」以下ノ文句ヲ缺クリト雖此文句ハ畢竟蛇足ニシテ其ノ有無ニ依リテ前段規定ノ意義ニ毫モ

変更ヲ及ホスコトナシ唯現行條約其ノ他一般此例ニ依ルカ故ニ故ラニ之ヲ省クハ反ツテ誤解ヲ来スノ虞アリト認メ現行條約ノ通リ之ヲ存スルコトセリ一九〇二年米西條約第七條亦同シ尤モ一九〇五年英勃條約第八條ハ日葡條約ニ等シ

本條ハ内国船舶及最恵国船舶ノ両待遇ヲ保障セルカ一九〇三年西希條約第九條、一九〇五年英尼條約第七條及一九〇五年英羅條約第十二條ハ内国船舶待遇、一九〇三年伊玖條約第十四條ハ最恵国船舶待遇ノミヲ保障セリ

新條約案ニハ税金課金ノ例記種目中ニ現行條約ニ存セサル通過税及運河税ノ二名称ヲ加ヘタリ西希條約ニハ仲立税（droits de Courtage）、航路標識税（de Balisage）、碼頭税（de Quai）等ノ名称ヲ例記スト雖畢竟例記多寡ノ差異ニシテ如何ナル名称ノモノナリトモ総テ之ヲ除外セサルコトハ各條約ノ等シク明記スル所ナリ我国ニ於テハ噸税、水先案内料、検疫費、繋船料、船舶ニ関スル計表手数料及特許ヲ受ケテ外国貿易船ノ不開港ニ入港スル場合ノ手数料等アリ

本條ニ所謂官公吏（パブリツク、フアンクシヨナリース）トハ地方庁及地方自治体等ノ意味ニ代用セラレ其ノ当該官

公吏ヲ指スモノノ如シ内国税賦課ニ関シ内外品均等待遇ヲ保障スル各国條約ノ規定ニハ課税主体トシテ国、地方庁、市町村及団体等ト記スルモノ多シ日独條約第九條、一九〇六年墺洪瑞西條約第六條、同年墺洪白條約第十條、同年独瑞典條約第九條等以テ参考ト為スニ足ル

第十三條

両締約国ノ一方ノ定期郵便運送ノ任務ニ当ル船舶ハ国有タルト国家ヨリ之カ為補助ヲ受クルモノタルトノ別ナク他ノ一方ノ領水内ニ於テ同様ノ最恵国船舶ニ許与セラルル便益、特権及免除ヲ享有スヘシ

現行條約中ニハ唯日仏條約第十五條ニ於テ締約国ヨリ保護ヲ受クル会社ノ郵便船ニ付其ノ勤静ノ自由ニ関スル特典ヲ規定スルアルノミ一九〇三年伊玖條約第二十二條第一項ハ新條約案本條ト殆ト異ル所ナシ唯伊玖條約ニハ両締約国ノ一方ノ郵便任務ニ当ル船舶ト云ハスシテ単ニ郵便船ト規定セリ然レトモ其ノ趣意ニ於テハ同一ナリト解ス

本條ハ締約国ノ国籍ヲ有スル船舶ノミヲ目的トスルモノナルヤ換言スレハ本條ニ所謂締約国ヨリ補助ヲ受クル郵便船ノ国籍モ亦締約国ニ在ルヲ要スルノ意ナルヤ否ヤ伊玖條約及一八五六年ノ英摩（モロッコ）條約等亦之ヲ明記セス蓋稀ニハ郵便ノ為自国ノ船舶ニアラサルモノニ補助ヲ与ヘテ利用スルコトアル場合ヲモ想像シ得ヘシト雖條約保障本来ノ目的ハ締約国ノ国籍ヲ有スル船舶ニ在ルモノト認ム

又伊玖條約ハ郵便船ハ最恵国郵便船ニ許与セラルル特権、免除及恩典ノ外郵便事務ノ如キ公務ニ附随スル特別ノ自由（des franchises Spéciales inhérentes au Service public auquel ils sont destinés）ヲモ享有スヘキコトヲ規定セリ然レトモ特別ノ自由ノ如何ナルモノナルヤハ明瞭ヲ缺クヲ以テ新條約案ニ於テハ唯最恵国待遇ヲ約スルニ止メタリ一八四〇年英「ボリヴイア」條約第二條及一八四九年英「コスタリカ」條約第二條ハ軍艦ト郵便船トヲ併記シテ其ノ寄港、入港、投錨、碇泊（リフイット）、補装等ニ関シ最恵国待遇ヲ保障セリ

本邦ニ於テハ郵便船ニ対シテモ特ニ取立テテ言フヘキ程ノ何等ノ優遇ヲ与フルコトナシ唯開港港則第二條ニ依レハ定期郵便船ハ会社旗ヲ以テ信号符字ニ代用スルコトヲ得ル丈ノ区別アリ又第十六條ニ檣船器ニ関スル便益ヲ規定セリ一八五六年英摩條約第二十七條ニ於テハ摩洛哥国ハ英国政府ノ使用スル郵便船ニ軍艦ト同一ノ特権ヲ与フルコトヲ約セリ英国ノ国法ニ依レハ郵便船ハ登録ヲ為シ且其ノ船主ヨリ

スタンヂングセキユリチー（アシスト裁判所ニ常保證ヲ提供スルニ於テハ差押ヲ免ルト云フ（ラバージ」参照）

第十四條

両締約国ノ沿岸貿易ハ本條約ニ於テ規定スル限ニ在ラス日本国及（大不列顛）国各自ノ国法ノ定ムル所ニ依ル

両締約国ノ一方ノ船舶ニシテ他ノ一方ノ版図内ノ二箇以上ノ輸入港ヘ仕向ケラレタル貨物ヲ外国ニ於テ積載シタルモノハ右諸港ノ一ニ於テ其ノ貨物ノ一部ヲ陸揚シ更ニ他ノ一港又ハ数港ニ続航シテ其ノ他ニ貨物ノ残部ヲ陸揚スルコトヲ得但シ常ニ到達国ノ国法、税法及税関規則ニ従フコトヲ要ス又同様ノ方法及同一ノ制限ニ依リ両締約国ノ一方ノ船舶ハ他ノ一方ノ港ヨリ其ノ国外ニ向ヒ発航ノ途次該国ノ数港ニ於テ貨物ヲ船積スルコトヲ得

本條ニ関シ新條約案カ現行條約ト異ル所ハ総論中ニ大体之ヲ述ヘタリ現行條約ニ於テハ大阪、新潟、夷ヲ除キ従前ノ開港場間ニ於ケル沿岸貿易ヲ外国船舶ニ許与シタルモ新條約案ニ於テハ総テ之ヲ許与セス又現行條約ニ於テハ沿岸貿

易ニ関シ最恵国待遇ヲ保障セルモ新條約案ハ此保障ヲ撤去シ全然内国法ニ一任セリ従テ本條モ亦第六條ト等シク新條約案第十八條ニ所謂本條約ニ於テ反対ノ明文アル場合ニ屬ス

備考

船舶法第三條參照

米、仏、露等ニテハ其ノ国法ニテ沿岸貿易ヲ内国船舶ニ留保ス露ニテハ尚船員ノ八分ノ一カ露人タルヲ要シ墨国ニテハ墨国船舶ニシテ船長其ノ他職員カ墨国人タリ又船員ノ三分ノ二カ墨国人タルヲ要ス（「バージ」參照）英ハ外国船舶ニモ沿岸貿易ヲ許ス独逸ニテハ内国船舶ニ之ヲ專屬セシムルモ條約又ハ勅令ヲ以テ外国船舶ニ許可スルトキハ此限ニ非ス

本條第一項ト同様ノ規定ハ一八八二年英仏條約第九條第一項、一九〇二年米西條約第九條等ナリ一九〇三年西希條約第十條ハ海及河何レノ沿岸貿易モ領水内ニ於ケル一切ノ漁業ト共ニ之ヲ内国船舶ニ留保スルコトヲ規定セリ然ルニ一九〇三年土希條約第三條、一九〇五年英勃條約第十二條、同年英尼條約第一條第二項、同年英羅條約第十條等ハ許否ヲ明言セスシテ単ニ最恵国待遇ノミヲ保障セリ（因ニ英羅條約第十條ハ漁業ニ付テモ許否ヲ言ハス単ニ相互最恵国待遇ヲ保障セリ）一九〇五年独勃條約第十四條ハ原則トシテ沿岸貿易ヲ内国法ノ規定ニ委任スルト同時ニ但書ヲ以テ相互ノ條件ニ依リ最恵国待遇ヲ請求シ得ルコトヲ約シ一九〇六年ノ独瑞典條約第十三條末項ハ一個年ノ豫告ヲ以テ沿岸貿易ヲ最恵国待遇適用ノ範圍内ニ入レ得ルコトヲ約セリ

本條第二項ハ其ノ前半ニ付テハ現行條約ニ於テ同様ノ規定アルモ後半ニ付テハ之ヲ缺ケリ一九〇二年米西條約第九條第二項ハ殆ト新條約案ト同シク又一九〇五年英勃條約第十二條第二項、同年英羅條約第十條第二項モ亦新條約案ト同様ノ事ヲ規定セルカ其ノ行文ハ本案ニ比シ簡単ナリ一九〇五年独勃條約第十四條末項、一九〇六年独瑞典條約第十五條、一九〇六年仏勃條約第十二條末項等モ新條約案ト行文ハ異ルモ其ノ趣意相同シ

第二項ハ沿岸貿易ト称スヘキモノニ非ス然レトモ従来之ヲ沿岸貿易ノ條下ニ併記スルノ例ナリ察スルニ沿岸貿易ニ屬スルカ如キ嫌アルカ故ニ特ニ誤解ヲ防クノ趣旨ニテ之ヲ併記スルモノナルカ如シ一八一五年英米條約第三條第三項ニハ之ヲ沿岸貿易ト認メサルコトヲ明記セリ一九〇六年独瑞典條約ハ之ヲ沿岸貿易ニ関スル條項ト分離シテ全然別條（第十五條）ニ規定セリ

何ヲカ沿岸貿易ト云フ蓋沿岸貿易ナルモノハ元来ハ其ノ文字ノ示スカ如ク同一領土内ノ各地間客貨ノ輸送ヲ意味スルモノナリト雖其ノ範圍ノ広狭大小一定セルニアラス近時漸ク之ヲ拡張スルノ傾アリテ例ヘハ仏国ト「アルゼリア」間ノ航海ハ沿岸貿易ニ準ストナシ（一九〇六年仏勃條約第十二條）殊ニ米国ノ如キハ苟モ自国ノ領土間クル以上ハ遠ク大洋ヲ相隔ツルモ仍ホ之ヲ沿岸貿易ト認ムルアリ他国ニ於テハ未タ斯ノ如キ広義ニ之ヲ推及スルコトナシト雖條約ニ於テ同一主権下ノ領土ト領土トノ間ノ貿易ニ関シ何等主権国ノ自由ヲ束縛スル規定ナキ以上ハ各国カ沿岸貿易ノ意義ヲ推拡シ同一版図間ナラハ如何ニ相距ルトモ仍ホ沿岸貿易ニ屬スト主張スルニ至ルモ之ヲ排斥スルノ余地ナカルヘシ

第十五條

両締約国ノ一方ノ版図内ニ在ル他ノ一方ノ当該領事官ハ自国商船内ノ秩序ヲ專管シ海上又ハ駐在国領水内ニ於テ船長、職員及其ノ他ノ船員間ニ生スル紛議殊ニ給料ノ決定及契約ノ履行ニ関シテ生スル紛議ヲ単独ニテ処弁スヘシ但シ締約国ノ一方ノ領水内ニ在ル他ノ一方ノ商船内ニ騒擾ノ発生セルトキ其ノ発生地ノ当該官庁ニ於テ之カ為港内又ハ陸上ノ安寧秩序ヲ妨害スルカ或ハ其ノ虞アリト認ムル場合ニハ内国官庁之ヲ管轄スヘシ

本條ハ日独領事職務條約第十六條第一項、日白領事職務條約第十一條第一項ト殆ト同趣旨ナリ但シ新條約案ハ港内又ハ陸上ノ安寧秩序ヲ妨害シ或ハ其ノ虞アリト認定スル権利ノ内国官庁ニ存スルコトヲ明ニシタル点ニ於テ右現行條約ト異レリ又日独條約ハ船員以外ノ者ノ関係セル場合、日白條約ハ船員以外ノ者又ハ内国民ノ関係セル場合ニハ内国官庁之ニ干渉シ得ルコトヲ明記セリ新條約案ハ内国民関係ノ為ノミニテハ之ヲ領事単独処弁ニ対スル例外トナササルモ船員外ノ者ノ紛議ニ関係スルトキハ内国官庁ニ於テ管轄シ得ルモノト解釈スルヲ得ヘシ一九〇二年米西條約第二十三條及一九〇二年米希領事職務條約第十二條ハ日独領事職務條約ニ同シ一九〇三年西希條約第十三條ハ日白領事職務條約ト相似タリ一九〇三年丁「パラグエー」條約第十九條ハ新條約案ト其ノ趣旨ニ於テ略相同シ

本條ニ所謂契約ナルモノハ主トシテ海員雇入契約ヲ指スモ

ノナルヘク一九〇三年丁「パラグエー」條約第十九條ノ如キハ「コントラ、グンロールマン」ト明記セリ

船舶乗組員相互間ノ関係ニ付テハ外国船舶カ領水内ニ在ルトキト雖領水国官庁ニ於テ之ニ干渉セサル国際慣例ナリ殊ニ仏国ハ自国船舶ニ付大ニ此主義ヲ主張ス英国ニテハ外国船舶乗組員間ノ争ト雖英国裁判所之ヲ管轄スルノ主義ニシテ例ヘハ外国人ノミ乗組メル外国船舶カ天候ノ為已ムヲ得ス英国ノ一港ニ寄泊シタル場合ニ船員カ給料請求ノ訴又ハ殴打被害要償ノ訴若クハ不法拘禁ノ訴ヲ提起スルトキハ英国裁判所ハ或ハ該船舶ヲ差押ヘ或ハ船長若クハ其ノ他ノ職員ヲ抑留シテ英国ヲ離レサル保證ヲ提供セシムルコトヲ得米国ニテモ亦同様ノ制アルカ故英国船舶ハ住々不良ノ徒ノ為ニ抑留ノ難ニ遭ヒタリ英国ニテモ同様ノ事件ヲ生シ得ル理ナルカ実際ハ殆ト之ナシ何トナレハ外国船舶ノ船員カ給料請求ノ訴ヲ起シタルカ如キ場合ニハ裁判所ハ先ツ該船所属国ノ領事ニ通告ヲ為シ領事カ訴訟ノ進行ニ異議ヲ唱フルトキハ裁判所ハ之ニ対スル原告ノ答弁ト一併考量ノ上審理ヲ進行スルヲ可トスルヤ否ヤヲ適宜決定スル例ナレハナリ

(Jenyns; British Rule and Jurisdiction beyond the Seas)

一六六七年英西條約第十九條及一八五六年英蘭殖民地及海外領地領事職務條約第十二條ハ大体新條約案ト同様ノ趣旨ヲ規定セリ

第十六條

両締約国ノ一方ノ国籍ヲ有スル商船ニシテ他ノ一方ノ領水内ニ在ルモノノ船員脱船シタルトキ脱船者ノ逮捕及引渡ノ為該商船所属国ノ当該領事官ニ於テ一切之ニ関スル費用ノ償還セラルヘキコトヲ保障シテ請求セル場合ニハ地方官庁ハ国法ノ許ス限リ其ノ権内ニ在ル各般ノ援助ヲ与フルコトヲ要ス

右ノ規定ハ脱船地ノ国ノ臣民ニ関シテハ之ヲ適用セサルモノトス

現行條約ニ於テモ本條類似ノ規定アリ独、白トノ領事職務條約ハ其ノ第十七條ヲ以テ稍詳細ニ規定セリ新條約案ニ於テハ逮捕引渡ニ関スル一切ノ費用ノ償還保障ヲ要スルコトト為セルカ日独、日白領事職務條約ニ於テ脱船者ノ監禁ニ関スル費用ニ言及セルノ外現行條約中ニ右費用ニ付テノ規定ヲ見ス又日独領事職務條約ニハ「国法ノ許ス限リ」ナル條件ヲ明記セスト雖右ハ其ノ之ヲ明記セルモノト同一ノ趣旨タルコト疑ナシ

現行日秘條約及日独、日白領事職務條約等ニ於テハ脱船者

證明ノ手続ヲ記載セリト雖新條約案ニ於テハ現行條約一般ノ例ニ依リ之ヲ省ケリ畢竟脱船地ノ当該官庁ヲ満足セシムルニ足ル證明ヲ為ササルヘカラサルハ勿論ニシテ特ニ其ノ手続マテ條約ニテ明定スルノ必要ヲ認メサレハナリ

現行日露、日丁、日秘、日瑞(諾)、日葡、日墺ノ各條約竝ニ日独領事職務條約ニハ軍艦脱走者ニ付テモ商船脱走者ト併セテ之ヲ規定セリ其ノ他ノ條約ニハ単ニ船舶トアリテ軍艦ノ文字ナシ通商航海條約類ニ於テ単ニ船舶トアルトキハ概ネ商船ト解スヘキモノナリト雖新條約案ニ於テハ本條ノ場合ニ故ラ船舶ナル文字ヲ用ヒス特ニ明瞭ニ之ヲ商船ト記載セリ蓋英国ニ於テハ内国法上単ニ商船ノ脱走者ノ逮捕引渡ヲ承諾シ得ルニ過キス現行日英條約ハ船舶ナル文字ヲ用フルモ右ハ当時ノ締結談判史ニ徴スレハ「軍艦脱船人ノ引渡援助方ニ付テハ片務的ニシテ英国ノ責務ノ関スル限ハ軍艦ヲ含マス」商船ノ意義ナリ一九〇五年英尼條約第十九條、同年英羅條約第十五條、一八九二年英米脱船人引渡條約第一條其ノ他英国ト他ノ諸国トノ條約ニモ亦概ネ単ニ船舶トアリ一八五九年英露條約第十七條及一八五〇年英秘條約第十條ハ軍艦及商船ヲ併記セルモ英秘間ニハ該約條ノ批准書交換ニ際シ前記第十條ノ軍艦脱走者ノ規定ハ英国版図内ニ於テハ適用ナキモノト解スル旨ヲ英国全権ヨリ宣言セリ英露條約ニ関シテハ同様ノ宣言ヲ見スト雖此場合ニ於テモ同一ノ解釈ニ依ルノ趣意ナルヘシ尤モ英国ハ此ノ如ク條約ヲ以テ軍艦脱走者ノ逮捕引渡ヲ保證スルコトヲ得スト雖実際ニ於テハ便宜ノ処置ヲ執リ得ルカ如シ

備考

思フニ英国ハ古来 Right of asylum ヲ主張支持スルコト著名ナレハ僅ニ商船脱走者ニ付テ之カ例外ヲ認メタルモノカ

一九〇三年西希條約第十六條ハ日独領事職務條約ニ類似シ一九〇三年丁「パラグエー」條約第二十條ハ明ニ商船ト記載スルノ外日白領事職務條約ト殆ト同シ一九〇二年米希領事職務條約第十三條、一八五三年仏米領事職務条約第九条ハ軍艦ニ付テモ規定セリ

軍艦ハ商船ト異リ国際間ノ好意礼譲ニ依リ其ノ出入往来頗ル自由ニシテ且軍艦ニ関スル事ハ條約ニ依ル通商関係ト同一視スヘカラス脱艦者ノ取扱方モ国際好意礼譲ノ問題トシテ各国便宜ノ処置ニ任シテ可ナルヘシ然レトモ英国以外ノ国ニ対スル新條約ニ於テハ軍艦脱走者ニ付テモ猶之ヲ規定スルコト必スシモ不可ナシ

本條第二項ハ自国臣民ノ逮捕及引渡ノ為援助ヲ与ヘサルノ趣旨ナリ

第十七條

両締約国ノ一方ハ局外中立ノ義務ニ反セサル限リ他ノ一方ノ船舶ニ対シ難破、海上損害又ハ不可抗力ニ因ル寄航ノ場合ニ其ノ国有タルト個人ノ所有タルトヲ問ハス同様ノ場合ニ内国船舶ニ許与スルト同一ノ援助、救護及免除ヲ許与スヘシ右難破又ハ被害船舶ヨリ救上ケタル物品ハ関税ヲ免除ス但シ消費ノ為引取ラルル場合ニハ成規ノ関税ヲ納付スヘシ

本條ハ現行各條約ニ於テ稍詳細ニ規定セルモノノ内ノ一部ヲ採リ遭難船ノ援助救護等ニ関シテハ内国船舶同様ニ取扱フヘキコトヲ一層明ニシタルモノナリ即チ日英現行條約第十二條第一項、第三項、第四項及第五項ヲ綜合シタルモノト其ノ精神ニ於テ殆ト異ル所ナシ唯行文ノ頗ル簡単トナリタルノミ一九〇二年米西條約第十條ハ本條ト酷似ス唯但書ヲ缺キタル点ニ於テ異ルノミ一九〇六年独端典條約第十七條亦新條約案ニ似タリ

英文本條但書ニ於テ所謂 cleared for consumption トハ救上ケタル物品カ其ノ留置セラレアル場所ヨリ内国消費ノ為

ニ引取ラルルノ意ニシテ現行日仏條約第十三條第五項及日墺條約第十四條第五項ニハ……entrent dans la consommation intérieure トアリ一八八九年英仏宣言第五條ニハ intended for home consumption、一九〇五年英勃條約第十四條ニハ destined for internal consumption、一九〇三年伊玖條約第十九條ニハ destinés à la consommation intérieure、一九〇三年西希條約第十八條ニハ livrées à la consommation dans le pays où le naufrage aurait eu lieu トアリ新條約案ハ現行條約一般ノ文例ニ依リタルモノナルモ現行條約日本文ニ於テ Cleared ヲ売捌ク ト訳セルモノアルハ穏当ナラス之ヲ通関ト訳スルモ亦精確ナラサルノ嫌アリ何トナレハ通関ハ内国消費ノ為引取ラルルニ当リ生スル手続ナレハナリ尤モ其ノ結果ニ於テハ異ルコトナク現ニ現行日白、日葡、日露、日端（諾）ノ各條約洋文ニハ内国消費ノ為通関スルモノト明記セリ

現行日英竝日米間難破船費用償還約定ハ何レモ現時ノ状態ニ相応セサル嫌アルヲ以テ之ヲ廃止シ各国一律本條ニ依リテ処理スルノ方針ナリ

本條ハ全然内国船舶待遇クルコトヲ明記セルカ故ニ特ニ「局外中立ノ義務ニ反セサル限リ」ナル條件ヲ掲ケ以テ萬

一ノ誤解ヲ防クノ趣意ヲ寓セリ

現行條約ニ於テハ避難遭難ノ場合ニ関シ軍艦ト商船トヲ併セ規定セリ尤モ日仏條約ハ避難ノ場合ニ於ケル寄港艤装ノ自由ニ付先ツ商船ノミニ関スル規定ヲ掲ケ軍艦ニ付テハ其ノ自由及待遇ニ付之ヲ別條ニ規定セリ

本條ニ所謂船舶ハ現行條約其ノ他各国條約ノ規定ニ照シ軍艦ヲ包含スルノ趣意ナリ

第十八條

本條約ニ於テ反対ノ明文アル場合ヲ除クノ外両締約国ハ通商航海及工業ニ関スル一切ノ事項ニ付其ノ一方カ別国ノ臣民又ハ人民ニ現ニ許与シ若ハ今後許与スルコトアルヘキ一切ノ特権、恩典又ハ免除ヲ即時且無條件ニテ他ノ一方ノ臣民ニ及ホスヘキコトニ同意ス

現行條約ニ於テハ輸入税及沿岸貿易等ニ付テモ皆最恵国待遇ヲ許与スルヲ以テ其ノ一般最恵国條款ニ於テ「両締約国ハ其ノ一方ノ通商航海及工業ヲ他ノ一方ニ於テ総テ最恵国ノ基礎ニ置クノ趣意ヲ有スルニヨリ」云々ト規定シテ支障ナカリシモ新條約案ハ輸入税、沿岸貿易等ニ付最恵国待遇ヲ約セサルヲ以テ「本條約ニ於テ反対ノ明文アル場合ヲ除クノ外」云々ト規定セリ所謂反対ノ明文トハ前ニ既ニ述ヘシカ如ク新條約案第六條及第十四條ヲ指示スルモノナリ現行條約中日英、日米、日伊、日丁、日独、日白、日秘、日端（諾）、日端西、日西、日墺等ニ於テハ工業ヲ通商航海ト併記セサルモ（端西ハ海岸ヲ有セサルカ故航海ナル文字ヲモ省キシナルヘシ）新條約案ハ既ニ第一條第一号ニ於テ工業ニ関スル最恵国待遇ヲ約スルカ故ニ本條ニ於テモ工業ヲ通商航海ト併記セリ現行日露、日蘭、日葡、日仏各條約ノ例亦然リ又現行條約ニ於テハ均霑主体トシテ政府、船舶、国民ノ三者又ハ政府、国民ノ二者（日端（諾）、日端西、日葡、日仏）ヲ併記セルモ新條約案ハ単ニ国民ノミヲ掲ク蓋通商及航海ニ付テ最恵国民ノ待遇ヲ保障スル以上ハ船舶ニ関スル最恵国待遇ノ利益モ亦之ニ包含セラルル訳ナリ且船舶ニ関シテハ既ニ関係條項ニ於テモ夫々保障存セリ又通商航海工業ニ付政府ノ得ル特典ハ畢竟人民ノ為ニスルモノニシテ政府自身カ外国トノ通商航海工業上利益ノ主体トナリ人民ノ之ニ与ラサルカ如キハ今日ノ国際状態上殆ト想像シ得サル所ニシテ萬一之アリトスルモ如斯場合ハ異常特殊ノ事項ニシテ恐クハ均霑論ヲ提起スルノ範囲ニ非サルヘク要スルニ通商航海工業ニ関スル利益享有ノ主体ハ常ニ臣民又ハ人民タルヘキヲ以テ現行條約モ新條約案モ畢竟其

ノ趣意ニ於テハ異ル所ナシト認ム現行日伯、日亜、日智、日墨、日哥諸條約ニハ単ニ臣民又ハ人民ヲ掲クルノミ、一八二八年米伯條約第二條、一八四六年米哥條約第二條、一八二六年米丁條約第一條、一八七一年米伊條約第二十四條、一八三二年米露條約第十一條、一八二九年米墺條約第九條等ハ「ネーション」トイヒ一八八三年英伊條約第十一條、一八八六年英希條約第十條、一八八八年英墨條約第二條、一八三七年英蘭條約第一條、一九〇五年英尼條約第十一條、一九〇五年英羅條約第二條、一九〇五年英勃條約第一條第三項（但シ内国民待遇）、一九〇七年英塞條約第二條等亦新條約ト同ク臣民又ハ人民ヲ掲クルノミ

第七條ニ所謂工業ハ Manufacture ニシテ本條ニ所謂工業ハ Industry ノ文字ナリ新條約案ニ於テハ第一條第一号ニ於テ広ク生産及製造ノ業ニ付最恵国待遇ヲ約セルヲ以テ該條ノ存スル限リハ本條ノ Industry ノ意味ヲ製造業ヨリモ広義ニ解スルコトトナルトモ支障ナシ

本條ノ結果第一條第一号、同第二号、同第三号、同第六号、第五條、第六條、第七條、第八條、第九條、第十條、第十二條、第十三條、第十七條等ニ規定セル事項ハ或ハ二重ニ最恵国待遇ノ保障ヲ受ケ或ハ内国民待遇ニ併セテ最恵国待遇ヲ保障セラルルコトトナルヘシ又本條約案ノ規定ニ漏レタル事項ト雖苟モ通商航海工業ニ関スル事項ニ付テハ本條ニ反対ノ明文アル場合ノ外本條ニヨリ最恵国待遇ヲ保障セラルル次第ナリ文明国間ニ於テハ内国民待遇ハ少クモ最恵国民待遇ト同一ナルカ或ハ通常之ヨリモ良好ナルヲ以テ内国民待遇ノ約束ハ最恵国民待遇ノ保障ヨリモ優位ニアルモノト豫期セラレ従テ内国民待遇ノ約束アルノ故ヲ以テ本條ニ所謂反対ノ明文トナシ本條ニ規定セル最恵国民待遇ヲ拒絶スルノ理由トナスヲ得サルモノト認ム

本條其ノ他本條約案ノ他ノ條項ニヨリ最恵国民待遇ヲ保障セル場合ニ締約国ノ一方カ別国ニ同様ノ事項ニ関シ現ニ内国民待遇ヲ与ヘ又ハ将来之ヲ与フルトキハ締約国ノ他方ハ直ニ最恵国民待遇ノ均霑ニヨリ内国民待遇ヲ受クルコトトナルハ勿論ナリ

本條ハ現行條約及各国間ノ條約一般ノ例ニヨリ即時且無條件均霑主義タルヲ明カニセリ米国ハ現行條約第十四條ニ記載スル如ク條件ヲ附シテ許与シタル利益ハ均一ノ條件ヲ附スルニ非サレハ之ヲ及ホササルノ主義ヲ採レリ故ニ新條約案ニ於テモ米国ニ対スル分ハ其ノ案ヲ異ニスル筈ナリ

第十九條

本條約ノ規定ハ各締約国ノ領有シ又ハ管治スル一切ノ地域ニ適用スヘシ（但シ大不列顛国皇帝陛下ノ左記殖民地及海外屬地ハ此ノ限ニ在ラス

印　度

加奈陀領地

ニユーフォンドランド

喜望峯殖民地

ナ　タ　ル

濠洲聯邦

ニユージーランド

然レトモ本條約批准書交換ノ日ヨリ二年内ニ前記殖民地又ハ海外屬地ノ何レカノ為大不列顛国皇帝陛下ノ東京駐剳代表者ヨリ本條約ノ規定ヲ該殖民地又ハ海外屬地ニ適用スヘキコトヲ日本国政府ニ通知シタルトキハ之ヲ適用スヘシ）

現行條約中條約ノ適用範圍ニ関シ特ニ明文ノ規定アルハ英、丁、蘭、西、葡、仏、独、墺洪等トノ各條約ナリ尤モ右ノ中独及墺洪トノ分ハ各締約国ト関税同盟ノ関係アル国ノ版図内ニモ條約ノ適用ヲ及ホスヘキコトヲ約セルモノナルモ其ノ他ノ部分ハ皆我対手国版図中ノ或地域ニ付條約ノ全部又ハ一部ニ不加入ノ自由ヲ与ヘタルモノナリ然レトモ新條約締結上ニ於ケル我方針ハ成ルヘク対手国ノ版図全部ヲシテ條約ニ加入セシムルニ在リ

本條ハ対手国ニ依リテ行文ニ多少ノ異同アルヲ免レスト雖茲ニハ主トシテ英国トノ関係ニ於テ之ヲ説明スヘシ

現行日英條約第十九條ハ単ニ英国殖民地竝ニ海外領地ニ関スル適用範圍ヲ定ムルヲ目的トシ且其ノ適用ヲ及ホス区域ニ関シテモ「法律ノ許ス限」ナル裁量自由ノ文句アリ従テ右殖民地等ニ対スル條約ノ効力ハ殖民地等ノ法令ノ左右スル所トナルノ結果ヲ生シ我国ニ取リテ極メテ不利益ナリ故ニ新條約案ニ於テハ如斯不利益ヲ蒙ルノ余地ナカラシメ且本條ノ本文ヲ締約国双方ニ関スル規定トナセリ

一八八三年英伊條約第十九條、一八八六年英「サルヴエーター」協約第二條等「法律ニ許ス限」ナル文句ナキ例亦存ス一八九九年英米財産処分條約第四條、一九〇五年英尼條約第二十條及同年英勃條約第二十條等ハ総テ英国殖民地及海外屬地ニハ特別ノ通告ナキ限リ條約ノ適用ナキモノト為スト雖之カ特別ノ通告ヲ為スニ当リ「法律ノ許ス限」ナル條件ヲ付シテ加入シ得ルコトヲ認ムルノ明文無シ「法律ノ

許ス限」ナル文句ハ現行日蘭、日西両條約ニモ亦之ヲ存スト雖日仏條約ニハ之ヲ存セス尤モ日丁條約ハ丁領西印度諸島ニ対シテハ其ノ適用ノ箇條ヲ一々明示セリ

本條ニ所謂管治（Administered by）トハ租借地ヲ包含セシムルノ趣意ニシテ我レニ於テハ関東州、英ニアリテハ威海衛、九龍（香港対岸）等、独ニハ青島、仏ニハ広州湾アリ一九〇五年英勃條約第十七條及同年英羅條約第二十條ハ特別ノ通告ニ依リ英ノ保護国ニモ各條約ヲ適用シ得ルコトヲ規定シ一九〇五年英尼條約ハ英ノ保護国ノ外其ノ勢力範囲ニ付テモ同様ノ通告加入ヲナシ得ルコトヲ規定セリ参考ノ為附記ス本條ノ管治地中ニハ保護国ハ勿論所謂勢力範囲モ亦包含セラレス本邦ニ付テハ目下関東州ノ外管治地ニ当ルモノ他ニ之無シ

現行日英條約ニ於ケル「ニユーサウス、ウエールス」以下ノ濠洲六殖民地ハ既ニ濠洲聯邦ヲ組織シタルヲ以テ新條約案ニ於テハ之ヲ該名称ノ下ニ一括セリ喜望峯殖民地及「ナタル」ハ英国ノ南阿諸屬地ト共ニ南阿聯邦（The Union of South Africa）ヲ組織シ本年六月ヨリ之ヲ実行スル筈ナレハ本條約案ハ仮リニ従来ノ儘ニ二殖民地ノミヲ掲ケシカ該聯邦全体カ除外例ニ屬スヘキコトヲ英国ヨリ主張スルナラ

ムト思ハル

一八九九年ノ英米財産処分條約ニ於テハ特別ノ通告ナキ限リハ英国殖民地及海外屬地ヲ凡テ條約ノ適用区域ヨリ除外スルコトト定メタルカ最近ノ條約即チ一九〇五年ノ英尼、英勃、英羅、一九〇七年ノ英塞等ノ各條約ニ於テハ皆此主義ヲ発揮セリ彼我談判ニ当リ英国ニ於テハ或ハ前記ノ方法ヲ択フコトナシトモ断言シ難シ然レトモ我国ニ於テハ新條約案ノ如ク各締約国ノ版図一般ニ適用スルコトヲ原則トシテ止ムヲ得サル除外例ノミヲ限定明記スルヲ得策ナリトス

本條ニ於テ除外セラレタル英国殖民地竝海外屬地ハ本條約加入ノ通知ヲ発スル迄ハ全然之カ適用ノ区域外ニアルヲ以テ地的関係ニ於テハ是等ノ地方ハ條約上全然没交渉タリ即チ我レハ是等ノ地方ニ対シ本條約ニ基ク何等ノ利益ヲモ主張スルヲ得ス是等ノ地方ハ其ノ地方ヘノ日本ヨリノ輸出及其ノ地方ヨリ日本ヘノ輸入ニ関シ本條約第六條第二項及第三項ノ利益ヲ主張スルヲ得ス

又是等ノ地方ニ住所ヲ有スル第三国商工業者ハ第七條ノ適用ヲ受ケス是等ノ地方ニ住所ヲ有スル商事会社ハ第八條ノ利益ヲ主張スルヲ得ス（特別関税條約ニ加入セサル地方ノ製産貨物ハ同條約ノ利益ニ均霑スルヲ得ス條約ノ適用アル地方ノ貨物ト異ナル待遇ヲ受クルモ法理上異議ノ余地ナキコト亦明ナリ）然ルニ是等ノ地方ニ出生シタル所謂殖民（コローニアル、サブゼクツ）地臣民及船籍港ヲ有スル殖民地船舶モ亦苟モ大不列顛国臣民及大不列顛国船舶タルノ資格ニ缺クル所ナキ以上ハ本條約ニ於テ締約国ノ一方ノ臣民及船舶ヲ指ス場合ニハ均シク包含セラルルモノト解セサルヲ得ス但シ殖民地等ノ帰化法（印度帰化法ヲモ含ム）ニ依リ当該殖民地域内ニ於テノミ大不列顛臣民籍ヲ取得享有スルニ止マル者ハ（colonially naturalized subjects）ハ條約保障ノ利益ニ均霑スルヲ得スト論スルノ余地アルヘシト雖実際問題トシテハ特ニ之レヲ区別スル程ノ価値アリト認メス（Hall, Foreign Jurisdiction of the British Crown P p. 28-31 and 74）

備考

北米合衆国ニテハ帰化合衆国人民トナルニハ合衆国政府制定ノ法律ニ依ラサルヘカラス各州ハ特別帰化法ヲ制定シ得ルモ此特別法ニ依ル帰化人ハ合衆国人民ニ非ス又他ノ州ニ於テ其ノ州民ノ特権、特典ヲ享有スルヲ得ス独逸ニテハ聯邦籍ト各邦籍ヲ取得スレハ聯邦籍ヲモ取得ス然レトモ各邦籍ナクシテ聯邦籍ヲ取得スルカ如キ例外ノ場合アリ甲邦ノ臣民カ乙邦ノ臣民ト為ルニハ唯住所ヲ乙邦ニ有スレハ足レリ但シ之ヲ拒絶セラルル場合アリ（「バージ」参照）

第二十條

本條約ハ、、、、、、、、、、日ヨリ実施シ、、、、、、、、、、日迄効力ヲ有ス

右期間満了ノ十二箇月前ニ両締約国ノ孰レヨリモ本條約ヲ消滅セシムルノ意思ヲ他ノ一方ニ通告セサルトキハ本條約ハ両締約国ノ一方カ其ノ廃棄ヲ声明セル日ヨリ一年間ノ満了ニ至ル迄引続キ効力ヲ有ス

新通商航海條約案ニハ輸入税ニ関スル保障ヲ規定セサルヲ以テ條約ノ有効年限ハ余リニ短期ナラシムルノ必要ナシ（総論参照）故ニ例ヘハ十箇年或ハ現行條約ノ如ク十二箇年トナシテ支障ナシト信ス尤モ其ノ期ニ及ヒテ猶両締約国トモ之ヲ終了セシムルヲ欲セサルトキハ孰レカ其ノ終了ヲ欲ス迄存続セシメ得ルコトトセリ

條約終了ノ方法ニ付テハ現行條約ト其ノ行文ヲ異ニスルモ結果ニ於テハ異ル所ナシ

第二十一條

本條約ハ批准ヲ要シ其ノ批准書ハ本日ヨリ、、箇月以

内ニ成ルヘク速ニヽヽヽヽヽヽニ於テ交換スヘシ

右證拠トシテ各全権委員之ニ署名調印ス

ヽヽヽヽヽ年ヽヽ月ヽヽヽ日ヽヽヽヽニ於テ本書ヽ通ヲ作ル

本條ニ付テハ説明ヲ要スヘキモノナシ

附　説

條約中国境貿易ノ為接境国ニ与フル便益又ハ特種ノ関係アル国ニ対シテ与フル便益ヲ最恵国約款ノ適用範囲外ニ置クコトヲ規定セル例少カラス我国ニ於テハ北ニ樺太アリ西ニ関東州アリ又韓国トハ特別ノ関係ニアルヲ以テ樺太及関東州境界貿易竝対韓貿易ニ関シ之ヲ通商航海條約最恵国約款ノ適用範囲外ニ置クノ必要如何ヲ考査スルニ新通商條約案ノ最恵国約款ハ輸入税ニ関係ナク而シテ輸入税以外ノ便益ニ付テハ之ヲ均霑ノ範囲ヨリ除外スルノ得策ナルヤ否ヤ疑アリ蓋我利益ノ為ニ除外例ヲ設クレハ一切ノ対手国ノ利益ノ為ニモ亦除外例ヲ認メサルヘカラスシテ其ノ得失容易ニ断シ難シ殊ニ韓国ニ付テハ何時日韓関係ノ発展ニ依リ事態ノ変更ヲ見ルヤモ図リ難シ仮リニ今若シ関税以外ノ事項ニ付境界貿易及対韓貿易上我レヨリ多少ノ便益ヲ与フルコトアリトスルモ列国カ之ニ均霑スルノ程度ハ殆ト憂フルニ足ルモノナシト認メラルルヲ以テ新條約案ニハ是等ノ除外規定ヲ存セサルコトトセリ然レトモ相互的ニ此種除外規定ヲ存スルコト必スシモ常ニ我レニ甚シク不利ナリトハ認メ難ク且多クノ條約ニ其ノ例アルヲ以テ場合ニヨリ強イテ之カ挿入ニ反対スルノ要ナシト信ス

特別相互関税條約案

第一條

両締約国ノ一方ノ版図内ノ生産又ハ製造ニ係ル物品ハ他ノ一方ノ版図内ニ輸入セラルルニ当リ別国ノ製産ニ係ル同様ノ物品ニ適用セラルル最低率ノ関税ヲ課セラルヘシ

本條ハ現行條約中ノ輸入税ニ関スル最恵国待遇ノ規定ト同趣旨ナリ但シ日葡條約ハ概括的ナラスシテ五ニ最恵国待遇ヲ与フヘキ物品ヲ指定列記セリ日西間ニハ修好交通條約ニ於テ輸入税ニ関スル最恵国待遇ノ規定ヲ缺キ別国トノ関税協定ヲ該修好交通條約中ノ最恵国約款適用ノ範囲外ト為セリト雖其ノ附屬議定書第一号ニ基キ締結セラレタル特別通商條約第一條ニ於テ輸入税ニ関スル最恵国待遇ヲ保障セリ日仏條約ニ於テハ同一ノ條件ニテ輸入セラルル最恵国産出ノ同様物品ト同一ノ待遇ヲ与フヘキコトヲ約セリ尤モ日

仏條約締結ニ際シ仏国政府ハ欧洲ト極東トハ生産條件ニ甚シキ相違アルヲ以テ絹糸及絹織物ニ付欧洲産ト欧洲以外ノ産トノ間ニ区別税ヲ設クルコトアルヘキヲ声明シ帝国政府ハ仏国若シ右ノ如キ区別待遇ヲ為シ得ルノ権利アラハ日本モ亦同一ノ権利ヲ仏国輸入品ニ対シテ有スルモノト自認シ該声明ヲ受領シタルカ之ヲ條約ノ明文タル最恵国約款ニ照ラストキハ此ノ如キ区別待遇ハ到底容認スヘカラサルモノタリ又生産費ノ異同ヲ論スル時ハ独リ労銀ノ高低ノミヲ以テ其ノ大小ヲ決スヘカラス資本ノ利子其ノ他生産費ヲ構成スル種々ノ因子ヲ比較衡量セサルヘカラス若シ更ニ公平ヲ期セムトセハ輸出地ヨリ輸入地ニ至ル距離ノ遠近、運賃ノ軽重等ヲモ加算セサルヘカラス従テ生産條件ノ同一ナルヤ否ヤニ付テ意見ノ一致ヲ見ルコト容易ナラサルヘク絶ヘス紛争ノ原因タルヲ免レサルヘシ而シテ日仏條約ニ所謂「同一ノ條件ニテ輸入セラルル」トノ文句ハ例ヘハ輸出奨励金付ナルヤ否ヤ又直接輸入ナルヤ間接輸入ナルヤ等ノ如キ差異ヲ問ハムトスルノ趣意ナリト認ムルコト正当ノ解釈ナルヘシト雖到底明瞭ヲ缺クノ虞ナシトセス且一方ニ於テ仏国政府カ地理的区別待遇ヲ実行シクルニ顧ミルトキハ寧ロ右文句ノ如キモ亦之ヲ存セス総テ日実ヲ藉ルノ余地ナカラシムルコト適当ナリト認ム

我国ニ於テハ輸入ノ直接ナルト否トニ依リ課税上区別スルコトナシト雖外国ニハ之ヲ区別スルモノアリ現行日葡條約ニ於テ直接輸入ノ規定アリ又日西特別通商條約ニ於テ直接輸入ニ準スヘキ場合ヲ規定セルハ葡、西両国ニ於テハ直接輸入ト然ラサルモノトノ間ニ待遇ノ区別アレハナリ新條約案ハ一般ノ例ニ依リ特ニ此ノ如キ規定ヲ設クルコトナシト雖最恵国待遇ノ保障ニ背反セサル限リハ直接輸入ト間接輸入トノ間ニ取扱ノ区別ヲ設ケ得ルコトハ国際間ニ認メラルル所ニシテ畢竟條約ノ保障ハ何レノ場合ニ於テモ最恵国待遇ヲ失ハシメサルニアリ但シ海路輸入ト陸路輸入トノ間ニ区別待遇ヲ設クルカ如キハ地理的差別待遇ト均シク固ヨリ容認スルコトヲ得ス

輸出奨励金ヲ受クル物品ニ対シ区別待遇ヲナスコトハ本條ノ為妨クラルルコトナシ此コトハ明文ナキモ当然ナルコト列国間ニ認メラルル所ナリト雖特ニ之カ為明文ヲ存セルモノナキニアラス一九〇五年英勃條約第四條第二項ハ奨励金ヲ受クル物品ニ対シテハ特別ノ行動ヲ取リ得ルヲ明ニシ又一九〇五年英尼條約附屬議定書第四條、同年英羅條約第五條第二項及一九〇七年英塞條約第五條第二項等モ同様ノ

趣旨ヲ明言セリ我関税定率法第五條（議会通過改正案第五條）ニ於テハ輸出奨励金ヲ受クル輸入貨物ニ対スル区別待遇方ヲ規定セリ米国関税法ニテハ奨励金付輸入品ニ対シ普通ノ輸入税ノ外奨励金ト同額ノ附加税ヲ課ス

本條ニ依リ各締約国ノ製産ニ係ル輸入貨物ハ即時且無條件ノ最恵国待遇ヲ受クヘキカ故ニ締約国ノ一方カ別国ニ与ヘタル協定税率ハ直ニ締約国ノ他方ノ物品ニモ均霑ヲ許ササルヘカラス是税率ノ協定ヲ為スニ当リテ最モ慎重ナル考慮ヲ要スル所以ノ一ナリ

第二條

両締約国ノ一方ノ版図内ノ生産又ハ製造ニ係ル物品ニシテ他ノ一方ノ版図内ニ正当ニ輸入セラレタルモノニ対シテハ内国ノ製産ニ係ル同様ノ物品ニ課シ又ハ課スルコトアルヘキ所ト異ナルカ或ハ之ヨリ多額ナル何等ノ入市税、通過税、庫敷料又ハ消費税ヲ課スルコトナシ

現行日独（第九條）、日瑞（西）（第九條）、日西（第五條）、日仏（第八條）、日墺（第九條）ノ諸條約ニ於テハ本條ト類似ノ規定アリ尤モ日独、日瑞（西）、日墺各條約ハ通過税及庫敷料ニ付テハ之ヲ別條ニ規定シ即チ日独條約ハ第七條ニ於テ内国通過税ノ免除竝倉入等ニ関シ内国民待遇タルヲ定メ日瑞（西）條約第七條、日墺條約第七條ハ内地通過税ヲ免除シ倉入等ニ付テハ内国民待遇ト定メタリ日英、日米、日伊、日丁、日白、日秘、日瑞（諾）、日蘭、日葡等ノ諸條約亦右ト同様ノコトヲ規定セル一箇條アリ日独條約ハ内地通過税ヲ免除セラルト言ハスシテ内地通過税ノ免除ニ付内国民待遇タルヘシト規定セルモ其ノ趣意ハ等シク内地通過税ノ免除ニアルコト疑ナシ現行日露條約ハ内地通過税、倉入等ニ関シ最恵国待遇ヲ約セリ然レトモ内地通過税及倉入等ニ関スル現行條約ハ皆臣民又ハ人民ニ対スル待遇ヲ目的トシテ規定シ輸入物品ヲ目的トシテ規定セス之新條約案ト異ル点ナリ

又日独、日瑞（西）、日墺各條約ニ依レハ内国ニ製産セサル輸入物品ニ対シテハ何等ノ内国税ヲ賦課セサルコトト規定セリ然レトモ新條約案ニ於テハ斯ル制限ヲ設ケス一九〇五年独勃條約第十三條ニハ同種ノ内国品ナキトキハ最恵国ノ同種ノ物品ニ課スルヨリモ重キ内国税ヲ課スルヘカラスト規定セリ

一八八二年英仏條約第四條及一九〇五年英羅條約第八條ハ新條約案ト同シク内国品待遇ヲ保障シ一九〇五年英勃條約

第六條ハ内国品竝最恵国品ノ両待遇ヲ保障シ両條約共倉入又ハ通過ノ目的ニテ輸入シタルモノニ対シテハ何等ノ内地税ヲ課セスト規定セリ一九〇六年墺瑞（西）條約第六條、同年墺白條約第十條、同年独瑞（典）條約第九條等又内地税ニ関シ内国品待遇ヲ保障セリ

第三條

両締約国ハ製産原地證明書ヲ提出スルノ義務ヲ一般ニ免除スヘキコトニ同意ス但シ締約国ノ一方ニ於テ輸入物品ニ関シ二種以上ノ関税率アルトキハ他ノ一方ヨリノ輸入品ヲシテ最低税率ノ適用ヲ受ケシメムカ為特ニ此ノ場合ニ限リ製産原地證明書ノ提出ヲ求ムルコトヲ得

輸入税ニ関スル最恵国待遇ヲ実行スルニ当リ特別ノ必要ナキ限リハ製産原地證明書提出ノ如キ手続上ノ負担ヲ課セサルノ当然ナルハ之ヲ條約ノ精神ニ顧ミルモ亦論ヲ俟タス本條ノ本文ハ即チ製産原地證明書ノ概シテ必要ナキヲ明記セリ唯物品全体ニ亙リテ複税率主義ヲ採ルカ（仏国ノ如キ然リ米国モ亦複税率同様ノ制度ナリ）或ハ或ル場合ニ或ル物品ニ付二種ノ税率アルニ至リタルカ（関税定率法第四條、第五條ノ如キ場合）或ハ国定税率ノ外協定税率ヲ存スルカ

ノ如キ同種物品ニ付二種以上ノ関税率アル場合ニ其ノ最低税率ノ適用ヲ受ケムトスルトキハ製産原地證明書ノ提出ヲ求メラルルコトアルヘシ（我関税法施行細則第一條参照）但シ證明手続ノ余リニ窮屈ニ失スルトキハ実際上最恵国待遇ノ享受ヲ困難ナラシムルノ虞アルヲ以テ此点ニ付テハ特ニ注意ヲ要ス一九〇五年追加墺独條約第五條第五項、一九〇六年墺白條約第四條ノ如キハ両国間ニ税率ヲ協定シタル物品ハ各輸出国ニ取リ経済上重要ナル物品ナルカ故該物品カ協定減税ノ利益ヲ享クルニ対シ商業政策上緊切ノ必要ニ逼ラレサル限リハ製産原地證明書ノ提出ヲ求ムルヲ得スト規定セリ

本條類似ノ規定ハ一九〇六年墺瑞西條約第二條ニシテ一九〇五年独勃條約第十一條ハ一層単簡ナリ

英国海外領地ノ製産品ニ対スル仏国ノ待遇及仏国製産品ニ対スル英国海外領地ノ待遇ニ関シ近年英仏間ニ締結セラレタル幾多ノ條約ハ形式ニ於テハ本條約ト同シ尤モ是等ノ條約ハ海外領地製産ノ或ル物品ヲ指定シ仏国ヨリ之ニ対シテ最恵国待遇ヲ与ヘ一切ノ仏国生産品ハ英国海外領地ニ於テ最恵国待遇ヲ受ケ又ハ若干ノ物品ニ限リ該海外領地ニ於ケル税率ヲ軽減シ而シテ製産原地證明書ハ英国又ハ仏国領事

ニ於テ無料査證スルコトト定メタリ（一九〇二年「セーシエル」島、同年「ジヤメイカ」、一九〇三年錫蘭、同年印度等ニ関スル英仏條約）

第四條

本條約ノ規定ハ各締約国ノ領有シ又ハ管治スル一切ノ地域ニ適用スヘシ（但シ大不列顛国皇帝陛下ノ左記殖民地及海外屬地ハ此ノ限ニ在ラス

印　度

加奈陀領地

ニユーフォンドランド

喜望峯殖民地

ナ　タ　ル

豪洲聯邦

ニユージーランド

然レトモ前記殖民地又ハ海外屬地ノ中両締約国間ニ本日締結セラレタル通商航海條約ノ規定ノ適用セラルルニ至リタルモノニ付テハ大不列顛国皇帝陛下ノ東京駐劄代表者ヨリ本條約ノ規定ヲ適用スヘキコトヲ日本国政府ニ通知シタルトキハ何時ニテモ之ヲ適用スルコトヲ得）

ハ単ニ関税條約ノミニ加入スルコトト成ルヘシ然ルニ我国ノ立場ヨリ見レハ彼等ヲシテ成ルヘク通商航海條約ニ加入セシムルヲ希望スルヲ以テ本條第二項ニ於テハ既ニ通商航海條約ニ加入セル英国殖民地等ニ対シテハ何時ニテモ英国ヨリノ通知ノミニテ本條約ノ適用ヲ許スコトト定メ通商航海條約ニ加入セシモノノ関税條約ニ加入スルヲ容易ナラシムルト同時ニ本條約ニノミ独立シテ加入セムトスル殖民地等ニ対シテハ何等言及セス従テ其ノ際新タニ両国間ニ商議ヲ要シ我国ニ於テ之カ諸否ノ自由ヲ留保スルノ意ヲ寓セリ畢竟彼ニ対シ通商航海條約ニモ加入セムコトヲ慫慂シ得ルノ余地ヲ存セリ尤モ現行日印通商條約ハ其ノ趣旨新関税條約案ト同シキヲ以テ之ヲ廃棄シテ新ニ日印関係ヲ決スル程ノ必要ヲ認メス故ニ該條約ハ依然存続セシムルノ方針ナリ殊ニ印度ニ於テハ移民問題ニ基カサル他ノ理由ニテ外国人ニ対スル種々ノ制限アルヲ以テ仮リニ現行日印條約ヲ廃棄シ印度ヲシテ新通商航海條約及新関税條約ニ加入セシメムトスルモ其ノ新通商航海條約ニ加入スルコトハ到底望ミ難ク若シ印度ノ利益ノ為新通商航海條約ニ多少ノ制限ヲ付シテ之カ加入ヲ許サムカ他ノ英国殖民地モ亦同様ノ形式ニテ加入シ移民問題ニ関スル行動ノ自由ヲ彼ニ有セシムルノ結果ヲ生スルニ至ルヘク又印度ニ対シ新通商航海條約ニ

本條第一項ハ通商航海條約案第十九條第一項ト同シ従テ該條ニ付述ヘタル所ヲ玆ニ反覆スルノ要ナシ

然ルニ本條第二項ハ前掲十九條第二項ト稍趣ヲ異ニシ通商航海條約ニ加入セル英国殖民地及海外屬地ナラハ何時ニテモ東京駐劄英国代表者ヨリノ通知ニ依リ本條約ニ加入シ得ルコトト定ムルモ其ノ他ノ殖民地等カ本條約ニノミ加入シ得ルヤ否ヤニ付テハ何等言及スル所ナシ尤モ本條約ト通商航海條約トハ互ニ相独立シ法理上離ルヘカラサル関係ナシト雖我慮ル所ハ従来英国殖民地等ハ輸出入関税等ノ関係ニ付テハ條約ノ適用ヲ受クルヲ欲スルニ拘ラス移民其ノ他ノ関係ヨリ一般通商航海條約ニハ加入スルヲ好マサルノ傾アリテ現ニ印度ハ現行日英通商航海條約ニ加入セスシテ帝国トノ間ニ特ニ相互輸入品最恵待遇ニ関スル條約ヲ締結シ又一九〇五年英勃條約第二十條、同年英羅條約第十七條、一九〇七年英塞條約第十三條等ハ英国殖民地及海外屬地等ヲ総テ條約ノ適用範囲外ニ置キナカラ輸入品ニ関シテハ相互最恵待遇ヲ与フヘキコトヲ約束セルカ如キ有様ニテ若シ新條約案ニ於テ英国殖民地カ通商航海條約ニ加入セサルモ其ノ任意次第単ニ関税條約ニ加入シ得ルコトヲ明ニセムカ加奈陀ノ如キ現行通商航海條約ニ加入セルモノスラ将来加入セサルモ尚新関税條約ノミニ加入シ得ルコトヲ許ストキハ忽チ他ノ殖民地ニ対スル我牽制ニ困難ヲ来タスヲ免レス故ニ日印條約ハ之ヲ廃棄セス以テ如上ノ問題ヲ印度トノ関係ニ於テ惹起セシメサルコトヲ肝要ナリトス

第五條

左ニ掲クルモノニハ本條約ノ効力ヲ及ホサス

第一　両締約国ノ内国民漁業ノ産物、竝漁産ノ輸入ニ関シテ内国民漁業ニ準セラルル漁業ノ産物

第二　各締約国カ接境国ニ対シ国境貿易ニ便ナラシメムカ為特ニ許与シ若ハ許与スルコトアルヘキ関税上ノ殊遇

本條ハ現行條約ニ其ノ例ヲ見サル所ナリ唯日西特別通商條約第一條第一項ニ於テ西国カ葡国ニ附与シタル特別ノ利益及境界貿易ノ便宜ヲ計ラムカ為接壌諸国ニ許与スヘキ特典ハ均霑ノ範囲外タル旨ヲ規定シ日葡條約第十四條ニ於テ葡国カ西班牙国及伯剌西爾国ニ現ニ許与シ或ハ将来許与スヘキ特典ノ性質ヲ有スル便益ハ均霑ノ列ニ在ラストシ又日露條約附屬別約ニ於テ雙方或ル事項ヲ列記シテ最恵国待遇ノ除外例トナセルアリ又日本ト南米諸国トノ現行條約中欧羅巴諸国及亜米利加合衆州国ノ製産品ニ対スル輸入税ヲ以テ最恵待遇ノ限度ト為シ右以外ノ国ノ製産品ニ対スル輸入税

ヲ均霑ノ範囲外ニ留保セルモノアリ亜爾然丁、智利国トノ條約ノ如キ之ナリ

本條第一号ノ内国民漁業トハ内国民カ艤装其ノ他ノ準備上本国ヲ基礎トシテ出漁スル場合ヲ謂フモノニシテ右漁業ノ産物ニ対シ免税又ハ減税ノ特典ヲ与フルトモ他国ニ之カ均霑ヲ許ササルノ趣旨ナリ尤モ右漁業カ自国領海或ハ公海ニ於テ行ハルルモノナルトキハ本條約第一條ニ所謂別国ノ製産ニ該当セサルヲ以テ本條約ノ効力之ニ及ハサルコト言ヲ俟タス唯遠洋漁業カ外国ノ領水内ニテ行ハルル場合ニ付テハ其ノ産物ニ与フル関税上ノ特典ニ関シ明文ヲ以テ留保ヲナス必要アリ即チ我国ニ在リテハ韓国出漁ニヨル産物及露領沿海州等ニ於ケル内国民漁業ノ産物ヲ指スモノナリ現行関税定率法第七條第十七号ニハ本邦ヨリ出漁セル船舶ヲ以テ捕獲採取シタル魚貝類、海獣、海藻其ノ他ノ水産物及其ノ製品ニシテ工程ノ簡単ナルモノハ当該船舶又ハ之ニ附属セル船舶ヲ以テ輸入セラルルトキハ無税タル旨ヲ規定セリ右ハ韓国出漁本邦漁業者ノ便益ヲ図リタルモノナルカ新條約案ハ此精神ヲ推拡シ凡テ内国民漁業ノ産物ヲ特別待遇トナシ得ルノ自由ヲ留保セントスルニ在リ

漁産ノ輸入ニ関シテ内国民漁業ニ準セラルル漁業ノ産物トハ現在我国ヨリ言ヘハ露領沿海州及黒龍江州ニ於テ日本人

以外ノ国民ノ行フ漁業ノ産物ナリ蓋日露漁業條約ニヨリ露国沿岸州及黒龍江州ノ漁産物ハ日本人ノ漁獲ニ依ルト否トヲ問ハス総テ無税ニシテ即チ漁産輸入ノ点ニ関シテハ日本人以外ノ漁業ト雖日本人ノ漁業ニ準セラルル次第ナリ

内国民漁業又ハ其ノ産物ニ対スル待遇ヲ條約上均霑ノ範囲外ニ置ケル例往々アリ一九〇五年英勃條約第十六條ハ通商関税及航海ニ関シ一八六八年英墺條約第一條ハ航海ニ関シ何レモ内国民漁業ヲ又一八八二年英仏條約第九條ハ通商航海ニ関シ一九〇五年英羅條約第十條ハ航海ニ関シ何レモ漁業ヲ均霑ノ範囲ヨリ除外シ一八七五年米白條約第八條ハ奨励金、戻税其ノ他ノ恩典ニ関シ内国民漁業ヲ国民待遇約款適用ノ範囲外トシ一八七三年墺瑞（諾）條約第四條ハ内国民漁業ヲ最恵国待遇ノ範囲外トセリ一九〇五年独勃條約第十四條、一九〇六年独瑞（典）條約第十三條、同年仏勃條約第八條及第十五條ハ締約国ノ船舶及其ノ積荷ニ関シ互ニ全然同一ノ待遇ヲ与フル原則ノ例外トシテ内国民漁業ノ産物ニ関スル特典ヲ掲ク

條二号　本條第二号ハ接境国間ノ国境貿易ニ関スル関税上ノ特典ヲ規定セルモノニシテ縦令接境国間ト雖国境貿易即チ国境線ニ沿フ小地域ノ貿易ニ関スルモノナラサルトキハ

本條ノ規定ヲ援用スルヲ得ス

境界貿易ノ範囲ニ付テハ一八七六年英墺條約第四條、一八八一年米塞條約第十條、一八八七年墺丁條約第三條、一九〇六年墺伊條約第七條、同年墺白條約第三條、同年墺瑞（西）條約第一條、一八九二年西諸條約第八條、一九〇三年西希條約第二條第四項、日西特別條約第一條等亦本條ト等シク其ノ距離ヲ明示セスト雖国境貿易ノ性質ヲ超ユルカ如キモノハ均霑ノ範囲外トナスコトヲ得ス一九〇六年墺露條約第三條、一九〇五年英勃條約第十七條、同年英羅宣言、一九〇五年独勃條約第七條、一九〇六年独瑞（典）條約第十一條、同年仏勃條約第二十條、一九〇七年英塞條約第十五條等ハ境界線両側各十五基以内トセリ而モ英塞條約ハ之ヲ農産物、搾乳産物、林業及漁業ノ産物其ノ他之ニ類似ノ物品ノミニ限リ製造品ニハ及ホサスト明記セリ日露條約附属別約中露国カ国境貿易ノ為接境諸国ニ附与スル殊遇ハ幅員五十「ベルスト」以内ノ国境地帯トセリ（清露陸路貿易章程参照）我国ニアリテハ本條ノ適用アリ得ヘキ場合ハ樺太及関東州方面ナリ又将来ノ日韓ノ関係更ニ一歩ヲ進メ且本條約カ新版図ニモ適用セラルルカ如キ時ハ本号ノ適用範囲更ニ増大スルコトトナルヘシ

日韓現在ノ関係ニ於テ仮リニ輸入税ニ関シ我国ヨリ韓国ニ殊遇ヲ与フルコトアリトセハ之ヲ最恵国待遇ノ除外例トナスノ必要ナキニ非ラス然レトモ日韓ノ関係ハ何時局面ノ変動ヲ見ルヤモ測リ難ク特ニ之ヲ除外例中ニ加フルハ我対韓方針ニ関シ他ヲシテ或ハ誤解ヲ抱カシムルノ虞ナキヲ保シ難シ若シ談判中仍ホ之ヲ除外例ニ加フルノ必要ヲ見ルニ於テハ之ヲ追加スルカ或ハ議定書ニテ留保スル等適当ノ方法ヲ採ルヲ得ヘシ

日西特別條約第一條但書ニ於テハ是等ノ利益又ハ特典カ隣国又ハ接壌諸国ノミニ限リ其ノ他ノ国ニ於テ之ヲ享有セサル場合ニ限ルモノトセルカ日露全権委員往復書翰中ニモ日露條約附属別約ニ規定スル留保事項ニ付各締約国ハ一般ノ最恵国ヨリ劣等ノ地位ニ置カレサルヘキコトヲ約シ一九〇五年英勃條約第十六條第二項モ亦内国民漁業ニ関シ同様保障ヲ為セリ何レモ其ノ趣旨ハ日西特別條約但書ト異ルコトナシ然レトモ此事タルヤ必スシモ明記ノ必要アルニアラス例ヘハ本條ニ於テハ内国民漁業、国境貿易、接境国等ノ文字ニヨリ其ノ適用範囲自ラ限定セラレ是等ノ文字ニ該当スル以外ノ漁業又ハ貿易若クハ邦国ニ対シテ及ホサレタル利益殊遇ハ本條約ノ効力ニ支配セラルルコトヲ主張シ

得ヘシ

第六條

本條約ハ、、、、、、、、、、、、、、、、日ヨリ実施シ両締約国ノ一方カ本條約ヲ消滅セシムルノ意思ヲ他ノ一方ニ通告シタル日ヨリ十二箇月ヲ経過スル迄其ノ効力ヲ有ス

本條約ハ通商航海條約ノ如ク有効期間ヲ定メス実施後何時ニテモ十二箇月ノ豫告ヲ以テ之ヲ廃棄シ得ルコトトセリ両者ノ間斯ノ如キ差異ヲ設ケタル趣旨ハ既ニ総論ニ於テ之ヲ詳述セリ現行日仏條約第二十四條第五項及日墺條約第二十三條第四項ハ孰レモ輸入税ニ関スル最恵国待遇ノ規定ヲ一年又ハ十二箇月ノ豫告ヲ以テ仏国又ハ墺国ヨリ廃棄シ得ルコトヲ規定シ英国海外領地ト仏国トノ相互輸入品ニ関シ英仏間ニ締結セル通商條約ハ何レモ皆一箇年ノ豫告ヲ以テ廃棄シ得ルコトトセリ現行日印條約ニ於テハ豫告期限六箇月ナリ

第七條

本條約ハ批准ヲ要シ其ノ批准書ハ本日ヨリ、、箇月以内ニ成ルヘク速ニ、、、、、ニ於テ交換スヘシ

右證拠トシテ各全権委員之ニ署名調印ス

、、、、、年、、月、、日、、、、ニ於テ本書、通ヲ作ル

本條ニ付テハ説明ヲ要スヘキモノナシ

附　説

本條約案ノ説明ヲ終ルニ当リ尚附言スヘキモノアリ

関税ニ関スル我方針ハ原則トシテ税率ハ内国法ニ依リテ定メ外国ニ対シテ相互利益ノ交換ナキ限リハ税率ヲ協定セス唯締約国間輸入品待遇ノ基礎ヲ特別関税條約ニテ定メムトスルニ在リ然レトモ相互利益ノ交換ニ依リ税率ヲ協定スル場合ニハ等シク之ヲ特別関税條約中ニ規定セムトスルノ趣意ナリ尤モ既ニ通商航海條約案説明中ニ述ヘタルカ如ク所謂税率協定ノ成立ヲ見ルコトハ甚困難ナルヘシ

英本本国ハ元来国定単税ノミニシテ税率協定ヲ為サス而カモ自由貿易主義ヲ採リ其ノ関税ハ純然タル収入主義ニ基キ毫モ保護ノ意味ナク税目ハ僅ニ煙草、茶、珈琲、ココア、酒類、酒精類及砂糖類等ニ止リ本邦輸出品ハ殆ト総テ無税品ニ属スルヲ以ヲ我レニ於テ彼ニ対シテ税率ノ協定ヲ要求スルノ必要ナキノミナラス彼ハ協定ニヨリ我レニ何等特恵ヲ与フヘキ余地ナク我レヨリ彼ニ協定税率ヲ与フルトキハ全然片務ニ終リ且彼ニ与ヘタルノ利益ハ他国モ亦均霑スルコトトナルヘキヲ以テ相互利益ノ交換ヲ目的トスル日英間税率ノ協定ハ不可能事ニ属ス

英国海外領地中香港、海峡殖民地ノ如キハ孰レモ関税ヲ設ケス又英領印度ハ主義上税率非協定ノ方針ヲ採ルノミナラス其ノ輸入税ハ低率ニシテ五分ヲ超エス濠洲ハ織物其ノ他各種ノ製品ニ対シ二割乃至二割五分税ヲ設クルモ非協定方針ヲ採用セリ加奈陀ハ保護税ヲ設ケ又仏国トハ税率協定ヲ為シタルノ例アリト雖目下ノ貿易状態ヨリ観レハ我レハ最恵国待遇ヲ獲得スルヲ以テ満足シテ可ナリ加奈陀ハ英本国及他ノ殖民地ニ対シ特恵税率ヲ設クト雖外国カ之ニ均霑スルコトヲ得サルハ勿論ナリ

米国ハ保護貿易主義ナリト雖非協定方針ヲ採ルカ故ニ商議ノ余地ナシ且同国内法ノ規定ハ我レニ於テ他国ト税率協定ヲ為スニ当リ頗ル配慮ヲ要セシムルモノアルヲ忘ルヘカラス

伊太利モ亦保護貿易主義ナリト雖彼我ノ貿易状態ニ顧ミルトキハ彼ヨリ我レニ税率協定ヲ要求スル程ノ必要ナク仮令其ノ要求アリタリトスルモ我レニ於テ他国ノ均霑関係ヲ顧ミルトキハ相互利益ノ交換ニ困難ヲ感シ他国均霑ヨリ生スル不利益ヲ忍ヒテ迄彼ト協定ヲ為ス程ノ貿易上ノ必要無シ

墺洪及瑞（西）ニ対シテ我レニ於テ税率協定ノ必要アル品目殆ト之ナキヲ以テ彼ヨリ仮令協定ノ要求アリト雖モ之ニ応スルヲ得ス

蘭、白、丁、諸等ノ諸国ハ孰レモ低税ヲ課シ主トシテ収入主義ヲ採リ而モ丁及諸トハ通商関係未タ大ナラサルニ由リ税率協定ノ要アルナシ

蘭、瑞（典）、西等ハ保護貿易主義ヲ採ルト雖之亦税率ノ協定ヲ要スル程重大ナル貿易関係ヲナスニ至ラス

独逸ハ保護貿易主義ヲ採リ税率ノ協定ヲモ為スヲ以テ日独貿易ノ状態ニ顧ミ彼ヨリ其ノ輸入品ニ付税率ノ協定ヲ求メ来ルコトアルヘシ然レトモ我レニ於テハ成ルヘク之ニ応セサルヲ利益トス

仏ハ複税率制ノ保護主義ヲ採レリ我レニ於テハ其ノ最低率ノ適用ヲ保障セラルレハ可ナリト雖彼レヨリハ税率協定ヲ要求シ来ルコトアルヘキヲ以テ其ノ際ニハ我重要輸出品タル羽二重等ノ事情ヲモ考量シ臨機応変適当ノ妥協ヲ為スノ要ナキヲ保セス

之ヲ要スルニ我レニ於テ現実税率協定ヲ為スヲ必要トスル場合ハ殆ト之ナシト謂ハサルヘカラス仮リニ一二ノ場合ニ

相互利益ノ交換ニ基ク協定成立スルコトアリトスルモ協定ノ範囲ハ決シテ広大ナルコトナカルヘシ

抑モ税率定ヲ為スニ当リテ注意スヘキハ先ツ

一　我重要輸出品ノ性質即チ原料品又ハ半製品ナリヤ或ハ完製品ナリヤノ点

二　我重要輸出品ト競争スヘキ同種類ノ対手国及第三国品ノ有無

三　我重要輸出品ヲシテ均霑セシメ得ヘキ同種類ノ第三国製産品ノ為既ニ協定セラレタル税率ノ有無

四　我重要輸出品ノ為ニ設クル協定税率ノ便益ニ均霑シ得ヘキ第三国品ノ有無

等ヲ考量スルト同時ニ彼カ協定ヲ我レニ要求セムトスル重要輸入品ニ付右四項同様ノ問題ヲ研究シテ慎重ニ諾否ヲ決セサルヘカラス若シ然ラスシテ漫ニ協定ヲナスコトアラムカ或ハ意外ノ結果ヲ生スルニ至ルヘシ

（附属書四）

註　本稿ハ四月印刷ニ附セラレタルモノヲ録セリ

明治四十三年四月

改正関税定率法案説明書

本説明書ハ條約改正ノ参考用トシテ改正関税定率法ノ大要ヲ述ヘタルモノナリ

明治四十三年四月　外務省條約改正係

目次

第一　関税定率法改正ノ要点
第二　輸入税表改正ノ要点

改正関税定率法説明書

明治三十二年一月一日関税定率法始メテ実施セラレタル以来時々其ノ必要ニ応シ修正ヲ加ヘ明治三十九年ニハ其ノ全般ニ渉リテ多大ノ改正ヲ行ヒ同年十月一日ヨリ実施シタルモノ即チ現行関税定率法ナルモ未タ英、仏、独、ト ノ関税協定ニ製肘セラレ税率ノ権衡其ノ宜シキヲ得ス之カ運用モ亦其ノ普及ヲ期スルコト能ハサリキ

然ルニ今ヤ本邦ノ経済財政ハ発展ノ機運ニ向ヒ現行通商航海條約モ明治四十四年七八月ニハ其ノ期限満了スヘキヲ以テ関税定率法ヲ改正スルノ必要ハ一層切実ヲ加ヘタリ之ヲ以テ政府ニ於テハ夙ニ其ノ調査ニ着手シ本年一月十九日関税定率法改正案ヲ衆議院ニ提出セシニ同院ハ三月八日該案中三十二税目ニ対スル税率ニ多少ノ変更ヲ加ヘ之ヲ貴族院ニ送付セリ貴族院ニ於テハ右ノ中穀類、染料、「クロール」酸加里及芳香性揮発油ノ十税目ニ対シ政府案ヲ復活シ更ニ従価税ニ代フルニ従量税ヲ以テスルヲ便宜トスル物品ニ付テハ六月以上ノ平均価格ニ依リ換算シ勅令ヲ以テ之ヲ定ムルコトヲ得

前項ノ従量税率ハ物品ヲ細別シ又ハ風袋込ヲ以テ之ヲ定ムルコトヲ得

ト規定セルモ議会ニ於テハ右規定ヲ以テ或程度迄国定税率変更ノ自由ヲ政府ニ与フル結果ヲ生スヘシト認メ之ヲ削除セリ尤モ本規定ノ削除ハ狭隘ナル範囲ニ於テ従価税率ヲ採用セル改正定率法ニアリテハ多大ノ不便ヲ生スルコトナシ

三　報復條項ノ改正

改正法第四條（政府案第五條）ハ現行法第四條ト同シク他国カ帝国ノ船舶又ハ生産品ニ対シテ不利益ナル待遇ヲナス場合ニ之ニ応スル報復ノ規定ヲ設ケタルモ現行法ニ定ムル報復税率ハ或場合ニハ軽キニ失シ報復ノ目的ヲ達シ得サルコトアルヘキヲ以テ課税物品ノ価格ト同額以下ノ関税ヲ普通関税以外ニ賦課シ得ルコトトナセリ

四　米及籾ノ輸入税ヲ低減シ得ヘキ規定ノ新設

政府提出ノ改正案ニ於テハ農工間ノ権衡ヲ維持セムカ為メ穀類ノ輸入税ハ現行率ヲ据置キシモ衆議院ハ農業保護

両院協議会ニ於テハ右税目中「クロール」酸加里及芳香性揮発油ノ二税目ニ対シ政府案ヲ其ノ他ニ対シ衆議院案ヲ可決シ右妥協案ハ三月十九日衆議院同二十二日貴族院本会議ニ於テ可決セラルル是ニ於テ関税定率法改正案ハ大体政府案通リ確定セリ

左ニ改正ノ要点ヲ略述スヘシ

第一　関税定率法改正ノ要点

現行関税定率法中改正セラレタル主ナル点ハ

一　課税価格算定標準ノ変更

従価税ヲ賦課セラルヘキ貨物ノ価格評定標準ニ関シテ現行関税定率法第六條ハ生産地若ハ仕入地ニ於ケル原価ニ荷造費、運送費、保険料其ノ他輸入港ニ到着スル迄ノ諸費ヲ加ヘテ算定スヘキコトヲ定メタルモ此方法ハ余リニ原価ニ重キヲ置クカ為価格評定ハ不公平ニ流レ虚偽ノ申告等不正行為ヲ招クノ弊アルヲ以テ改正定率法第二條ハ輸入港ニ到着シタル時ノ価格ニヨリ課税スルコトト改ム

二　従価税ヲ従量税ニ変更スルノ権ヲ勅令ニ譲ル規定ノ削除

現行関税定率法第二條及政府改正案第三條ニハ

ノ為之ヲ引上ケ米及籾ノ輸入税ハ毎百斤一円トナシ右増率ノ結果凶作ノ場合ニ米価ニ及ホス影響ヲ緩和セムカ為定率法第六條トシテ凶作ノ場合ニ於テハ勅令ヲ以テ期間ヲ指定シ毎百斤六十四銭（即チ現行率）ヲ限度トシ之ヲ低減スルコトヲ得ヘキ旨ノ一箇條ヲ新設セリ尤モ貴族院ニ於テ穀類輸入税ノ引上ヲ排シ右規定ヲ削除セシモ両院協議ノ結果低減シ得ヘキ限度ヲ毎百斤四十銭ニ修正シ本規定ヲ存置スルコトトナセリ

五　免税品ノ増加

甲　純然タル免税品

改正法第七條ハ現行法第七條ト同シク或物品ノ免税ヲ許シ更ニ其ノ範囲ヲ拡張セリ而シテ改正法ニ依リ新ニ免税品トナリシモノハ

イ　陸海軍ニ於テ燃料トシテ輸入スル原油以外ノ礦油ニシテ摂氏一五度ニ於ケル比重〇・八七五ヲ超エタルモノ即チ重油（第四号）

ロ　在本邦外国大使館又ハ公使館ニ属スル公用品（第六号末段）

現行法第七條第五号ニハ単ニ大公使ノ自用品ノミヲ免税品トシテ掲ケタルモ実際ハ大公使ニ属スル自用品ク

ルト大公使館ニ属スル公用品タルトヲ区別セス無検査通関ヲ許シタリ仍テ改正案ハ自用品ノ外公用品ヲモ明文ニ掲記セリ

ハ　大公使館員ニ属スル自用品及領事館ニ属スル公用品ノ相互的免税（第七号）

従来此種ノ物品ニ関シテハ相互的免税ノ取極アル米国及独逸ヲ除キ其ノ他ノ諸国（伯剌西爾トハ領事館ニ属スル公用品ニ関シテ米、独同様ノ取極アリ）ニ対シテハ税関長ハ外務省ノ依頼ニ応シ簡易取扱ノ名義ノ下ニ実際ハ無検査通関ヲ行ヒタリシモ改正案ハ全ク相互ノ條件ヲ以テ免除シ得ヘキコトヲ定ム

ニ　私立ノ専門学校ニ陳列スル標本又ハ参考品トシテ輸入スル物品（第十号）

議会ノ修正ニ依リ現行法第七條第八号官公立ノ学校等ニ陳列スル物品ト同様免税品中ニ之ヲ追加セリ

乙　再輸出免税品

改正法第八條ハ現行法第八條ヲ踏襲シ輸入ノ日ヨリ一箇年以内ニ再輸出セラルル特定ノ物品ニ対シ輸入税ヲ免除スルコトヲ規定シ更ニ改正法ニ於テ新設セルハ

イ　輸入貨物ノ容器ニシテ命令ヲ以テ指定シタルモノ（第二号）及注文取集ノ為ニ輸入スル見本品ノ免税（第六号）茲ニ注意スヘキハ注文取集用ノ見本ハ第七條第十三号ニ掲ケタルモノトハ全ク異リ彼ハ商品トシテ価格ヲ有セサルモノ（Sample of no commercial value）ニシテ無條件免税品ナルモ之ハ商品トシテ価格ヲ有スルモノ従テ條件付一時免税品タリ

ロ　船舶備付品ノ免税

改正法ハ第十條ヲ新設シ輸入製品ニシテ内国ニ於テ製造スル船舶ニ備付ケ又ハ取付ケ輸入ノ日ヨリ二箇年以内ニ該船舶ト共ニ輸出スルモノニ対シ免税セリ

六　改正法第三條（政府案第四條）ハ協定ノ便益ヲ受ケサル地域ノ生産品ニ対スル現行法第三條ノ規定ヲ改正シ従来ノ「協定税率ノ適用」ナル字句ニ代フルニ「特別協定ノ便益」ナル広義ノ語ヲ以テシ税率以外ノ便益ヲモ包含セシムルコトトナセリ

第二　輸入税表改正ノ要点

改正法ニ於ケル税目ノ分類、編成及課税ノ標準等ハ大体現行法ヲ踏襲セルモ改正ヲ加ヘタル点亦尠カラス左ニ項ヲ逐フテ其ノ大要ヲ述フヘシ

一　類別ヲ減少セルコト

改正法ハ類似品ヲ可成同類中ニ収ムルノ趣意ヲ以テ現行法第二類ノ穀物及種子ト第三類中ノ穀粉、澱粉類ヲ併合シテ第二類トナシ現行法第三類ノ飲食物ト第四類ノ砂糖及糖果類ニ第十九類中ノ煙草ヲ加ヘテ第三類ヲ設ケ現行法第六類ノ皮毛骨角歯牙甲殻類ニ其ノ製品ヲ加ヘテ第四類ヲ置キ現行法第八類油、脂及蠟ニ其ノ製品ヲ加ヘテ第五類トナシ現行法第七類ノ葉材類ニ第十九類中ノ燻発物ヲ加ヘテ第六類トナシタリ斯ノ如ク稟類ヲ改正セル結果現行法ノ十九類ハ減シテ十七類トナレリ

二　従量税ノ範囲ヲ拡張セルコト

従価税ハ課税上不便ナルヲ以テ改正法ハ已ムヲ得サル場合ノ外ハ従量税ニ依ルコトトナシ現行法ニ於テ従価税ニ依レルモノモ可成従量税ニ換算セルタメ従価税ヲ設ケタル絶縁電線、建築材料、農工匠具、懐中時計、各種ノ計量器、自転車、船舶、汽鑵、機関、機関車等ニ至ル迄皆従量税ニ換算セラル而シテ従量税ニヨル課税額ヲ算出スルニ当リ大体最近一箇年平均ノ輸入価格ニ依リタルモ

物価騰貴ノ結果斯クテハ余リニ高率ニ失スト認メラルル場合ニ在リテハ課税ノ公平ヲ期セムカ為ニ三箇年乃至五箇年ノ平均価格ヲ基礎トシ稀ニハ明治四十二年一月ヨリ同年八月迄ノ平均価格ニ依レリ而シテ猶ホ近年諸物価著シク騰貴セルカ為標準税率タル従価税率ノ同一ナルモノニシテ之ヲ従量税ニ換算スルニ当リ課税額ノ著シク増加スルモノ亦尠シトセス但シ稀ニハ物価下落ノ為課税額ノ減少シタルモノモアリ

三　税目ヲ細分セルコト

改正法ノ類別ハ現行法ニ比シテ二類ヲ減少セルニ拘ラス税目ハ著シク細分セラレ現行法ノ五百三十八税目ハ六百四十七税目トナリ各税目ニ於テモ亦細別セラレタル為現行税種八百十九（無税ノモノ四十七）ヨリ一千五百五十九（無税ノモノ八十六）ニ増加セリ蓋シ従量税ノ公平ヲ期セムカ為ニ物品ノ性質及価格ニ依リ品類ヲ細別スルノ必要アレハナリ

四　税目ノ名称

輸入税表中ニ掲載スル品目ノ名称ニ関シテハ漠然タル商業上ノ用語名称ヲ避ケ物品ヲ其ノ性質及組織ニ基キテ課税品目ヲ特定シ以テ税率適用ノ的確ヲ企図セリ此方針ニ依リ改正セラレタル顕著ナルモノハ布帛類ナリ

五　度量衡

改正法ハ課税貨物ヲ量定スル標準ヲ改正シ現行法ノ如ク封度、瓲、「ガロン」等ノ如キ英米度量衡ニ依ルヲ避ケ原則トシテ重量ハ我斤ヲ用ヒ其ノ他ノ点ニ於テハ米突制ヲ採用セリ

六　税率ノ標準

改正法ニ於ケル税率ノ標準ハ大体現行率編成ノ方針ヲ採用シ課税品加工ノ程度、内地ニ於ケル生産消費ノ状況等各般ノ事情ヲ斟酌シテ之ヲ定メ大体ニ於テ未製品半製品ニハ軽ク全製品ニハ比較的重ク又将来発達ノ見込ノアルモノニハ適当ニ保護ヲ与ヘ然ラサルモノニハ軽税ヲ課シタルモ重要農産物ニ対シテハ農業保護ノ目的ヲ以テ保護ヲナスノ方針ヲ採リ更ニ生活上又ハ工業上ノ必要如何ヲ鑑ミ日用品及工業用原料品ノ税率ハ之ヲ軽カラシムルモ奢侈品、嗜好品ニ対シテハ重カラシメテ国庫財源ノ涵養ニ資シ而シテ現ニ協定税率ノ利益ニ浴スル輸入品ノ税率ハ事情ノ許ス限リ激増セサラムコトヲ努ム蓋シ通商條約廃止後ニ於ケル通商列国ノ反感ト経済上ノ激変トヲ防カムカ為ナリ

改正法ノ税率ニ関シ未製品中内地ニ生産ナキカ又ハ発達ノ見込ナキモノハ大体之ヲ無税トナシ内地ニ産スルモノハ五分又ハ一割ヲ課ス半製品中工業用原料品ハ大体ヲ一割トナシ内地生産保護ノ要アルモノニ限リ一割五分ニ引上ク全製品中加工ノ簡単ナルモノハ大体二割トナシ特ニ保護ノ要アルモノハ二割五分トナス又生産ノ基礎トナル機械類ハ加工程度ノ如何ニ拘ラス之ヲ二割以下ニ置キ直接消費ニ供セラルルモノハ三割、四割ヲ課シ農産物ハ大体一割五分乃至二割、飲食物ハ三割、四割ヲ標準トス但シ税率ヲ按排スルニ当リ各品特種ノ事情ヲ考量セル結果輸入税表ニ定ムル税率ハ右標準税率ニ多少変更ヲ来セルモノ尠シトセス左ニ各品類税率ノ一班ヲ述フヘシ

一　未製品

甲　工業原料ニ供セラルル未製品中棉子、獣皮、獣毛、獣骨、貝殻、樹脂、棉花、麻類、「ホップ」、野蚕絲、繭等ノ如ク全ク内地ニ於テ産出セサルカ又ハ供給ノ不足ナルモノニ対スル税率ハ現行税率ヨリモ之ヲ引下ケ無税トシ又ハ五分ヲ課ス

乙　工業原料品中竹材、木材等ノ如キ内地ニ於ケル産額ノ豊富ナルモノニ対シテハ現行ノ如ク従価一割ヲ課ス

丙　生活力ヲ有スル植物類ハ人工ヲ経タルモノノ外大体無税トシ動物類ハ内地ニ於ケル生産状況ト其ノ用途如何ニ依リ五分乃至二割ヲ課ス

丁　米、麦、豆等ノ農産物ハ生活上ノ重要品ナルモ農業保護ノ為現行率ヨリ稍引上ケ従価二割見当トナシ鳥獣肉、蔬菜、果物ハ其ノ必要ノ程度如何ニヨリ二割乃至三割ヲ賦課ス

二　半製品

甲　原料用製品中工程ノ簡単ナルモノハ金属ノ塊及錠、「コークス」等ノ如ク従価五分トナシ協定税率ノ存スルモノノ中内地ニ於ヲ已ニ充分ニ発達シ保護ノ要ナキモノ又ハ内地ニ産スルモ産額ノ不足ナルモノハ協定税率同様又ハ国定税率ニ大軽減ヲ加ヘ織糸類ハ大体一割鉄材ハ一割五分トナシ将来内地ニ於テ発達ノ見込アルモノハ幾分之ヲ引上ケ染料及紙類ハ一割五分乃至二割トナセリ又協定税率ノ存セサルモノハ現行国定率ヲ維持シ銅、亜鉛、鉛、錫、「セメント」又ハ生糸等ノ如ク二割又ハ三割トナセリ

乙　輸出製品ノ原料中内地ニ生産少キモノ及肥料ハ凡テ之ヲ無税トナセリ例ヘハ「パラフキンワックス」低度品、「クロール」酸加里、芳香性揮発油、硫酸安母尼紐謨等ノ如キ之ナリ

丙　穀粉及澱粉類、「ハム」、「ベーコン」、塩肉、塩魚等ノ如キ直接消費ニ供スルモノニ対シテハ国産保護及消費税ヲ課スルノ趣旨ニ依リ大体現行ノ三割ヲ採用ス但シ小麦粉ハ議会ノ修正ニヨリ幾分引上ケタリ

丁　茶、珈琲、香味料ノ如キ必要品タル性質ヲ有セサル飲食物ニ対シテハ消費税ヲ課スルノ趣旨ヲ以テ大体現行四割乃至四割五分ヲ維持セリ

三　全製品

甲　布帛類ハ欧米諸国ヨリノ重要輸入品ニシテ現行協定税率ヲ有スルタメ綿織物二割、毛織物二割五分ニ軽減シ絹織物ハ協定ナキヲ以テ現行四割ヲ維持セリ革、薬材、護謨、紙類ハ内地ニ於ケル発達有望ナルヲ以テ協定アルモ現行国定税率二割ヲ維持シ「セリユロイド」、硝子類ハ発達不充分ナルノミナラス之ニ消費税ヲ課スルモ不可ナキヲ以テ二

割五分以上ニ引上ケ各種金属製品ハ鉄材トノ権衡上之ヲ大体二割ト為セリ

乙　加工程度ノ進メル布帛製品、衣類及其ノ附属品、油脂製品、陶磁器製品、紙製品、時計類、革、護謨及「セリユロイド」製品等ハ収税ノ目的トナスモ不可ナキヲ以テ協定ノ有無ニ関セス大体現行国定税率同様三割乃至五割ヲ課ス

丙　機械類ハ鉄材トノ権衡上現行一割五分ヲ二割ニ引上ケ内地生産ヲ保護スルノ方針ヲ採レルモ原動力機及紡績、織布、製紙、製糖用諸機械等ノ如キ輸出工業用ノモノハ一切現行一割五分ノ標準ニヨレリ

丁　蔬菜、鳥獣肉及魚介類ノ罐詰、「バター」、「チーズ」、肉越幾斯、「ソース」、食酢、礦水等ノ如キ外国人用食料品ニ対シテハ現行率ヨリ少シク引下ケ三割五分乃至四割ノ標準ニ依レリ

戊　煙草、酒精、酒類、砂糖ノ代用品、菓子等ノ如キ政府専売品又ハ多額ノ消費税ヲ課スル物品ニハ消費税ヲ関税ニ移スノ趣旨ヲ以テ高率トナセリ但シ葡萄酒及「シャムパン」ハ対仏貿易関係ヲ考慮シ

比較的低率トナセリ

七　平均輸入税率

大蔵省ノ調査ニ依ルニ明治四十年ヨリ四十一年ニ至ル二箇年平均総輸入価額ハ四六五、三六二、四〇四円ニシテ此内有税品輸入価額二九四、三七八、九七〇円此関税収入額四五、八八八、七二六円トス即チ平均税率ハ総輸入額ニ対シ九分九厘又有税品輸入額ニ対シ一割五分六厘ニ相当セリ而シテ平均税率ノ低率ナルハ有税品輸入額ノ四割余ヲ占ムル協定税品ノ存スルカ為ナリ但シ協定税率ハ平均従価七分余トス若シ現行国定率ノミヲ適用スルモノト仮定セハ関税収入額ハ六八、九六七、三八四円ニ上リ平均税率ハ総輸入額ニ対シ一割四分八厘又有税品輸入額ニ対シ二割三分四厘ニ上ルヘシ改正案ニヨリ計算セル平均税率ハ総輸入額ニ対シテ約一割三分有税品輸入額ニ対シテ約二割ニ当リ関税収入ハ約千二三百万円ヲ増加スルノ見込ナリシモ議会ニ於ケル修正ノ結果「コンデンスドミルク」、野蚕糸等ニ於テ約六十万円ヲ減少シ穀類、染料品ニ於テ増加セシ等差引約二百五十万円ヲ増加シ結局改正法実施ノ暁ニハ現在ノ収入ニ比シ約千五百万円ヲ増加スルノ見込ニシテ平均税率ハ総輸入額ニ対シ一割四分有税品輸入額ニ対シ二割五分以上ニ引上ケ各種金属製品ハ鉄材トノ権衡上之ヲ大体二割ト為セリ

乙　加工程度ノ進メル布帛製品、衣類及其ノ附属品、油脂製品、陶磁器製品、紙製品、時計類、革、護謨及「セリユロイド」製品等ハ収税ノ目的トナスモ不可ナキヲ以テ協定ノ有無ニ関セス大体現行国定税率同様三割乃至五割ヲ課ス

丙　機械類ハ鉄材トノ権衡上現行一割五分ヲ二割ニ引上ケ内地生産ヲ保護スルノ方針ヲ採レルモ原動力機及紡績、織布、製紙、製糖用諸機械等ノ如キ輸出工業用ノモノハ一切現行一割五分ノ標準ニヨレリ

丁　蔬菜、鳥獣肉及魚介類ノ罐詰、「バター」、「チーズ」、肉越幾斯、「ソース」、食酢、礦水等ノ如キ外国人用食料品ニ対シテハ現行率ヨリ少シク引下ケ三割五分乃至四割ノ標準ニ依レリ

戊　煙草、酒精、酒類、砂糖ノ代用品、菓子等ノ如キ政府専売品又ハ多額ノ消費税ヲ課スル物品ニハ消費税ヲ関税ニ移スノ趣旨ヲ以テ高率トナセリ但シ葡萄酒及「シャムパン」ハ対仏貿易関係ヲ考慮シ

額ニ対シ二割二分トナルノ計算ナリ

要スルニ改正法ハ大体現行法ニ比シテ一分方引下ケラレ又協定税率ニ制セラルル現行法ト之ニ制セラレサル改正法ノ場合トヲ比較スルニ協定税率撤廃後ニ於テ改正法ノ下ニ実際適用セラルル平均税率ハ現行九分九厘ニ較フレハ僅ニ四分一厘方増加セラレタルノミニシテ過当ノ増税ト認メ難キノミナラス欧米ノ保護主義ヲ採レル諸国ノ税率ヨリ低位ニアルヲ見ル

八　税率改正ノ要点

改正法ニ於テ現行輸入税率ニ加ヘタル改正ノ主ナル点ヲ挙クレハ左ノ如シ

第一類　植物及動物（生活力ヲ有スルモノ）（現行法第一類）

本類ニ属スル重要品ノ税率ハ現行率ニ比シテ大体五分方引下ケラレ一割又ハ二割トナリ牛ノ税率ハ畜類保護ノ為引上ケヘシトノ議アリシモ現行ノ一割ニ据置キ綿羊、山羊ハ現行ノ二割五分ヲ二割ニ引下ク

第二類　穀物、穀粉、澱粉類及種子（現行法第二類ト第三類中ノ穀粉及澱粉類ヲ併合セルモノ）

本類中穀類ハ農業保護ノ為議会ニ於テ概シテ現行率ヲ引上ケ米及籾ヲ毎百斤一円（従価約二割三分）トナシ之ニ準シテ大麦、小麦、大豆、小麦粉ニ対シテモ約従価三分乃至六分方ノ増率ヲナセリ蓋シ今回ノ引上ハ前年貴族院ニ於テ握潰シトナリシ衆議院通過ノ穀物税引上案（白米毎百斤一円五十銭、玄米其ノ他一円）ヲ幾分復活セムトスルノ趣旨ニ出テタルモノナリ尤モ政府ハ穀類関税ノ引上ケハ偶凶荒ニ際シ従ラニ米価ヲ暴騰セシメ国民ヲ苦ムルニ過キスシテ保護ノ目的ヲ達シ得サルヘシトノ見解ヲ採リ不同意ヲ表セシカ故ニ遂ニ関税定率法第六條ヲ新設スルコトトナレリ但シ本類中其ノ他ノ穀類及種子ハ大体現行従価一割五分トナシ又棉子及「アイボリナツト」ハ内地ニ於テ殆ント生産セサル工業原料ナルヲ以テ現行七分五厘又ハ一割ヲ無税ト改メタリ

第三類　飲食物及煙草（現行法第三類ト第四類ニ属セル砂糖、糖菓及第十九類ノ煙草ヲ加ヘタルモノ）

本類ニ属スル物品ハ大体現行率ヲ維持シタルモ砂糖ノ税率ハ糖業保護ノ為内外生産費就中瓜哇糖トヲ比較シ粗糖、精糖共一割ヲ引上ケ之ヲ五割又ハ六割ニ改メタリ但シ右ハ附属各国輸入税率比較表ニ示スカ如ク欧米諸国間ニ行ハルルモノニ比シ高率ト言フヘカラス又台湾島粗糖業者ニ対シテハ改正定率法実施ト共ニ下附金ヲ廃止シ内地精糖業者ニ対シテハ原料糖戻税ヲ廃止スル筈ナルヲ以テ遽ニ過大ノ保護ヲ与フルノ結果トナルモノニアラス又「ソース」、食酢、「カリー」、「マスタード」、胡椒、礦水等ノ如キハ外国人用食料品ナルヲ以テ現行ノ四割五分ヲ四割ニ牛肉ハ生活上必要ナルヲ以テ三割ヲ二割ニ改メ「コンデンスドミルク」ハ含有糖分トノ権衡上現行四割ヲ維持スルノ要アルモ小児哺育ニ必要ナルヲ思ヒ協定五分ノ軽率ヲ激増セシムルノ不利ヲ認メ之ヲ二割ニ引下ケ内国煉乳業者ニ対シテハ保護ノ為現行原料糖戻税法ヲ尚継続スルノ計画ナリ葡萄酒及「シヤムパン」ハ仏国トノ通商関係ニ鑑ミ現行率ヲ著シク引下ケ平均従価四割トナシ又煙草ノ税率ヲ二十五割ヨリ三十五割五分ニ引上ケタルハ煙草専売収益率引上ト権衡ヲ採リタルニ基ケリ但シ本品ハ旅行者用ノ外輸入ヲ禁止セラルルカ故ニ貿易品トシテ重要ナルモノニアラス

第四類　皮毛骨角歯牙甲殻類及其ノ製品（現行法第六類ニ其ノ製品ヲ加ヘタルモノ）

本類ニ属スル物品ノ多数ハ必要ナル工業用原料ナルヲ以テ本類ノ有税品中無税又ハ減率セラレタルモノ尠カラス例ヘハ牛皮、水牛皮、鹿皮、馬皮、獣毛、羽毛、獣牙、獣角、獣蹄、獣筋、亀甲等ノ如シ革類中機械運転ニ必要ナル「ローラーレザー」ヲ除クノ外現行国定税率ヲ維持セルハ製革業ノ有望ナル工業ナルヲ思ヒ低率ノ現行協定ヲ維持スルノ不利ナルニヨル玆ニ注意スヘキハ真珠ハ性質上重税ヲ課スヘキ奢侈品ナルモ重税ヲ設クレハ脱税ノ弊害ヲ助長シ却テ収入税額ヲ減少セル実験ニ徴シ僅ニ五分ノ軽率ヲ設ク蓋シ外国ニ於テモ真珠等ニ対シ右理由ニ依リ無税制ヲ採用スルノ実例尠カラス

第五類　油、脂、蠟及其ノ製品（現行法第八類ニ其ノ製品ヲ加ヘタルモノ）

本類ニ属スル物品多数ノ税率ハ現行率ニ準拠セルモ植物性揮発油中芳香性ノモノハ輸出石鹸ノ材料タルニ依リ又阿列布油ハ輸出鑵詰用トナルニ依リ無税又ハ五分ヲ引下ケタリ之ニ反シテ亜麻子油ハ北海道産保護ノ関係上又「パラフキンワックス」（燐寸用低度品ハ従来ノ通リ無税）及「ステアリン」ノ輸入ハ本邦木蠟ノ生産ニ一大打撃ヲ与フルモノアルヲ以テ木蠟、烏臼油、漆油、檀蠟等ノ支那蠟ト共ニ其ノ税率ヲ引上ケ従テ蠟燭モ亦一割方引上ケタリ石鹸及薫香製品ニ対シテハ現今低率ナル協定アルモ其ノ性質上重税ヲ課スルモ差支ナキカ故ニ現行国定税率ヲ維持セリ

第六類　薬材、化学薬、製薬、其ノ調合品及爆発薬（現行法第七類ニ第十九類中ノ爆発薬ヲ加ヘタルモノ）

本類ニ属スル普通ノ薬材ハ大体現行ノ二割ヲ維持セルモ麝香ノ五割ヲ三割ニ人造麝香ノ五割ヲ一割ニ引下ケ之ヲ使用スル薬材及薫香製品輸出ノ便ヲ図リ又没食子、五倍子、其ノ他ノ「タンニン」材料ハ織物ノ下染ニ必要ニシテ内地ニ産セサレハ無税トシ生護謨ハ内地ニ於テ生産ノ見込ナキヲ以テ現行ノ一割五分ヲ無税トナシ協定ヲ有スル「ホツプ」ハ内地ニ於テ輸入品ニ匹敵スル精良品ヲ産出シ難キニ拘ラス輸出麦酒ノ原料トシテ必要ナルヲ以テ現行ノ二割ヲ無税ト改メ苛性曹達及苛性加里ハ製紙、硝子ノ必需原料ナルヲ以テ精製ノモノニ限リ二割トナス但シ精製品ノ輸入ハ少額ナリ龍脳、人造龍脳及艾片ニハ協定アルモ樟脳ヲ原料トスル内地同工業ヲ保護セムカ為大体現行国定率ト等シク従価三割五分トナシ「ヨード」及

「ヨード」製剤竝重炭酸曹達モ亦同種内国産業保護ノ為又醋酸ハ製酢業保護ノ為幾分カ之ヲ引上ケタリ

第七類　染料、顔料、塗料及塡充料（現行法第九類）

染料ノ関税ハ概シテ現行率ヨリ従価五分乃至一割五分方ノ軽減ヲ行ヒタルモ近年外国諸染料ノ輸入激増セル為打撃ヲ蒙レル内地産天然藍ヲ保護スルノ目的ヲ以テ天然藍（乾キタルモノ）及「アリザリン」、「アニリン」等ノ「コールタール」染料ハ従価一割五分トナシ人造藍其ノ他ハ従価二割トナセリ「ヴアニシユ」ニ対シテハ現行三割ヲ維持セルモ其ノ原料タル雌黄及「ドラゴンスブラツト」ハ無税ト為セリ之ニ反シテ焼糖ハ糖分ヲ含有スルヲ以テ之ヲ引上ケタリ

第八類　絲縷、繩索及同材料（現行法第十類）

本類ノ現行ノモノト異ル点ハ分類ノ詳細ナルト二種以上ノ繊維ヲ以テ組成セラルル場合ニ全重量ノ百分ノ五ヲ超エサル繊維ハ絹及人造絹ヲ除クノ外分類上之ヲ交エサルモノト看做ストノ規定ヲ設ケタルニアリ綿織絲ニアリテハ現行法ニ比シテ一層詳細ニ分類シ税率ハ一般ニ二割ヲ一割ニ引下ケ殊ニ八十番手以上ノ細絲ノ内地製造ハ未タ充分ニ発達セサルト産額ノ多量ナラサルトニ基キ特ニ七分五厘ノ軽税ヲ採用シ漂白シタルモノ及染色其ノ他加工シタルモノハ生ノモノニ毎百斤一円又ハ三円ヲ加ヘ麻織絲ハ大体綿織絲同様現行率ニ割ヲ一割ニ低減シ羊毛、棉花、亜麻等ノ植物繊維ハ内地ニ於ケル生産不充分ナル原料品ナルヲ以テ何モ無税トナシ毛織糸ニアリテハ編糸ト織糸トノ区別ヲ廃シ撚合シタルモノヲ一割五分トシ撚合セサルモノヲ一割ト定メ生糸ハ国産保護上現行率三割ヲ維持シ野蚕絲ハ内地ニ産セサルヲ以テ無税ト改ム

第九類　布帛及布帛製品（現行法第十一類）

本類ニ於ケル改正ノ重ナル点ハ（一）布帛カ二種以上ノ繊維ヲ以テ組成セラルル場合ニ全重量ノ百分ノ五ヲ超エサル繊維ハ絹及人造絹ヲ除クノ外分類上之ヲ交エサルモノト看做セルト（二）現行法ノ商業上ノ名称ヲ廃シ布帛ノ経緯ノ糸数ト重量トヲ以テ税率ヲ細分セルコト是ナリ且本類ニ屬スル物品ハ欧米諸国ヨリノ重要輸入品ニシテ而モ低率ナル協定ヲ有スルヲ以テ成ルヘク税率ヲ低下シ綿織物及麻織物ニアリテハ現行ノ三割ヲ二割ニ改メ毛織物ニアリテハ内地ノ毛織物業ノ発達未タ充分ナラサルト綿織物ニ比シ日常必要ノ程度少キニ鑑ミ二割五分トナセリ尤モ絹入ノモノハ絹綿物トノ権衡上従価四割トシ又

「メリヤス」ハ織物税ヲ賦課セサルカ故ニ関税中ニ包含セシムル為普通織物ニ比シテ税率ヲ引上ク而シテ旅甕ヲ引下ケタルハ毛織物ニ準セルニヨル

第十類　衣類及同附屬品（現行法第十三類）

本類ノ税目ハ現行ノモノニ比シテ一層詳細ニ分類セラレタルモ税率ニアリテハ現行率ト大差ナシ但シ権衡上絹入雨衣、肌衣及靴ノ税率ヲ一割方引上ケ革手袋ノ税率ヲ引下ク而シテ本類ノ物品ハ全製品殊ニ驕奢品其ノ大部分ヲ占ムルヲ以テ大体四割五割ノ高率ヲ課セリ従テ協定アル仮製細貨類ハ一割ヨリ四割五割ニ帽子ハ一割ヨリ四割ニ引上ケタリ

第十一類　製紙用「パルプ」、紙、紙製品、書籍及絵画（現行法第十三類）

本類中紙ニ関シテハ目下苦境ニ沈淪セル多数ノ本邦製紙会社ヲ保護セムカ為政府案ハ現行国定税率ヲ五分方引上ケ之ヲ二割トナシ新聞用紙ノミ低率ナル現行率ヲ維持スルコトトナセシモ議会ハ雑誌用紙モ亦大体一割五分ニ据置キ工程ヲ加ヘタル諸紙ヲ約五分方引上ケ二割五分トナシ紙製品ニアリテハ現行ノ三割乃至四割ヲ維持シ書籍、海図、設計図等ハ依然之ヲ無税トナセリ

第十二類　礦物及礦物製品（現行法第十四類）

本類ニ屬スル物品ノ多数ハ工業用原料タルヲ以テ内地生産ノ尠キモノハ無税トナセルタメ現在有税ノモノニシテ無税トナリシモノ十三種ニ及ヘリ而シテ貴石（金剛石ヲ含ム）ニ対シテハ脱税ヲ防止センカ為ニ真珠ト同様ニ従価五分ニ引下ケ其ノ他ノ工ヲ加ヘタルモノニハ四割又ハ五割ノ高税ヲ課シ本邦唯一ノ協定品ナル「ポートランドセメント」ハ「セメント」業保護ノ為二割ト定ム

第十三類　陶磁器、硝子及硝子製品（現行法第十七類）

本類ニ於ケル税率ハ大体現行率ト大差ナシ尤モ硝子ハ目下内地ニ於テ完全ニ製造シ難キモ将来ノ発達ヲ希望セルト消費税賦課ノ趣意ヲ以テ二割五分ニ引上ク但船窓用ノモノ及顕微鏡用ノモノハ必要材料ナルヲ以テ二割ニ引下ケ其ノ他硝子製品ハ現行四割又ハ五割ヲ維持ス

第十四類　鉱及金屬（現行法第十四類及第十五類）

本類ニ屬スル物品ハ工業上必要ナル原料ニシテ就中鉄類ハ一般工業ノ基本ニシテ関税ノ軽重ハ工業ノ発達ニ重大ノ関係ヲ有スルモノアルヲ以テ製鉄業保護ノ方法ハ関税以外ニ之ヲ求ムルコトトシ専ラ工業発展ニ留意シ現行率ニ一大軽減ヲ加ヘ協定ヲ有スルモノノ内銑鉄ニ対シテハ

現行ノ五分ヲ維持セルモ條竿鉄三割ヲ一割五分ニ引下ケ板鉄、線鉄ヲ同様一割五分トナシ発達ノ見込ナキ葉鉄、葉鋼ハ一割ニ低下シ協定ヲ有セサル「テイ」形「アングル」形鉄ノ如キモ條竿鉄同様一割五分トナシ線索ノ関税ハ既ニ発達セル線索工業維持ノ目的ヲ以テ現行率ヲ据置キ鋳鉄製筒管ニアリテハ内地製ノモノ既ニ発達シ能ク内地需要ニ応スルノ進境ヲ示セルモ幾分保護ノ必要ヲ認メ二割ト定ム但シ内地ニテ製造ノ見込ナキ薄鉄ハ七分五厘ニ「リードワイヤ」、「リボン」及箍鉄ハ内地紡績業保護ノ為七分五厘又ハ一割ニ引下ケ銅竿等モ鉄竿等トノ権衡上五分方軽減セリ水銀ヲ無税トナセルハ採金業ニ必要ナルカ為安質母尼及蒼鉛ヲ無税トナセルハ内地ニ生産ノ見込無キニヨル

第十五類　金属製品（現行法第十六類）

各種金属製品ヲ一括シ本類中ニ掲ケ普通金属製品ハ第十四類條竿類ニ加工シタルモノナルヲ以テ之ニ五分ヲ増シ大体二割トナセリ鉄釘類、金属網、錨、農工匠具等ハ其ノ主要ナルモノナリ「レール」ニアリテハ其ノ工程ノ簡単ナル條竿鉄ト大差無キモ製鉄所ノ豊富ナル供給力ニ鑑ミ幾分保護セムカ為ニ割ヲ課シ其ノ他絶縁電線、鉄製鎖條竿鉄関税トノ権衡及機械製作業保護ニ鑑ミ二割ト定ム但シ機械製作用ニ供セラルル金属工及木工機械其ノ他輸出品工業ニ必要ナル紡績機、織布機、製紙機、製糖機ハ現行ノ一割五分ヲ据置キタリ

船舶ニアリテハ造船材料ノ税率増加ト権衡ヲ保タシムル為政府案ニ於テハ毎一噸十五円トナセシモ右ハ老船ニ対シ過重ノ嫌アルヲ以テ議会ハ船齢十年以上ノモノハ毎噸十円ト改ム従テ船齢初年ノモノハ従価一割二分、同五年ノモノハ一割六分、同十年ナルモノハ一割四分五厘、同十五年ノモノハ二割、同二十年ノモノハ二割七分、同二十五年ノモノハ三割三分ノ割合トナル

第十七類　雑類（現行法第十九類）

改正法ハ現行法ノ雑品ノ大部分ヲ他ノ部類ニ編入セシヲ以テ本類ニ属スル物品ハ著シク減少セリ本類中ノ籐、「コルク」、樹皮ハ内地ニ於テ生産ナク且木材中「パイン、ファー」ノ小形ナルモノハ鉛筆軸木用ニ供セラルルヲ以テ現行ノ一割ヲ無税トナシ護謨製品及「セリユロイド」ハ既ニ内地ニ於ケル製造発達シ又原料附近ニ存在セルカ為将来甚タ有望ナルヲ以テ協定アル護謨製品ハ現行率ヲ維持シ「セリユロイド」ハ現行率ヲ引上ケテ二割八分

及鑰、卑金属ヲ鍍シタル金具、刃物等ノ諸品ハ工程ノ増加ニ応シテ二割五分、三割、三割五分、四割トシ貴金属ヲ使用シタルモノハ五割トナセリ但シ海底電線ニアリテハ生産ノ見込ナキヲ以テ之レヲ無税トシ之ニ反シテ家屋建築材料、瓦斯「ホールダー」ハ工程簡単ナルモ内地ニ於ケル事業発達セル為現行率ヲ据置キタリ

第十六類　時計、学術器、銃砲、車輛、船舶及機械類（現行法第十八類）

本類中懐中時計、置時計、掛時計等ハ内地ニ於テ相応ニ製造セラルルノミナラス消費税賦課ノ好物件タルヲ以テ四割若クハ五割ノ現行率ヲ維持シ部分品中撥條、鬚撥條、文字板、機械用石等ノ内地ニ於テ製造シ能ハサルモノハ之ヲ一割ニ引下ケ双眼鏡ハ協定税率ニ鑑ミ四割ヲ三割トナシ各種計量器及学術器械類ハ其性質ニ考ヘ現行二割ヲ維持シ写真器、蓄音器、楽器、自転車等ハ奢侈品ノ性質ヲ有セルノミナラス既ニ内地ニ於テ製造セラルルヲ以テ或部分品ヲ除キ四割五割ノ現行率ヲ維持セリ内地ニ於ケル鉄道車輛、汽罐製造業ノ発達ハ顕著ナルモノアルヲ以テ其ノ税率ハ三割及二割五分トシ鉄道機関車及同部分品類、蒸汽機関及各種ノ機械及同部分品ハ其材料タル

余トナセリ又麥ハ国産保護ノ為従価五分ヲ一割五分ニ引上ケ而シテ本類末項六四七号ハ他ニ特記セサル品目ニ課スヘキ税率ヲ定ム

註　本説明書補説アリ後掲一四文書附属書参照

一九四　明治四十三年三月十五日　加藤駐英大使ヨリ　小村外務大臣宛

條約改正ノ件ニ関シ英国外相トノ会談報告ノ件

機密條公第三号

明治四十三年三月十五日

在英

特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

貴電第二九号ヲ以テ御訓令ノ旨ニ従ヒ條約改正ノ談判開始ノ義ニ付三月十一日外務大臣サー・エドワード・グレー氏ト会談ノ次第ハ既ニ往電第五一号竝ニ三月十二日付機密條第二号信ヲ以テ及御報告置候処尚同日同氏ガ商務省ノ意見ヲ unofficial トシテ本官ニ告クラレタル談話中些カ報

告漏ノ点有之候間玆ニ改メテ及御追報候ニ付御査閲相成度候

即チ同日同氏ハ本件ニ関スル商務省ノ意見書ヲ本官ニ読ミ聞カスルノ外尚同省ノ意見トシテ本官ニ内話セラレタル処ニ依レハ同氏ハ二月二十三日本官ヨリ今回ノ條約改正ニ対スル帝国政府ノ方針トシテ内話シタル次第（二月二十六日付第一号信参照）ヲ同省ニ公然トナク通牒シ置キタルニ同省ニテハ今回ノ新條約ニ於テ英国トハ何等税率ノ協定ヲナサス只税率等ニ就テハ最恵国條款ヲ設ケテ英国ヲモ他国ノ享クヘキ利益ニ均霑セシムヘシト云フ丈ニテ満足シ得ヘキヤ否ヤ今ニ於テ明言シ難シトノコトニテ其理由ハ或ル貨物ニ付他国ト税率ヲ協定セラルヘキ場合ニ於テ其貨物ハ当該国ニ取リテハ重要ナル輸出品ナルヘキモ英国ニ取リテハ或ハ之ニ反シ其均霑モ何等利益ヲ与ヘサルヤモ計ラレス就テハ英国側ニ於テハ新定ノ国定税率ノ外尚日本カ他国トノ間ニ税率ヲ協定セントスル貨物ノ種類及之ニ対スル税率等ヲ豫メ承知スルノ必要アリト云フニ有之ノ趣ニ候

査スルニ英国政府ノ希望ハ出来得ヘクハ暫ラク他国トノ談判ノ経過ヲ観望シ其振合如何ニ基キ自己ノ態度ヲ定メントスルニ可有之若シ左モナクハ少クトモ日本ニ於テ他国ニ提議セントスル協定税率ノ内容ヲ豫メ審査シ其均霑カ果シテ自国ニ如何ナル利益ヲ持来タスヘキヤヲ詳明シタル上ニテ其方針ヲ決定スルノ考ヲ抱クモノノ如ク而シテ若シ他国トノ協定税率ニ対スル均霑ニシテ何等英国ニ対シ利益ヲ与ヘサルコトヲ発見スルニ於テハ或ハ二月二十三日会談中同氏カ一寸本官ニ漏サレタル如ク或ハ新條約ニモ尚矢張協定税率ノ保存ヲ主張スルニ至ルヤモ保シ難シト推測セラレ申候就テハ曩ニ貴電第二九号ヲ以テ御来示ノ通リ他国ニ先立チ第一ニ当国トノ談判ヲ纏メンカ為メ此際兎ニ角改正ノ提議ヲナストセハ夫ト同時ニ先方ノ希望ヲ酌ミ新定ノ国定税率ノ外他国ニ対シ提議セラルヘキ協定税率ノ内容ヲモ併セテ提示スルコト商議ノ進捗上得策ナルヘシト思考致候

然ル処往電第五一号ニ対シ貴電第三四号ヲ以テ御回電ノ趣ニ依レハ商務省ニ於テ懐抱セルカ如キ懸念ハ追ツテ本野大使ニヨリ御送付可相成新條約案説明書及関税定率法改正案説明書等ヲ査閲セハ自ラ其理由ナキコト明瞭致スヘシトノコトニ有之了承致候勿論右書類ヲ拝見セサル前ハ未タ何トモ慥カニハ申上兼候得共右書類ノ一ハ條約改正案ノ説明ニシテ他ハ国定税率ニ関係セル様思考セラレ候処他国トノ協定税率ニ付テモ右説明書中ニ記載有之候次第ニ候ヤ若シ然ラストセハ先方ヘ交渉ノ都合モ有之候間前顕往電第五一号竝ニ機密條第二号信ヲ以テ及御稟申候他国トノ協定税率ノ内容ヲ当国政府ニ提示スルノ義篤ト御考慮ノ上何分ノ義御回示相成候様致度此段申進候敬具

△1（欄外註記一）
「双務的協定税率ヲ設クルニ由ナキヲ以テ英国ハ対等国ニ対シテハ最恵国待遇ニテ満足セルニ非ズヤ若シ独リ日本ニ対シテハ之レニテ猶満足シ得ズ片務的協定ヲ求メザルヘカラズトイハバ畢竟日本ヲ依然現行條約ノ基礎ニテ遇セントスルモノナリ」

△2（欄外註記二）
「新條約締結ニ当リテハ何レノ国ニ対シテモ我ヨリ進ンデ税率ノ協定ヲ求ムルコトナキ方針ニシテ先方ヨリ之ヲ求メ来ルトモ相互利益ノ交換ニ依ルニ非ザレバ之ニ応ゼズ之ヲ実際ノ状態ニ顧ミルトキハ斯ル協定ハ殆ト成立ノ見込ナク仮リニ一二アリトスルモ其協定範囲ノ甚ダ狭少ナルベキコト等ノ事情詳細前回送付ノ説明書中ニ記述セリ然レドモ既ニ我方針ニ於テ自ラ進ンデ協定税率設定ノ提供ヲ為サザルコトナルヲ以テ他国トノ協定税率ノ内容トシテ今ヨリ提示シ得ベキモノアル理ナシ」

一九五　明治四十三年三月三十日　小村外務大臣ヨリ加藤駐英大使宛

本邦改正関税ノ英国輸入品ニ及ホス影響ニ関シ石井次官英国大使館附商務官「クロー」氏会談ノ件

附屬書　「クロー」氏ニ交付スベキ覚書（和文）

機密條第四号

明治四十三年三月卅日

外務大臣伯爵　小村寿太郎

在英

特命全権大使　加藤高明殿

去二月初旬英国大使館附商務官「クロー」氏来省石井次官ニ面会シ当時議会審議中ノ改正関税ノ英国輸入貿易ニ及ホス影響ニ関シ談話ヲ交ヘ次官ハ我政府ハ関税改正案ニ於テハ特ニ英国ノ国情ヲ諒トシ成ルヘク別国ヨリモ好遇ヲ与フルノ考ニテ英国ヨリノ重要輸入品タル鉄類、綿類、毛織物類等ニ対シ現行国定税率ヨリ大軽減ヲナセル旨説示セル処「クロー」氏ハ改正案税率ノ大体「フエアー」ナル旨ヲ承認致居候然ルニ其後三月十九日同氏ハ本件ニ関シ再ヒ来省石井次官ニ対シ本邦改正関税案ハ英国ノ輸入貿易ヨリモ独逸ノ輸入貿易ニ好遇ヲ与フル結果トナリ輸入金額三萬円以

上ノ物品ヲ採リ計算シタルニ英国ヨリノ輸入貿易ニ対シテハ（一九〇六年乃至一九〇八年三箇年平均額）現行税率（協定税率アル物品ニハ之ヲ適用シ）ニ比シ従価六分二厘方ノ引上ヲ見ルニ拘ラス独逸ヨリノ輸入貿易ニ対シテハ（一九〇八年度一箇年分）従価五分七厘方ノ引上ヲ為セルニ過キザル旨ヲ述ヘタリ右ニ対シ次官ハ前会見ノ趣旨ヲ敷衍シ本件ニ対シテハ更ニ英文ニテ説明書ヲ交付スヘキヲ述ヘ尚三月十五日附機密條第三号附属書丁号中所載甲号表ヲ指摘シ輸入額二十萬円以上ノ物品ニ付テ見レハ是等物品ノ総輸入額ト関税ヲ引上ケタル重要品ノ輸入総額トノ割合ハ独ノ六〇％ニ対シテ英ハ五四％ニ過キス関税ヲ引下ケタル重要品ハ独ノ芳香性揮発油一品ニ対シテ英ハ「コークス」、「テイ」形「アングル」形鉄類及海底電線ノ三品アルヲ説明シ「クロー」氏ノ指示セル英国輸入貿易カ独逸ノソレヨリモ不利ナル待遇ヲ受クヘシトノ計算ニ関シテハ本省ニ於テ更ニ確実ニ精算ヲ為スヘキヲ答フルト共ニ独乙ノ輸入貿易ニ於テハ毛糸、アニリン染料、人造藍ノ如キ工業原料最大部分ヲ占ムルコトハ特ニ注意スヘキ点ナリト指摘致置候然ルニ同氏トノ会見中其ノ口吻ヨリ察スルニ氏ハ議会ニ於ケル関税定率法改正案ニ関スル政府説明中将来税率ノ協定ハ雙務的即チ彼我利益ノ交換ニ基カサルヘカラス内外ノ事情ヨリ考フルニ斯ル協定ハ甚タ稀ナルヘク仮リニ成立スルモ一二ノ国ニ止ルヘシト言ヘルヲ解シテ本邦ハ独、仏等ニ対シテ必ス協定ヲ為スヘク英国ハ最恵国待遇ヲ得ルトスルモ右ノ結果ハ両国ニ比シ大ニ不利ナル待遇ヲ受クルニ至ルヘシト想像スルモノヽ如クニ相見エ候従テ自然同氏ノ報告ヨリ或ハ英国当局者ヲシテ何等カノ誤解ヲ生セシムルヤノ虞ナシトセス就テハ前記機密條第三号信中ニモ開陳致シ置候如ク相互利益ノ交換ニ依リ税率ノ協定ヲ為ス以上ハ事実協定ヲ見ルハ甚タ困難ナルノミナラス仮リニ独、仏等一二ノ国ト協定ヲナスコトアリトスルモ其ノ範囲ハ極メテ狭少ナルヘク其ノ結果英国カ之カ為メニ痛痒ヲ感スルニ至ルカ如キコトナキハ今ヨリ略々豫見致サレ候ニ付キ右ハ同氏ヘモ一応説明致シ置キ候得共適当ノ節ニ誤解ナキ様英国当局者ヘ御説明相成候様致度右申進候敬具

追テ「クロー」氏所述ノ方法ニ依ル英、独両国品関税待遇ノ比較ハ目下計算中ニ候間出来次第御通報ニ及フヘク又別紙覚書ハ英訳ノ上石井次官ヨリ「クロー」氏ヘ交付致ス筈ニ有之候間不取敢日本文為参考及御送付候

註　右「クロー」氏ヘハ四月九日英訳ヲ送致シタリ

附属書

「クロー」氏ニ交付スベキ覚書（和文）

帝国政府ハ関税定率法改正案ヲ編成スルニ際シ帝国財政ノ要求ト内国産業ノ保護トニ鑑ミ現行関税ニ適当ノ改正ヲ加エ税率ノ軽重其宜ヲ得ルヲ期シタルモ自由貿易主義ノ諸国ノ輸入税ト軒輊ナキ軽率ナル現行協定税率ヲ其儘存続セシムルハ帝国ノ現勢ノ許ササルモノアリテ協定品ニ対スル関税ハ多少増加ヲ免レサルモ之ヲ現行国定率ニ比スルニ多大ノ軽減ヲ見ルノミナラス欧米保護貿易国ノ高率ナル関税ニ較フレハ相去ルコト遠ク要スルニ公平ノ税率タルヲ失ハサルモノアリ就中帝国政府ハ英国カ其現制ノ下ニ相互ノ基礎ニ於テ関税ヲ協定スル克ハサルヲ諒トシテ英国重要輸入品ノ関税ハ可成之ヲ低下スルニ留意セルタメ減税ノ利益ニ浴スル物品ハ他国ニ優ルモノアリ左ニ其状況ヲ述ヘム

第八類綿繊糸ノ国定税率ハ半減シテ従価一割トナシ之ヲ協定税率ニ比較スルモ僅ニ従価二分方引上ヲ為セルノミ就中八十番ヲ越ユル細糸ハ協定税率ヨリモ引下ケ七分五厘ト定メ亜麻繊糸ノ税率ハ衆議院ニテ引上タルモ尚ホ従価一割二分五厘ニ上ラス協定税率ヨリ四分五厘ノ増加ニシテ国定税率ノ二割ヨリ軽減セラレタリ毛繊糸ハ其ノ種類ニ依リ国定税率ヨリ従価五分乃至一割五分方ヲ軽減シ協定税率ヨリ二分乃至七分ノ増加ニ止マル

第九類綿繊物及麻繊物ハ一般ニ従価二割ニシテ協定税率ヨリ一割高キモ国定率ニ比シ従価一割方軽減セラル但シ漂白其ノ他ノ加工ヲ為セルモノハ大体従価二割五分トセリ而シテ毛繊物業保護ノ必要アルニ拘ラス毛繊物ノ税率ハ五分方引下ケ二割五分ト定メ協定ヨリ一割五分ノ増加ニ止ム

第十四類鉄類中條、竿、板竝ニ筒及管ニ対シ国定税率ヲ半減シ（筒及管ノ不可鍛性ノモノ及鋳タルモノハ従価一割方引下ケ）協定率ヨリ僅ニ五分方引上ケ一割五分トナシ銑鉄及塊鉄ハ現行従価五分又ハ七分五厘ヲ据置キ電鍍板、電鍍線、軌條及鉄釘類等ハ従価二割ニ引下ケ協定税率ヨリ一割乃至一割五分ノ引上ニ止メ又葉鉄及薄板ニ対シテハ協定税率ト同一ノ税率ニ引下ケ有紋板、テイ形、アングル形鉄類、帯鉄及「コークス」（何レモ協定税率ナキ物品ナリ）ニ対シテハ何レモ五分乃至一割五分方軽減シ又海底電線ハ協定税率五分ナルヲ無税トナセルハ大ニ注意スヘキ点ナリ蓋シ英国ヨリノ前記各種鉄類ノ輸入ハ別国ニ比シ最モ多額ナリ

第十六類船舶ノ関税ハ鉄材トノ権衡上引上クルノ要アリシモ比較的軽税ヲ設ケ総噸数一噸ニ付船齢十年ヲ超ヘサルモノ十五円同十年以上ノモノ十円トナセリ右ハ新造船ニ対シテハ従価一割二分ニ相当シ現行税ニ比シ二分方引上ケタル

ニ過キサルモ老船ニ対シテハ遙ニ高税トナルノ結果ヲ生シ従テ諸威独逸等老船ヲ輸入スルモノニ比シ英国等ノ如キ主トシテ新造船ヲ輸入スル国ヲ利スルコト尠シトセス各種機械類ノ税率ハ鉄材トノ権衡上五分方引上ケタルモ英国ヨリ専ラ輸入スル紡績、織布、製紙、製糖、捺染、金属工及木工等ノ諸機械ハ現行従価一割五分ヲ据置キタリ

其ノ他第三類中「コンデンスドミルク」ノ税率ハ砂糖トノ関係上四割ノ国定税率ヲ維持セシニ衆議院ノ修正ニ依リ従価二割ニ引下ケラレ現行協定税率ヨリ一割五分ノ増加ニ上レリ又蔬菜類罐詰、果物、胡椒、「カリー」、「マスタード」、「ソース」、牛肉、鳥獣肉及魚介類罐詰、鹹肉、鑛水等各種外国人用飲食料品ハ現行実際税率ヨリモ従価五分乃至一割方軽減セラル

而シテ英領印度産米及天然藍ハ衆議院ノ修正ニ依リ約従価五分方引上ケラレタルモ之カ為輸入ヲ減少セシムルコトナカルヘシ又天然藍ハ人造藍ニ比シテ少シク低率トナセルヲ以テ現行税率ヨリモ英領印度輸入者ヲ利スルコトナラム

今改正関税ニアリテ英国重要輸入品ニ対シ低率ヲ設ケクルノ事実ヲ示スタメ左表ヲ掲ク

税率表番号	品名	改正税率	現行国定税率	現行協定税率	明治四十一年度輸入額
二七一	綿織糸 一、八十番ヲ越ユルモノ	七・五%	一〇%	八%	一、三三一、六〇九円
	二、其ノ他	一〇%	一二・五%		
二八〇、二七七、二七五	麻織糸 一、亜麻及苧麻製	一二・五%	一〇%	八%	一九〇、七六〇円
	二、大麻及黄麻製	一〇%	七・五%		
二八三	毛織糸 一、撚合セルモノ	一五%	一五%	一五%	二四一、一四六円
	二、其ノ他	一〇%			
	一、織物用	二〇%	一五%	八%	三九六、四三六円
二九八	綿織物 一、生地ノモノ	二五%			
	二、其ノ他	二〇%	三〇%	一〇%	一七、一九四、三〇五円
二九九	麻織物 一、生地ノモノ	二五%	三〇%	一〇%	七四四、二九七円
	二、其ノ他	二〇%			
三〇一	毛織物	二五%	三〇%	一〇%	五、三五八、六三四円
四六二—二	鉄條及竿	一五%	三〇%	一〇%	一、七七七、〇九八円
四六二—四	板 薄板	一五%	三〇%	七・五%	三、二四八、五九九円
	有紋板	一五%	二〇%	七・五%	
四六二—一—A	銑鉄	五%	五%	五%	二、一一五、二六一円
四六二—一—F	塊鉄	七・五%	七・五%	五%	
四六二—四—B—二	電鍍板	二〇%	三〇%	一〇%	三、七四四、七三八円
四六二—一二	鉄、筒及管 一、不可鍛性ノモノ	二〇%	三〇%	一〇%	一、一七八、一八八円
	二、其ノ他	一五%			
四八二—一	軌條	二〇%	三〇%	五%	三八三、六八八円
四七七	鉄釘類	二〇%	三〇%	一〇%	六二八、九一九円
四六二—四—B—一	葉鉄	一五%	一五%	一〇%	二、四四九、二八九円
四六二—二	テイ形、アングル形鉄	一五%	三〇%	—	一、二八五、八七七円
四三〇	コークス	五%	一〇%	—	二一七、九二六円
四八六—一—A	海底電線	無税	二〇%	五%	二五四、五二八円
五九七	紡績機械	一五%	一五%	—	六、七五九、〇〇九円
五九八、五九九	製織機械	一五%	一五%	—	一、〇五七、一九七円
六〇一	捺染機械	一五%	一五%	—	二四二、六八二円
六〇二	製紙機械	一五%	一五%	—	二三五、三四二円
五九六	金属工及木工機械	一五%	一五%	—	二、二五二、四六一円
五五	コンデンスドミルク	二〇%	四〇%	五%	五四七、〇〇五円

一九六　明治卅三年四月十四日　小村外務大臣ヨリ加藤駐英大使宛

改正関税定率法追加説明書送付ノ件

附屬書　関税定率改正追加説明書

明治四十三年四月十四日発遣

機密條第六号

在英加藤大使　　小村大臣

関税定率法改正案ノ議議会ニ於テ幾分ノ修正ヲ加ヘタル後愈々去ル三月二十六日両院ヲ通過シ四月四日付公條第二号ヲ以テ及御送付候如ク確定致候ニ付三月十五日付機密條第三号附屬丁号関税定率法改正案説明書ノ追加トシテ右修正ノ要点及之カ影響別紙ノ通リ開列及御送附候要スルニ議会修正ノ結果別国ヨリノ重要品ハ其税率引上ケラレタルモノ尠カラサルモ英国ヨリノ重要品ハ却テ引下ケラレタルモノ多ク英国ノ輸入貿易ハ他ノ諸国ノ輸入貿易ニ比シ一層有利ナル待遇ヲ受クルコト、相成候尚委細ハ別紙追加説明書ニヨリ御了承相成度候

右申進候敬具

（三十日カ）

追テ三月三十一日附機密條第四号中ニ在本邦英国大使館附商務官「クロー」氏ガ関税改正案ハ英国品ニ対シ独逸ヲ以テ米及粉ニ対シ毎百斤六十四銭即チ現今ノ税率ヲ限度トシ之ヲ軽減スルコトヲ得ヘシト定メ又附屬税表中穀物類、葡萄酒、芳香性揮発油、醋酸、クロール酸加里、染料、麻織糸、織製機械用「ベルチング」、絶縁電線「セリユロイド」及鉄材ノ一部等二十二種ノ税率ヲ従価約二分五厘乃至一割方引上ケ棉子、「コンデンスドミルク」、牛皮、香料、野蚕糸、印刷料紙、船舶、製糖機械等十種ノ税率ヲ従価五分乃至二割方引下クルコトニ査定シ本会議ハ三月八日委員会ノ決議通リ可決シ之ヲ貴族院ニ廻附セシニ同院ハ三月十日特別委員会ニ附托シ三月十八日ノ本会議ハ委員会ノ査定ニ基キ衆議院ノ修正セル穀類、芳香性揮発油、染料及「クロール」酸加里ニ対スル政府案ヲ復活シ両院協議会ニ於テハ芳香性揮発油及「クロール」酸加里ノ輸入税ハ政府原案ノ通リ穀類及染料ニ対シテハ衆議院案ヲ採用シ且ツ米及粃ニ関シ凶作ノ場合ニ勅令ヲ以テ低減シ得ベキ限度ヲ毎百斤四十銭ト改メ右妥協案ハ三月十九日衆議院同二十二日貴族院ノ本会議ニ於テ可決セラレ要スルニ大体政府案ノ通リニ確定セリ

而シテ右議会修正ノ結果コンデンスドミルク、野蚕糸等ニ於テ約六十萬ノ関税減収ヲ見ルベキモ穀類染料等ニ於テ増

国ヨリモ不利ナル待遇トナルノ結果ヲ算出シ得タリト申出クル趣記載致置候処右ハ別紙追加説明書末段ニテ御領悉可相成候通リ全ク同氏カ英国品ニ対シテハ異例ノ明治三十九年度ヲモ計算中ニ合併シ独逸国ニ対シテハ最近一ケ年ノミヲ計算シタルカ為偶然生シタル結果ニシテ従テ相互対照ノ標準トハ不相成本省ニ於テ精確ニ計算シタル所ニヨレハ最近三ケ年平均ニヨルモ将タ同二ケ年平均ニヨルモ英国品ニ対スル引上率ハ独仏品等ニ比シ遙ニ軽微ニ有之候間此点ハ「クロー」氏ヘモ指摘致候ヘ共英国当事者ニ対シテモ適当ノ時期ニ可然御注意相成度候

（附屬書）

関税定率法改正案追加説明書

関税定率法改正案ハ明治四十三年一月二十二日衆議院ニ提出セラレ特別委員会附託トナリ同委員会ハ勅令ヲ以テ従価税ヲ従量税ニ変更シ得ル第三條ノ規定ハ税率変更ノ自由ヲ政府ニ与フルノ結果ヲ生スルモノナリト認メ之ヲ削除シ輸入免税品ニ関スル第七條第十号ニ私立ノ専門学校ニ陳列スル標本又ハ参考品ヲ加ヘ又一方米及粃輸入税ニ付政府案ニ修正ヲ加ヘテ之ヲ増率スルニ就テハ凶作ノ場合ニ米価ニ及ス影響ヲ緩和スルタメ第六條ヲ新設シ凶作ノ場合ニハ勅令ヲ以テ米及粃ニ対シ毎百斤六十四銭即チ現今ノ税率ヲ限度トシ之ヲ軽減スルコトヲ得ヘシト定メ又附屬税表中穀物類、葡萄酒、芳香性揮発油、醋酸、クロール酸加里、染料、麻織糸、織製機械用「ベルチング」、絶縁電線「セリユロイド」及鉄材ノ一部等二十二種ノ税率ヲ従価約二分五厘乃至一割方引上ケ棉子、「コンデンスドミルク」、牛皮、香料、野蚕糸、印刷料紙、船舶、製糖機械等十種ノ税率ヲ従価五分乃至二割方引下クルコトニ査定シ本会議ハ三月八日委員会ノ決議通リ可決シ之ヲ貴族院ニ廻附セシニ同院ハ三月十日特別委員会ニ附托シ三月十八日ノ本会議ハ委員会ノ査定ニ基キ衆議院ノ修正セル穀類、芳香性揮発油、染料及「クロール」酸加里ニ対スル政府案ヲ復活シ両院協議会ニ於テハ芳香性揮発油及「クロール」酸加里ノ輸入税ハ政府原案ノ通リ穀類及染料ニ対シテハ衆議院案ヲ採用シ且ツ米及粃ニ関シ凶作ノ場合ニ勅令ヲ以テ低減シ得ベキ限度ヲ毎百斤四十銭ト改メ右妥協案ハ三月十九日衆議院同二十二日貴族院ノ本会議ニ於テ可決セラレ要スルニ大体政府案ノ通リニ確定セリ

而シテ右議会修正ノ結果コンデンスドミルク、野蚕糸等ニ於テ約六十萬ノ関税減収ヲ見ルベキモ穀類染料等ニ於テ増収ヲ見ルベキガ故ニ差引之ニヨリ生スベキ関税増収豫想額約弐百五十萬円ニシテ総輸入額ニ対スル平均税率一割四分有税品輸入額ニ対スル同税率二割二分トナル計算ナリ

次ニ附屬輸入税表政府案中修正セラレタル点及重要輸入国ニ及ス影響ニ関シテ更ニ其大要ヲ述ベム

第二類　穀物、穀粉、澱粉類及種子

穀類ノ現行率ハ概シテ引上ケラレ米及粃ハ毎百斤一円（従価約二割三分五厘）、大麦ハ五拾五銭、小麦ハ七十七銭、大豆ハ七十銭、小麦粉ハ一円八十五銭ト確定セリ即チ米及粃ハ現行率ニ比シ八分五厘方其他ハ三分乃至六分方ヲ増率スルノ割合ナリ蓋シ今回ノ引上ハ前年貴族院ニ於テ握潰トナリシ衆議院通過ノ穀物税引上案（白米一円五十銭、玄米其他一円即従価三割其他之ニ準ズ）ヲ幾分復活セントスルノ趣意ニ出クルモノナリ、然ルニ政府ハ穀類関税ノ引上ハ偶々凶荒ニ際シ徒ニ米価ヲ暴騰セシ国民ヲ苦ムルニ過キスシテ保護ノ目的ヲ達シ得ズトノ見解ヲ採リ不同意ヲ表シタルモ衆議院ハ之ヲ容レズ遂ニ互譲的ニ第六條新設セラルヽニ至リタリ棉子ハ製油原料ニシテ内地ノ生産額微々タルヲ以テ無税ニ改メラル

第三類　飲食物及煙草

「コンデンスドミルク」ニ対シテハ含有糖分ノ点ヨリ見ルトキハ現行四割ヲ適当トナスモ同品ハ小児哺育ニ必要ナルヲ顧念シ協定五分ノ軽率ヲ激増セシムルハ不利ナリト認メ二割ニ引下ケラル、葡萄酒ノ二ノ其他即樽入、甲ノ(イ)毎百「リートル」政府案十二円ヲ十五円ニ修正セシハ品質佳良ニシテ高価ナルモノアルニヨル

第四類　皮毛骨角歯牙甲殻類及其製品

牛皮及水牛皮従価五分ヲ無税ト修正セルハ同品ハ工業原料ニシテ内地ニ生産尠キニヨル

第六類　薬材、化学薬、製薬、其調合品及爆発薬

沈香及白檀ニ関シテハ他ノ薬品ノ税率ト権衡ヲ保タシムルタメ従価一割方減シテ従価三割ト改メ醋酸ヲ増率セルハ内地製酢業ヲ保護スルノ趣意ニ出テ龍脳及艾片ニアリテハ樟脳ヲ原料トスル同工業ヲ保護セムガタメ原案三十七円三十銭ヲ二百五十円ニ引上ケ（但シ現行国定税率ハ三百円ナリ）更ニ本号中ニ近年独逸ヨリ輸入アル人造龍脳ヲ加ヘタリ

第七類　染料、顔料、塗料及填充料

天然藍、人造藍及「アリザリン」、「アニリン」等ノ「コールタール」染料ヲ増率セシハ近年同品ノ輸入激増セルカタメ打撃ヲ蒙リタル内地産天然藍ヲ保護スルヲ目的トセリ修正案ハ天然藍中乾キタルモノ及「アリザリン」「アニリン」等ノ「コールタール」染料ニ対シテハ従価一割五分其他ハ従価二割ノ割合トナル

第八類　絲縷、繩索及同材料

内国工業ヲ保護スルタメ亜麻織糸中単撚ノモノハ従価約二分五厘方引上ケ苧麻織絲等ハ「生ノモノ」及「其他」ニ区別シ従量税ヲ採用シ野蚕絲ハ内地ニ生産セザルヲ以テ無税ト改ム

第九類　布帛及布帛製品

織製「ホース」及機械用「ベルチング」ニアリテハ内国品保護ノタメ従価約五分方引上ゲ

第十一類　製紙用「パルプ」、紙、紙製品、書籍及絵画

政府案ノ如ク新聞用紙（印刷材料二ノ(乙)ノ(イ)）ニ対シテ現行率ヲ据置キ雑誌用紙ニ対シテハ之ヲ二倍トセルハ彼此権衡ヲ得サルモノアルヲ以テ「アートペーパー」有色印刷料紙ヲ従価一割五分ニ改メ(乙)ノ(ロ)其他ノ印刷料紙モ二十銭方引下ケタリ又「ピーオーピー」ハ品質差等多キヲ以テ之ヲ

品目中ヨリ削除シ別号ニ掲ケサル其他ノ写真用紙トシテ従価四割ヲ課スルコトトナセリ

第十四類　鉱及金属

鉄ノ三「ワイヤーロツド」同十線索及撚合線ノ税率ハ其性質ニ考ヘ幾分引下ケ同五ノ(甲)金属ヲ鍍セサル線ニアリテハ内国品ヲ保護スルタメ幾分引上ケ工業資料トシテ必要ナル蒼鉛ハ無税ト改ム

第十五類　金属製品

絶縁電線中海底電線以外ノモノハ内国工業ヲ保護スルタメ従価約三分乃至五分方増率セリ

第十六類　時計、学術器、銃砲、車輛、船舶及機械類

「タイヤー」（第五六二号二）ノ税率ハ保護ノ趣意ヲ以テ従価三割ニ引上ケ自動車部分品ハ一割方引上ケ船舶ニ対スル政府案ハ老船ニ過重ノ嫌アルヲ以テ船齢十年以上ノモノヲ毎噸十円ト改ム従テ船齢初年ノモノハ従価一割二分、同五年ノモノハ一割六分、同十年ノモノハ一割四分五厘、同十五年ノモノハ二割、二十年ノモノハ二割七分、同二十五年ノモノハ三割三分ノ割合トナル其他製糖業保護ノ趣旨ニ鑑ミ製糖機械ヲ第六〇三号ニ加ヘ紡績機械同様従価一割五分ト改ム

第十七類　雑品

国産保護ノ趣旨ヲ以テ「セリユロイド」ヲ従価約三分三厘方斟ヲ五分方引上ケタリ

右議会ノ修正カ英独仏米四国ノ輸入貿易ニ及ホス影響ヲ観察スルニ英国ハ他ノ諸国ニ比シ更ニ有利ノ地位ニ立ツニ至レリ即チ政府案ハ独逸ノ最重要輸入品タル人造藍及「アニリン」等ノ染料ノ現行協定税率ヲ据置キシモ議会ハ之ヲ従価約二割又ハ一割五分ニ引上ケ米国ヨリノ重要品タル小麦、小麦粉ヲ米及籾関税ノ引上ニ準シテ従価約三分又ハ三分八厘方引上ケタリ然ルニ英国重要品中修正ニヨリ引上ケラレタルモノハ一モナキノミナラズ牛皮、水牛皮ハ無税トナリ「コンデンスドミルク」ノ税率ハ半減セラレ新聞用紙以外ノ印刷料紙モ亦約五分方軽減セラレ一割五分トナレリ尤モ米及籾ノ税率引上ケハ英領印度ノ輸入ニ打撃ヲ与フルノ観ナキニシモアラザルモ米穀ノ輸入ハ専ラ内国ノ豊凶如何ニヨリ増減シ関税ノ高低ニ重大ノ関係ナキモノノ如シ而シテ議会修正ノ結果前信機密条第三号附属丁号中ノ甲号表ヲ左表ノ如ク変更セリ即チ重要輸入品中関税ヲ引上ケラレタルモノハ独二十一品此価額ハ二十万円以上重要品総輸

入額ニ対スル割合八二%ニ増加セルニ英ハ四十二品同五　英ハ四品二・六%ノ多キニ及ヘリ
四%ニ減少シ引下ケラレタルモノハ独一品〇・八%ナルニ

（甲号表）

	英国	独逸	仏国	米国
二十万円以上ノ重要品数	七六	三三	六	三七
二十万円以上ノ重要品輸入金額	八八・八三六・四六二円	三一・三七三・一四六円	二・一五六・二一一円	六八・三三三・五二五円
同上百分率	一〇〇%	一〇〇%	一〇〇%	一〇〇%
関税ヲ引上ゲラレタル重要品数	四二	二一	三	二一
同上輸入金額	四七・五三九・四七三	二五・八七一・六七三	一・一二三・六一九	二三・七六三・八八〇
同上百分率	五四%	八二%	五二%	三四・六%
関税ヲ引下ゲラレタル重要品数	四	一	一	三
同上輸入金額	二・二七四・五二九	二四八・四八五	—	七九〇・六〇七
同上百分率	二・六%	〇・八%	—	一%
関税ノ変更ナキ重要品数	三〇	一一	三	一三
同上輸入金額	三九・〇二二・四六〇	五・二五二・九八八	一・〇三二・五九二	四三・七七九・〇三八
同上百分率	四三・四%	一七・二%	四八%	六四・四%

又同乙号表ニモ変更ヲ来シ英国ハ高税ヲ受クル品目中ヨリ「コンデンスドミルク」ヲ減シ低税ヲ受クルモノヽ内ニ印刷料紙ヲ加ヘ独逸ハ低税ヲ受クルモノヨリ人造藍ヲ減シテ印刷料紙ヲ加ヘ米国ハ高税品ヨリ「コンデンスドミルク」ヲ減ジタルグメ英国ヨリノ低税品ハ三十二品五一・五%ニ増加シ独ノ十一品三一%米ノ十一品四六・八%ニ比シ遙カニ有利トナリシハ左表ノ如シ

（乙号表）

	英国	独逸	仏国	米国
二十万円以上ノ重要品数	七六	三三	六	三七
二十万円以上ノ重要品輸入金額	八八・八三六・四六二円	三一・三七三・一四六円	二・一五六・二一一円	六八・三三三・五二五円
同上百分率	一〇〇%	一〇〇%	一〇〇%	一〇〇%
高税ヲ受クル重要品数（従価三割以上ノモノ）	八	二	二	七
同上輸入金額	三・九六六・四八五	六七九・一〇二	五〇六・五六七	一五・五〇一・七一六
同上百分率	四・五%	二%	二三%	二二・六%
普通税ヲ受クル重要品数（従価二割乃至三割五分＝註二割五分ノ誤＝ノモノ）	三六	二〇	—	一九
同上輸入金額	三九・〇七四・〇〇二	二〇・九三〇・二〇三	—	二〇・八八七・九一二
同上百分率	四四%	六七%	—	三〇・六%
低税ヲ受クル重要品数（従価一割五分以下ノモノ）	三二	一一	四	一一
同上輸入金額	四五・七九五・九七五	九・七六三・八四一	一・六四九・六四四	三一・九四三・八九七
同上百分率	五一・五%	三一%	七六%	四六・八%

註　丙号表一、二略ス、後掲二四文書附属書二参看

一九七　明治卅三年四月十八日　小村外務大臣ヨリ駐英加藤大使宛

日英新條約締結ニ関スル件

明治四十三年四月十八日附

機密條第八号

在英　加藤大使宛

小村外務大臣

本件ニ関シ機密條公第一号乃至第三号ヲ以テ御報告ノ次第閣悉致候

御来示ニ拠レバ「英国政府ノ希望ハ出来得ベクバ暫ク他国トノ談判ノ経過ヲ観望シ其振合如何ニ基キ自己ノ態度ヲ定メントスルニ可有之若シ左ナクトモ少クモ日本ヨリ他国ニ提議セントスル協定税率ノ内容ヲ豫メ審査シ其均霑カ果シテ自国ニ如何ナル利益ヲ来タスヘキヤヲ詳明シタル上ニテ其方針ヲ決定スルノ考ヲ抱クモノヽ如ク而シテ他国トノ協定税率ニ対スル均霑ガ何等英国ニ利益ヲ与ヘザルコトヲ発見セバ或ハ新條約ニモ亦依然協定税率ノ保存ヲ主張スルニ至ルヤモ図リ難シト推測セラルヽ付先方ノ希望ヲ酌ミ新定ノ国定税率ト共ニ他国ニ対スル協定税率ノ内容ヲモ併セ英国ニ提示スルコト商議進行上得策ナルベシ」ト思考セラルヽ趣ニ有之候処過般御送附ニ及ビタル機密條第三号拙信及附属新條約案説明書等御査閲ノ上、委曲御承知可相成通リ帝国政府ハ内外各般ノ事情考査ノ結果今回ノ新條約談判ニ当リテハ何レノ国ニ対シテモ自ラ進ンデ税率ノ協定ヲ請求スルノ意思無之先方ヨリ之ガ請求アリタル場合ニ於テモ凡テ彼我相互利益ノ交換ニ依ルノ外税率ノ協定ヲ為サザルノ方針ニ有之而シテ列国ノ関税組織、彼我貿易ノ関係、内外産業ノ状態等ニ顧ミルトキハ実際此ノ如キ相互利益ノ交換ニ依ル税率協定ノ成立ハ甚ダ稀ナルベシト認メラレ候右ノ次第ニ付此際帝国政府ニ於テ他国トノ間ニ税率ヲ協定セントスル物品ノ種類及之ニ対スル税率等内容ノ提示ヲ為スコト克ハザルハ已ムヲ得ザル所ニシテ仮令英国政府ヨリ之ヲ求メラルヽトモ到底応ズルニ由ナキコト充分御諒察可相成義ト存候

次ニ関税定率法改正案ノ義ハ本年一月十九日帝国議会ニ提出セラルヽト共ニ一般ノ周知ニ属シ当地英国大使館ニハ先ヅ日本文次デ英訳ヲ送附シ同館付商務官ヨリハ勿論委細本国ニ具報セシ筈ニ付最早本国主務省ニ於テモ之ヲ熟閲スルノ機会ヲ得タルコトヽ存候該改正案ハ本月四日付條第二号ヲ以テ申進候通リ幾分議会ノ修正ヲ経テ通過シタルモ大体ハ固ヨリ原案ノ儘ニテ修正ノ点亦既ニ世間ノ周知ニ属スルノミナラズ近日改正法公布ノ上ハ其英訳文ヲ当地英国大使館ニモ送附ノ筈ニ有之候間別ニ貴地ニテ特ニ先方ニ之ヲ提示スルヲ俟タズシテ英国主務省ハ其審査ノ便ヲ有スル義ニ有之候尤モ改正関税ニ関シ先方ニ於テ質疑セントスル所アラバ帝国政府ハ敢テ説明ヲ吝ムモノニ非ザルハ勿論ニシテ帝国政府ガ税権回復ノ機ヲ利用シ叨リニ輸入税ヲ増率セントスルモノニ非ザルコト殊ニ日英両国各般ノ関係ヲ慮リ且ツ英国ノ国制ガ相互的減率協定ヲ許サザルノ事情ヲ顧ミ主トシテ英国ヨリ輸入スル貿易品ニ対シテハ充分ノ斟酌考量ヲ加ヘタルコトハ内密ニ篤ト先方ノ諒悉ヲ得度ト存ジ機密條第三号中ニモ之ヲ開陳シ当該信附属関税定率法改正案説明書末段ニ於テ之ヲ説明シタル所以ニ有之候右斟酌考量ノ事実ハ機密第四号竝ニ今便送附ノ別信商務官「クロー」ヘ交付ノ覚書ニテ更ニ御確認相成度而シテ原案ニ対スル議会ノ修正ガ独国輸入貿易ヨリモ一層英国輸入貿易ニ有利ナルノ事実ハ別信ニテ御送附ノ関税定率法追加説明書ニテ御承知有之度候

現行條約終了後帝国政府ガ再ビ片務的税率協定ヲ約諾スルコトノ到底不可能ナル次第ハ閣下ノ既ニ英国外務大臣ニ陳述セラレタル通ニ有之候此事ニ付テハ機密條第三号中ニモ申進置候ヘ共尚為念我方針ヲ左ニ重ネテ詳明開列致候

一、新関税ハ国家財政ノ需求ト産業状態ノ所要トニ顧ミ且各産業間ノ調和及負担ノ均衡ヲ慮リテ編成シタルモノナルヲ以テ更ニ協定税率ヲ設ケテ之ニ変更ヲ加フルガ如キハ成ルベク之ヲ避ケザルベカラズ然ラズンバ税率間ノ釣合ニ動揺ヲ来スノ虞アリ

二、然リト雖外国関税ノ高低彼我貿易ノ関係等ニ鑑ミ我輸出品ヲ主眼トスル関税上ノ利益ヲ彼ヨリ得ルトキハ彼ノ輸入品ヲ目的トスル関税上ノ利益ヲ我ヨリ彼ニ与ヘ所謂相互利益ノ交換ニ基ク税率協定ヲ為スコト必ズシモ絶対ニ我ニ於テ不同意ナルニ非ズ只此ノ如キ双務協定ハ実際容易ニ成立シ難ク而シテ帝国政府ハ片務的協定ヲ肯諾スル能ハザルヲ以テ要スルニ税率協定ノ場合ハ甚ダ稀ナリト謂ハザルベカラズ

三、英国ハ自由貿易国ニシテ純然タル収入主義ノ国定単税率ノミヲ有シ由来双務的税率協定ヲ行フコト能ハザルノミナラズ其低税ノ利益ハ代償ノ有無ニ拘ハラズ之ヲ各国ニ与フルモノナルガ故日本ヨリ英国ニ対シ英国品ノ為メ

税率ヲ協定スルハ到底片務的協定タルヲ免レズ此ノ如キハ帝国今日ノ地位ト国論ノ帰向トニ顧ミ帝国政府ノ断ジテ承諾スル克ハザル所ニシテ若シ一旦右ノ如キ片務的協定ヲ英国ニ対シテ承諾センカ今次條約改正上ニ於ケル帝国政府ノ大方針ハ根本ニ於テ忽チ崩壊スルノ結果トナルベク其影響実ニ測ルベカラザルモノアルベシ

右ノ次第ニ付萬一英国政府ヨリ現行條約ノ如ク依然片務的協定税率ノ存置ヲ主張スルガ如キコト有之候共帝国政府ハ到底之ニ同意スル能ハザル所ニ有之候

双務的税率協定ハ英国々制ノ許サザル所而シテ片務的協定ハ我同意スルヲ得ザル所トセバ日英間ノ関税條約ハ最恵国待遇ノ保障ニ止ルトノ外ニ商定ノ方法無之ト存候現ニ英国ガ世界文明ノ大国何レニ対シテモ税率協定ヲ約諾セシメ得ザルハ畢竟同一ノ理由ニ基クモノニシテ帝国政府ハ英国政府ガ帝国今日ノ地位ニ対シ世界文明ノ大国ニ対スルト同様ノ認識ヲ与フルニ吝ナラザルベキヲ期待スルモノニ有之候若シ又仮ニ日英両国間ニ最恵国待遇ノ約款ナシトセバ之カ為ニ不利ヲ蒙ルハ我ニ在ラズシテ彼ノミナルベク即チ英国ハ絶対的国定単税制ナルヲ以テ我製産品ハ英国ニ於テ別国品ヨリ劣等ノ待遇ヲ受クルノ虞ナシト雖我国ガ将来他国トノ相互利益ノ交換ニ依ル税率協定ヲ行ヒタル場合ニ英国製産品ハ協定税率ノ便益ヲ享受スルヲ得ズ国定税率ノ下ニ律セラルヽコトヽ可相成候然リト雖此ノ如キハ敢テ我求ムル所ニ非ズ帝国政府ハ英国ノ国制ヲ諒トシ両国ノ関係ニ顧ミ條約上英国品ヲ最恵国待遇ノ基礎ニ置クニ躊躇セズ自ラ進ンデ之ヲ提案シタル次第ニ有之候

要スルニ今次ノ新條約談判ニ当リテハ帝国政府ハ何レノ国ニ対シテモ自ラ進ンデ税率協定ヲ提議スルノ意思無之仮令先方ヨリ提議アルトモ相互利益ノ交換ニ基カザル片務的協定ニハ応セサルノ方針ニ有之候間閣下ハ商議ノ必要ニ応ジ右英国当局者ニ御説明相成度而シテ此度ノ新條約商議ハ以前ノ條約改正トハ其趣ヲ異ニシ新條約成ラザレバ旧條約仍ホ効力ヲ有スルトイフ義ニ非ズ新條約ノ成ルト否トヲ問ハズ現行條約ハ廃棄セラルヽ次第ニシテ新條約ヲ現行條約ニ制肘セラルヽコトナク其終了後ノ相互対等ノ基礎ニ立ツテ締結セラルヽモノニ屬シ只便宜上右終了以前ヨリ商議ヲ開始スルニ外ナラズシテ且各国トノ談判ハ何レモ相独立シテ其間互ニ関聯スルカ如キ縁由ノ存セザルコト申ス迄モ無キ所ニハ有之候ヘ共対手国ニ於テハ兎角従前ノ歴史ヲ念頭ヨリ脱シ得ザルノ傾可有之候間英国トノ談判ニ於テモ先方ニ萬一ノ誤解ナキ様臨機適宜御注意相成候様致度為念申添候

思フニ上来開陳ノ次第御含相成リ閣下ヨリ必要ノ説明ヲ先方ニ与ヘラレ候ハバ英国政府モ我趣旨ヲ諒得スベキ義ト存候ヘ共仍ホ談判ニ当リ先方ガ依然之ニ安ンゼズ最恵国待遇アルニ拘ラズ英国重要品ガ他トノ競争上実際不利益ノ地位ニ置カルヽガ如キ税率協定ノ或ハ帝国ト第三国トノ間ニ成立スルアランコトヲ憂ヒテ已マザルニ於テハ萬已ムヲ得ザルトキハ帝国政府ハ別紙記載ノ如キ保障ヲ先方ニ与フルノ途ニ出ヅベキカト思考致候即チ帝国政府ガ他国ト税率協定ヲ為ス場合ニ我市場ニテ協定物品ト競争スル英国重要品ガ協定税目ニ該当シ得ザルガ如キ仕訳方ヲ行ヒ以テ英国製産ニ係ル重要ノ競争物品ニ実際不利益ノ待遇ヲ与フルコトハ事情ノ許ス限リ之ヲ避クベシトイフニ有之候是固ヨリ帝国政府ガ両国ノ関係ニ顧ミ自ラ期スル所ニハ有之候ヘ共英国ノ関税制ガ自由貿易主義ノ国定単一税ニシテ協定ヲ許サズ且税目モ亦僅少ニシテ我輸出貿易ガ他ニ比シ何等不利益ノ待遇ヲ受クルコトナキノ事実ヲ特ニ考量中ニ入レ以テ必要ノ場合ニ斯ル保障ヲ与フルヲ肯ンゼントスルノ趣旨ニ有之候間左様御承知相成度候乍去此保障ハ他国トノ談判ニ当リ帝国政府折衝ノ自由ニ制肘ヲ加フルノ不便不少従テ出来得限リハ之ヲ与フルヲ欲セザルコト勿論ニ有之萬々已ムヲ得ザル場合ノ外保障ノ供与ヲ避ケ度候間閣下ハ其御含ニテ商議ニ当ラレ若シ愈々已ミ難キ場合ニ立到候ハバ事情一応御電稟ノ上ニテ我挙止ヲ決セラルヽ様致度候

右申進候敬具

一九八　明治四十三年四月二十一日　小村外務大臣ヨリ加藤駐英大使宛

新條約案第一條第一号及第十四條ニ関シ英国諸條約前例取調書送附ノ件

附屬書　関係取調書

明治四十三年四月二十一日付

機密條第一〇号

在英　加藤大使宛

小村大臣

新條約案第一條第一号旅行居住、修学研究、生業職業ノ従事、及生産製造ノ営業ニ関スル最恵国民待遇ノ保障並ニ第十四條沿岸貿易ヲ全然国法ノ規定ニ委スルコトニ付英国

諸條約ノ前例別紙ノ通リ取調候間御参考迄ニ差進候尤モ既ニ御送附ニ及ビタル新條約案説明書中ニ掲記シタル所ト重複ノ点モ有之候間其御含ニテ御査閲相成度候敬具

（附属書）

関係取調書

Notes of Reference.

Respecting the new Draft Treaty of Commerce and Navigation.

Article I. Paragraph I.

a) Freedom of travel:

The Treaties of Great Britain with Sweden and Borneo of 1654 and 1847 respectively, accord most favoured nation treatment. By the Anglo-Spanish Treaty of 1667 and the Anglo-Japanese Treaty of 1894, national as well as most favoured nation treatment is assured. In nearly all other existing British Treaties, the privileges granted under this head are absolute, not conditional or relative. But in the Anglo-French and Anglo-American Treaties, no direct reference is made to this matter.

b) Freedom of residence:

The British Treaties, with—

Denmark of 1660,
Switzerland of 1855,
Austria-Hungary of 1876,
France of 1882,
Japan of 1894,

stipulate for most favoured nation treatment. The Swiss and Japanese Treaties also guarantee national treatment. The engagements on this subject in nearly all other British Treaties are absolute.

In the Treaties between—

Switzerland and Norway of 1894,
Belgium and the Orange Free States of 1894,
Belgium and Mexico of 1895,

most favoured nation treatment is granted.

c) Pursuit of Studies and investigation:

On this subject there are no stipulations in any British Treaties.

d) Exercise of callings and professions:

In the Anglo-Swiss Treaty of 1855 and the Anglo-French Treaty of 1882, most favoured nation treatment is accorded and in the former Treaty national treatment is also assured. No other British Treaties contain any stipulations on this subject.

e) Prosecution of industries and manufacturing undertakings:

The most favoured nation treatment, in the matter of industry is granted in the—

Anglo-French Treaty of 1882,
Anglo-Nicaraguan Treary of 1905,
Anglo-Roumanian Treaty of 1905,
Anglo-Servian Treaty of 1907.

The Anglo-Bulgarian Treaty of 1905 stipulates for national treatment in respect of industry, while in ragard to manufactures and mining, the Anglo-Salvadorian Treaty of 1862 guarantees both national and most favoured nation treatment. The Anglo-Danish Treaty of 1660-1, accords, in the matter of fishing, most favoured nation treatment. No other British Treaties contain any engagements on the subject.

The France-Japanese Treaty of 1896 and the Russo-Japanese Treaty of 1907 assure most favoured nation treatment in all that concerns agriculture.

Article XIV. Coasting Trade.

By most British Treaties the question of coasting trade is left to national regulation. By some it is expressly reserved to national vessels. The British Treaties with Nicaragua, Roumania and Bulgaria simply guarantee most favoured nation treatment. The only British Treaties which accord national treatment in the matter of coasting trade, are those with Salvador, Austria-Hungary, Greece, and Paraguay.

一九九　明治四三年四月二七日　小村外務大臣宛　加藤英大使ヨリ（電報）

新條約案ニ対シ英国下院議員ノ質問及政府委員答弁ニ関スル件

四月二十七日前九、三〇　東倫敦発

加藤全権大使

小村外務大臣

電信第六四号

四月二十五日衆議院ニ於テ反対党一議員ハ外務次官ニ対シ英国商人ハ貨物ヲ日本ニ輸入スルニ方リ其価格ヲ低ク評価スル等ノコトヲナサヽルカ為通商上甚タシキ不利益ヲ被リ居ルコトヲ注意セシヤ又之ニ対シ如何ナル措置ヲ執リタルヤ

ト質問シタルニ「マツキンノン・ウツド」ハ本件ハ主トシテ輸入織物ニ対スル消費税ニ関聯シ之ヲ処置セリ依テ英国政府ハ曩ニ日本政府ニ対シ従価税ノ代リニ従量税ヲ用フル様勧告シタルコトアリシモ当時日本政府ハ之ニ応セサリシカ本件ニ付テハ尚考慮ヲ加フヘキ旨約セリ而シテ新関税法ニテハ多クノ場合ニ従価税ヲ避ケテ従量税ヲ課スルノ方針ヲ採レリト答ヘタリ更ニ同議員ハ外務次官ニ対シ日本新関税法ハ既ニ議会ヲ通過シ来年ヨリ実施ノ筈ナルヲ承知セルヤ又新税率ノ多クハ禁止的性質ヲ有シ殊ニ「ランカシヤア」及「ヨークシヤア」ヨリノ貨物ニ影響スルコト大ナルカ政府ハ我商人ニ対スル公平ナル待遇ヲ確保スル為如何ナル警告ヲ与ヘントスルヤト問ヒタルニ同次官ハ右質問ノ前段ニ対シテハ然リト答ヘ後段ニ対シテハ本件ハ目下商務省ニテ考慮中ニ属シ現ニ同省ハ商業会議所ト交渉シ居レリ而シテ同所ノ意見ヲ徴シタル上更ニ商事ニ関スル顧問委員会ニ諮問スル筈ナレハ現在ノ所尚如何ナル警告ヲ与フルノ必要アルヘキヤ言明シ難シト答ヘタリ次デ又同議員ハ同次官ニ対シ日本ノ政治家ハ英国ヨリハ何等ノ交換的利益ヲ日本ニ提供スルヲ得サルカ故同国トハ関税ニ関シ協商ノ必要ナシト公然声言シタルコトヲ承知セルヤト質問シタルニ同次官ハ前述余ノ答弁ヨリ如何ニシテ斯ル質問カ生スルヤヲ了解スル能ハストテ同質問ニ答フルヲ避ケタリ尚同日反対党一議員ハ商務大臣ニ対シ日本新関税カ英国商人ニ対シ如何ナル影響ヲ及ホスヘキヤヲ確メ且之ニ対シ日本政府ニ如何ナル警告ヲ与フヘキヤニ付各商業会議所殊ニ「ランカシヤア」及「ヨークシヤア」商業会議所ノ意見ヲ徴シタルヤト質問シタルニ同大臣ハ既ニ一ケ月以上前ニ其意見ヲ求メ置ケリト答ヘタリ

二〇〇　明治四十三年五月五日　小村外務大臣ヨリ桂総理大臣宛

條約廃棄ニ関スル閣議案竝ニ決裁

附属書　條約改正ノ為廃棄ヲ要スル現行條約

機密送第四七号

條約改正ノ方針ニ関シテハ既ニ廟議ヲ以テ決定ノ次第有之候処現行條約ヲ終了セシメントスルニハ右條約ノ規定ニ基キ豫メ之カ廃棄ノ通告ヲ為ササルヘカラス而シテ明年七月十六日ヲ以テ満了スルモノニ付テハ其一個年前即チ本年七月十七日又明年八月三日ヲ以テ満了スルモノニ付テハ本年八月四日夫々各締約国ニ対シテ廃棄ノ通告ヲ与フルヲ要スルカ故豫テノ方針ニ基キ来ル七月及八月ニ於テ該通告ヲ発スルコトニ致度今回廃棄ヲ要スル諸條約別表ノ通リ開列致候間之カ廃棄ノ件御決定相成度候而シテ該諸條約終了スルモ仍ホ新條約ノ実施ニ至ラサルモノ可有之ニ付談判中斯ル場合ノ生スヘキ見込相立候節ハ是亦豫テノ方針ニ基キ適当ノ時機ニ於テ暫定約款ヲ取結ヒ通商航海上必要ナル事項ニ関シ彼我互ニ最恵国待遇ヲ保障シ以テ一時過渡時期ニ処スルコトニ致度候

別表ニテ御承知ノ如ク日米條約ヲ別問題トスレハ仏国及墺洪国トノ條約ノ外何レモ皆明年七月十七日ヨリ無効ニ帰セシメ得ヘキモ唯右両国トノ條約ノミハ同八月四日ニ非サレハ失効セサルヲ以テ両国トノ新條約締結談判速ニ進捗シ之ヲシテ七月十七日ヨリ現行條約ニ代ラシメ得ルニ非スンハ他諸條約カ既ニ同日ヨリ存立セサルニ拘ラス該二国トノ條約ハ仍ホ以降十八日間其効力ヲ持続スル義ニ有之候

然リト雖日墺及日仏両條約残存ノ為メ生スル我不利益ハ僅ニ十八日間ノ問題ニ過キスシテ現行條約ノ消滅シタル諸国ハ新條約若ハ暫定約款ニ依リ又現行條約廃棄ノ列ニ在ラサル諸国ハ依然存続ノ條約ニ基キ均ク日仏條約附属協定税率ノ便益ニ浴シ又ハ日墺日仏各條約規定ノ旧開港場間沿岸貿易従事ノ権利ヲ頒ツヲ得ヘシト雖事僅ニ二週間余ノ問題ニ止マリ要スルニ実際上著敷影響ハ無之候

然ルニ只米国トノ通商航海條約ニ関シテハ同国政府ハ明年七月十七日以後ニ非スンハ各締約国ヨリ之カ廃棄ノ豫告ヲ為スヲ得ストノ解釈ヲ固執シテ動カス文理上亦已ムヲ得サル所ナルヲ以テ此上之ヲ争フモ詮ナシト認メ候尤モ日米間ニ新條約ヲ締結シテ明年七月十七日ヨリ現行條約ニ代ラシメ得ルトキハ他国トノ條約ト均ク同十六日ヲ以テ現行日米條約ヲ終了セシメ得ヘキカ故右ノ目的ニテ商約開談ニ同意方米国政府ニ提議致置キタルモ同政府ノ態度ヨリ察スルニ多分我提議ニ同意セサルヘク仮令同意スルトモ彼我談判果シテ明年七月以前ニ終了シテ新條約実施ノ運ニ至リ得ヘキヤ頗ル疑ハシク候間米国トノ條約ハ結局明年七月十七日之カ廃棄ノ通告ヲ為シ明後年七月十七日ヨリ無効ニ帰セシムルモノト豫定スルノ外無之別表ニハ其積ニテ之ヲ掲記致置候即チ日米條約ハ一個年丈他諸国トノ條約ヨリモ永ク存続スルコトニ可相成候然ル場合ニハ爾余ノ諸国カ日米條約残存ノ為メ該條約ノ利益ニ均霑スヘキ期間更ニ一個年ヲ加フルニ至ルヘキモ米国トノ條約ニハ幸ニ英仏独各條約ニ

於ケルカ如ク我レニ不利ナル協定税率ヲ存セサルヲ以テ仮令一個年間他ヨリ遅レテ米国條約ノ残存スル場合ニ於テモ均霑問題ノ起ルヘキ事項ハ若干ノ我旧開港場間ニ沿岸貿易ヲ行フノ権利ニ過キス是レトテモ現在ノ航運状態ニ照ラストキハ事実上重大ナル利害問題ニ非サルヲ以テ格別帝国ヲシテ苦痛ヲ感セシムルコトナカルヘク候尤モ曩ニ閣議決定ノ列国ニ対スル新條約案ニ拠レハ沿岸貿易ハ全然條約規定ノ外ニ在ルヲ以テ日米現行條約終了以前ニ該案ニ拠ル新條約ヲ締結実施スル諸国ハ日米現行條約規定ノ沿岸貿易権ニ均霑スヘキ條約上ノ根拠ヲ有セサルコトト可相成候乍去新條約ヲ速ニ締結シクルノ故ヲ以テ是等ノ友邦カ我国ニ於テ他ノ友邦ヨリモ当然不利益ノ地位ニ置カルルカ如キハ必ス其欲セサル所ナルヘク帝国政府亦固ヨリ此ノ如キ区別待遇ヲ為サンコトヲ期スルモノニ非サルニ因リ右等ノ締約国ニ対シテハ新條約締結ト同時ニ帝国政府ヨリ声明ヲ与ヘ日米現行條約ノ満了スル迄ハ同條約規定ノ沿岸貿易権ト同一ノ権利ヲ締結国ニ享有セシムルコトヲ約諸スルヲ穏当ナリト存候

永代借地権ニ至ツテハ帝国ト各国トノ間ニ之カ解決案成立シテ以テ右権利ノ消滅スルニ至ラサル間ハ実際ニ各国権利者ヲ一律ニ遇スルコト妥当ニシテ若シ諸国トノ談判ニ依リ其関スル限リ永代借地権ナルモノ消滅スルトキハ仮令米国條約カ諸国條約ニ遅レテ残存スルトモ其為メ何等影響ヲ既成ノ解決ニ及ホスコト無之又之ニ反シテ右権利カ他国トノ関係ニ於テモ仍ホ消滅セサル限ハ米国人ト同様ニ他国人ノ永代借地権ヲモ実際均一ニ遇スルコト適正ト認メ候間必要ノ場合ニハ一時此意味ノ保障ヲ諸国ニ与ヘ可然ト存候

就テハ上記ノ方針ヲ以テ夫々期ニ及ンテ別紙記載ノ各條約廃棄ノ通告ヲ発スルコトニ廟議御決定相成候様致度此段及請議候也

明治四十三年五月五日

外務大臣伯爵　小村寿太郎

内閣総理大臣侯爵　桂太郎殿

（附属書）

條約改正ノ為廃棄ヲ要スル現行條約

国名	條約ノ種類	調印日 明治年月日	実施日 明治年月日	廃棄通告日 明治年月日	失効日 明治年月日
英	一、通商航海條約 附属議定書及明治二十八年七月十六日調印追加條約（附属税目アリ）ハ通商航海條約ノ失効ト同時ニ失効	二七、七、一六	三、七、一七	四三、七、一七	四四、七、一七
	二、加奈陀修好通商航海條約 右條約ノ廃棄通告期間ハ六個月ナリ故ニ下記ノ如ク通告ハ明治四十四年一月十七日之ヲ行フヘキ理ナルモ本年七月十七日日英通商航海條約廃棄通告ト同時ニ加奈陀條約モ亦四十四年七月十七日ヨリ失効セシメタシトノ意思表示ヲ為シ英国政府カ之ヲ領シテ別ニ加奈陀ノ分ニ付更ニ明年一月十七日廃棄通告ヲ為スヲ要セサルヤ否ヤヲ確ムヘシ	三九、一、三	三九、七、三	四四、一、一七	四四、七、一七
	三、死亡者ノ財産保護ニ関スル條約	三三、四、三六	三三、一〇、三五	四三、七、一七	四四、七、一七
	四、難破船費用償還約定 右約定ニハ有効期間ノ定メナク又廃棄方法ヲ載セス因テ通商航海條約ト均シク四十四年七月十七日無効ニ帰セシメタシトノ意思表示ヲ本年七月十七日通商航海條約廃棄ノ通告ヲナストキ同時ニ行フヘシ	二、二、四 五		四三、七、一七	四四、七、一七

小村外務大臣時代　改正禀議ト対英交渉　二〇〇

独	一、通商航海條約 附屬議定書及明治三十一年十二月二十六日調印ノ追加約定（附屬税目アリ）並附屬議定書ハ通商航海條約ノ失効ト同時ニ失効	二九、四、四	三三、七、一七	四三、七、一七	四四、七、一七
	二、領事職務條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二九、四、四	三三、七、一七	四三、七、一七	四四、七、一七
伊	通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二七、一三、一	三三、七、一七	四三、七、一七	四四、七、一七
白	一、通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二九、六、二三	三三、七、一七	四三、七、一七	四四、七、一七
	二、領事職務條約	二九、一三、二三	三三、七、一七	四三、七、一七	四四、七、一七
西	修好交通條約 附屬議定書ハ條約ノ失効ト同時ニ失効	三〇、一、二	三三、七、一七	四三、七、一七	四四、七、一七
葡	通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	三〇、一、二六	三三、七、一七	四三、七、一七	四四、七、一七
瑞西	修好居住通商條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二九、一一、一〇	三三、七、一七	四三、七、一七	四四、七、一七
蘭	通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二九、九、八	三三、七、一七	四三、七、一七	四四、七、一七
丁	通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二八、一〇、一九	三三、七、一七	四三、七、一七	四四、七、一七
瑞典	通商航海條約 附屬議定書及別約ハ條約ノ失効ト同時ニ失効	二九、五、二	三三、七、一七	四三、七、一七	四四、七、一七
諾威	瑞典ニ同シ				
仏	通商航海條約 附屬議定書、明治三十一年十二月二十五日調印ノ追加條約（附屬税目アリ）並明治四十年六月十日調印ノ仏領印度支那ニ関スル宣言書ハ通商航海條約ノ失効ト同時ニ失効	二九、八、四	三三、八、四	四三、八、四	四四、八、四
墺洪	通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	三〇、一三、五	三三、八、四	四三、八、四	四四、八、四
米	一、通商航海條約 附屬議定書ハ條約ノ失効ト同時ニ失効	二七、一一、二三	三三、七、一七	四四、七、一七	四五、七、一七
	二、難破船費用償還約定 右約定ニハ有効期間ノ定メナク又廃棄方法ヲ載セス因テ通商航海條約ト均シク四十五年七月十七日無効ニ帰セシメタシトノ意思表示ヲ明年七月十七日通商航海條約廃棄ノ通告ヲ為ストキ同時ニ之ヲ行フヘシ	一三、五、一七	一四、七、一六	四四、七、一七	四五、七、一七
	三、琉球修好通商條約 右條約ハ琉球合併後政府ニ於テ尚有効ト認メ之ヲ改変スルトキハ米国ニ協議スヘシトノ旨明治五年及九年ニ回答ノ儘ニナリ今仍ホ近刊ノ米国現行條約集ニ載セラレ居ルヲ以テ通商航海條約廃棄通告ノ機会ニ其無効ヲ明確ニシテ萬一ノ誤解ヲ除クコト得策ナリ	西暦 一八五四、七、一一			

右決裁

内閣批第五号　　五月二十四日接受

機密送第四七号

明治四十三年五月五日附請議條約調案通告ニ関スル件請議ノ通

明治四十三年五月二十四日

内閣総理大臣侯爵　桂　太　郎　印

（「五月十七日閣議決定　同十九日勅裁ヲ経タリ　小村」）

二〇一　明治四十三年五月六日　駐英加藤大使ヨリ小村外務大臣宛

新條約案及永代借地権処理案ノ説明ニ関シ英国大使及館員ト本省員トノ間ノ非公式会合ニ於ケル問答録送付ノ件

附屬書　四月二十六日付問答録

明治四十三年五月六日

機密第一一一号

在英加藤大使宛　　小村外務大臣

新條約案及永代借地権処理案過般当地英国大使ニ内示致置候処同大使ヨリ疑問ノ点々ニ付単ニ参考ノ為メ説明ヲ得度趣申出デ無論毛頭商議ノ意味ニ非ズ全然非公式ニ本省員ト会合致シタシトノ事ニ有之候間去月二十六日デニソン氏阿部参事官幣原書記官ノ三名ヲ遣ハシ先方ノ質問ニ応ゼシメタルニ先方ヨリ当日ノ問答録作成ノ上提示致越候ニ付別紙御参考迄ニ御送附ニ及ビ候　敬具

（附屬書）

四月二十六日問答録

Minutes of Meeting
held at British Embassy on
April 26th, 1910.

Present H. E. Sir Claude MacDonald, Mr. H. W. Denision, Mr. Shidehara, Mr. Abe, Mr. Hobart-Hampden and Mr. Crowe.

His Excellency began by saying that the meeting was quite informal, that as we were none of us empowered to negotiate, there was no question of negotiating, but that the meeting had been arranged so that the Japanese gentlemen present could give an explanation of those Articles in the Draft Treaty the meaning of which was not quite clear.

As regards Article I he would make the general observation that whereas in the corresponding Article in the old Treaty, we had been given national treatment, we were in the new Treaty in many cases only offered most favoured nation treatment and as we would probably be the first nation to negotiate a new Treaty, we would not know what most favoured nation treatment exactly meant.

Mr. Denison replied that many of Japan's existing treaties were not to be denounced on this occasion, notably the Treaty of 1907 with Russia. By consulting those treaties, the meaning of most favoured nation treatment could readily be ascertained.

As regards subheadings 2 & 3 of Article I, the Ambassador asked what the phrases "lawful commerce" and "for lawful purposes" meant?

Mr. Denison explained that this was intended to prevent dealing in prohibited articles such as lottery tickets and opium.

Mr. Hobart-Hampden suggested that a Japanese law might be passed which would make dealing in certain articles lawful for Japanese but not for foreigners.

Mr. Denison said that this was certainly not the intention of the Article—that no possibility of unfair discrimination was meant.

Mr. Abe explained that the wording had been copied from other Treaties: that the word "lawful" occurred in many other Treaties including the existing Anglo-Japanese Treaty.

Mr. Hampden pointed out that subheading (2) had "equally with nationals" and (3) had not got these words.

Mr. Shidehara said that "conforming themselves to the laws of the country" which occurred at the commencement of Article I, applied to all the subheadings and that as long as British subjects conformed to the laws of the country they would get similar treatment.

Mr. Crowe then remarked that this was not necessarily so because a law might be passed preventing British subjects from having premises in which spirits could be sold and that what would thus be unlawful for a foreigner be lawful for a Japanese.

The Ambassador said that it appeared that the inclusion of the words "equally with nationals" after "they shall be permitted" would meet the difficulty but that as we were not negotiating, it was only necessary to draw the attention of the Japanese gentlemen present to our point.

The Ambassador then read out that section of old Article I which did not appear in the new Draft Article I and asked whether its omission was intentional.

Mr. Denison said it was intentionally omitted as unnecessary.

The Ambassador then remarked that although it might not seem to them a matter of great moment, there were certain particulars relating to the funeral rites of some British subjects which might be overlooked if they were not protected by Treaty for instance, the Jews in Yokohama had a small corner near the bottom entrance of the cemetery, the reason being that they did not wish to pass by other graves.

Mr. Abe said that they did not intend to interfere with the "status quo" with regard to cemeteries.

Mr. Crowe pointed out that the present cemetery in Yokohama was nearly full, there only being room for a dozen or so more graves, and what was the intention with regard to the new cemeteries.

Mr. Abe said there was no intention to discriminate against any one.

The Ambassador said the next point that came up for discussion was the new Article IV dealing with Deceased Estates.

Mr. Shidehara and Mr. Abe explained that it would be necessary to denounce the existing Deceased Estates Convention. That according to Japanese law there were no Letters of Administration and that much confusion and doubt had been caused by the inclusion of this word in the existing Convention. That the idea of the new Article was that a Consul should be empowered by the Treaty to act in such cases without obtaining Letters of Administration from the Courts.

Mr. Hampden asked whether in the case of a will being proved in London and exemplification of it sent out to Japan, it would be necessary for a Consul to produce such exemplification to the Japanese Courts before he could take action with regard to property in Japan. Similar points had arisen in the past. Would the Japanese Courts intervene or reseal.

Mr. Denison. Probably not. It is likely that in such a case the Consul would be able to go ahead without referring to the Japanese Courts.

Mr. Hampden then asked what would happen in cases where there were two executors one in England and one in Japan, and the one in Japan was away at the time of the death or refused to serve.

Mr. Denison asked in reply what would happen in England in a similar case. The questions remained unanswered.

Mr. Hampden then referred to the question of opening sealed wills. According to Japanese law sealed will must be opened in presence of relatives by direction of Court etc: Penalties for breaking law are heavy. Consequently, often difficult to comply with wishes of deceased as regards cremation etc. The point had frequently arisen.

After much general discussion it was pointed out that no hardship could arise regarding cremation etc., because the testator must be presumed to know the law governing the execution of his will.

The next point which came up for discussion was new Article V.

The Ambassador remarked that national treatment had now been taken away and that the long clause about taxes, imposts, duties etc. had also been cut out.

Mr. Abe said that national treatment had purposely been omitted because as coasting trade privileges were not granted it was wrong to say that there was national treatment as regards navigation.

The latter part of the Ambassador's question Mr. Abe met by saying that those taxes etc. were covered by Article I subheading 6.

General discussion ensued in which it was pointed out that coasting trade was also excepted in old Treaty but that national treatment had nevertheless been given and that Mr. Abe's explanations did not seem to cover the points raised.

Mr. Abe replied that the stipulation in the old Treaty appeared to be contradictory.

With regard to new Article VIII, Mr. Denison explained that "laws of either Party" would include the laws of Hongkong, even though the Hongkong laws

might be different to those of the United Kingdom because Hongkong was not specifically mentioned in the new Article XIX, the one dealing with adhesion of Colonies.

Mr. Abe also stated, in answer to Mr. Hampden, that "other companies and associations" would include "partnerships and other forms of association".

As regards new Article IX it was pointed out that the wording of the Article had been altered and that in the closing sentence "a port of either Party" had been converted into "a port of the other Party".

Mr. Abe said that there was no special reason for altering the wording. The meaning was the same, but this wording was preferred.

The Ambassador then asked whether the words "territorial waters" in new Article X would cover docks, wharves etc. and whether it was meant to be more comprehensive than the wording of the old Article X.

Mr. Denison said that "territorial waters" was meant to cover all the words mentioned in the old Treaty including wharves, and was more comprehensive.

As regards new Article XI the Ambassador pointed out that the wording had been changed from "vessels" to "merchant vessels" and that this did not cover yachts.

Mr. Denison explained that the Article was meant to refer only to sea-going merchant vessels and would not therefore apply to yachts or launches.

The Ambassador then turned to new Article VIX. He said it was a big question which must necessarily be left entirely for the negotiators but he would like an explanation of the word "may" which occurred in the 9th line and of the general meaning of the Article. Was it the meaning that a vessel must go first to one port (A) and then to (B) and then to (C) where she was to discharge the remainder of her cargo and that she must not go back to (A) or (B) with any cargo that she might have overcarried.

Mr. Shidehara said that this was not the meaning of the Article. He then produced some statistics to show that our trade between the treaty ports was infinitesimal. The Ambassador remarked that the statistics cut both ways—that if the figures were so trifling, there could be no objection to allowing the continuance of the trade between the Treaty Ports.

Question was then asked as to whether "cargo" covered "passengers". Mr. Denison said that only the word "cargo" had been used in the old Treaty and that this was the usual expression in treaties.

The Ambassador then said that although of course everything must be left to be settled in London, he would as amongst friends, suggest to them the possibility of making a special Convention whereby the Japanese should give us the same privileges as we give them.

In regard to the general observation of the Ambassador on the subject of most favoured nation treatment in Article I, and his remarks relative to the coasting trade. Mr. Abe presented, in explanation, a Note of Reference, which is annexed.

As regards the new Article XVI the Ambassador pointed out that the new wording would exclude the arrest of deserters from war-ships. Mr. Denison said that British law did not allow it, but that they would have no objection to inserting the necessary word if made reciprocal. The Ambassador said that he was aware that there was a difficulty about British law but that it had been overcome in the last Treaty and that as the local Japanese authorities benefitted by the arrangement he did not think there ought to be any difficulty.

It was pointed out that the words "Except as otherwise expressly provided in this Treaty" in the new Article XVIII would exclude us from any privileges the Americans would enjoy during the extra year which their Treaty might run.

Mr. Denison said that he understood that a special arrangement would be made which would assure to Great Britain the exceptional privilege that the Americans might enjoy in virtue of their old Treaty, namely the privilege of the coasting trade. There was no need for anxiety on this point.

The Ambassador then asked whether the words "administered by" in Article XIX was meant to cover Corea.

Mr. Denison said: No. This is intended to cover leased territories. A similar stipulation appears in the treaty between England and America (1899) with regard to disposal of property.

The Ambassador drew attention to the fact that

the old Article XVII about patents etc. had vanished.

Mr. Abe said it was no longer considered necessary now that Japan had joined the Convention for protection of Industrial Property, and that the laws of Japan extend to foreigners equal treatment with nationals, upon fulfilling legal requirements.

Mr. Crowe asked whether it was proposed to carry out the provisions of that international agreement with regard to trade-names. Mr. Abe said that was a matter which regarded the international Convention not this Treaty.

The Ambassador then turned to the Customs Convention and pointed out that the wording of Article II was different to that old Article VII in the old Treaty. For instance "bounties, facilities and drawbacks" had been omitted.

Mr. Abe explained that "bounties and drawbacks" referred generally to exports and occurred in Article IX of the new main Treaty. He said that the Article had been adopted from the Anglo-French Treaty of 1882 and the Anglo-Roumania Treaty of 1905.

In answer to Mr. Crowe, he said that there was no intention whatever of discriminating in any way against British merchants in the matter and that the question of drawbacks on linen drawn work trade, which was quoted as an example could not possibly be affected by the Treaty, but would, as at present, be regulated by the Customs Tariff Law.

The Ambassador asked whether the 2nd Paragraph of Article V might not mean that a Treaty could be arranged with Russia, which would give privileges for the whole of Russia which we could not enjoy.

Mr. Denison said that in the case of Russia it referred only to frontier traffic between the two countries in Saghalien.

Mr. Crowe then asked Mr. Abe if he could say when the new tariff would come into force. It had been published in the Official Gazette but no date for enforcement had yet been mentioned. Did the Japanese Government consider that publication of the Tariff in the Official Gazette was equivalent to the 6 months notice called for by the German Treaty and could the new Tariff come into force in October next.

Mr. Abe and Mr. Denison both said that we could be quite certain that the new Tariff would not come into force in October next.

The Ambassador then said he did not particularly wish to discuss the perpetual lease proposals but if there were any remarks to be made he would be glad to hear them. He could not himself agree in any way with the Japanese argument that the advantages ceased because the Treaty terminated.

Mr. Denison explained that what was meant was that advantages created since the leases were granted would lapse with the treaties creating them; and that he drew a distinction between such advantages, on the one side, and the conditions forming part of and running with the leases, on the other. For instance, the exemption from House Tax was a new creation.

The Ambassador did not agree with Mr. Denison's views but he thought it very desirable that the questions should be settled. That up to the present we had not yet answered the Japanese Government's previous proposals set forth in their official despatch of June 30, 1909, in answer to the socalled identic note of March 20, 1907. That his collegues were asking him questions as to present progress of negotiations.

He repeated what he had said to Count Komura and Mr. Ishii about inadequacy of present proposals because the conditions were now quite different and moreover land ownership was now encumbered by all sorts of stipulations which no prepetual lease holder would accept. Count Komura had said that the term of exemption from land tax might be increased, and that the question whether it should be fixed at 5, 10 or 15 years was a matter of detail and not of principle and Mr. Ishii had said that special regulations might be made with regard to ownership of converted perpetual leases.

Mr. Denison said that Count Komura had told him he wished in converting the perpetual leases to give absolute titles, quite independent of the new law. Non-resident perpetual lease holders were not expected to convert leases under that law. There must be some special arrangement on the subject.

The Ambassador said he thought there was no satisfactory way out except by buying up the properties. Probably expensive but it might be arranged on some fixed scientific basis.

Mr. Denison: What would you say? Average price that has prevailed for last 5 or 10 years?

The Ambassador: No. I don't put forward any scheme. There are already many that have been proposed. Germans I believe have already prepared an elaborate scheme on basis of capitalization.

Mr. Denison: Does it include houses?

The Ambassador: I don't know whether the Japanese Government could be expected to buy the houses.

Mr. Denison: Well, if they did it is quite certain that they would not consent to any purchase which was not absolute and unconditional, or which would leave behind any engagement regarding future use or occupation of the purchased property.

Mr. Shidehara said the Government in introducing the law ownership bill were aware that converted perpetual leases would have to be treated separately but they considered it premature to do anything as negotiations had not yet been opened. When the Japanese project was accepted in principle by the foreign Governments the Japanese Government would introduce special legislation, which would give equal and absolute ownership rights with regard to lands now held under perpetual lease.

Mr. Denison asked whether the Japanese Government's manner of dealing with the question did not seem favourable.

The Ambassador: Well, put it as question of £. S. D. How would it affect you if you were a lease holder.

Mr. Denison: Jt would exempt you from land tax for a certain number of years and permanently from ground rent. Besides it would free you from any number of vexatious stipulations which might at any time make your lease null and void. For instance under the old regulations land was only granted to residents so as to prevent land speculation, the French Regulations being especially stringent. The whole history of the question must be studied.

Mr. Shidehara then said that if the Japanese Government had been strict in enforcing their rights very few leases would have survived on account of conditions which were not observed. Comparatively few persons paid rent in advance on proper day, and many neglected to make due report of transfer. He also remarked that in the earlier leases, the words "in perpetuity" were never used, but instead, the leases were granted for so long as the conditions were complied with.

It was pointed out to him that as long as authorities had accepted the ground rent it was no use referring to what might have happened in past.

Mr. Denison explained that with regard to the future these objections still held good, that the tenure was not the safe tenure because a lease might become null and void through non-compliance with trifling regulations. If the Japanese Government wanted to be very strict they might cancel a lease for non-payment of rent on proper date, or for not reporting transfer to Kencho, or they might revive the old Building Regulations of 1860.

He had studied Mr. Rouvier's scheme mentioned by French Ambassador and found basis was only 15 years purchase instead of 25 as in Mr. Lindley's scheme.

He said that before the present Japanese project had been formulated, his own sentiments which he had previously mentioned quite unofficially were that the simplest way out of the difficulty would be for the Japanese Government to buy out the exemptions, if the maximum sum of the whole compensation could be determined in abvance within the limits of the amount at the disposal of the administrative branch of the Government. This sum to be divided amongst the lease holders according to the taxable value of their lands. If the taxable value was high the amount received would be large but of course the taxes payable afterwards would be high and vice versa.

Within the limits of a sum like 2½ to 3 million it would be possible for the Government to find means of settlement without calling in advance for legislative action, and he had felt certain that an arragement on this basis could have been concluded at once. The money would be yayable in cash.

Mr. Abe and Mr. Shidehara to whom Mr. Denison referred to as to the amount which could be paid without first obtaining co-operation of Diet, agreed.

Mr. Denison added that this idea was entirely replaced by the proposal now under contemplation.

二〇二　明治四十三年五月十日　小村外務大臣ヨリ加藤駐英大使宛

本邦改正関税ノ英国輸入品ニ及ホス影響ニ関シ石井次官英国大使館付商務官「クロー」氏ト再会談ノ件

附屬書　四月十七日付「クロー」氏来翰写及附屬表

明治四十三年五月十日発遣

機密條第一二号

在英加藤大使宛　　小村大臣

本年四月十四日付機密條第七号ヲ以テ申進候如ク本邦改正関税ノ英国輸入品ニ及ホス影響ニ関スル覚書ヲ作成シ石井次官ヨリ英国大使館附商務官「クロー」氏ヘ送付致置候処同月十七日付ヲ以テ別紙書翰石井次官宛回答申来候其後同氏ハ五月二日出発帰国致スヘキ由ニテ其出発ノ前日再ヒ来省石井次官ニ面会シ次官ヨリ更ニ本省ニテ計算ヲナセシモ前通知ノ如ク英国品ニ対スル引上率独逸ヨリモ些少ナル旨ヲ告ケシニ氏ハ右ハ或物品ニ対スル新税率ノ割当不明ナル為其見解如何ニヨリ変更スヘク何レヲ正確ナリト断言スルヲ得サルヘシト答ヘ候次ニ英国議会ニ於テ本邦新関税カ英国品ニ対シ禁止的ナリトノ議論アリシニ対シ意見ヲ求メシニ夫ハ本国ニ於テハ事情一切不明ナルカ為或横浜商人等ノ報告ニヨリ誤解ヲ惹起セルモノナルヘク殊ニ政治上ノ党派的掛引アリ自己ハ日本新関税ハ僅カニ従価五分半方ノ引上ケニ過キサルコトヲ吹聴シ居レル旨語リ候右為御参考申進候　敬具

（別紙四月十七日石井次官宛「クロー」氏ヨリノ来翰写添附ノコト）

（附屬書）

四月十七日「クロー」氏来翰写及附屬表

(Copy.)

British Consulate-General,
Yokohama.
April 17th, 1910.

His Excellency,
K. Ishii, Esq.,
Vice-Minister for Foreign Affairs.

Dear Mr. Ishii,

I was very pleased to receive your letter of the 9th instant with reference to the Revised Tariff and to see from it that according to the calculations worked out in your Office, Great Britain was at an advantage as compared with Germany.

Your figures are of course beyond question because you have far more detailed material on which to work than I have and, in a case like this, where a most lengthy and complicated calculation has to be made, it is not possible to judge of the exact effects which will be produced unless one has access to the fullest particulars. For instance, in the statement that you enclosed, it appears that "submarine cables" (imported to the value of ¥254, 528 in 1908) will be duty free. As the item in the Customs Returns for that year read "submarine and underground cables" and only "submarine cables" are free, I had thought it necessary to make some allowance for the underground cables which were evidently imported in only a negligible quantity. This is merely one example of many similar doubtful cases and diversity in treatment probably accounts for the difference in the results at which we arrived.

In my despatch of March 1st, addressed to His Excellency Sir Claude MacDonald, which I read to you, you may remember that I referred first to the number of articles on which the duty had been increased or decreased and I then went on to say in that despatch.

"But there is yet another way of looking at the matter. As reported in my despatch of February 7th my calculations based on the 1908 figures showed that as far as Great Britain is concerned, the new proposals would result in a net increase of 6% in the duties. Making my calculatlons on exactly the same lines, I find that the net increase in the case of many will only amount to 5.7%.

It is not unlikely that by making the calculations in a different way a larger or smaller percentage might be obtained for Great Britain, but so long as the calculations are made on exactly the same lines for both Great Britain and Germany I have no doubt that it will be found that the latter country has a slight advantage".

The reference to calculations in my despatch of February 7th above mentioned was as follows:—

"As far as possible I have made rough calculations of the effect which the new duties (not counting any benefits which we may get from Conventional Tariffs) will have on British imports. Basing my calculations on the 1908 figures I find that there will be a net

increase of about 6%, while if the 1906-08 figures are taken into account the increase works out at 7.2%".

As this, however, appeared to be too high an estimate according to your figures, I decided to go over the whole ground again but on a different system. I have spent the last five days in working out my calculations all afresh and on a more elaborate basis. Although the final percentages I obtained are much lower, I still found a slight difference in favour of Germany over the three years, though not in 1906 by itself. I enclose you a copy of the final result, not because I wish to dispute in any way the accuracy of your figures which, as I said before, must naturally be taken as the correct ones, but merely as a matter of interest.

Judging entirely from your own figures, however, and supposing that a reciprocal Conventional Tariff had been arranged with Germany in regard to indigo, aniline dyes, galvanized wire, iron nails and iron rails or similar articles which come chiefly from Germany, I think you will agree that, as things stood on March 1st, the advantage would have been on Germany's side, even though she was only giving you a low duty on some of your goods, while we would be admitting them all duty free. This was the possibility which caused me to be anxious on behalf of British Commercial interests.

The question has now, however, lost its practical interest because since the date of my first letter, some of the duties have been altered by the Diet and the position has been entirely reversed. I need hardly say that it would have been more advantageous to us had the same result been obtained by reduction all round instead of partly by reduction and partly by advance, but the fact that the increasein the average duty on British goods has been loweredis one which will cause very great satisfaction.

As regards the various items, (mentioned in the enclosure to your letter) in which there has been a decrease, it may interest you to know that as long ago as the 22nd January I reported to the Foreign Office that "compared with the present Statutory Tariff there is a distinct tendency to lower rates," and I made out the following table in which I compared the proposed Tariff with the present Statutory Tariff.

TABLE.

Decreases in basis on which duty is calculated.	429.
Decreases owing to fall in value.	57.
Total decrease.	486.
Increases in basis on which duty is calculated.	321.
Increases owing to rise in value.	118.
Total increase.	439.

You will see therefore that I was not neglectful of the number of decreases made in the Government Bill. I am sorry to have given you and your Department so much trouble. I am also very much obliged to you for having furnished me with such a clear and concise statement of the special consideration given to imports from Great Britain by the Japanese Authorities when they were framing the Revision Bill.

I am forwarding a copy of your letter to His Excellency Sir Claude MacDonald who will no doubt take immediate steps to bring it to the notice of His Majesty's Government.

Yours sincerely,
Signed: E. F. Crowe.

Enclosure No. 1.

Average increase in duties upon Imports from Great Britain and Germany caused by changes in the Government Bill for the new Tariff, calculated by taking into consideration those items the import value of which exceeded ¥30,000 per annum.

	Dutiable goods only.		All goods (with the exception of some on which approximate duties have to be calculated).		All goods (including the above approximate items.)	
	U.K.	Germany.	U.K.	Germany.	U.K.	Germany.
1906.	7.99	8.18	6.97	7.43	6.77	7.04
1907.	6.85	6.28	5.77	5.23	5.65	5.13
1908.	5.45	5.25	5.13	5.01	5.09	4.97
Average for 3 years.	7.04	6.20	5.98	5.80	5.84	5.66

二〇三　明治四十三年五月十日　小村外務大臣ヨリ加藤駐英大使宛

本邦新関税ニ対スル英国議会ニ於ケル質問ニ関スル件

附属書　一月二十九日帝国議会特別委員会ニ於ケル小村外相演説

明治四十三年五月十日発遣

機密條第一三号

在英加藤大使宛　　小村大臣

本年四月二十七日付貴電第六四号ヲ以テ英国議会ニ於テ一議員ヨリ本邦新関税率カ英国品ニ対シ高率ニ過クルトノ質問アリタル趣御報告相成候処過高ノ率云々トハ畢竟英本国ニ於テ事情ノ明白ナラサルヨリ生シタル誤解ナルヘク従来関税定率法説明書中ニ縷々申述候如ク本邦新関税ハ英国品ニ対シ成ルヘク低率ヲ設クル為メ及フヘキ丈ケ尽力シタルモノニ有之「ランカシィア」及「ヨークシィア」産綿織物及毛織物ニ対シテモ従価二割又ハ二割五分標準ニ過キスシテ右ハ既ニ充分ニ発達シテ保護ノ要ナキ欧洲大陸諸工業国ノ夫レニ比シテスラ高率ト称シ難キノミナラス別紙付属書甲号ニ示スカ如ク英領加奈陀、濠洲、南阿聯邦等ノ同種々ト質問セル件ニ就テハ本大臣カ本年一月二十九日衆議院特別委員会ニ於ケル関税協定方針ニ関スル演説中「御承知ノ如ク英国ノ如キハ所謂自由貿易ノ政策ヲ執ツテ居リマスカラ是トハ協定ノ余地ハナイ」（別紙乙号特別委員会速記録写参照）ト言ヘルニ関係アルモノヽ如ク察セラレ候処右ハ該特別委員会速記録カ一般ニ公表セラレサル為メ横濱外人商業会議所関税調査会委員長「デビス」氏ノ如キモ如何ニシテカ之ヲ誤解シ本年一月二十六日ノ総会ニ於テ本邦新関税ニ関スル演説中「新聞ニヨルニ小村外相閣下ハ英国ハ自由貿易国ニシテ報復スル能ハサルカ故ニ之ニ何等考量ヲ加フルノ要ナシトノ意味ノ演説ヲナセシ由」云々ト陳述致居候間（附属別紙丙号新聞切抜参照）早速右外人商業会議所会頭宛ニテ其ノ訂正ヲ申込候処大阪朝日ヨリ訳載シタル外字新聞ヲ引用シタルニ過キストテ其ノ希望ニ応セス候間在本邦二三外字新聞紙ニ其ノ訂正文ヲ記載セシムルノ手続ヲ採リ置候（附属別紙丁号参照）

右為御参考一併申進候　敬具

註　附属別紙甲、丙、丁号省略

物品ノ税率ヨリモ一般ニ低率ニシテ新関税法実施ノ暁之カ為ニ英国輸入貿易ノ減退ヲ見ルカ如キコトナキハ容易ニ想像シ得ル次第ニ御座候尤モ新関税法ニ於テハ現行関税法ヨリモ更ニ物品ノ価格品種ニ依リ之ヲ細別シテ従量税ヲ設ケタル為メ或物品ノ標準税率タル従価税率ハ軽微ノ引上ケヲ為シタルニ拘ラズ其ノ適用スヘキ従量税率ニ於テハ物価ノ騰貴ト相俟テ数倍引上ケノ結果ヲ見ルカ如キモノ一二ハアランモ右ハ税率ノ公平ヲ期スル点ヨリ已ムヲ得サル次第ニ有之尤モ之カ為メ本邦新関税ハ数倍ノ引上ケナリト云フカ如キ議論ヲ生セサルヲ保シ難ケレハ右一言申添候尚本邦新関税ノ英国品ニ及ホス影響ニ就テハ英国人間ニ誤解ヲ瀰漫セシムルコト好マシカラス候ニ付閣下ニ於テ適宜相当ノ手段ヲ採ラル、コトモ可有之ト存候ヘ共本省ニテモ為念過日「ロイテル」本邦通信員佐藤氏及「クイムス」本邦通信員「ブリンクリー」氏ヘ多少ノ材料ヲ給シ之ニ拠リ貴地ヘ通信スル様取計置候

次ニ貴電後段英国議会ニ於テ一議員ヨリ「日本政治家ハ英国ヨリハ何等ノ交換的利益ヲ日本ニ提供スルヲ得サルカ故同国トハ関税ニ関シ協商ノ必要ナシト公然声言シタル」云

（附属書）　一月二十九日関税定率法改正法律案特別委員会ニ於ケル小村外相演説（抜抄）

（別紙乙号）

小村外相ノ演説

今回ノ條約改正ニ際シマシテハ関税ノコトハ国定税率ヲ適用スルト云フコトヲ原則ト致シマシテ、或ハ場合ニ拠リ協定税率ヲ定メルコトモアラウト考ヘマスケレトモ、今回ノ改正ニ於キマシテハ其協定ハ固ヨリ現行條約ノ如キ片務的ノモノテナク、相互的ノモノニナルノデゴザイマス、然ルニ此協定税率カ現行ノ如キ片務的テナク相互的トナリマスルト、協定ヲ為シ得ル国ハ誠ニ少ナイノデゴザイマス、御承知ノ如ク英国ノ如キハ所謂自由貿易ノ政策ヲ執ツテ居リマスカラ是トハ協定ノ余地ハナイ又米国ノ如キハ先般制定サレマシタ関税法ニ拠リマスト輸入税ヲ協定スル権能ヲ政府ニ与ヘテ居リマセヌ故ニ米国政府ハ法律上税率ヲ協定スルコトハ出来ヌノデゴザイマス又日本ト其対手国トノ貿易関係上ニ於テ我ヨリ協定ヲ求ムル必要モナク又却テ不利ナ場合モアラウト考ヘル協定ヲ致シマスル以上ハ利益ノ交換テコサイマスルカラ両国ノ幾分カ利益ヲ収メルト云フ結

果ニナランクレハナラヌコトデゴザイマスルクレドモ斯ル場合ハ甚タ尠ナイノデゴザイマス（下略）

二〇四　明治四十年五月十三日　小村外務大臣ヨリ加藤駐英大使宛

現行條約廃棄通告ニ関スル件

附屬書　現行條約廃棄通告案

明治四十三年五月十三日

機密條第一五号

在英加藤大使宛　　小村外務大臣

新通商航海條約締結ノ為メ現行日英諸條約中廃棄ノ必要アルモノニ関シテハ機密條第三号拙信中申述ベタル所有之又既送ノ新條約案説明書ニ於テモ言及致置候処今般別紙ノ通リ廃棄通告案作成御送附ニ及ヒ候間該案ニ拠リ英国政府ニ通告文御発交相成度御承知ノ通リ現行通商條約ハ明治三十二年七月十七日ヨリ実施セラレタルヲ以テ其規定ニ拠リ明年七月十七日該條約ヲ無効ニ帰セシムルニハ本年七月十七日之カ廃棄通告ヲ為サヾルベカラザル義ニ付閣下ハ必ス本年七月十七日付ニテ右通告ヲ任国政府ニ御交付相成度候尤ニ明年一月十七日ニ廃棄通告ヲ受クルコトヲ期セザルベシトハ存候ヘ共此点ニ付テハ閣下ヨリ先方ノ意見ヲ確メラレ形式上尚別ニ右六個月前ノ廃棄通告ヲ求ムル義ニ候ハヾ帝国政府ハ固ヨリ之ヲ辞スルモノニハ無之候

又難破船費用償還約定ニハ有効期間ノ明定ナク廃棄方法ヲ記載セザルガ故之ガ廃棄ニ一個年ノ豫告ヲ与フレバ充分ナルベキコト疑ヲ容レズ仍テ今回ノ通告ニ依リ明年七月十七日通商條約ト同時ニ失効セシムルノ趣意ニ有之候該約定ハ一八七八年十二月四日付英国公使来翰ノ別紙トシテ帝国政府ニ提案セラレ我政府ヨリ同五日付返翰ヲ以テ同意ヲ表シ均ク別紙トシテ送附ニ及ビタルモノニシテ之ガ締結ハ四及五ノ両日ニ跨リ約定其モノニハ日付ヲ載セザルニ付別紙廃棄通告案中該約定ニ関シテハ日ヲ略シ年月ノミヲ掲グルニ止メ置候間左様御承知相成度候

明治三十七年八月二十九日調印ノ現行日印通商條約ハ機密條第三号及新條約案説明書中ニ記述ノ如ク此際之ヲ廃棄セザル義ニ付為念併テ申進候

尚本信御接受ノ節竝ニ愈々廃棄通告ヲ呈出セラレタル節ハ何レモ直ニ其旨電報相成度候右申進候　敬具

モ該日付ニテ廃棄通告ヲ発スベキコトハ豫メ適当ノ時機ニ於テ閣下ヨリ先方ノ承知ニ入レ置カルヽコト然ルベク殊ニ当日ハ恰モ日曜ニ相当致候間萬々行違ノ生ゼザル様為念前以テ御措置有之度通告文ノ日付ハ必ズ七月十七日タルベキハ勿論ナルモ之カ交付ハ若シ日曜ヲ不便トセバ例ヘバ其前日之ヲ行フコトヽ為ス等其辺豫メ先方ト御打合ノ必要可有之ト存候

別紙廃棄通告案ニ関シテ聊説明ヲ加フベキモノ有之候即チ追加條約及附屬税目ハ其明文ニ依リ通商航海條約ノ失効ト同時ニ消滅スベキコト言ヲ俟タズ又死亡者ノ財産保護ニ関スル條約モ今回ノ豫告ニ依リ明年七月十七日ヨリ失効セシメ得ベキコト亦明ナルモ只日加修好通商航海條約ヲ廃棄スルニハ其規定ニ拠レバ六個月ノ豫告ニテ足ル義ニ有之候乍去同條約ハ現行日英通商航海條約及追加條約ヲ日加間ニ適用スルコトヲ定メタルモノニシテ従テ是等條約ト均ク明年七月十七日ヲ以テ無効ニ帰セシムルノ必要アルモノナル故此ノ関係ニ顧ミ日加條約同時廃棄ノ意思ヲ此際一併ニ表示シ置クコト然ルベシト認メタル次第ニ有之先方ニ於テモ却テ之カ為メ我方針ヲ疾クヨリ確知スルノ便アリ豫告ノ長キニ因リテ何等不利益ヲ蒙ル理ナク従テ今回ノ豫告以外ニ更

（附屬書）

現行條約廃棄通告案

Great Britain.

I have the honour, in pursuance of instructions from my Government, to notify you of the wish of the Imperial Government to terminate their Treaty of Commerce and Navigation with Great Britain, dated July 16, 1894. This notice is givin in accordance with Article XXI of the Treaty and it is the desire of the Imperial Government that the said Treaty may cease to have effect from the 17th July, 1911. They also desire that the operation of the following complementary and subordinate Engagements between Japan and Great Britain may be arrested at the same time: Supplementary Convention and Tariff, dated July 16, 1895; Convention regarding the Commercial relations between Japan and Canada dated January 31, 1906; Convention respecting the protection of the property of deceased persons dated April 26, 1900; and Agreement of December, 1878, relative to the expenses incurred for shipwrecked subjects.

It is the desire of the Imperial Government to promote their relations of Commerce and good corres-

pondence with Great Britain and this notification is given at this time in order to open the way for the conclusion at the earliest practicable moment of a new Commercial Understanding responding more closely to the actual needs of the situation than does the existing Arrangement.

The Imperial Government to guard against any possible interruption of the Conventional Commercial relatoins between the two Countries, have already, in anticipation of this date, presented to His Britannic Majesty's Government for consideration, Projects of a new Treaty of Commerce and Navigation and Special Customs Convention, designed to meet those needs and they venture to hope that it will prove convenient and agreeable to the British Government to unite with them and push on the work of negotiations to a successful and timely conclusion.

二〇五　明治四十三年五月二十日　小村外務大臣ヨリ在欧米各大公使宛

現行條約廃棄ニ関シ廟議決定通知ノ件

機密

明治四十三年五月二十日

（特使便）

機密條第一八号

小村外務大臣

在英加藤大使宛

機密條第八号　在仏　栗野大使宛
機密條第五号　在米　内田大使宛
機密條第八号　在独　珍田大使宛
機密條第八号　在伊　林　大使宛
機密條第八号　在墺洪　秋月大使宛　各　通
機密條第八号　在蘭　佐藤公使宛
機密條第八号　在瑞典　杉村公使宛
機密條第八号　在西　荒川公使宛
機密條第八号　在白　鍋嶋公使宛

現行條約廃棄ニ関シ廟議決定ノ件

現行條約廃棄ニ関シ別紙申請ノ通リ廟議決定相成候間御参考迄ニ右及御通知候　敬具

註　別紙省略前掲一七文書参照

二〇六　明治四十三年五月二十七日　小村外務大臣ヨリ加藤駐英大使宛

英国重要輸入品ニ対スル新旧税率対照表及英米独仏ヨリ輸入品ニ対スル平均税率表送付ノ件

附属書一　英国重要輸入品ニ対スル新旧関税率対照表

二　英米独仏ヨリノ輸入品ニ対スル平均税率表

明治四十三年五月二十七日発遣

機密條第一九号

在英　加藤大使宛　　小村大臣

本年三月十五日付機密條第三号附属丁号附属別表及同四月十八日付機密條第六号附属別表ニ関シ今回別紙甲号ノ通リ英国ヨリノ重要輸入品ニ対スル新旧関税率対照表ヲ作成致候ニ付御参考ノ為及御送附候又同機密條第六号中丙号表ハ染メ又ハ其ノ他ノ加工ヲ施セル布帛類及亜鉛板等ノ税率ニ幾分相違有之候為メ更ニ正確ニ改算致シ候処別紙乙号ノ如ク一層英国ノ地位カ有利ナルコトト相成候間右御了承相成度此段申進候　敬具

追テ別紙甲号及右ニ基キ機密條第三号丁号附属別表ヲ改作シタルモノハ英文ニテ目下印刷中ノ処来月中旬頃出来ノ筈故出来次第御送付可致候

（甲、英国重要輸入品ニ対スル新旧税率対照表写　乙、英米独仏ヨリノ輸入品ニ対スル平均税率表写　添附ノコト）

註　附属甲号表ハ印刷作製ノ上改メテ六月六日、米、独、仏ノモノト共ニ再発送サレ居リ

（附属書一）

甲号

英国重要輸入品ニ対スル新旧関税率対照表

（備考）本表ニ於テハ比較ニ便スル為実際量税ノ適用セラルル場合ニモ之カ算出ノ標準タル従価税率ヲ示スコトトセリ従テ右標準率ハ課税上何等ノ関係ヲ有セサルモノトス

改正法税番	品名	改正税率 単位	改正税率 税率%	現行国定税率 単位	現行国定税率 税率%	現行協定税率 単位	現行協定税率 税率%	明治四十一年輸入金額円
五五	コンデンスドミルク	毎百斤容器共	三〇	毎百斤容器共	四〇	一ポンド罐十二個ニ付	五	五四、七九八
七一	牛皮及水牛皮	無税		毎百斤	五			三〇五、五一五
九六	亜麻子油 罐入							
	ボイルド油	毎百斤	一五	毎百斤	六			
	其ノ他	同	一〇	同				
一二五	苛性曹達	従価	三〇	従価	三〇			一、〇八六、四五三
	精製	毎百斤	三〇	毎百斤	一〇			
	其ノ他	同	一〇					
一二五	曹達灰	同	一〇	同	一〇			八〇七、〇七四
一二六	重炭酸曹達	同	三〇	同	一五			三五七、六二三
一二七	格魯児酸剝篤亜斯	無税		無税		毎百斤	一〇	四九九、一〇八
一八九	粗精硫酸安母尼謨	同		同				八、三二五、四八〇
二六六	船底塗料	同	一五	毎百斤コツパーペーント	三〇			三六、八九〇
				其ノ他	一五			
同	ペーント	同	三〇	同	三〇			三〇九、五四三
	パテントドライヤー	毎百斤容器共	三〇	従価	三〇			
	エナメルペーント							
	其ノ他							

	一個ノ重量容器共六キログラムヲ超エサルモノ	毎百斤容器共	三〇	毎百斤	三〇			
	其ノ他	毎百斤	三〇	従価	三〇			
二七三	綿織糸					毎百斤	三〇	一、三三二、六〇九
	単撚及雙撚ノモノ							
	生ノモノ							
	八十番ヲ超エサルモノ	同	一〇	瓦斯焼シタルモノ一〇	七・五	同	八	
	其ノ他	同	一〇					
	其ノ他	同	三〇	毎百斤其ノ他	一〇			
二七五	綿糸							四二、九五五
	絣造ノモノ	同	三〇	毎百斤糸捲共	三〇			
	其ノ他							
	木製ノ糸巻ニ捲キタルモノ	毎百斤糸巻共	三〇					
	其ノ他	従価	三〇					
二八二	羊毛	無税						四、〇六〇、三七九
二八三	毛織糸							六三七、五八三
	染又ハ捺染セサルモノ							
	梳毛又ハ紡毛ノモノ	毎百斤	一〇					
	梳毛糸ト紡毛糸トヲ撚合セ又ハ番手ノ異ナリタル糸ヲ撚合セタルモノ	従価	一五					

	其ノ他							
	梳毛又ハ紡毛ノモノ 梳毛糸ト紡毛糸トヲ撚合セ又ハ番手ノ異リタル糸ヲ撚合セタルモノ	「染又ハ捺染セサルモノヽ税率ニ毎百斤¥二、五〇ヲ加フ」	毎百斤	用織物	一五	同	八	五九〇
				其ノ他	一五	同	八	
二九八	生金巾及生シーチング		毎百斤	三〇	毎十方碼	従価生シーチング 毎方碼生金巾	一〇 一〇	七、五〇六、二九〇
同	綿繻子及綿イタリアンス		同	三〇	同	同	一〇	二、九四七、七三一
同	晒金巾及晒シーチング		同	三〇	同	同 晒金巾 従価 晒シーチング	一〇 一〇	一、六三三、八三六
同	更紗		同	三〇	同	毎方碼	一〇	一、一七二、四三〇
同	綿天鵞絨		同	三〇	同	同	一〇	一、三三二、七三六
同	寒冷紗		同	三〇	同	同	一〇	二四〇、七〇六
同	傘用綿布		同	三〇	同	同	一〇	一、五七六、九二四
二九九	エラスチックカンヴァス		同	三〇	同	従価 亜麻製ノモノ	一〇	二七四、八〇九
同	亜麻布		同	三〇	同	同	一〇	四二八、四三三
三〇一	羅紗及セルジス（毛製）		同	三五	同	毎方碼	一〇	二、一四九、一七
同	同　上（毛綿製）		同	三五	同	同	一〇	一、四三九、〇六三
同	イタリアンクロース		同	三五	同	同	一〇	六三八、九二四
同	フランネル（毛製及毛綿製）		同	三五	同	同	一〇	三六五、二六三
三〇三	天鵞絨		同	四〇	同	綿ノ重量超過スルモノ	一〇	三二六、八五八
三〇二	毛綿製交織布		同	三五	従価	従価	一〇	一、二九三、六三三
三〇四	肌衣							二二八、二三三
	絹製又絹入綿製、毛製又ハ毛綿製ノモノ		従価	五〇	同	四〇		
			毎百斤	四〇	毎打	四〇		
	其ノ他		従価	四〇	従価	四〇		
三〇五	帽子（フエルト製）		毎打	四〇	同	四〇	従価 ハット	一〇
三〇三	印刷料紙							
	アートペーパー		毎百斤	一五	従価	三〇	従価	一〇
	其ノ他							
	有色ノモノ		同	一五				
	其ノ他							
	一平方メートルノ重量五十八グラム以下ノモノ		同	¥一、〇〇	毎百斤	¥一、〇〇		
					毎百斤※	¥〇八〇		
	其ノ他		同	¥二、〇〇	同 其ノ他	¥一、二五		
三〇六	書籍及雑誌			無税		無税		
三〇九	石炭			無税		無税		
四一〇	コークス		毎一萬斤	五	毎英噸	一〇		

※（一枚一〇八六方吋ヨリ少、カラサルモノ五〇〇枚二十四ポンド以下）

四六三　鉄及鋼

塊
- 銑鉄　毎百斤　五
- インゴツト　同　七、五

同　條及竿　同　一五

同　線索　同　¥六、〇〇

同　葉鉄　同　一〇

同　鉄板
- 波形ノモノ　同　三〇
- 有紋ノモノ　同　一五
- 其ノ他
  - 厚〇、七ミリメートルヲ超エサルモノ　同　七・五
  - 其ノ他　同　一五
- テー形アングル形類　同　一五
- 電鍍板　同　三〇
- 筒及管　同　三〇

金属ヲ鍍セサルモノ
- エルボー及ジョイント
  - 不可鍛性ノモノ　同　三〇
  - 其ノ他　同　一五
- 其ノ他
  - 鋳タルモノ　同　三〇
  - 其ノ他　同　一五
- 卑金属ヲ鍍シタルモノ　従価　三〇

四六四　銅

筒及管
- 金属ヲ鍍セサルモノ　毎百斤　三五
- 卑金属ヲ鍍シタルモノ　従価　三五

四六七　亜鉛板
- ニツケルヲ鍍シタルモノ　毎百斤　三〇
- エナメルペーント等ヲ塗リタルモノ　従価　三〇
- 其ノ他
  - 厚〇、二五ミリメートルヲ超エサルモノ　無税
  - 其ノ他　毎百斤　三〇

毎百斤　五　〔同　七、五〕
同　七、五　〔同　七、五〕

同　一五　〔同径1¼インチヲ三〇超エサルモノ　三〇
従価　其ノ他　三〇〕

同　¥六、〇〇　〔毎百斤電鍍¥四、五〇
シタルモノ　同　其ノ他¥六、〇〇〕

同　一〇　〔同　尋常　一〇
従価　其ノ他　一〇〕

同　三〇　毎百斤　七、五

同　三〇　同　七、五

同　三〇　同　七、五

同　三〇　同　七、五

同　三〇　同　七、五

同　三〇　同　七、五

毎百斤　三五

従価　三〇

毎百斤　三五

毎百斤　七、五

毎百斤　三五　〔同板　七、五
同薄板　七、五〕

二、一三五、二六一

一、七七、〇九八

三九一、四五九

二、四四九、二八九

三、二四八、五九九

一、二八五、八七七

三、七四四、七三八

一、一七八、一八八

四一七、四一七

三四三、一六九

四八八	ニツケル粒及塊	毎百斤	五		五	七九六、七三四
四九一	真鍮及黄銅					四四七、三二一
	條及竿、板、線	同	三〇	同	三〇	
	筒及管	同	三五			
四九七	鉄牝牡螺旋釘	同	三〇	従価	三〇	二七、三四八
同	鉄リベット	同	三〇	毎百斤	三〇	三三、七五五
四九三	軌條	同	三〇	同	三〇	三八四、七九三
四九四	家屋橋梁等ノ建築材料	同	三五	従価	三五	一、九七四、七九九
四九六	絶縁電線					
	金屬ヲ以テ鎧装シタルモノ					
	海底用ノモノ		無税			
	其ノ他					
	インヂャラバー等ヲ用キタルモノ	毎百斤	¥二、〇〇			
	其ノ他	同	¥五、五〇			
	其ノ他					
	フレキシブルコード					
	絹ヲ用キタルモノ	従価	三五	同	三〇	従価 五
	其ノ他	毎百斤	¥六、〇〇			
	其ノ他					
	インヂャラバー等ヲ用キタルモノ	同	¥一四、五〇			
	其ノ他	従価	三五			

五六三	鉄道機関車炭水車及同部分品					四七七、三四八
五六三	鉄道機関車炭水車					
	機関車	毎百斤	三〇	従価	三〇	
	炭水車	従価	三〇			
	車輪及車軸	毎百斤	三〇			
	タイヤー	同	¥一、五〇	毎百斤	三〇	
	バツフアー及スプリング	同	三〇			
	其ノ他	従価	三〇	従価	三〇	
五六五	自転車及同部分品					一、七〇三、一一〇
五六六	自転車	毎個	四〇	従価	四〇	
	同部分品					
	タイヤー	毎百斤	四〇	毎百斤	四〇	
	リム、ハンドルスバー、コースターブレーキ等	同	四〇	従価	四〇	
	其ノ他	従価	四〇			
五六八	汽船					二、〇七四、三七三
	船齢十年ヲ超エサルモノ	総噸数毎噸	¥一五、〇〇	同	一〇	
	其ノ他	同	¥一〇、〇〇			
五六九	計量器	毎百斤	三〇	従価	三〇	三二七、八六

五七六	蒸汽機関					
	一個ノ重量十萬キログラムヲ超エサルモノ	毎百斤	二〇	従価	二〇	一、〇五八、四三一
	其ノ他	同	一五			
五七九	汽罐	同	一五	同	一五	一、一五五、九七八
五七七	瓦斯、石油及熱気機関	同	二〇	同	一五	六六八、〇五九
五七五	スチームタービン	従価	二〇	同	一五	五二一、〇七三
五七九	電気機械	毎百斤	二〇	同	一五	六六七、〇三八
五八六	ドリルリング及ボーリングマシン	同	一五	同	一五	五七一、五四五
同	旋盤	同	一五	同	一五	六三四、三四九
同	プレーニングマシン	同	一五	同	一五	二九三、五六四
同	鋸木機	同	一五	同	一五	三三一、二〇四
五九七	紡績機	同	一五	同	一五	六、七五九、〇〇九
五九八	製織機	同	一五	同	一五	一、〇五七、一九七
五九一	卸筒機	同	一五	同	一五	三四八、九三七
	鉄製ノモノ	同	二〇	同	一五	
	其ノ他	従価	二〇			
五九四	水圧機	毎百斤	二〇	同	一五	三四六、〇三三
五八三	起重機	同	二〇	同	一五	八四五、七九七
六〇三	製紙機	従価	一五	同	一五	三三五、三四三
六〇一	捺染機	同	一五	同	一五	三四三、六八三
七三	機械用帯及管					三四四、九八三
六二九						
	繊製ノモノ					
	綿製ノモノ	同	三五	毎百斤ノモノ帆布製	一五	
	其ノ他	毎百斤	三五	従価　其ノ他	一五	
	革製ノモノ	同	二〇	毎百斤	一五	
	護謨製ノモノ	同	二〇	同	一五	
三三一	ダイナマイト	同	一五	同	一五	毎斤　一〇　三四七、三五一
四三三	写真用乾板					三三三、八三五
	現象セサルモノ	毎百斤	四〇	毎百斤	四〇	
		内装共		内装共		
	其ノ他	従価	四〇	従価	四〇	
六四六	肥料		無税		無税	一、三三一、七七七

（附属書二）

乙号

英米独仏四国ヨリノ輸入品ニ対スル平均税率

（再調査ノ結果）

朱書

（旧丙号表ノ一ニ当ルモノ）

（備考）本表ノ平均税率ハ英、独、仏、米各国ヨリ輸入スル一ヶ年輸入額三萬円以上ノ物品ノ各輸入価額ニ現行法竝改正関税定率法及同政府案ニ掲クル標準従価税率（或場合ニハ従量税率ニヨレルモノアリ）ヲ乗シ其ノ総計ヲ右諸物品ノ輸入総価額ヲ以テ除セルモノナリ

年度	英国 現行平均税率%	英国 政府案平均税率%	英国 改定平均税率%	独逸 現行平均税率%	独逸 政府案平均税率%	独逸 改正平均税率%
明治卅九年	一一、一四	一七、六七	一七、六二	一三、六八	二一、〇〇	二二、二九
同四十年	一一、〇一	一六、四七	一六、三八	一〇、九五	一六、六七	一七、九九
同四十一年	一一、三三	一六、四九	一六、三九	一〇、八九	一六、四八	一七、八九
三ヶ年平均	一一、一六	一六、八八	一六、八〇	一一、八四	一八、〇五	一九、三九
現行税率トノ差	—	五、七二	五、六四	—	六、二一	七、五五
二ヶ年平均（四十年四十一年）	一一、四一	一六、四八	一六、三九	一〇、九二	一六、五八	一七、九四
現行税率トノ差	—	五、〇七	四、九八	—	五、六六	七、〇二

年度	米国 現行平均税率	米国 政府案平均税率	米国 改正平均税率	仏国 現行平均税率	仏国 政府案平均税率	仏国 改正平均税率
明治四十年	一三、六七	一六、七三	一六、七三	六、一四	一五、五四	一五、五七
同四十一年	一三、一七	一六、三〇	一六、三〇	七、三一	一九、〇四	一九、一七
二ヶ年平均	一三、四二	一六、五二	一六、五二	六、七三	一七、二九	一七、三七
明治四十年四十一年平均						
現行税率トノ差	—	三、一〇	三、一〇	—	一〇、五六	一〇、六四

（朱書）
（旧丙号表ノ二ニ当ルモノ）

（備考）本表ニ掲クル平均税率ハ何レモ四十、四十一両年度平均トス
政府案ニ比シ改正税率ノ英国平均税率低下セルハ「コンデンスドミルク」及牛皮、水牛皮ノ減率ニ基因シ独逸ノ昂騰セルハ染料ノ引上アリシタメ仏ノ幾分上リシハ絶縁電線ニ対シ少シク引上アリシタメニシテ米ハ「コンデンスドミルク」及牛皮、水牛皮ニ於テ軽減セラレシモ小麦、小麦粉ノ引上ニヨリ平均税率ニ変更ナシ

国名	現行平均税率	政府案平均税率	現行税率トノ差額	改正平均税率	現行税率トノ差額
英	一一、四一	一六、四八	五、〇七	一六、三九	四、九八
独	一〇、九二	一六、五八	五、六六	一七、九四	七、〇二
仏	六、七三	一七、二九	一〇、五六	一七、三七	一〇、六四
米	一三、四二	一六、五二	三、一〇	一六、五二	三、一〇

二〇七　明治四十三年五月二十六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国輸入重要品ニ対スル関税率各国比較表作成送付方依頼ノ件

別電　改正関税率ニ関シ「タイムス」紙上批評ノ一斑申報ノ件

五月二十八日　前七、一五　倫敦発
東京着

小村外務大臣　　加藤大使

小村外務大臣時代　改正稟議ト対英交渉　二〇七

第一〇五号
別電五月二十六日「タイムス」投書ニ関シ「タイムス」「グローブ」ハ同一ノ社説ヲ掲ケタリ要スルニ右投書ノ意見ヲ endorse セルモノニシテ英国ノ輿論ニ対スル影響尠カラサルヘシト思考ス次ニ先般石井次官ヨリ Crowe ニ渡サレタル書面及別電所載ノ路透通信中ニハ我新関税率ハ欧米保護貿易国ノ高率ニ比シテ頗フル低率ナルハ言ヲ俟タスト記載セラルルモ本官ノ調査シタル処ニ依レハ英国輸入重要品

ニ対スル我新関税率ハ他国ノ関税率ニ比シ必スシモ低率ナリトハ概言シ難キノミナラス却テ高率ノモノモ尠カラス然シ前顕記載ノ事実ニシテ果シテ正確ナラハ我弁解ハ唯一最強ノ材料ト思考セラルルニ付英国輸入重要品ニ対スル各国ノ精確ナル比較表ヲ作成ノ上大至急御送付アリタシ

（別　電）

改正関税率ニ関シ「タイムス」紙上ノ批評ノ一斑申報ノ件

五月二十八日　前八、五五　倫敦発
東京着

小村外務大臣　　加藤大使

（別電）

当地 China Association Secretary Wilcox ナル者五月二十六日「タイムス」ニ日英貿易ト題シ長文ノ投書ヲ為シタルカ其ノ要点ハ日本ノ新税率ハ大ニ英国ノ利益ヲ顧慮シテ制定セラレタリト云フモ全ク事実ニ反ス現ニ千九百八年ノ統計ニ拠レハ有税輸入品二千八百拾萬磅ノ内英国ニ関係ナキ品仮令ハ石油米砂糖等ノ輸入高八百四十萬ヲ除ケハ其ノ残余ハ千九百七十萬トナリ此ノ内英国ノ輸入高ハ九百二十萬ニシテ約其ノ半分ニ当レリ而シテ若概大蔵次官ハ日本政府ハ新税率ニ依リ百五十萬磅ノ増収入ヲ得ムトスル趣ヲ語リタル由ナルカ前顕石油米ハ増税セラレス砂糖ハ増税セラレタルモ追テ台湾産砂糖ヲ以テ外国輸入ヲ防クニ至ルヘク レハ右増収入ハ畢竟其ノ他ノ輸入品ニ賦課セラレサルヲ得ス従テ其ノ半分ハ英国ヨリノ輸入品ニテ負担スル訳ナリト論シ且新税率ニ依リ斯カル多額ノ増収入ヲ得ムトセハ其ノ結果輸入ノ減少ヲ見込ミ少ナクモ旧税ヲ倍以上ニ引上クサルヘカラストテ其例證トシテ数多ノ品ニ対スル新旧税率ヲ比較対照シ斯カル高率ニテハ多クノ在日本英国商店ハ閉店ノ已ムヲ得サルニ至ルヘシト論シ且又五月二十五日「タイムス」ニ掲ケラレタル四月末東京発路透通信中ニアル新旧税率比較論ハ東京外務省「エキスパート」ノ手ニ成レリトノコトナルモ疑ハシク要スルニ頗フル人ヲ愚ニシタルモノニシテ従来ノ国定税率ト比較スルハ徒ラニ世ヲ惑ハスニ過キス正当ナル比較ハ現ニ行ハルル課税率ト新税率トヲ比較スルニアリトテ右通信中新税率ニテ従価二割ニ引下ケラレタリト云フ鉄品ヲ現行課税率ト比較シ新税率カ旧税率ヨリ二倍乃至五倍以上ニナレルコトヲ示シ海底電線ハ無税トナレルモ輸入総額二萬六千磅ニ過キサル故誇ルニ足ラス船舶ニ対スル課税法ハ英国ニ利アリト云フモ船舶補助法アル

為英国ヨリ新造船ヲ買フ者ハナキニ付是又有名無実ニ過キス而シテ十年以上ノ船舶ニ対シ一噸十円ノ税額ハ往々ニシテ代価ノ四五割ニモ当ルヘシト云ヘリ

二〇八　明治四十三年五月三十一日　加藤駐英大使ヨリ小村外務大臣宛

英国世論報告ノ件

六月二十三日接受

機密條公第五号

明治四十三年五月三十一日

在英特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

英国トノ通商條約改正ニ関スル件

当地ニ China association ナルモノ有之彼ノ China Society トハ全然別個ノ会同ニシテ東洋殊ニ支那ニ関シテ「インテレスト」ヲ感スル英人ニヨリテ組織セラレ一種ノ有力ナル団体ヲ以テ目セラレ居リ候已ニ往電一〇五号ヲ以テ及稟報置候通該 Association ノ Secretary H. C, Wilcox ナル者本月廿六日ノ「タイムス」ニ日英貿易ト題シ別紙甲号

切抜ノ通長文ノ投書ヲナシテ本邦改正関税ノ英国輸入品ニ及ホス影響ヲ詳論シ同日ノ「タイムス」ハ其社説ニ於テ前日其紙上ニ表ハレクル「ロイテル」通信ノ本邦新旧税率比較論（別紙乙号切抜）ト之レヲ比照シテ以テ別紙丙号切抜ノ通ノ論評ヲ試ミ同夕刊行ノ「グロヴー」亦之ニ関シ別紙丁号切抜ノ通ナル論文ヲ掲クタルカ畢竟何レモ Wilcox ノ意見ヲ endorse セルニ等シク蓋シ当国輿論ニ対スル影響決シテ尠少ニ非ルヘシト私カニ懸念罷在候本件ニ関シテハ不日重ネテ可及稟申義モ可有之候ヘ共不取敢前顕往電一〇五号中ニモ申述置候通先般石井次官ヨリ在本邦英国大使館附商務官「クロウ」氏ニ交付サレタル覚書並前掲「ロイテル」通信中ニ所謂「我カ新関税率ニ欧米保護貿易国ノ高率ナル関税ニ較フレハ相去ルコト遙カニ遠シ」トノ事実ニシテ果シテ正確ナルニ於テハ我カ立場ヲ弁護スル殆ト唯一最強ノ材料ト思考セラレ候ニ付十分此点ヲ闡明致度モノト腐心罷在候然ルニ当方ニ於テ調査シタル処ニヨレハ我カ新税率ハ欧米保護系ノ諸国ニ比シ必スシモ遙ニ低率ナリトハ断スヘカラス現ニ英国ヨリノ重要輸入品ニ付テ之レヲ考査スルモ鉄類等ヲ除テハ僅カニ欧米二ヶ国ノ外一般ニハ我レヨリ税率低キモノ尠シトセス（例ヘハ露、独、仏、伊、

塊、及米諸国ノ税率ヲ比較スルニ△(欄外註記二)Cotton yarns ニ対シテハ露ヲ除キ何レモ我レヨリ低率ヲ課ス、更ニ Linseed Oil ニ付テ之ヲ見ルモ露伊両国ノ外ハ皆我レヨリ低率ナリ又之レヲ Linen yarns ニ徴スルモ露米二国ヲ措キ他ハ凡テ我レヨリ低率ナリトス）加之我新税率中却テ他ヨリ高率ノモノモ往々ニシテ之ヲ見ル様思考致サレ候（例ヘハ Indigo, dry 又ハ Tin, block, pig and slab ノ如シ）就テハ我カ新関税率カ実際ハ欧米保護貿易諸国ニ比シ相去ルコト遠キニ非ルニ（ヨシ遙ニ高率ニハ非ストモ）我レニ於テ只漠然頗ル低率ナリト揚言シツツアルカノ如キ感想ヲ当国上下ニ懐カシムルハ雷ニ何等我方ニ稗益スル所ナキノミナラス寧ロ進テ我レニ不利ナル結果ヲ誘致スルニ至ルヘシト思考致候斯ノ如キ次第ニ候ヘハ右等ノ点十分御調査ノ上英国ヨリノ重ナル輸入品ニ等スル各国関税率ノ精確ナル比較表作成至急御送付相成様致度尚 Wilcox ノ投書中ニ引照セル計数ハ一一ノ点（例ヘハ Printing Machines ノ新税率ヲ 20% ad. Val. ト記載セルモ二五〇「キログラム」以上ノモノノ新税率ハ £0:10:2¼ 即 15%ad. Val. ナリ又 wheels ノ新税率 £0:4:2 トアルモ「ロコモチーヴ」用以下ノ wheels ノ税率ハ £0:2:7 ナルカ如シ）ヲ除テハ概シテ正確ナル様存セラレ候間右様御承知相成度茲ニ別紙甲、乙、丙、丁号切抜相添ヘ此段不取敢及稟報候　敬具

△(欄外註記一)「既ニ説明送付セリ」

△(欄外註記二)「八十番以上ハ協定ヨリモ減率セリ八十番以下ハ従価二分引上タルモ英ヨリノ輸入ハ我工業ノ発達ニ伴ヒ漸精細品トナレリ次精細品ニ非サルモノノ税率ハ英ノ問題トスル値ナシ

亜麻油ニハ従来協定税ナシ内地産ノ保護ノ為メ税率引上ヲ行ヒタルカ輸入額ハ英ヨリノ分ハ二十萬円内外

亜麻絲モ綿織糸ト均合ヲ保テリ英ノ輸入二十萬円内外

以上ハ重要輸入品トシテハ第一位ニ居ルモノニ非ス大使ノ言フ所格別有力ニ非ス

藍ハ内地産保護ノ為メ引上グ

錫ハ塊及錠ハ重量税ニテハ増セルモ従価ニテハ現行協定ト均ク五分ナリ改正従量ハ現行国定従量ト同額ナリ」

二〇九　明治四十三年六月三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

改正関税率ニ対スル新聞論評一斑申報ノ件

六月三日　前一〇　倫敦発　本省着

小村外務大臣　　加藤全権大使

第一一四号

五月三十日「タイムス」東京電報トシテ第一、日本新聞ハ新関税カ決シテ英国ニ対シ特ニ不利ヲ計ルカ如キコトナキノミナラス第二、却テ英国ノ為特別ノ考慮ヲ加ヘタリト声明シ第三、新税率ハ従来ノ強制的協定率ト比較スヘキニアラスシテ国定率ト比較スヘキモノナルコトヲ主張シ且第四、新税ハ欧米ノ関税ニ比シ大ニ低率ナルコトヲ論シ居ル旨ヲ掲ケタルニ「ウィルコックス」ハ之ニ対シ六月二日更ニ駁撃ノ投書ヲナシ第一ノ点ハ「テクニカリー」ニハ然カラムモ実際ニ於テハ主トシテ英国ヨリ輸入スル或ル貨物ノ貿易ヲ滅滅スルコトアルヘシトテ「マニュフャクチュアド、コットン」ヲ例ニ引キ其増税ノ結果ヲ論究シ第二ノ点ニ付テハ是迄調査シタル所ニテハ明カニ右ノ事実ヲ證スヘキ材料ヲ発見セストテ之カ證明ノ提供ヲ要求シ第三ノ点ニ付テハ四月三十日発行「ジャパン、クロニクル」ノ一節ヲ引用シ税率ノ比較ハ従来ノ実際課税率トナスヘキコトヲ主張シ第四ノ点ニ付テハ税率ノ「ヲペラチーヴ、エッフェクト」ハ其国々ノ「ジェネラル、コンディションス」ニ依リ変更スルモノナレハ仮令新税カ欧米ニ比シ低率ナルコト事実ナリトスルモソハ何等日本ノ議論ヲ助クル価値ナシト論シ尚ホ日本ハ其自ラ適当ト思考スル関税ヲ賦課スルノ権利ヲ有スヘキモ今回ノ新税ノ影響ヲ故ラニ小サク見セカケントシ以テ日本ハ英国貿易ニ対シ殊ニ好意ヲ有スルカ如クニ吹聴スルハ大ニ抗議セサルヲ得ス且右ハ却テ両国ノ友誼同情ノ基ク相互ノ信任尊敬ヲ減却スルニ至ランコトヲ恐ルト云ヒ最後ニ新税ノ影響ハ日本政事家ニ於テ果シテ十分之ヲ了解セルヤ疑ナキ能ハサルノミナラス国民ニ於テモ亦之ヲ了解セルヤ否ヤ甚タ疑ハシ依テ日本新聞ニ於テ十分本問題ニ注意シ今回ノ増税策カ各方面ニ及ホス影響ニ付細心研究ヲ加ヘンコトヲ希望スト結ヘリ

二一〇　明治四十三年六月三日　小村外務大臣ヨリ加藤駐英大使宛

沿岸貿易ニ関スル大蔵省ノ調査送附ノ件

附屬書　明治四十二年中外国船舶ニ依ル回漕貨物噸量表

明治四十三年六月三日発遣

機密條第二一号

在英　加藤大使　小村大臣

外国船カ現行條約ノ規定ニヨリ本邦開港間ニ従事スル沿岸貿易額ニ関シ別紙ノ如ク大蔵省ニ於テ昨年ノ分調査致候間御参考ノ為メ及御送付候尤モ本調査ハ貨物ノミニ就テナセルモノニシテ本調査以外ニ幾分ノ旅客回漕有之由ニ候右申進候　敬具

（別紙写附屬ノコト）

（附屬書）

明治四十二年中外国船舶ニ依ル回漕貨物噸量表

	横浜ヨリ他港ヘ仕向ケタルモノ	神戸ヨリ他港ヘ仕向ケタルモノ	長崎ヨリ他港ヘ仕向ケタルモノ	計
英国船	三、七六八	二、八六九	三九七	七、〇三四
独国船	二六六	一四七	二	四一五
仏国船	一三一	三三	〇	一六四
米国船	一〇五	一七	一二五	二四七
蘭国船	三〇	〇	〇	三〇
墺国船	二	〇	〇	二
諸国船	〇	二九	〇	二九
計	四、三〇二	三、〇九五	五二四	七、九二一

備考　函館港ヨリ他港ヘ仕向ケタルモノハ皆無ナリ

二一一　明治四十三年六月七日　小村外務大臣ヨリ加藤駐英大使宛

暫定約款ニ関スル件

明治四十三年六月七日発遣

機密條第二〇号

在英　加藤大使宛　小村外務大臣

新條約案ハ既ニ閣下ヨリ英国政府ニ御提出相成候間同政府ニ於テ一応研究ノ上ハ追々商議モ開始セラルベク帝国政府ハ閣下ノ御尽力ニ依リ明年現行條約ノ終了前ニ疾ク新條約ノ成立ヲ見ルニ至ランコトヲ帝望スルコト勿論ニ有之閣下亦勉メテ之ヲ期セラルルコトト存候処或ハ種々ノ事情ノ為メ談判ノ進捗遅々タルコトナキヲ保シ難ク不幸ニシテ遂ニ現行條約消滅ノ際仍ホ新條約成立実施ノ運ニ至ラサルカ如キコト萬々之ナシトモ断言シ得サルヘキカト存候

然ルニ仮令一時タリトモ彼我ノ間図ラス全然無條約ノ状態ニ陥リ一朝両国ノ通商関係ヲ律スル準則ニ付何等信頼依遵スヘキ保障ナキニ至ルトキハ商業上安固ヲ缺キ内外経済ノ親密ヲ助長スルニ便ナラサルノ憾有之殊ニ彼我互ニ区別的待遇ノ不利益ヲ蒙ラサルヘカラサル如キ結果ヲモ生スヘク例ヘバ本邦製産品カ加奈陀ニ於テ他ノ外国製産品ヨリモ不利益ノ待遇ヲ受クルト共ニ英国及加奈陀等ノ製品ハ明年七月十七日以降現行日仏協定税率ノ便益ヲ享クルヲ得ス又大不列顛船舶ハ同日以降本邦ニ於テ他国船舶カ仍ホ有スル沿岸貿易権ヲ有セサルコトト為リ而モ若シ現行日米條約カ明治四十五年七月迄存続スル場合ニハ英国ハ満壱個年本邦ニ於テ米国及其権利ニ均霑シ得ル他ノ有約国ノ享有スル沿岸貿易権ヲ頒ツヲ得サルコトニ可相成候然レトモ此ノ如キハ英国ノ好マサル所ナルヘク帝国政府亦敢テ之ヲ冀求スルモノニハ無之畢竟通商航海上英国及加奈陀等ニ最恵国待遇ヲ享ケシムルニ吝ナラサルト同時ニ我亦是等ノ地ニ於テ最恵国待遇ヲ得ンコトヲ希望スル次第ニ有之候

就テハ右ノ如キ全然無條約ノ状態ニ伴フ不利益ヲ避ケントスルニハ現行條約ノ消滅セサル以前適当ノ時機ニ於テ両国間ニ暫定約款（Modus Vivendi）ヲ締結シテ以テ現行條約ノ消滅ト同時ニ実施シ新條約成立実施ニ至ル迄ノ中間時期ニ処スルコト彼我ノ為メ得策ナルヘク此ノ如キハ国際間ノ先例ニ於テ屢々見ル所ニ有之候間今後商議ノ進行如何ニ依リ新條約ノ成立ヲ見ル迄一時暫定約款ノ締結ヲ必要トスルノ見込相立候節ハ帝国政府ハ自ラ暫定約款案ヲ提出スルノ方針ニ有之候ニ付左様御含置相成度尚右案ハ追テ適当ノ時機ニ御送附可致候

右申進候敬具

二一二　明治四十三年六月八日　小村外務大臣ヨリ加藤駐英大使宛

英国主要輸入品ニ対スル各国関税率比較表送付ノ件

附屬書　右比較表

明治四十三年六月八日発遣

機密第二一二号

在英加藤大使宛　　小村大臣

本邦改正関税ニ対スル御弁明ノ材料ニ供スル為別紙英国主要輸入品ニ対スル本邦改正関税ト欧米諸国ノ税率トノ比較表五部不取敢及御送附候右ニ示スカ如ク綿織物ニ対スル改正関税ハ該工業ノ充分ニ発達セル仏、独、伊、墺諸国ヨリモ低ク露、米、西、葡諸国ニ比スルトキハ更ニ低率ニ有之鉄類ハ白、丁、蘭、諸ノ如キ自由貿易主義ノ諸国又ハ葡、瑞西ノ如キ製鉄業ニ対シ保護ヲ為ササル国ヲ除クノ外仏、独、墺、伊、西、露、米諸国ニ比シ遥ニ低率ニ有之毛織物ニアリテハ斯業ノ充分ニ発達セル仏、独、墺、伊諸国ヨリハ些少高キモノアルモ露、米、西、蘭、南米諸国、英国殖民地等ニ比スレハ本邦ノ方甚タ低率ニ有之其ノ他煉乳、砂糖、印刷料紙、帽子等ノ改正税率モ概シテ低率ニ有之候右申進候　敬具

（別紙付属五部添付ノコト）

（附属書）

甲号　英国主要輸入品ニ対スル各国関税率比較表

Cotton Tissues.

Japan.

Tariff Classification	Rates of Import Duty 100 kin	y. s.	English Equivalents 1 lb.	£.	s.	d.
Plain tissues of cotton, not otherwise provided for:						
A. gray:						
A—1. Weighing not more than 5 kilogs. per 100 sq. metres, and having in a sq. of 5 mm. sides, in warp and woof:						
a. 19 threads or less	100 kin	33.00	1 lb.	0.	0.	4.26
b. 27 threads or less	100 kin	31.00	1 lb.	0.	0.	5.73
c. 35 „ „	„	43.00	„	0.	0.	7.96
d. 43 „ „	„	57.00	„	0.	0.	10.55
e. More than 43 threads	„	77.00	„	0.	0.	2.25
A—2. Weighing not more than 10 kilogs. per 100 sq. metres, and having in a sq. of 5 mm. sides, in warp and woof:						
a. 19 threads or less	100 kin	11.00	1 lb.	0.	0.	2.04
b. 27 „ „	„	14.00	„	0.	0.	2.59
c. 35 „ „	„	18.00	„	0.	0.	3.33
d. 43 „ „	„	22.00	„	0.	0.	4.07
e. More than 43 threads	„	28.00	„	0.	0.	5.18
A—3. Weighing not more than 20 kilogs. per 100 sq. metres, and having in a sq. 5 mm. sides, in warp and woof:						
a. 19 threads or less	100 kin	10.00	1 lb.	0.	0.	1.85
b. 27 „ „	„	11.00	„	0.	0.	2.04
c. 35 „ „	„	14.00	„	0.	0.	2.59
d. 43 „ „	„	18.00	„	0.	0.	3.33
e. More than 43 threads	„	22.00	„	0.	0.	4.07
A—4. Weighing not more than 30 kilogs. per 100 sq. metres, and having in a sq. of 5 mm. sides, in warp and woof:						
a. 19 threads or less	100 kin	9.00	1 lb.	0.	0.	1.67
b. 27 „ „	„	10.00	„	0.	0.	1.85
c. 35 „ „	„	12.00	„	0.	0.	2.22

d. 43 threads or less	100 kin	16.00	1 b.	0.	0.	2.96
e. More than 43 threads	„	20.00	„	0.	0.	3.70
A—5. Other	„	14.00	„	0.	0.	2.59

B. Bleached simply ..... Duty on gray tissues with an addition of 3 yen per 100 kin.

C. Other ..... Duty on gray tissues with an addition of 7 yen per 100 kin.

Austria Hungary.

Tariff Classification	Rates of Import Duty 100 kilogs.	kr. h.	English Equivalents 1 b.	£.	s.	d.
Tissues made from yarns No. 50 and under:						
Containing 38 threads or less in the square of 5 mm.:						
Plain or simply twilled:						
Unbleached	100 kilogs.	76.00	1 b.	0.	0.	3.45
Bleached	„	95.00	„	0.	0.	4.31
Dyed	„	120.00	„	0.	0.	5.44
Woven in two colours, or printed in one, two, three or four colours	„	143.00	„	0.	0.	6.48
Woven in more than two colours, or printed in five or more colours	„	153.00	„	0.	0.	6.94
Figured:						
Unbleached	„	95.00	„	0.	0.	4.31
Bleached	100 kilogs.	120.00	1 b.	0.	0.	5.44
Dyed	„	143.00	„	0.	0.	6.48
Woven in two colours, or printed in one, two, three, or four colours	„	167.00	„	0.	0.	7.57
Woven in more than two colour or printed in five or more colours	„	177.00	„	0.	0.	8.03
Containing more than 38 threads in the square of 5 mm.:						
Plain or simply twilled:						
Unbleached	„	120.00	„	0.	0.	5.44
Bleached	„	143.00	„	0.	0.	6.48
Dyed	„	167.00	„	0.	0.	7.57
Woven in two colours, or printed in one, two, three, or four colours	„	190.00	„	0.	0.	8.62
Woven in more than two colours, or printed in five or more colours	„	205.00	„	0.	0.	9.30
Figured:						
Unbleached	„	125.00	„	0.	0.	5.67
Bleached	„	150.00	„	0.	0.	6.80
Dyed	„	172.00	„	0.	0.	7.80
Woven in two colours, or printed in one, two, three, or four colours	„	200.00	„	0.	0.	9.07
Woven in more than two colours, or printed in five or more colours	„	215.00	„	0.	0.	9.75

Tissues made from yarns over No. 50 and up to No. 100, inclusive:				
Unbleached, unfigured, also scoured, intended for embroidery (with certificate of permission and under control)	100 kilogs.	85.00	1 b.	0. 0. 3.86
Unbleached, other	„	180.00	„	0. 0. 8.16
Bleached, dyed	„	245.00	„	0. 0. 11.11
Woven in two colours, or printed in one, two, three, or four colours	„	260.00	„	0. 0. 11.79
Woven in more than two colours, or printed in five or more colours	„	270.00	„	0. 1. 0.25
Tissues made from yarns No. 100:				
Unbleached, Not figured, also scoured, for embroidery (with certificate of permission and under control)	„	170.00	„	0. 0. 7.71
Unbleached, other	„	330.00	„	0. 1. 3.
Bleached, dyed	„	345.00	„	0. 1. 3¾
Woven in two colour, or printed in one, two, three or four colours	„	360.00	„	0. 1. 4¼
Woven in more than two colours, or printed in five or more colours	„	370.00	„	0. 1. 4¾
Flat-stitch tissues	„	260.00	„	0. 0. 9¾
Mercerised tissues, and tissues made wholly or partly of mercerised yarns, also mercerised velvets and ribbons	Dutiable as the tissues, etc., with a surtax of 18 kr. per 100 kilogs. (0. 82 d. per 1 b.)			

France.

Tariff Classification	Rates of Import Duty 100 kilogs. frs. cts.	English Equivalents 1 b. £. s. d.
Tissues of cotton, plain, twilled, and ticks:		
Unbleached:		
Weighing 13 kilogs. or more per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:		
From 27 threads or less up to 43 threads	100 kilogs. 62.00 up to „ 96.00	1 b. 0. 0. 2.70 up to „ 0. 0. 4.18
44 threads or more	„ 118.00	„ 0. 0. 5.14
Weighing 11 and up to 13 kilogs. per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:		
From 27 threads or less up to 43 threads	„ 70.00 up to „ 107.00	„ 0. 0. 3.05 up to „ 0. 0. 4.66
44 threads or more	„ 131.00	„ 0. 0. 5.70
Weighing 9 and up to 11 kilogs. per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:		
From 27 threads or less up to 43 threads	„ 90.00 up to „ 138.00	„ 0. 0. 3.92 up to „ 0. 0. 6.01

44 threads or more	100 kilogs.	172.00	1 b.	0.	0.	7.49
Weighing 7 and up to 9 kilogs. per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:						
From 27 threads or less up to 43 threads	„ up to „	107.00 up to 165.00	„ up to „	0. 0. up to 0.	0.	4.66 up to 7.18
44 threads or more	„	230.00	„	0.	0.	10.02
Weighing 5 and up to 7 kilogs. per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:						
From 27 threads or less up to 43 threads	„ up to „	129.00 up to 199.00	„ up to „	0. 0. up to 0.	0.	5.62 up to 8.67
44 threads or more	„	300.00	„	0.	1.	1.
Weighing 3 and up to 5 kilogs. per 100 square metres, and containing in warp and weft in a square of 5 mm. each side:						
From 27 threads or less up to 43 threads	„ up to „	230.00 up to 360.00	„ up to „	0. 0. up to 0.	1.	10.30 up to 3¾
44 threads or more	„	550.00	„	0.	2.	0.
Weighing less than 3 kilogs. per 100 square metres	„	620,00	„	0.	2.	3.
Bleached	Duties on unbleached increased by 20%					
Dyed	30 frs. per 100 kilogs. (1.31 d. per 1 b.) above the duty on unbleached, according to class.					

Printed tissues:

Other printed tissues pay the duties leviable on the unbleached tissues, according to class, with the following additional duties:

Printed in one or two colours	100 sq. m.	3.75	100 sq. yds.	0.	2.	6.
Printed in there to six colours	„	6.25	„	0.	4.	2¼
Printed in seven colours or more	„	10.00	„	0.	6.	8¼

Germany.

Tariff Classification	Rates of Import Duty 100 kilogs. mks. pf.		English Equivalents 1 b. £.	s.	d.
Tissues not mentioned:					
Unbleached, weighing 80 grammes or more to the square metre, and having in warp and weft in a square of 5 mm:					
Up to 35 threads	100 kilogs.	50.00	„ 0.	0.	2.68
More than 35 and up to 44 threads	„	70.00	„ 0.	0.	3.75
More than 44 threads	„	90.00	„ 0.	0.	4.82
Unbleached, weighing from 40 up to 80 grammes per square metre, and having in warp and weft in a square of 5 mm.:					
Up to 35 threads	„	80.00	„ 0.	0.	4.28
More than 35 and up to 44 threads	„	100.00	„ 0.	0.	5.35
More than 44 threads	„	120.00	„ 0.	0.	6.42

Unbleached, weighing less than 40 grammes per square metre, and having warp and weft in a square of 5 mm.:						
Up to 35 threads	100 kilogs.	100.00	1 b.	0.	0.	5.35
More than 35 up to 44 threads	„	125.00	„	0.	0.	6.69
More than 44 threads	„	150.00	„	0.	0.	8.03
Bleached or dressed, not specially mentioned	20 marks per 100 kilogs. (1.07 d. per 1 b.) above the duty on unbleached.					
Dyed, printed, or woven in colours, not specially mentioned	50 marks per 100 kilogs. (2.68 d. per 1 b.) above the duty on unbleached.					

Italy.

Tariff Classification	Rates of Import Duty 100 kilogs.	liro. cts.	English Equivalents 1 b.	£.	s.	d.
Unbleached, plain:						
Weighing 13 kilogs. or more per 100 square metres (3.84 oz. or more per square yard), and having in warp and weft in a square of 5 mm. each side:						
27 elementary threads or less	„	60.00	„	0.	0.	2.61
More than 27 and up to 38 threads	„	70.00	„	0.	0.	3.05
More than 38 threads	„	74.00	„	0.	0.	3.22
Weighing 11 kilogs. or more but less than 13 kilogs. per 100 square metres (from 3.2 oz. to 3.84 oz. per square yd.) and having in warp and weft in a square of 5 mm. each side:						
27 elementary threads or less	„	60.00	„	0.	0.	2.61
More than 27 and up 38 threads	100 kilogs.	70.00	1 b.	0.	0.	3.05
More than 38 threads	„	90.00	„	0.	0.	3.92
Weighing 7 kilogs. or more but less than 11 kilogs. per 100 square metres (from 2.08 oz. to 3.2 oz. per square yd.) and having in warp and weft in a square of 5 mm. each side:						
27 elementary threads or less	„	65.00	„	0.	0.	2.83
More than 27 and up to 38 threads	„	75.00	„	0.	0.	3.27
More than 38 threads	„	90.00	„	0.	0.	3.92
Weighing more than 3 but less than 7 kilogs. per 100 square metres (from 0.88 oz. to 2.08 oz. per square yd.) and having in warp and weft in a square of 5 mm. each side:						
27 elementary threads or les	„	90.00	„	0.	0.	3.92
More than 27 and up to 38 threads	„	112.00	„	0.	0.	4.88
More than 38 threads	„	126.00	„	0.	0.	5.49
Weighing less than 3 kilogs. per 100 square metres:	Dutiable as musline.					
Plain, unbleached	100 kilogs.	200.00	„	0.	0.	8.71
„ bleached	„	240.00	„	0.	0.	10.45
„ coloured or dyed	„	235.00	„	0.	0.	10.23
„ printed	„	310.00	„	0.	1.	1½
Figured, unbleached	„	220.00	„	0.	0.	9.58
„ bleached	„	264.00	„	0.	0.	11.50

Figured, dyed or in colours	100 kilogs.	255.00	1 b.	0.	0.	11.10
„ printed	„	234.00	„	0.	1.	2½
Bleached, plain, figured, damasked, or brocaded	20% above the duties on the corresponding class and description of unbleached tissues.					
Dyed, or in colours, plain:						
Weighing 11 kilogs. or more but less than 13 kilogs. per 100 square metres (from 3.2 oz. to 3.84 oz. per square yd.) and having in warp and weft in the square of 5 mm.:						
27 elementary threads or less	„	85.00	„	0.	0.	3.70
"With an additional 5 lire per 100 kilogs. (0.22 d. per 1 b.), if manufactured of mercerised yarn."						
More than 27.....38 threads	„	95.00	„	0.	0.	4.14
More than 38 threads	„	125.00	„	0.	0.	5.44
Weighing 7 kilogs. or more but less than 11 kilogs. per 100 square metres (from 2.08 oz. to 3.2 oz. per square yd.), and having in warp and weft in the square of 5 mm.:						
27 elementary threads or less	„	90.00	„	0.	0.	3.92
"With an additional 5 lire per 100 kilogs. (0.22 d. per 1 b.), if manufactured of mercerised yarn."						
More than 27.....38 threads	„	100.00	„	0.	0.	4.35
More than 38 threads	„	125.00	„	0.	0.	5.44
Weighing 3 kilogs. or more but less than 7 kilogs. per 100 square metre (from 0.88 oz. to 2.08 oz. per square yd.)	Duty on unbleached plus 35 lire per 100 kilogs. (1.52 d. per 1 b.)					
Dyed or in colours: figured, damasked, or brocaded	Duty on unbleacked plus 35 lire per 100 kilogs. (1.52 d. per 1 b.)					

Russia.

Tariff Classification	Rates of Import Duty Funt	rbls. cop.	English Equivalents 1 b.	£.	s.	d.
Tissues, unbleached or bleached:						
Biasi and mitkall (coarse calico):						
Measuring up to 8 square arshines (square arshine 5.44 sq. ft.) to the funt	„	0.57½	1 b.	0.	1.	4¼
Measuring from 8 to 12 square arshines to the funt...	„	0.90	„	0.	2.	1¼
Tissues other than those mentioned above:						
Measuring up to 12 square arshines to the funt.....	„	0.90	„	0.	2.	1¼
Measuring more than 12 square arshines to the funt	„	2.15	„	0.	5.	0½
Tissues, dyed, figured, printed, or mercerised:						
Biasi and mitkall and chintz:						
Measuring up to 8 square arshines to the funt.....	„	0.98	„	0.	2.	3½
Measuring from 8 to 12 square arshines to the funt...	„	1.35	„	0.	3.	2.
Tissues other than those mentioned above:						
Measuring up to 12 square arshines to the funt.....	„	1.35	„	0.	3.	2.
Measuring more than 12 square arshined to the funt	„	2.60	„	0.	6.	1.

United States.

Tariff Classification	Rates of Import Duty sq. yd.	$. cts.	English Equivalents sq. yd.	£.	s.	d.
Cotton cloth not exceeding 50 thread to the square inch, counting the warp and filling:						
Not bleached, dyed, coloured, stained, painted, or printed, and valued, at not over 7 cents per square yd	„	0.01	„	0.	0.	0½
Pleached, and valued at not over 9 cents per sq. yd....	„	0.01¼	„	0.	0.	0.63
Dyed, coloured, stained, painted, or printed, and valued at not over 12 cents per sq. yd.	„	0.02	„	0.	0.	1
Cotton cloth exceeding 50 and not exceeding 100 thread to the sq. inch, counting the warp and filling:						
Not bleached, dyed, coloured, stained, printed, or printed:						
Valued at not over 7 cents per sq. yd. not exceeding 6 sq. yd. to the 1 b	„	0.01¾	„	0.	0.	0.88
Valued at over 7 cents and not over 9 cents per sq. yd.	„	0.02¼	„	0.	0.	1.13
Valued at over 9 cents and not over 10 cents.....	„	0.02¾	„	0.	0.	1.38
Valued at over 10 cents and not over 12.5 cents per sq. yd.	„	0.04	„	0.	0.	2
Valued at over 12.5 and not over 14 cents per sq. yd.	sq. yd.	0.05	sq. yd.	0.	0.	2.5
Valued at over 14 cents	„	0.60	„	0.	0.	3
		(But not less than 35% ad val.)				
Bleached:						
Valued at not over 9 cents per sq. yd.:						
Not exceeding 6 sq. yds. to the 1 b.....	sq. yd.	0.01.5	sq. yd.	0.	0.	0¾
Exceeding 6 and not exceeding 9 sq. yds. to the 1 b...	„	0.01¾	„	0.	0.	0.88
Exceeding 9 sq. yds. to the 1 b.	„	0.02¼	„	0.	0.	1.13
Valued at over 9 and not over 11, and not over 12 cents per sq. yd.	„	0.04	„	0.	0.	2
Valued at over 12 and not over 15 cents per sq. yd. ...	„	0.05	„	0.	0.	2.5
Valued at other 15 and not over 16 cents per sq. yd.	„	0.06	„	0.	0.	3
Valued at over 16 cents per sq. yd.	„	0.07	„	0.	0.	3.5
		(But not less than 25% ad val.)				
Dyed, coloured, staind, painted, or printed:						
Valued at not over 12 cents per sq. yd.:						
Not exceeding 6 sq. yds. to the 1 b.	sq. yd.	0.02¾	sq. yd.	0.	0.	1.38
Exceeding 6 and not exceeding 9 sq. yds. to the 1 b.	„	0.03¼	„	0.	0.	1.63
Exceeding 9 sq. yds. to the 1 b.	„	0.03.5	„	0.	0.	1¾

Valued at over 12 and not over 12.5 cents per sq. yd.	sq. yd.	0.03¾	sq. yd.	0. 0.	1.88
Valued at over 12.5 and not over 15 cents per sq. yd.	„	0.05	„	0. 0.	2.5
Valued at over 15 and not over 17.5 cents per sq. yd.	„	0.06.5	„	0. 0.	3¼
Valued at over 17.5 and not over 20 cents per sq. yd.	„	0.07.5	„	0. 0.	3¾
Valued at over 20 cents per sq. yd.	„	0.09	„	0. 0.	4.5
		(But not less than 30% ad val.)			
Cotton cloth exceeding 100 and not exceeding 150 threads to the sq. inch, counting the warp and filling:					
Not bleached, dyed, coloured, stained, painted, or printed:					
Not exceeding 6 sq. yds. to the 1 lb.	sq. yd.	0.02	sq. yd.	0. 0.	1
Exceeding 6 and not exceeding 8 sq. yds. to the 1 lb.	„	0.02.5	„	0. 0.	1¼
Exceeding 8 sq. yds. to the 1 lb.	„	0.02¾	„	0. 0.	1.36
Any of the foregoing:					
Valued at over 9 and not over 10 cents per sq. yd.	„	0. 0.3	„	0. 0.	1.5
Valued at over 10 but not over 12.5	„	0.04¾	„	0. 0.	2.38
Valued at over 12.5 and not over 14 cents per sq. yd.	,	0.05.5	„	0. 0.	2¾
Valued at over 14 and not over 16 cents per sq. yd.	sq. yd.	0.06.5	sq. yd.	0. 0.	3¼
Valued at over 16 cents per sq. yds.	„	0.08	„	0. 0.	4
		(But not less than 30% ad val.)			
Bleached:					
Not exceeding 4 sq. yds. to the 1 lb.	sq. yd.	0.02.5	sq. yd.	0. 0.	1¼
Exceeding 4 and not exceeding 6 sq. yds.	„	0.03	„	0. 0.	1.5
Exceeding 6 and not exceeding 8 sq. yds.	„	0.03.5	„	0. 0.	1¾
Exceeding 8 sq. yds.	„	0.03¾	„	0. 0.	1.88
Any of the foregoing:					
Valued at over 11 and not over 12 cents per sq. yd.	„	0.04¼	„	0. 0.	2.13
Valued at over 12 and not over 15 cents per sq. yd.	„	0.05¼	„	0. 0.	2¾
Valued at over 15 and not over 16 cents per sq. yd.	„	0.06.5	„	0. 0.	3¼
Valued at over 16 and not over 20 cents per sq. yd.	„	0.08	„	0. 0.	4
Valued at over 20 cents per sq. pd.	„	0.10	„	0. 0.	5
		(But not less 35% ad val.)			
Dyed, coloured, stained, painted, or printed:					
Not exceeding 4 sq. yds. to the 1 lb.	sq. yd.	0.03.5	sq. yd.	0. 0.	1¾
Exceeding 4 and not exceeding 6 sq. yds.	„	0.03¾	„	0. 0.	1.88

Exceeding 6.....8 sq. yds. .....sq. yd.	0.04½	sq. yd.	0.	0.	2.13
Exceeding 8 sq. yds..... „	0.04.5	„	0.	0.	2¼
Any of the foregoing:					
Valued at over 12.5 but not over 15 cents per sq. yd. ..... „	0.05¼	„	0.	0.	2¼
Valued at over 15 and not over 17.5 cents per sq. yd. ..... „	0.07	„	0.	0.	3½
Valued at over 17.5 but not over 20 cents per sq. yd. ..... „	0.08	„	0.	0.	4
Valued at over 20 cents per sq. yd. ..... „	0.10	„	0.	0.	5
	(But not less than 35% ad val.)				
Cotton cloth, not bleached, dyed, coloured, stained, painted, or printed, exceeding 150 and not exceeding 200 thread to the sq. inch, counting the warp and filling:					
Not exceeding 3.5 sq. yds. to the 1 lb. .....sq. yd.	0.02	sq. yd.	0.	0.	1
Exceeding 3.5 and not exceeding 4.5 sq. yds. to the 1 lb. ..... „	0.02¼	„	0.	0.	1.38
Exceeding 4.5 and not exceeding 6 sq. yds. to the 1 lb. ..... „	0.03	„	0.	0.	1.5
Exceeding 6 sq. yds. to the 1 lb. ..... „	0.03.5	„	0.	0.	1¾
Any of the foregoing:					
Valued at over 10 and not over 12.5 cents per sq. yd. ..... „	0.04.¾	,	0.	0.	2.38
Valued at over 12.5 and not over 14 cents per sq. yd. .....sq. yd.	0.05.5	sq. yd.	0.	0.	2¾
Valued at over 14 and not over 16 cents per sq. yd. ..... „	0.06.5	„	0.	0.	3¼
Valued at over 16 and not over 20 cents per sq. yd. ..... „	0.08	„	0.	0.	4
Valued at over 20 cents ..... „	0.10	„	0.	0.	5
	(But not less than 35% ad val.)				
Bleached:					
Not exceeding 3.5 sq. yds. to the 1 lb. .....sq. yd.	0.02¾	sq. yd.	0.	0.	1.38
Exceeding 3.5 and not exceeding 4.5 sq. yds. to the 1 lb. ..... „	0.03.5	„	0.	0.	1¾
Exceeding 4.5 and not exceeding 6 sq. yds. to the 1 lb. ..... „	0.04	„	0.	0.	2
Exceeding 6 sq. yds..... „	0.04½	„	0.	0.	2.13
Any of the foregoing:					
Valued at over 12 and not over 15 cents per sq. yd. ..... „	0.05¼	„	0.	0.	2¾
Valued at over 15 and not over 16 cents per sq. yd. ..... „	0.06.5	„	0.	0.	3¼
Valued at over 16 and not over 20 cents per sq. yd. ..... „	0.08	„	0.	0.	4
Valued at over 20 cents per sq. yd. ..... „	0.10	„	0.	0.	5
	(But not less than 35% ad val.)				

Dyed, coloured, stained, painted, or printed:					
Not exceeding 3.5 sq. yds.	sq. yd.	0.04¼	sq. yd.	0. 0.	2.13
Exceeding 3.5 and not exceeding 4.5 sq. yds.	„	0.04½	„	0. 0.	2¼
Exceeding 4.5.....6 sq. yds.	„	0.04¾	„	0. 0.	2.38
Exceeding 6 sq. yds.	„	0.05	„	0. 0.	2.5
Any of the foregoing:					
Valued at over 12.5 and not over 15 cents per sq. yd.	„	0.06	„	0. 0.	3
Valued at over 15 and not over 17.5 cents per sq. yd.	„	0.07	„	0. 0.	3.5
Valued at over 20 cents per sq. yd.	„	0.10	„	0. 0.	5
		(But not less than 40% ad val.)			
Cotton cloth exceeding 200 and not exceeding 300 threads to the sq. inch, counting the warp and filling:					
Not bleached, dyed, coloured, stained, painted, or printed:					
Not exceeding 2.5 sq. yds. to the 15	sq. yd.	0.03.5	sq. yd.	0. 0.	1¾
Exceeding 2.5 not exceeding 3.5 sq. yds.	„	0.04	„	0. 0.	2
Exceeding 3.5 and not exceeding 3.5 sq. yds.	,	0.04	„	0. 0.	2¼
Exceeding 6 sq. yds.	„	0.05	„	0. 0.	2.5
Any of the foreging:					
Valued at over 12.5 and not over 14 cents per sq. yd.	„	0.05.5	„	0. 0.	2¾
Valued at over 14 and not over 16 cents per sq. yd.	„	0.06.5	„	0. 0.	3¼
Valued at over 16 and not over 20 cents per sq. yd.	sq. yd.	0.08	sq. yd.	0. 0.	4
Valued at over 20 cents per sq. yd.	„	0.10	„	0. 0.	5
		(But not less than 40 % ad. val.)			
Bleached:					
Not exceeding 2.5 sq. yds. to the 1 b.	sq. yd.	0.04.5	sq. yd.	0. 0.	2¼
Exceeding 2.5 and not exceeding 3.5 sq. yds.	„	0.05	„	0. 0.	2.5
Exceeding 3.5 and not exceeding 5 sq. yds.	„	0.05.5	„	0. 0.	2¾
Exceeding 5 sq. yds.	„	0.06	„	0. 0.	3
Any of the foregoing:					
Valued at 15 and not over 16 cents per sq. yd.	„	0.06.5	„	0. 0.	3¼
Valued at over 16 and not over 20 cents Per sq. yd.	„	0.08	„	0. 0.	4
Valued at over 20 and not over 25 cents per sq. yd.	„	0.11¼	„	0. 0.	5.63
Valued at over 25 cents per sq. yd.	„	0.12.5	„	0. 0.	6¼
		(But not less than 40 % ad. val.)			
Cotton cloth exceeding 300 threads to the sq. inch, counting the warp and filling:					
Not bleached, dyed, coloured, stained, painted, or printed:					
Not exceeding 2 sq. yds. to the 1 b.	sq. yd.	0.04	sq. yd.	0. 0.	2
Exceeding 2 and not exceeding 3 sq. yds.	„	0.04.5	„	0. 0.	2¼
Exceeding 3 and not exceeding 4 sq. yds.	„	0.05	„	0. 0.	2.5
Exceeding 4 sq. yds.	„	0.05.5	„	0. 0.	2¾

Any of the foregoing:						
Valued at over 14 and not over 16 cents per sq. yd.	sq. yd.	0.06.5	sq. yd.	0.	0.	3¼
Valued at over 16 and not over 25 cents per sq. yd.	„	0.11¼	„	0.	0.	5.63
Valued at over 25 cents per sq. yds.	„	0.12.5	„	0.	0.	6¼
		(But not less than 40 % ad. val.)				
Bleached:						
Not exceeding 2 sq. yds. to the 1 b.	sq. yd.	0.05	sq. yd.	0.	0.	2.5
Exceeding 2 and not exceeding 3 sq. yds.	„	0.05.5	„	0.	0.	2¾
Exceeding 3 and not exceeding 4 sq. yds.	„	0.06	„	0.	0.	3
Exceeding 4 sq. yds.	„	0.06.5	„	0.	0.	3¼
Any of the foregoing:						
Valued at over 16 and not over 20 cents per sq. yd.	„	0.08	„	0.	0.	4
Valued at over 20 and not over 25 cents per sq. yd.	„	0.11¼	„	0.	0.	5.63
Valued at over 25 cents per sq. yd.	„	0.12.5	„	0.	0.	6¼
		(But not less than 40 % ad. val.)				
Dyed, coloured, stained, painted, or printed:						
Not exceeding 3 sq. yds. to the 1 b.	sq. yd.	0.06.5	sq. yd.	0.	0.	3¼
Exceeding 3 sq. yds. to the 1 b.	„	0.08	„	0.	0.	4
Any of the foregoing:						
Valued at over 20 and not over 25 cents per sq. yd.	sq. yd.	0.11¼	sq. yd.	0.	0.	5.63
Valued at over 25 cents per sq. yd.	„	0.12.5	„	0.	0.	6¼
		(But not less than 40 % ad. val.)				

甲号ノ二

Comparison of rates of duties
on
Cotton Tissues.

N. B. The English Equivalents of rates of foreign duties are taken from "Foreign Import Duties, 1908", published by the British Board of Trade.

France.

	English Equivalents per 1 b. £.	s.	d.
Tissues of cotton, plain, twilled, thicks:			
Unbleached: Weighing 13 kilogs or more and containing 28 to 35 threads.	0.	0.	3.35
Corresponding Japanese New Tariff: Weighing more than 10 kilogs and containing 28 to 35 threads.			
298—7—A—3—0	0.	0.	2.59
and			
298—7—A—4—0	0.	0.	2.22

Austria-Hungary.

	English Equivalents per 1 b.		
Cotton tissues containing 38 threads or less plain or simply twilled:			
Unbleached	0.	0.	3.45
up to			
	0.	1.	3.00

Corresponding Japanese New Tariff:

Containing 43 threads or less:

298—7—A—4—d 0. 0. 2.96
up to
298—8—A—1—d 0. 1. 0.25
according to weights and kinds.

Germany.

English Equivalents per 1 b.

Cotton Tissues not specially mentioned:—

Unbleached, weighing 80 g.m. or more to the sq.m. and having in warp and weft in a square of 5 m.m. up to 35 threads. 0. 0. 2.68

Corresponding Japanese New Tariff:

Weighing more than 5 kilogs. in 100 sq.m.;

298—7—A—4—c 0. 0. 2.22
up to
298—7—A—2—c 0. 0. 3.33
according to weights.

Italy.

English Equivalents per 1 b.

Cotton tissues:

Unbleached:

Plain,

Weighing 11 kilogs. or more pr. 100 sq.m. and having in warp and weft in a square of 5 m m. each side;:

more than 27 and up to 38 threads 0. 0. 3.92

Corresponding Japanese New Tariff:

Weighing 10 kilogs. or more but less than 20 kilogs. pr. 100 sq.m. and having in warp and weft in a square 5 m.m. from 27 up to 43 threads:

257—7—A—3—c .....0. 0. 2.59 and
257—7—A—3—d 0. 0. 3.33
according to number of threads.

甲号ノ三

Iron and manufactures of.

In the following Table are given the ad-valorem duties on the principal iron manutactures of the countries mentioned hereunder, obtained by taking the ratios of the lowest specific duties to the market prices of the commodities specified therein; in the case of Canada, however, the intermediate duties have heen taken. These figures are, except those for Japan, extracted from the returns of the British Board of Trade.

Countries.	Wrought iron.	Rails.	Galvanized places and sheets.	Tinned iron.	Iron bars, rods. etc.
Russia	91.	90.	122.	110.	42.
Spain	25.	33.	52.	58.	33.
United States	26.	30.	49.	50.	36.
Portugal	4.	8.	9.	5.	4.
Austria-Hungary	20.	47.	65.	59.	22.
France	19.	45.	39.	35.	21.
Argentine	7.	free	33.	6.	35.

Italy	13.	45.	65.	47.	21.
Germany	16.	23.	20.	18.	11.
Sweden	free	free	27.	free	12.
Canada	23.	40.	33.	5.	unknown
Switzerland	1.	4.	10.	9.	2.
Japan (Revised Tariff)	5.	20.	20.	10.	15.

甲号ノ四

Japan.

		English Equivalents £. s. d.
Iron:		
Plates and sheets;		
Not coated with metals:		
Checkered	cwt.	0. 1. 2.525
Corrugated	„	0. 2. 44.013
Other		
Not exceeding 0.7 mm. in thickness	„	0. 0. 8.3
„ 1.5 mm. „	„	0. 1. 3.563
Other	„	0. 1. 0.45
Coated with base metals:		
Tinned (Tinned iron sheets and tinned steel sheets):		
Ordinary	„	0. 1. 6.675
Crystallized, embossed or the like	cwt.	0. 4. 0.763
Galvanized (corrugated or not)	„	0. 3. 5.5
Other	ad. val.	2 %

Austria-Hungary.

		English Equivalents £. s. d.
Iron and Steel:		
Sheets and plates:		
Rough (blach plate) having a thickness of:		
5 mm. or more	cwt.	0. 3. 9¾
From 5.0 to 2.0 mm.	„	0. 4. 0¼
„ 2.0 „ 1.0 „	„	0. 4. 2¾
„ 1.0 „ 0.6 „	„	0. 4. 8
„ 0.6 „ 0.4 „	„	0. 5. 1
„ 0.4 „ 0.25 „	„	0. 5. 6
Less than 0.25 mm.	„	0. 5. 11
Dressed or cleaned, having a thickness of:		
1 mm. or more	„	0. 5. 1
From 1.0 to 0.6 mm.	„	0. 5. 6
„ 0.6 , 0.4 „	„	0. 5. 11
Less than 0.4 mm.	„	0. 6. 6¾
Coated with tin, zinc, or lead, having a thickness of:		
1 mm. or more	„	0. 7. 7½

From 1.0 to 0.6 mm.	cwt.	0. 8. 0½
„ 0.6 „ 0.4 „	„	0. 8. 5½
Less than 0.4 mm.	„	0. 9. 1¼
Coated with copper or brass, vanished, smoothed, of a thickness of:		
1 mm. or more	„	0. 8. 0½
From 1.0 to 0.6 mm.	„	0. 8. 5½
„ 0.6 „ 0.4 „	„	0. 9. 1¼
Less than 0.4 mm.	„	0. 10. 2
Nickelled, plated with copper or copper alloys, or with alminium, or polished	„	0. 10. 2
With coloured or impressed designs, watered, lacquered	„	0. 10. 7
Sheets and plates, pierced, perforated, punched or cut not:		
Black plate:		
1 mm. or more in thickness	„	0. 5. 11
Other	„	0. 7. 2½
Dressed or cleaned	„	0. 8. 10¾
Other	„	0. 15. 3

Spain.

		English Equivalents £. s. d.
Iron and Steel:		
Iron plates:		
More than 5 millim. in thickness	cwt.	0. 2. 11¼
From 1 to 5 millim.	cwt.	0. 3. 3
Less than 1 millim.	„	0. 4. 0¾
Iron and steel plates:		
Polished, engraved, galvanized, coated with lead, perforated, indented, corrugated or worked in any other manner, but not manufactured	„	0. 4. 10½
Coated with tin, including tinplate, not manufactured	„	0. 5. 8¼

Italy.

			English Equivalents £. s. d.
Iron and Steel:			
Sheets and plates, having a thickness of—			
4 millimetres and above	cwt.	g.	0. 2. 10½
Less than 4 millimetres, but more than 1½ millimetres	„	g.	0. 4. 0¾
1½ millimetres or less:			
½ millimetre or less in thickness, destined for the manufacture of dynamo-electric machines, or of electric transformers			Free
Other	cwt.	g.	0. 4. 10½
Sheets and plates cut into special shapes (e. g. hexagonal, pentagonal, circular, triangular; but not square or rectangular) to fit them for a determinate purpose.			Dutiable as above plus 1 lira per 100 kilogs. (4.88 d. per cwt.)
Sheets or plate iron, coated with lead or zinc, or galvanized:			

Plain, having a thickness of—

More than 1½ millimetres .....cwt. g. 0. 5. 3¼

1½ millimetres or less ..... „ g. 0. 6. 1¼

Germany.

			English Equivalents £. s. d.
Iron and Steel:			
Sheets and plates:			
Rough, scaled, straitened, dressed, or vanished—			
More than 1 mm. in thickness.....	cwt.	g.	0. 1. 6
1 mm. or less.....	„	g.	0. 2. 3
Ground, polished, lacquered, browned, or artificially oxidised, also tinned (tin plates) or coated with other common metals:			
More than 1 mm. in thickness.....	„	g.	0. 2. 6
1 mm. or less.....	„	g.	0. 2. 9
Sheets, less than 5 mm. in thickness, and cut otherwise than rectangularly.			Dutiable as above with a surtax of 25 per cent.
Corrugated, grooved, or with embossed surface:			
Rough	cwt.	g.	0. 2. 6
Worked	„	g.	0. 4. 0
Other, pressed, studded, flanged, welded, rounded, drilled, or coiled:			
More than 1 mm. in thickness.....	„	g.	0. 2. 9
1 mm. or less.....	„	g.	0. 3. 6

France.

			English Equivalents £. s. d.
Iron and Steel:			
Sheet or plate iron, flat:			
Hammered or rolled:			
Of a thickness of more than 1 mm., not cut.....	cwt.	g.	0. 2. 10¼
Ditto, ditto, cut to any shape	„	g.	0. 3. 0½
Thin sheet iron and iron blackplate, having a thickness of—			
More than .6 of a mm. and up to 1 mm., not cut	,	g.	0. 3. 8
Ditto, ditto, cut to any shape	„	g.	0. 4. 0¾
% .6 of a mm. or less, not cut	„	g.	0. 4. 0¾
Ditto, ditto, cut to any shape	„		0. 4. 5¾
Iron tinned (tin-plate), or coated with copper, lead, or zinc:			
Of a thickness of more than .6 of a mm.	„		0. 4. 10½
Of a thickness of .6 of a mm. or less	„		0. 5. 3½

甲号ノ五

Woollen Tissues.

Japan.

Tariff Classification	Rates of Import Duty 100 kin	y. s.	English Equivalents 1 b.	£.	s.	d.
Tissues of wool:						
1. Velvets, plushes, and other pile tissues, with piles, cut or uncut:						
B Other than partly of silk	100 kin	50.00	1 b.	0.	0.	9
2. Other:						
A. of wool:						
a. Weighing not more than 100 grammes per sq. metre	„	57.50	„	0.	0.	11
b. Weighing not more than 200 grammes per sq. metre	„	70.00	„	0.	1.	1
c. Weighing not more than 500 grammes per sq. metre	„	60.00	„	0.	0.	11
d. Other	„	50.00	„	0.	0.	9

Austria-Hungary.

Tariff Classification	Rates of Import Duty 100 kilogs.	kr. h.	English Equivalents 1 b.	£.	s.	d.
Woollen tissues, pure or mixed with other materials, except silk:						
Press cloths and filter-cloths, weighing per sq. metre:						
More than 500 grammes	100 kilogs.	95.00	1 b.	0.	0.	4.31
From 200 to 500 „	„	200.00	„	0.	0.	9.08
Less than 200 „	„	262.00	„	0.	0.	11.8
Woollen tissues not otherwise mentioned, weighing to the sq. metre:						
More than 700 grammes (more than 20.8 ozs. to the sq. yd.)	„	120.00	„	0.	0.	5.45
More than 500 but less than 700 grammes (from 14.9 ozs. to 20.8 ozs. per sq. yd.)	„	180.00	„	0.	0.	8.17
More than 200 but less than 500 grammes (from 6 ozs. to 14.9 ozs. per sq. yd.)	„	200.00	„	0.	0.	9.08
200 grammes or less	„	262.00	„	0.	0.	11.8
Velvets and velvety tissues	„	320.00	„	0.	0.	9.99

France.

Tariff Classification	Rates of Import Duty 100 kilogs.	frs. cts.	English Equivalents 1 b.	£.	s.	d.
Tissues, etc., of pure wool:						
Cloths, casimirs, and other milled tissues, and short-napped tissues not milled:						
Stuffs for furniture, weighing more than 400 grammes per sq. metre (more than 11.8 ozs. per sq. yd.)	100 kilogs.	100.00	1 b.	0.	0.	4.35
Moire	„	50.00	„	0.	0.	2.18
Tissues for clothing, drapery, etc.:						
Musslins, printed	„	155.00	„	0.	0.	6.75
Other kinds, weighing per sq. metre—						
250 grammes or less (7.4 ozs. or less per sq. yd.)	„	140.00	„	0.	0.	6.10
From 2.51 to 400 grammes, inclusive (from 7.4 ozs. to 11.8 ozs. per sq. yd.)	„	220.00	„	0.	0.	9.58
From 401 to 550 grammes, inclusive (from 11.8 ozs. to 16.3 ozs. per sq. yd.)	„	180.00	„	0.	0.	7.84
From 551 to 700 grammes, inclusive (from 16.3 ozs. to 20.8 ozs. per sq. yd.)	„	140.00	„	0.	0.	6.10
More than 700 grammes, (more than 20.8 ozs. per sq. yd.)	100 kilogs.	110.00	1 b.	0.	0.	4.79

Germany.

Tariff Classification	Rates of Import Duty 100 kilogs.	mks. pf.	English Equivalents 1 b.	£.	s.	d.
Velvet and plush and similar tissues, with cut or uncut pile	100 kilogs.	150.00	1 b.	0.	0.	8.03
Other close woven tissues for furniture and upholstery, dyed printed, or woven in colours:						
In the piece, for sale by mesure, weighing per sq. metre—						
More than 200 grammes	„	135.00	„	0.	0.	7.22
200 grammes or less	„	220.00	„	0.	0.	11.7
Made with indication for cutting (as curtains, hangings, coverlets, etc.) with or without edgings or fringes, weighing per sq. metres—						
More than 200 grammes	„	165.00	„	0.	0.	8.83
300 grammes or less	„	250.00	„	0.	1.	1.5
Tissues of wool or other animal hair, not included above:						
Other tissues of this class, weighing to the sq. metre—						
More than 700 grammes	„	135.00	„	0.	0.	7.22

More than 200 and up to 700 grammes	100 kilogs.	150.00	1 b.	0.	0.	8.03
200 grammes or less	„	220.00	„	0.	0.	11.77

Italy.

Tariff Classification	Rates of Import Duty 100 kilogs.	lire. cts.	English Equivalents 1 b.	£.	s.	d.
Tissues of wool, not printed:						
Carded, weighing to the sq. metre—						
300 grammes or less (8.8 ozs. or less to the sq. yd.)	100 kilogs.	185.00	1 b.	0.	0.	8.06
More than 300 but not more than 500 grammes (8.8 ozs. to 14.9 ozs. to the sq. yd.)	„	160.00	„	0.	0.	6.97
More than 500 grammes (above 14.9 ozs. to the sq. yd.)	„	140.00	„	0.	0.	6.10
Combed, other than shortnapped (rasati):						
Weighing to the sq. metre—						
200 grammes or less (5.9 ozs. or less to the sq. yd.)	„	250.00	„	0.	0.	10.8
More than 200 but not more than 500 grammes (5.9 ozs. to 14.9 ozs. to the sq. yd.)	„	220.00	„	0.	0.	9.58
More than 500 grammes (above 14.9 ozs. to the sq. yd.)	„	190.00	„	0.	0.	8.27
Short-napped (rasati), not fulled, of wool, pure or mixed with silk or waste silk, in a proportion of less than 12 %, weighing to the sq. metre:						
200 grammes or less (5.9 ozs. or less to the sq. yd.)	100 kilogs.	220.00	1 b.	0.	0.	9.58
More than 200 but not more than 500 grammes (5.9 ozs. to 14.9 ozs. to the sq. yd.)	„	200.00	„	0.	0.	8.71
Stuffs for furniture, weighing more than 500 grammes to the sq. metre	„	100.00	„	0.	0.	4.35
Printed tissues	30 lire per 100 kilogs. (1.31 d. per 1 b.) above the duty on the unprinted tissues.					

Russia.

Tariff Classification	Rates of Import Duty funt	rbls. cop.	English Equivalents 1 b.	£.	s.	d.
Woollen tissues, not separatly mention, even mixed with cotton:						
Measuring 3 sq. arshines or less to the funt (weighing 8 ozs. or more to the sq. yd.)	funt	1.50	1 b.	0.	3.	6
Measuring more than 3 sq. arshines to the funt (weighing less than 8 ozs. to the sq. yd.)	„	2.00	„	0.	4.	8
Ditto, printed	(Duty as above with a surtax of 30 %.)					

Tissues, showls and scarfs in the nature of cashmeres, of woollen warp, with a weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton:			
Also genuine and French cashmeres	funt	4.50	1 b. 0. 10. 6

United States.

Tariff Classification	Rates of Import Duty 1 b.	dols. cts.	English Equivalents 1 b.	£. s. d.
Cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool:				
Valued at not more than 40 cents per 1 b.	1 b. and 50 % ad. val.	0.33	1 b. and 50 % ad. val.	0. 1. 4.5
Valued at 40 and not above 70 cents per 1 b.	1 b. and 50 % ad. val.	0.44	1 b. and 50 % ad. val.	0. 1. 10
Valued at over 70 cents per 1 b.	1 b. and 55 % ad. val.	0.44	1 b. and 55 % ad. val.	0. 1. 10

甲号ノ六

Comparison of Import Duties
on
Woollen Tissues.

N. B. The English Equivalents of Import Duties are taken from "Foreign Import Duties, 1908", published by the British Board of Trade.

Germany.

Tariff Classification	English Equivalents per 1 b.	£. s. d.
Tissues of wool, not elsewhere included:		
Weighing 200 grammes or less to the sq. m.	per 1 b.	0. 0. 11.77
Corresponding Japanese New Tariff:		
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:		
Not more than 100 grammes	per 1 b.	0. 1. 11
Not more than 200 grammes	„	0. 1. 1

France.

Tariff Classification	English Equivalents per 1 b.	£. s. d.
Tissues for clothing, other than printed musslins:		
Weighing from 251 to 400 grammes	per 1 b.	0. 0. 9.58
Corresponding Japanese New Tariff:		
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:		
Not more than 200 grammes	„	0. 1. 1
Not more than 500 grammes	„	0. 0. 11

Italy.

Tariff Classification	English Equivalents per 1 b.	£.	s.	d.
Tissues of wool, not printed; weighing to the sq. m.:				
Carded:				
300 grammes or less	per 1 b.	0.	0.	8.06
Combed:				
200 grammes or less	per 1 b.	0.	0.	10.89
Corresponding Japanese New Tariff:				
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:				
Not more than 100 grammes	„	0.	0.	11
„ 200 „	„	0.	1.	1
„ 500 „	„	0.	0.	11

Austria-Hungary.

Tariff Classification	English Equivalents per 1 b.	£.	s.	d.
Woollen-tissues not otherwise mentioned, weighing to the sq. metre:				
200 grammes or less	per 1 b.	0.	0.	11.89
Corresponding Japanese New Tariff:				
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. metre:				
Not more than 100 grammes	„	0.	0.	11
„ 200 „	„	0.	1.	1

Russia. （省略）

United States.

Tariff Classification	English Equivalents per 1 b.	£.	s.	d.
Cloths, kint fabrics and all manufactures of every description made of wool:				
Valued at over 70 cents per 1 b.	per 1 b. and 55 % ad. val.	0.	1.	10
Corresponding Japanese New Tariff:				
Tissue of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:				
More than 100 but not more than 200 grammes	per 1 b.	0.	1.	1

Portugal.

Tariff Classification	English Equivalents per 1 b. £. s. d.
Tissues, not otherwise specified:	
Other than not sized for printing or dyeing:	
Weighing 300 grammes or less per sq. m. ..... per 1 b.	0. 4. 8.5
Corresponding Japanese New Tariff:	
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:	
Not more than 100 grammes ..... per 1 b.	0. 0. 11
„ 200 „ ..... „	0. 1. 1
„ 500 „ ..... „	0. 0. 11

Spain.

Tariff Classification	English Equivalents per 1 b. £. s. d.
Tissues of pure wool, not specially mentioned; weighing per sq. m.:	
Not more than 150 grammes ..... per 1 b.	0. 4. 4¼
Corresponding Japanese New Tariff:	
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:	
Not more than 100 grammes ..... per 1 b.	0. 0. 11
„ 200 „ ..... „	0. 1. 1

Argentina.

Tariff Classification	English Equivalents per 1 b. £. s. d.
Fabrics of wool, not mentioned in other paragraphs, weighing per sq. m.:	
Up to 200 grammes, inclusive ..... per 1 b.	0. 1. 7.5
From 201 to 400 grammes..... „	0. 1. 6.5
More than 400 grammes ..... „	0. 1. 4.5
Corresponding Japanese New Tariff:	
Tissues of wool, other than velvets, plushes and other pile tissues; weighing per sq. m.:	
Not more than 100 grammes ..... „	0. 0. 11
„ 200 „ ..... „	0. 1. 1
„ 500 „ ..... „	0. 0. 11

甲号ノ七

Sugar

Tariff Classification	Rates of Import Duty. Units.	Rates.	English Equivalents Units.	Rates.
Russia	poud	rbl. cop.	cwt.	£. s. d.
Sugar, raw	„	4.50	„	1. 9. 7
„ , refined.....	„	6.00	„	1. 19. 5
Germany	100 kilogs.	mk. pf.		
Sugar, raw or unrefined	„	18.40	„	0. 9. 2.5
„ , refined.....	„	18.80	„	0. 9. 4¾

France	100 kilogs.	fr. ct.		
Raw sugar, the estimated yield at the refinery being:				
98% or less	„ (net)	5.50	„ (net)	0. 2. 2¾
More than 98%	„	6.00	„	0. 2. 5
Refined sugar	„	6.00	„	0. 2. 5
Italy	100 kilogs.	lire. ct.		
Sugar yielding more than 94% of refined sugar	„	99.00	„	2. 0. 3
Sugar, other	„	88.00	„	1. 15. 9
Austria-Hungary		kr. h.		
Raw sugar	„	5.20	„	0. 2. 2¾
Refined	„	5.70	„	0. 2. 5¼
United State	1 b.	dols. cts.		
Sugar not above No. 16 Dutch Standared in colours	„	0.00.095	„	0. 4. 5¼
Sugar above No. 16 Dutch Standared in colours and all sugar which has gone through a process of refining	„	0.01.9	„	0. 9. 1
Maple sugar	„	0.04	„	0. 18. 8
Spain	100 kilogs.	pes. cts.		
Sugar	„	85.00	„	1. 14. 6
Portugal	kilogs.	Reis.		
Sugar refined by the Portuguess system; also sugar superior to No. 20 Dutch Standared	„	145.	„	1. 13. 2
	kilogs.	Reis.		
Sugar not otherwise specified	„	120.	„	1. 7. 5
Japan (Revised Tariff)	100 kin	yen. s.		
Sugar:				
Under No. 11 Dutch Standared	„	2.50	„	0. 4. 3.9
Under No. 15 „	„	3.10	„	0. 5. 4.4
Under No. 18 „	„	3.35	„	0. 5. 9'6
Under No. 21 „	„	4.25	„	0. 7. 4.3
Other	„	4.65	„	0. 8. 0.6

甲号ノ八

Comparison of Import Duties
on
Printing Paper.

Tariff Classification	English General. £. s. d.	Equivalents. Conventional. £. s. d.
	(cwt.)	
Austria-Hungary		
Paper not specially mentioned:		
Plain	0. 5. 1.	0. 3. 10.
Germany		
Paper not classed in other numbers	0. 5. 0.	0. 3. 0.

Italy

Paper:

White or dyed in the pulp:

Unruled, of all kinds .....0. 6. 1. 0. 5. 1.

Portugal

Printing paper, common .....0. 5. 9.

Russia

Paper of all kinds, except that separately designated, white or coloured, etc. .....1. 19. 5.

Spain

White or coloured paper, of any weight .....1. 4. 0. 0. 19. 1.

United States

Printing paper:

Valued at per 1 lb.:	(minim. t.)
Not above 2¼ cents	0. 0. 11
„ 2½ „	0. 1. 15
„ 4 „	0. 2. 4
„ 5 „	0. 3. 9
Above 5 „	ad. val. 15%

France

Paper of all kinds:	(minim. t.)
machine made .....0. 5. 3.	0. 4. 1.

Japan (Revised Tariff)

Printed paper:

Art paper.....0. 4. 1.8

Other:

Coloured in the paste 0. 2. 0.9

Other:

Weighing not more than 58 grammes per square metre.....0. 1. 8.8

Other.....0. 3. 5.5

甲号ノ九

Hats of Felt

Tariff Classification	Units.	Rates of Import Duty. General.	Conventional.	Japanese Equivalents. Units.	Rates.
Russia		rbls. cop.	rbls. cop.	doz.	yen.
Hats of felt	each	1.80	1.35	„	22.29
				„	16.72
Germany					
Men's hats of felt:					
Of hair-felt:		mks. pf.	mks. pf.		
Not trimmed	„	0.70	0.40	„	4.015
				„	2.29
Trimmed	„	1.00	0.50	„	5.736
				„	2.868

Of woollen felt:					
Not trimmed	each	0.30		doz.	1.720
Trimmed	„	0.40		„	2.29
			0.35	„	2.007
Ladies hats of felt of all kinds:					
Not trimmed	„	0.35		„	2.007
			0.25	„	1.434
Trimmed	„	1.00		„	5.736
Trimmed merely bordered with ribbon...	„		0.60	„	3.44
Trimmed other	„		0.80	„	4.58
France		frs. cts.	frs. cts. (minim. T.)		
Hats of hair felt:					
Blocked, not trimmed	„	0.60		„	2.786
			0.50	„	2.32
Blocked, trimmed	„	1.25		„	5.705
			1.00	„	4.644
Hats of woollen felt:					
Blocked, not trimmed	„	0.50		„	2.32
			0.40	„	1.857
Blocked, trimmed	„	0.75		„	3.583
			0.60	„	2.786
Italy					
Hats:		lire. c.	lire. c.		
Of any material other than silk, straw, and women's trimmed hats	„	1.00		„	4.644
Of any kind, trimmed, for women	each	5.00		doz.	23.22
			4.00	„	18.576
Austria-Hungary					
Hats for men and boys:					
Of felt:					
Untrimmed	„	0.70		„	3.416
Untrimmed of hair felt	„		0.50	„	2.439
Untrimmed of woollen felt.....	„		0.35	„	1.707
Trimmed	„	1.00		„	4.878
Trimmed of hair felt	„		0.60	„	2.926
Trimmed of woollen felt	„		0.42	„	2.048
Hats of all kinds for women and girls:					
Untrimmed	„	0.70		„	3.416
Trimmed	„	1.20		„	5.852
Hats of all kinds, ornamented	„	1.80		„	8.778
Belgium					
Hats of all kind:	ad. val.				
Not trimmed	„	10%			
Trimmed:					
For women:					
Simply sewn, neither ornamented nor embroidered.....	„	15%			

	ad. val.				
Other, not specially mentioned except of silk	„	19%			
For men	„	13%			

Switzerland

Hats:	quintal	fr. c.	fr. c.	100 kin	
Not trimmed:					
Of hair felt.....	„	250.00		„	58.00
			150.00	„	34.80
Of woollen felt	„	175.00		„	40.60
			110.00	„	25.52
Wholly or partly trimmed:					
Of hair felt.....	„	375.00		„	87.00
			225.00	„	52.20
Of woollen felt	„	300.00		„	69.60
			160.00	„	37.12

United States

	doz.	dols. cts. (maxim)	dols. cts. (minim.)	doz.
Hats for men's, women's, or boy's wear:				
Valued at not more than $ 4.50 per doz. ...	„	and 20% ad val.	1.50 „	3.00 and 20% ad val.
Valued at more than $ 4.50 and not more than $ 9.00 per doz.	„	and 20% ad val.	3.00 „	6.00 and 20% ad val.
Valued at more than $ 9.00 and not more that $ 18.00	„	and 20% ad val.	5.00 „	10.00 and 20% ad val.

	doz.	dols. cts. (maxim)	dols. cts. (minim.)	doz.
Valued at more than $ 18.00 per doz.	„	and 20% ad val.	7.00 „	14.00 and 20% ad val.

Dutiable according to the class, with an addition of 25% to the minimum Tariff.

Spain

		pes. c. (1sd Tariff)	pes. c. (2sd Tariff)		
Hats other than of straw; trimmed and finished...each		3.25		„	15.093
			2.50	„	11.61
(Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.)					
Hats and bonnets, of all kinds and of any material, with milliner's work	„	10.40		„	48.29
			8.00	„	37.152

Portugal

Hats not otherwise mentioned:		Reis.		
For men	„	9.00	„	23.414
For women	„	2.00	„	52.032

Japan (Revised Tariff)

	yen. sen.
Hats:	
Cimbined or trimmed with precious metals, metals coated with precious metals, precious stones, sewi-precious stones, pearls, corals, feathers, artificial flowers, etc. .....ad val.	50%
Otiner:	
Hats of felt.....	〃 7.50
	(40% ad. val.)

二一三　明治四十三年六月八日　加藤駐英大使ヨリ
小村外務大臣宛

條約改正ノ件ニ関シ英国外相トノ会談報告ノ件

六月二十七日接受

機密條第七号

明治四十三年六月八日

在英

特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

昨七日他用ニテ当国外務大臣グレー氏ニ面会ノ序ヲ以テ條約改正ノ談判開始ノ件ニ付本官ハ過日新條約案ヲ提出シ置キタルカ如何ニ相成リ居ルヤト尋クルニ同氏ハ該案ハ目下商務省ニテ取調ベ居リ英国政府ニテハ過日モ申上タル通リ案ヲ受取リ研究ヲ加ヘタル上 discussion ヲ begin スル積リナリトテ特ニ begin スルト云フ点ニ重キヲ措キテ談ラレタルニヨリ本官ハ夫ハ本使ニ於テモ克ク承知シ居レルガ我方ニ於テハ最早調査材料モ集マリ居リ何時ニテモ談判ヲ開始シ得ルノ準備ヲナシ居ルニ依リ貴方ニ於テモ之カ為メ特ニ委員ヲ設ケラルル御考ヘナラハ可成速ニ御選定相成一日モ早ク開談シ度キ希望ナリト述ベタルニ同氏ハ其趣ハ早速商務大臣バックストン氏ニ話シ何レ其内委員ヲ定ムルコトトセンガ日本側ニテハ貴使自ラ談判ノ衝ニ当ラルルカ又ハ他ニ其人ヲ定メラルル考ヘナリヤト問ハレタルニヨリ本官ハ事柄ニヨリテハ館員ヲシテ之ニ当ラシムルコトモアルヘキモ専ラ本使自ラ其任ニ当ル考ナリト答ヘ兎ニ角同氏ハ右ノ次第速ニバックストン氏ニ相談スヘシトノコトニテ相分レ申候

右御参考迄此段及稟申候　敬具

二一四　明治四十三年六月九日　加藤駐英大使ヨリ
小村外務大臣宛

「タイムス」寄書ニ関スル件

機密公第九号

明治四十三年六月九日　七月四日接受

在英

特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

日英通商條約改正ニ関スル件

当国「マンチェスター」市 "The Calico Printers Association" ノ書記 Elton ナルモノ書ヲ本日ノ「タイムス」ニ寄セ日本新関税ナル題下ニ更紗及綿「フランネル」ニ関シテ新旧税率ノ比較論評ヲ試ミ候次第ハ往電第一一六号ヲ以テ及稟報候通ニ有之候処玆ニ右投書切抜及御送付候間御査閲相成度此段及申報候　敬具

追テ「マンチェスター」商業会議所ノ手ニ成レリト称スル綿織物及毛織物ニ関スル税率比較表内密ニ入手ノ上本月八日付機條公第八号拙信ニ添付及御送付置候其後確聞スル処ニヨレハ右ハ York-shire 市 Bradford ニ於ケル当業者ノ手ニ調成サレシモノニシテ勿論「マンチェスター」市商人間ニモ配布サレタルモノノ由ニ付右様御承知相成度此段御含マテ申添候也

二一五　明治四十三年六月十日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

改正関税率ニ関スル「タイムス」紙上ノ論評ニ関スル件

六月十日　前、七、一五　倫敦発
東京着

小村外務大臣　　加藤大使

第一一六号

Manchester Calico Printers Association Secretary 書ヲ九月六日「タイムス」ニ寄セ先ツ Cotton Prints ニ付本

邦ニ輸入最モ多キ五品ヲ取リテ其新税額ヲ現行協定税額ト比較シ其ノ増額甚シキハ二百割（パーセント？）以上ニ達セルコトヲ指摘シ英国ヨリノ輸入最多額ナル此種物品ノ負担カ激増セルヲ示シ更ニ Cotton flannels ヲ挙ケ這ハ英独ヨリノ輸入額殆ト相匹敵スル物品ナルカ其ノ増税率ハ左迄著ルシカラスト論セリ

二一六　明治四十三年六月十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

新関税ニ関シ精細ナル比較表調製方其材料タル数字ノ出所参考ノ為メ指示方依頼ノ件

六月十一日　前五、二〇　倫敦発
第一一七号　本省着

小村外務大臣　　加藤全権大使

英国ニ於ケル我新関税率ニ関スル論評ハ余程微細ノ点ニ立入リ頗ル詳細ヲ極ムル次第ナルカ貴電第八一号所載ノ表等ハ尠クトモ英国トノ協定品ニ関シテハ各品目ニ対シ精細ナル比較表作製相成且其材料タル数字ノ出所ヲモ併セテ御指示アリタシ尚当方参考ノ為左ノ諸項御回訓アリタシ

（一）英国トノ協定品及非協定品各全部ニ対スル増税平均率

（二）條機密第一三号貴信ニ拠レハ従価税率ニ軽微ノ引上ヲナシタルニ拘ハラス分類細別ヲ施サレシ為物価騰貴ト待チテ従量税率ニ数倍ノ引上ヲ来シタル物品アリトノコトナルカ右ハ一方ニ於テ税率協定ノ当時ニ於テ従価税ヲ従量税ニ換算スルニ方リ其平均価格ヲ不当ニ低ク見積リ市価又ハ品質ノ如何ニ拘ハラス其品目全部ニ最低ノ税ヲ課シタル為ニアラサルカ

（三）右第二項ノ物品ニ対スル前顕換算当時ノ平均価格ノニシテ各国税目細別ノ互ニ異ナルカ為メ出来得ル丈相該当スルモノヲ取リテ比較ヲ試ミ材料数字ノ出所ヲ明示セリ此外煉乳ニ関スル分ハ各国ノ税率表ニ付取調ヘタルカ既ニ機密條一四号ニテ御落手ノ事ト存ス

御問合ノ第一点ハ計算ノ上回電スヘシ第二点現行協定従量税率ハ日英議定書第一條第二項ニ明記ノ如ク十五年前ノ輸入物品価格ヲ標準トシテ協定従価率ヨリ換算シタルモノナルカ爾来我民度ノ高マリ且ツ劣等品ハ内地ニテ製造セラルルコトトナリタルカ為メ輸入品ハ次第ニ品質上等ノモノニ傾キ今日英国ヨリノ輸入品ハ十五年前ニ比スレハ概シテ品質従テ価格遙ニ上位ニアルヲ以テ昔日協定ノ従量税ハ其換算ノ基礎タリシ協定従価率ヨリモ今ハ実際甚タ低減セラレタル結果トナリ従テ新税法ニ於テ従量税ノ公平ヲ図ランカ為メ税目細別ヲ多クシ且ツ現今ノ価格ヲ標準トシテ従価率ヨリ従量率ニ換算シタルモノヲ以テ目下ノ実際税率ニ比スレハ中ニハ数倍ノ増率トナリタルモノアルハ已ムヲ得サル次第ナリ此点ニ付テハ折角詳細申送ラントセル際ナリ第三点平均価格ハ日英本條約附属税目ノ従価税率ヲ以テ追加條約ノ従量税額ヲ除レハ直ニ之ヲ得ヘシ

二一七　明治四十三年六月十四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

前電回答ノ件

六月十四日　后六時十分発
第八四号　在英加藤大使　　小村大臣

貴電一一七　我新税率ト欧米税率トノ新比較表ハ第八回特使便ニテ発送セリ右ハ英国重要輸入品中今回割合ニ協定率ヨリ多ク増率セラレタルモノ六種即チ砂糖、フェルト、ハット、綿織物、鉄及鉄製品、毛織物、印刷料紙ニ関スルモ

二一八　明治四十三年六月十五日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国下院ニ於ケル日本新税率ニ対スル問答ニ関スル件

六月十五日　前九、〇〇　倫敦発
第一一八号　東京着

小村外務大臣　　加藤大使

六月十四日下院ニテ一議員外務大臣ヘ日本新税率ハ Steel ingots blooms billets ヲ一噸ニ付四十片ヨリ十七志三片 bars rods ヲ九志ヨリ二十志七片 unspecified manufactured goods ヲ従価三割ヨリ四割ニ高メントセルヲ知レリヤ又在東京大使ハ右ニ関シ日本政府ニ何等 representation ヲ為シタルヤト問ヒタルニ商務大臣ハ There are some minor defferences of description as between existing and proposed tariff in case of said articles but effect of proposals is substantially indicated in question, whole question of nature of communications to be made to Japan regarding new tariff is now under consideration. ト答ヘタリ

二一九　明治四十三年六月六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率表数字ノ出所ニ付再質問ノ件

別　電　「タイムス」紙上ノ攻撃論評ニ関スル件

六月十六日　前八、二〇　倫敦発
本省着

小村外務大臣　　加藤全権大使

第一二〇号

貴電第八四号第二点ノ説明ニ依レハ或ル物品ニ付数倍増率ノ結果トナリタルハ品質上等トナリ従テ価格遙ニ上位ニ在ル為ナリトアルモ若シ然リトセハ右ハ機密條第一三号ノ説明ノ如ク物価騰貴ノ結果トハ云ヒ難シ而シテ又貴説ノ如クムハ例ヘハ「スチールインゴッツ」等モ今日ノ輸入品ハ昔日ニ比シ品質上等トナリタル次第ナルカ果シテ右様ノコト可有之ヤ本官ハ「インゴッツ」等ニ対スル新税率カ数倍増率ノ結果トナリタルハ協定率ノ八銭三厘カ「インゴッツ」ヨリ低価ナル銑鉄ノ時価ヨリ割出サレタルカタメニ非スヤト思考ス就テハ協定当時「インゴッツ」カ実際如何ナル価格ナリシヤ銑鉄ト同価ナリシヤヲ知ランカ為第三点ヲ問合セタル次第ナリ実ハ本官ニ於テハ未タ談判ヲ開始セルニアラサルモ其以前ニ十分研究ヲナシ置クノ必要アリ且当地新聞紙上屢我新税ニ対シ非難現ハルルニ因リ之カ弁解ノ材料トシテ種々問合ヲナス次第ナレハ本官ヨリ特ニ電報ニテ御返事ヲ希望セサルモノニ付テハ可成詳細ニ書面ニテ御回答相成様致シタシ委細書面

（別　電）

六月十八日　前八、二五　倫敦発
東京着

小村外務大臣　　加藤大使

Bradford chamber of Commerce ノ会頭六月十七日書ヲ「タイスム」ニ寄セ日本新関税ノ激増ヲ攻撃シ其ノ例トシテ army cloths, worsted coatings, italian cloths, Cashmeres, serges, blankets ヲ挙ケ最後ニ下院議院ニ訴テ以テ政府当局ヲ動カサンコトヲ切論セリ（コレハ三倍乃至四倍余）

（附記）
「毛製モスリン　四倍余
同　フラネル　二倍余乃至四倍余

二一〇　明治四十三年六月十六日　加藤駐英大使ヨリ小村外務大臣宛

英国外務次官補ノ談話通報ノ件

附屬書　右談話要領

七月十八日接受

機密條公第一〇号

明治四十三年六月十六日

在英
特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

本月七日他用ノ序ヲ以テ條約改正ノ件ニ関シ当国外相ト会談ノ次第ハ既ニ機密條第七号信ヲ以テ及具報置候処右ニ関シ外務次官補「キヤンベル」氏ヨリ昨十五日付ヲ以テ別紙写ノ如キ書翰到来右ニ依レハ商務省ニテハ出来得ル丈ケ迅速ニ本件ノ進捗ヲ努メ居リ外務省ニテモ最近本官ト本件討議ノ為メ会合方ヲ取極メント希望シ居ル趣ニ有之候間右様御承知相成度候然ル処昨十五日「タイムス」外交主任代理「ブレアム」氏ノ来談ニ依レハ往電第一一八号ヲ以テ及御通知置候商務大臣「バックストン」氏ノ下院ニ於ケル答弁中ニアル我新関税ニ対スル Communication ノ義ハ実際事実トシテ現ハレ来ルヘシトノコトニ有之本官ニ於テモ熟々我カ増税ニ対スル当国新聞ノ論調等ヨリ察スルニ縦令近々討議ノ為メ会合ノ取極ヲナシ談判ヲ開始スルモ着々之ヲ進行シ得ヘキヤ否ヤ大ニ疑ハシト懸念罷在候又同氏ノ談ニ依レハ当国人ハ我ニ於テ新税率ヲ現行国定税率ト比較セルコトヲ甚タ不快ニ感シ居ル由ニテ彼等ノ中ニハ若シ日本ニ於テ今回ノ増税ハ産業ノ保護発達又ハ財政必要上到底不得止次第ナリト明カニ其理由ヲ説明セハ兎ニ角徒ラニ増税率ヲ曾テ実行セラレタルコトナキ国定税率ト比較シ新税ハ旧税ヨリ低減セラレタリ杯ト吹聴スルハ全ク外国人ヲ欺罔セントスルモノナリトノ感想ヲ抱キ居ル者不尠趣ニ有之候尚同氏ハ我今回ノ増税ハ当国ノ関税改革派ニ於テ大ニ自己ノ主張ヲ声援スルノ材料ニ利用スル傾有之趣ヲモ語リ申候右御参考迄此段及具申候敬具

（欄外註記一）

（欄外註記二）

追テ往電第一一八号下院ニ於ケル問答ニ関スル新聞切抜併セテ及添付候尚又プレアム氏ノ談ニ拠ルニ過般来印度旅行中ナリシ「チロル」氏ハ来週帰英ノ筈ニ有之由

△（欄外註記一）
「国定及協定両者ト比較シテ増減ヲ示セリ国定ノミト比較シタルニ非ズ」

△（欄外註記二）
「勝手ノ言分也？」

（附屬書）

June 15th "Times"

THE JAPANESE TARIFF.

Mr. J. F. HOPE asked the Secretary for Foreign Affairs whether he had information that under the new Japanese tariff it was proposed to raise the Customs duties on steel ingots, blooms, and billets from 2s. 10½d. to 17s. 3d. per ton, on bars and rods from 9s. to 20s. 7d. per ton, and on unspecified manufactured goods from 30 to 40 per cent. ad valorem; and whether his Majesty's Ambassador at Tokio had made any representations to the Japanese Government on the subject.

Mr. S. BUXTON (Tower Hamlets, Poplar), who replied, said:—There are some minor differences of description as between the existing and the proposed new Japanese tariff in the case of the articles referred to by the hon. member, but the effect of the proposals is substantially indicated in the question. The whole question of the nature of the communications to be made to the Japanese Government in regard to the proposed tariff is now under consideration.

在英
特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

本件ニ関シ往電第一一七号ヲ以テ御問合致候三点ニ付貴電第八四号ヲ以テ御回示ノ趣閣悉致候然ル処右御説明ニテハ尚些カ了解シ難キ廉有之候間更ラニ往電第一一〇号ヲ以テ重ネテ質疑致候処尚茲ニ為念本官ヨリ問合ノ点ヲ詳細ニ記述致候

㈠　英国トノ協定品及非協定品各全部ニ対スル増率ノ平均率

右ハ当国新聞紙上往々我新関税ニ依ル収入ノ増加カ大部分英国品ノ負担ニ帰スルカ如クニ論シ居ルモノ有之ニ依リ英国品ニ対スル実際ノ増税率ヲ明カニシ以テ其負担ノ程度ヲ知ラシムルノ材料トシテ御問合致シタル次第ニ有之候就テハ出来得ヘクハ右平均率ノ外△欄外註記「増収入中英国品ノ負担スヘキ額及之ト他国品ノ負担スヘキ額トノ比較等」モ御計算ノ上併セテ御回示相成候様致度候

㈡　機密條第一三号貴信ニ依レハ従価税率ニ軽微ノ引上ヲナシタルニ不拘分類ニ細分ヲ施シタル為メ物価ノ騰貴ト相俟ツテ従量税率ニ数倍ノ引上ヲ来セル物品アリトノコトナルカ右ハ一方税率協定当時ニ従価税ヲ従量税ニ換算スルニ当リ其平均価格ヲ不当ニ低ク見積リシカ又ハ品質ノ如何ニ不拘其品目全部ニ最低ノ税ヲ課シタル為メニアラサルカ

右ハ当国新聞紙上往々我新関税中最モ多ク増率セラレタル特殊ノ例ヲ挙ケ来ツテ我関税ノ激増ヲ非難スルモノアルニ依リ如何ニシテ斯ク増税ノ結果ヲ見タルカヲ説明スルノ材料トシテ御問合致タル次第ニ有之機密第一三号貴信ニ依レハ右ハ全ク課税品目ノ分類ニ細別ヲ施シタル為メ物価ノ騰貴ト相俟ツテ斯ル結果ヲ来タシタルモノナルカ如クニ御説明セラルルモ物価カ過去十数年ノ間ニ斯クモ暴騰シタリトハ想像致難ク思フニ右ハ畢竟日英本條約附屬細目ノ協定従価税率ヲ現行協定従量税ニ換算スルニ当リ其標準価格ヲ実際ヨリ低ク見積リテ現行協定税ヲ割リ出シタルカ或ハ又本條約附屬細目ニテハ或数種ノ物品ニ対シ概括的ニ従価税率ヲ定メタリシヲ以テ之ヲ従量税ニ換算スル際ニモ其物品中ノ最モ低価ノモノヲ標準トシテ従量税ヲ割リ出シタル為メ其税額ハ比較的低ク定メラレタル結果ニシテ従ツテ之ヲ以テ今日ノ実際ノ時価ヲ標準トシテ割リ出シタル新従量税

Foreign Office.
June 15th, 1910.

Dear Ambassador.

With reference to your conversation with the Secretary of State on the 7th instant, on the subject of the draft Commercial Treaty between the Japanese Government and ourselves, Sir Edward desires me to tell you that the Board of Trade are pressing the matter forward as fast as possible and that we hope to be able to arrange for a meeting to discuss it with Your Excellency very shortly.

Believe me,
Yours sincerely,
(signed) F. A. Campbell.

二一一一　明治四十三年六月二十日　加藤駐英大使ヨリ
小村外務大臣宛

電報質疑ノ廉解説ノ件

機密條公第一一号　七月十八日接受

明治四十三年六月廿日

ニ比スレハ自カラ大差ナキヲ得ス況ンヤ或物品ニ対シテハ今回標準従価率ヲモ高メラレタルノミナラス其時価モ幾分昔日ヨリ騰貴シタルヘケレハ傍々斯ク数倍ノ増率ノ結果ヲ見タルモノナランカト被存候例ヘハ日英本條約附屬細目ニ於テ ingot ハ Pigiron ト同様従価五分率ヲ協定シ而シテ之ヲ従量税ニ換算スルニ当リ単ニ Pigiron ノ時価ヲ標準トシテ従量税八銭三厘ヲ割リ出シ之ヲ ingot ニモ適用スルコトヽナシタルニアラサルカ若シ然リトセハ今回 ingot 其者ノ実際ノ時価ヲ標準トシ（時価ハ昔日ヨリ或ハ騰貴セルヤモ知ラズ）協定従価率ノ五分ヲモ七分五厘ニ引上ケテ新従量税ヲ割リ出シタレハ之ヲ以テ前者ニ比スレハ其間多大ノ増率ノ観ヲ呈スルハ固ヨリ自然ノ結果ト被考候依テ本官ニ於テハ ingot ノ如キ物品カ現行協定税換算当時如何ナル時価ヲ有シタリシヤ右ハ Pigiron ノ如キ下等ノ物品ト同価ナリシヤヲ知ルノ必要アリ次ノ第三点ヲ問合セタル次第ニ有之候

㈢　右第二項ノ物品ニ対スル前顕換算当時ノ平均価格然ル処前記第二点ニ対シ貴電第八四号ヲ以テ御説明ノ趣ニ依レハ或物品ニ付数倍増率ノ結果トナリタルハ品質上等トナリ従ツテ価格遙カニ上位ニアル為メナリトノコトニ有之本邦改正関税ニ対シ英国ニ於テ顕レタル非難ノ要点ハ改正関税ハ現行協定税率ニ比シ過大ノ激増ナリト言フニアルカ如ク相見ヘ候処畢竟現行協定率ハ旧條約ノ影響ヲ受ケ余リニ低率ナルノミナラス玆ニ最モ注意ヲ要スル点ハ日英追加條約ニ依ル現行従量税ハ今日ヨリ十五年前ノ輸入品ヲ標準トシテ算定セルモノニシテ其ノ後何等ノ改算ヲ為スコトヲ許ササリシ為之ヲ今日ノ輸入品ニ適用スルトキハ当初従量税算出ノ基礎タリシ協定従価率ヨリモ概ネ尚遙ニ低ク実際ノ課税額ハ歳月ト共ニ自然ニ益々低減セラレタルノ一事ニ有之候蓋シ右追加條約ニヨル従量税ハ通商航海條約附屬議定書第一條第二項ニ準拠シ該議定書ノ日付ヨリ前六ヶ月間ニ於ケル日本税関報告ニ載セタル平均価格ニ運賃及保険料等ヲ加算シタルモノ即チ明治二十七年上半期ニ於ケル輸入平均価格ヲ標準トシテ算出セラレタルモノニシテ其ノ後何等ノ改定ヲ加ヘス今日ニ及ヘル次第ニ有之候即チ日清戦争前ノ輸入物品平均価格ニ基キタル儘今仍ホ之ヲ踏襲セル義ニ候実ハ当初條約改正談判ノ際帝国政府ハ従価税ノミヲ以テ定メタル税目ヲ適用スルノ実際不便ナルヲ思惟シ其ノ必要ヲ認ムルトキハ随時前三箇年間ニ於ケル輸入平均価格ヲ標準トシテ協定従価税率ヲ同額ノ従量税ニ換算スルノ

候処若シ果シテ然リトセハ右ハ全ク昔日ト今日トハ其輸入物品ノ品質ヲ異ニシタル結果ニシテ物価騰貴ノ結果トハ云ヒ難キノミナラス又若シ貴説ノ如ク輸入品ノ品質カ上等トナリタル為メナリトセハ例ヘハ ingot ノ如キモ今日輸入セラルルモノハ昔日ヨリ上等ノモノノミトナリタル次第ナルカ果シテ右様ノコト可有之哉本官ニ於テハ一寸之ヲ了解スルニ苦ミ申候間更ラニ往電第一二〇号ヲ以テ重ネテ御説示ヲ申請シタル次第ニ有之候右説明旁此段申進候敬具

△（欄ト註記）
「平均率ハ既ニ通知セルモ「増収中英国品ノ負担スヘキ額及之ト他国品ノ負担スヘキ額トノ比較等」内ノ取調ハ詳細ノ計算ヲ要シ大蔵省ニ依頼スルノ外ナシ」

二二二　明治四十三年六月三十日　小村外務大臣ヨリ加藤駐英大使宛

綿織物従量税ニヨル本邦改正税率ト現行協定税率トノ比較表送付ノ件

附屬書　右比較表ニ対スル説明

明治四十三年六月廿二日発遣
機密條第二四号

在英　加藤大使宛

小村大臣

権利ヲ保有セムト試ミタルモ英国政府ノ容ルル所トナラス已ムヲ得ス直ニ追加條約ヲ以テ彼我ノ商議ニテ之ヲ換算スルコトトナシ爾来確定不動ト相成リ而シテ当初帝国政府カ協定税目アルノ故ヲ以テ通商條約ノ期限ヲ七年ニ止メントノ希望モ亦英政府ノ反対ニ遭ヒ同政府ハ二十年ヲ請求セシカ漸ク十二年ニ折合ヒタル始末ニ有之候（日英追加條約第二條ニハ当時本邦カ銀貨国ニシテ且恰モ銀価騰貴ノ傾向アリシヲ以テ英国政府ノ希望ニヨリ金銀為換相場ノ変動ヲ基礎トシテ従量税ヲ三ヶ年毎ニ改定スヘキヲ規定スルト同時ニ我利益ヲ保護セムカ為右規定ハ他ノ国ニ於テ同様ノ取極ヲ承諾スルヲ以テ実行セラルヘシトノ條件ヲ付シ英国カ銀価下落ノ場合ニ従量税率改定ノ不利益ヲ免レムカ為最恵国待遇ヲ採用スルノ口実ナキ様致置キタルカ其ノ後仏、独トノ追加條約締結ノ時ニハ既ニ我国ハ金貨本位ヲ採用シタルヲ以テ結局第二條ハ虚文ニ帰セリ蓋シ従量税ナルモノハ其ノ制定ノ時ニ於テ如何ニ完全ナルトモ物価ノ変動其ノ他ノ理由ニ依リ数年ナラスシテ不完全不平均ヲ来スコト屢々有之然ルニ我協定従量税ノ如キハ前述ノ如ク十五年間モ据置ノ儘ナルヲ以テ綿織物ニ対スル実際税率ノ如キモ今日ハ協定従価率一割ヨリ減シテ六七分ニ相当スルニ過キサル有

様ニ立チ到リ従テ従価二割ヲ基礎トシテ算出セル改正税率ヲ以テ現在ノ実際負担ニ比スレハ其倍トナルニ止マラス中ニハ尚ソレ以上ノ引上トナレルモノモ出来候次第ニ有之候斯ノ如ク従量ニヨル現行協定税率カ実際当初ノ協定従価税率ヨリモ遙ニ低率トナリシ理由ハ先年ノ條約改正以来本邦民度ノ高進ト劣等品カ内地ニ於テ製造セラルルニ至リシ為現今英国ヨリ輸入セラルル物品ハ協定当時ノ輸入品ニ比シ品質従テ価格遙ニ優良トナリタルヲ以テ昔日ノ劣等品ニ対スル従量税ヲ今日ノ優等品ニ其ノ儘適用スレハ其率頗ル低キモノト相成ル義ニシテ若シ随時従量税改算ノ事行ハレシナラハ斯ル不都合ハ起ラサリシ訳合ニテ又同品質ノ物品ニアリテモ既往ヨリモ代価ノ騰貴シタル場合ニハ右ト同様実際税率カ協定基礎従価率ヨリ大ニ低下スルノ結果アル次第ニ有之候尤モ新税率ハ成ルヘク各品質ヲ通シテ増率ノ割合ヲ同様ナラシムルニ努メタリト雖現ニ実際税率ト協定基礎従価率トノ差異甚シキ物品ニ付極端ノ例ヲ求ムルトキハ貴電一一六号所載ノ場合ノ如ク改正税率ノ細分セラレタル結果ト相俟ツテ一二激増ノ観ヲ呈スルモノナキヲ得ス外国商人ハ往々斯ル極端ノ例ノミヲ示シテ我新税率ヲ批評スル傾ニ相見ヘ候間大蔵省ニ於テ綿織物各種見本ニヨリ調査セル従量税率ニヨル新旧両税率比較表甲乙及御送附候間御査閲相成度候又右ニヨルニ物品ノ各種ヲ通シテ見レハ我新税率ノ実際税率ニ対スル増率モ実際税率ノ高低ニ応シテ平衡ヲ得何レモ略ホ倍額ノ引上ケトナレルニ過キサルヲ見ルニ足ルヘク候

右申進候敬具

追テ貴電一一六号ニヨレハ「マンチェスター」更紗同業組合ノ取調ニテハ「綿フランネル」ハ英独ヨリノ輸入額殆ト相匹敵スル物品ナルカ其ノ増税率左迄著カラサルニ英国ヨリノ輸入最多額ナル更紗ニ対スル増税額ハ甚シキハ二百割。（電文ニ割トアリ左スレハ二十倍トナルカ割。ハ「パーセント」ノ誤ニ非サルカ果シテ然ラハ二十割即チ二倍ニシテ新税額ハ協定額ノ三倍トナル勘定）ニ達セリトノ旨公表セラレタル趣ニ候処「綿フランネル」ハ追加條約附属税目一七号ニヨリ依然従価税ナルカ故輸入品価格ノ変動ト共ニ実際税率モ之ニ伴ヒ常ニ一割ヲ維持シ来レルヲ以テ今回従価二割ノ基礎ニテ従量税ヲ課スルモ協定率ニ対スル増額ハ百「パーセント」ニ過キス即チ協定率ノ倍タルニ止マル次第ニ有之之ニ反シテ更紗ハ今仍ホ十五年前ノ平均価格ニヨリ換算セラレタル従量税ヲ払ヒ真実従価一割ノ課税ヲ負担シ居ラサルカ故今回従価二割ニヨリ現今ノ価額ヲ標準トシテ換算シタル従量税ヲ課スルトキハ中ニハ協定税率ノ三倍ニ及フモノ可有之候従価ニ依ル増方ハ彼此同率ナルニ拘ラス其ノ結果ニ於テ此ノ如ク相異ルモノアルハ偶々以テ本文所載ノ要点ヲ説明スルノ一好例歟ト存候

（甲号ハ一部乙号ハ五部甲乙号附属写添付ノコト）

註　附属甲号及乙号比較表省略次掲四文書附属書甲乙号ノ英訳ナルニツキ同号参照

（附属書）

甲号及乙号付属

綿織物改正及協定両税率比較表ニ対スル説明

本表ハ主要輸入綿織物タル生金巾、晒金巾、更紗及綿繻子ノ改正税率ヲ従量税ニヨリ現行協定税率ト比較ヲ試ミタルモノニシテ税番並ニ物品ノ種類、重量、糸数ニヨル税率ノ細別ハ総テ改正関税定率法ノ定ムルトコロニ準拠セリ而シテ各種綿布ノ従価ニヨル協定税率ハ従価一割ナリシモ日英追加條約ニ於テ明治二十七年上半期ニ於ケル本邦輸入品ノ平均価格ヲ標準トシテ之ヲ従量税ニ換算シ生金巾、晒金巾、色金巾、天笠巾、綿繻子、更紗、綿天鷲絨、寒冷紗、等十三種ニ対シ各方碼ヲ単位トシテ各別ノ税率ヲ協定シ其後今日ニ至ルマテ十五年ノ久シキニ渉リ何等ノ改定ヲ為ササリシ為メ該従量税率ヲ今日ノ輸入品ニ適用スレハ当初協定セル従価率ヨリモ遙ニ低ク甚シキハ従価四分ニ相当シ概ネ六七分ニ過キサルコト本表現行協定率従価割合欄ニ示スカ如シ尤モ斯ノ如ク従量ニ依ル現行協定税率カ当初協定セル従価率ヨリモ遙カニ低率トナリシ理由ハ一ハ前年ノ條約改正当時ニ比シ本邦民度ノ高進ト劣等品カ主トシテ内地ニ於テ製造セラルルニ至リシ為現今外国ヨリ輸入セラルル物品ハ協定当時ノ輸入品ニ比シ品質従テ価格遙ニ優良トナリタルカ故ニ昔日ノ劣等品ニ対スル従量税ヲ今日ノ優等品ニ其ママ適用スレハ其ノ率頗ル低率トナリタルニ因リ又之ト同時ニ注意スヘキハ協定税率ニ於テハ品質ノ優劣ニ拘ラス均一ノ従量税ヲ課シタルカ故ニ優良品ハ特ニ軽税トナリシカ改正税率ハ課税ノ公平ヲ期スルカ為メ泰西諸国ノ関税法ニ倣ヒ物品ノ組織等ニヨリ税率ヲ細別シ純綿織物ノ如キモ従価二割ヲ標準トシテ細別シタル従量税ニヨル税数百八拾四個ノ多キニ及ヒシヲ以テ優等品ノ改正税率ハ現行協定率ニ比シ特ニ引上ケノ程度甚シキニ至リシモノトス但シ綿織物ノ改正税率ハ本表改正率従価割合欄ニ示スカ如ク概ネ標準

従価税率ヨリ低ク協定税率ニ比シ略ホ倍額ノ引上ケトナレルモノ多シ尚ホ本表ニ於テハ其輸入額多キ物品ノミニ付テ其ノ比較ヲ示セルカ故ニ此他輸入額ノ僅少ナル或種ノ綿織物ニ対スル改正税率ハ本表ニ示シタル割合以上ノ引上ケアルモノナキヲ保セス又本表甲号ハ邦貨邦量ヲ以テ計算シ乙号ハ英貨英量ヲ以テ計算セルモノニシテ何等内容ニ差異ナシ但シ英貨英量ノ換算割合ハ英国商務院ヨリ「パーラメンタリー、ペーパー」トシテ発行セル「一九〇八年外国輸入税率」中ニ採用セルトコロニ従フ

二一二三　明治四十三年六月二十三日　小村外務大臣ヨリ加藤駐英大使宛

最近輸入価格ノ協定税率ニ対スル歩合表及織物関税率協定及改正比較表送付ノ件

附属書一　右歩合表
二　右比較表

明治四十三年六月廿三日発遣
機密條第二五号

在英　加藤大使宛　　小村大臣

前信機密條第二四号ヲ以テ申進候如ク現行従量協定税率ハ率ハ組織等ニヨリテ税目ヲ細分シ之ニ同様ノ従価税率ヲ基礎トシテ割出シタル従量税ヲ適用スルニ至リシ為之ヲ品質ノ優劣ヲ問ハス一律ニ課スル現行従量協定率ニ比スルトキハ優等品ニ対シ特ニ甚タシキ引上ケヲ見ルモノ相生シ候右ハ多少激増ノ観ナシトセサルモ税率ノ公平ヲ期スル点ヨリ止ムヲ得サル次第ニ有之其真相ヲ明カニスル為閣下ノ御心得迄ニ乙号大蔵省調査ノ織物関税率比較表更ニ及御送附候

（附属書一）

甲号　最近輸入価格カ協定税率ニ対スル歩合表

品名	単位	協定税率制定当時ノ標準価格	協定税率	従価ニテ示シタル協定税率	四十二年輸入平均価格	上記ノ価格ニ対スル協定税率ノ割合
砂糖		円	円		円	
和蘭標本色相第十五号ヨリ第二十号ニ至ル	百斤	七、四八〇	〇、七四八	一割	七、三八七	一割三厘
和蘭標本色相第二十号ヲ超エタル	同	八、二七〇	〇、八二七	一割	七、八五五	一割五厘
コンデンスドミルク	一ポント罐十二個	二、四八〇	〇、一三三	五分	二、六四九	四分六厘
シャンパン	一箱	一五、五〇〇	一、五五〇	一割	一九、五一五	七分九厘
靴底革	百斤	三七、九三三	五、六九〇	一割五分	七三、八五七	七分八厘

但シ表中印アルハ前信中英文ニ訳シ御送付致セシモノニ有之之ヲ公表スルモ差支ナキモ他ノ部分ハ目下ノ処公表セサル様致度候

右申進候敬具

追テ甲号英訳文（丙号）五部添付致シ置候

（甲号ハ一部乙号ハ二部丙号写ハ五部添付）

註　附属丙号表省略

英及仏ニ対スル分ハ何レモ明治二十七年上半期ニ於ケル平均輸入価格又独ニ対スル分ハ英ニ対スル分ト重複ノモノノ外ハ明治二十八年十月ヨリ二十九年三月ニ至ル六個月間ノ平均輸入価格ヲ標準トシテ夫々従価協定率ヲ従量税ニ改算シタルモノニ有之即チ十四五ケ年前ノ輸入品価格ヲ標準トシタル次第ニ候間之ヲ現今ノ輸入品ニ適用スルトキハ二三ノ例外ヲ除キ多クハ従価協定率ヨリ著ルシク低下シ仮令改正関税ニ於テ従価率ニ変更ヲ加ヘス唯従量税ノ改定ヲ為スノミニテモ多大ノ引上ケヲ見ルニ至ルヘキ次第ニ有之候（別紙甲号参照）右ハ大低漸次優等品ノ輸入カ増加シ来リタルニ基因スルモノニ有之英国ヨリノ重要輸入品中綿織糸、布帛類、電鍍板、等ノ如キ最近輸入価格ノ協定率ニ対スル歩合甚タシク低下セルモノニ対スル改正関税カ現行従量協定率ニ比シ多大ノ引上ケアルニ至リタルハ止ムヲ得サル所ニ有之候尤右価格ノ高貴ニ基ク多大ノ増率ハ人造藍シャンパン、靴底革、石鹸、薫香類、次硝酸蒼鉛、モスリン、亜鉛等英国以外ヨリノ輸入品ニモ其例少ナカラサルモ（但シ右ノ中人造藍、次硝酸蒼鉛、亜鉛等ノ輸入価格ノ高貴ハ品質ノ優良ニ因ルヨリモ寧ロ該品ノ価格カ一般ニ騰貴シタルニ原因スル歟ト被存候）英国ヨリ輸入多キ布帛類ノ改正税

ペラフィンワックス	同	一〇、八八〇	同	〇、五四四	五分	一三、〇五七	四分二厘
蠟燭	同	三一、四六〇	同	二、一四八	一割	二七、四一九	七分八厘
石鹸							
化粧用ノ	一斤	〇、七〇〇	同	〇、七〇	一割	〇、五七九	一割二分一厘
尋常ノ	百斤	九、七三〇	同	〇、九七三	一割	八、九九九	五分一厘
液体ノ薫香	一斤	〇、九三〇	同	〇、九三	一割	四年一年一、四九二	六分二厘
硝酸加里（硝石）	百斤	九、八〇〇	同	〇、四九〇	五分	一〇、七八〇	四分五厘
ブローム加里	一斤	〇、九三〇	同	〇、九三	一割	〇、四八三	一割九分三厘
次硝酸蒼鉛	同	三、〇六〇	同	〇、三〇六	一割	四、〇七四	五分一厘
ダイナマイト	同	〇、五六〇	同	〇、〇五六	一割	〇、四三	一割三分三厘
乾藍	百斤	一三九、五三〇		一三、九五三	一割	天然一九四、四三一人造三一〇、七〇七	六分七厘六分一厘
ログウード越幾斯	同	三一、五〇〇		三、一五〇	一割	一六、九三八	一割二分七厘
ペーント	同	一三、〇四〇		一、三〇四	一割	一五、九五一	八分二厘
綿織絲	同	五三、三五〇		四、一八〇	八分	九〇、三五五	四分六厘
亜麻織絲	同	八一、五八八		六、五三七	八分	八四、三一六	七分七厘
毛絲							
織物用ノ	同	一〇〇、〇〇〇		八、〇〇〇	八分	一七三、〇四三	四分七厘
其ノ他	同	一一四、六一三		九、一六九	八分	一三六、四三八	七分三厘
綿フランネル	一方ヤールド	〇、〇五〇	シーチングヲ含ム	〇、〇八一	一割	七分四厘	
○生金巾	同	〇、〇一〇	シーチングヲ含ム	〇、一一七	一割	八分五厘	
○晒金巾	同	〇、一〇〇		〇、一三〇	一割	八分五厘	
綾金巾	同	〇、一一〇		〇、一三四	一割	六分八厘	
○雲斉巾	同	〇、一六〇		〇、一五四	一割	九分四厘	
○綿帆布	同	〇、三五〇		〇、三六四	一割	八分三厘	
○更紗	同	〇、一一〇		〇、一四四	一割	八分三厘	
○綿天鵞絨	同	〇、四一〇		〇、四七四	一割	八分六厘	
○寒冷紗	同	〇、〇六〇		〇、〇七一	一割	八分五厘	
連製綿手巾	同	〇、〇一一		〇、一三八	一割	八分	
羅紗（毛製）	同	〇、九三〇	厚地（セルジスヲ含ム）薄地（セルジスヲ含ム）	一、〇九〇〇、七九九	一割	八分五厘	
アルパカ	同	〇、七五〇		〇、四七三	一割	八分五厘	
モス（生地及リン（白地ノ）	同	〇、一七六		〇、二四	八分五厘	〇、二六四	五分七厘
イタリアンクロース	同	〇、二九〇		〇、四三六	一割	〇、四三六	六分七厘
フランネル（毛製ノ）	同	〇、四四〇		〇、五九一	一割	〇、五九一	七分四厘
同（毛綿製ノ）	同	〇、三〇〇		〇、三九六	一割	〇、三九六	七分六厘
旗布	同	〇、三一〇		〇、三七八	一割	〇、三七八	八分二厘
麻帆布	同	〇、四七〇		〇、五一八	一割	〇、五一八	九分一厘
ブランケット	百斤	七四、五八〇		七、四五八	一割	一六、八三三	六分四厘
印刷料紙							

一枚千八十六方インチヨリ少ナカラサルモノ五百枚毎ニ二十四ポント以下ノ重量ヲ有スルモノ	同	八、〇〇〇	〇、八〇〇	一割	四十一年八、六三三	九分三厘
其他	同	一一、六三〇	一、一六三	一割	四十一年九、六三五	一割二分
ポートランドセメント	同	一、三〇〇	〇、〇六五	五分	一、六二三	四分
窓玻璃（尋常ノ）	百方フート	三、七七五	〇、三〇三	八分	四、三一六	七分
塊鉄及軟鋼	百斤	一、六六〇	〇、〇八三	五分	一、八九六	四分四厘
條及竿（径一インチノ四分ノ一ヲ超エタル）鉄及軟鋼	同	三、四八〇	〇、二六一	七分五厘	三、四六三	七分五厘
板鉄及軟鋼	同	三、九四七	〇、二九六	七分五厘	四、六七七	六分三厘
電鍍板（波形ト否トヲ別タス）鉄及軟鋼	同	七、四〇〇	〇、七四〇	一割	九、五九五	七分七厘
葉鉄（尋常ノ）	同	六、九一〇	〇、六九一	一割	八、六六一	八分
線及経一インチノ四分ノ一ヲ超エサル細竿						
鉄及軟鋼	同	五、〇三〇	〇、五〇三	一割	五、四五七	九分二厘
鋼	同	一八、一九〇	一、八一九	一割	一五、〇三四	一割二分一厘
電鍍線鉄及軟鋼	同	五、一一〇	〇、五一一	五分	六、三三三	四分一厘
鉛塊及錠	同	六、三三〇	〇、三一六	五分	八、〇七三	三分九厘
錫塊及錠	同	三九、八四〇	一、九九二	五分	七五、八六九	二分六厘
亜鉛塊及錠	百斤	八、〇〇〇	〇、四〇〇	五分	一四、〇四六	二分八厘
同　薄板	同	二一、〇六七	〇、八三〇	七分五厘	一六、一二九	五分一厘
鉄釘（尋常ノ）	同	五、七三〇	〇、二七三	一割	五、六八九	一割一厘
レール鉄及軟鋼	同	二、五六〇	〇、一二九	五分	三、八四一	三分四厘

（附属書二）

乙　号

秘

織物関税率（協定改正）比較表　　（大蔵省調査）

織物ノ税率ハ現行協定、改正法両税率ノ課税単位相異ナリ明確ニ比較スルコトヲ得サルカ故ニ各種織物ニ就キ随意二三ノ標本ヲ撰ミ改正法ニ於ケル斤量単位ヲ標準トシ現行面積ニ依ル協定税率ヲ斤量ニ対スルモノニ改メ従価ノ割合ト共ニ比較スレハ別表ノ如シ

但シ本表中ノ平均価格ハ本邦税関申告価格ヨリ算出セルモノトス

生金巾ニ対スル現行協定税率ト改正税率トノ比較

改正法税表二九八号ノ七、甲生地ノモノ

甲ノ二　百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ糸数	百平方「メートル」ノ重量	価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正税率 毎百斤	改正税率 従価ノ割合
	本	キロ	円	円		円	
(イ) 十九ヲ超エサルモノ	一八	八、五五	五一、三〇	五、〇四	一〇	二一、〇〇	二一
	一八	九、六二	九八、二〇	四、四八	〇、五	同	一一
	一九	六、二四	七七、九〇	六、九〇	〇、九	同	一四

	三	九、九八	六二、八〇	四、三三	〇、七	一四、〇〇	二、二		
(ロ)	二十七ヲ超エサルモノ	。三三	七、三三	六、九〇	五、八八	〇、七	同	一、八	
		。三五	八、一四	八〇、七〇	五、三一	〇、七	同	一、七	
		三六	九、〇三	六七、〇〇	四、七六	〇、七	同	二、一	
		三八	八、九二	七九、八〇	四、八四	〇、六	一八、〇〇	二、三	
(ハ)	三十五ヲ超エサルモノ	。三〇	六、三五	一四九、八〇	六、三六	〇、四	同	一、二	
		。三三	七、一四	一〇八、四〇	六、〇六	〇、四	同	一、七	
		。三五	七、九二	一三四、三〇	五、四五	〇、四	同	一、二	
		三五	九、四五	一〇一、九〇	四、三四	〇、四	同	一、八	
		三八	八、三九	一二七、三〇	五、〇〇	〇、四	同	一、七	
(ニ)	四十三ヲ超エサルモノ	。三九	七、六六	一四四、九〇	五、六一	〇、四	同	一、五	
		三九	九、三七	一〇〇、八〇	四、五一	〇、四	同	二、二	
(ホ)	其ノ他	四四	八、〇八	一三六、三〇	五、三六	〇、三	二六、〇〇	一、八	
		四四	八、三九	一四六、六〇	五、〇〇	〇、三	同	一、九	

甲ノ三　百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数		標本ノ糸数	百平方「メートル」ノ重量	価格					
		。三	一〇、〇三	六〇、九〇	四、二九	〇、七	一、八		
(ロ)	二十七ヲ超エサルモノ	。三七	一一、〇四	七一、三〇	三、九〇	〇、五	同	一、五	
		三七	一三、三四	三五、四〇	三、四九	〇、六	同	二、〇	
		三八	一〇、一六	七五、一〇	四、三三	〇、六	同	一、九	
(ハ)	三十五ヲ超エサルモノ	三八	一一、四九	七三、四〇	三、七五	〇、五	同	一、九	
		三九	一三、三五	六六、七〇	三、三一	〇、五	同	二、一	

晒金巾ニ対スル現行協定税率ト改正税率トノ比較

改正法税表二九八号ノ七、乙単ニ漂白シタルモノ

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数		糸数	「メートル」ノ重量	価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正税率 毎百斤ノ価格	改正税率 従価ノ割合	
(イ)	十九ヲ超エサルモノ	本六	キロ七、三四	円七〇、七〇	円二二、三六	一、六	円一四、〇〇	二、〇	
		。三	九、四八	七七、〇〇	七、三六	一、〇	一七、〇〇	二、三	
		三三	六、八七	一〇一、九〇	一〇、四一	一、〇	同	一、七	
(ロ)	二十七ヲ超エサルモノ	。三四	七、三三	一〇五、四〇	九、三五	〇、九	同	一、六	
		。三四	九、二三	九三、一〇	七、三五	〇、八	同	一、八	
		。三六	八、四三	一〇三、八〇	八、三五	〇、八	同	一、六	
(ハ)	三十五ヲ超エサルモノ	三六	八、九七	九三、六〇	八、〇〇	〇、九	三一、〇〇	二、二	
		三〇	九、八五	九五、二〇	七、三〇	〇、八	同	二、二	

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数						
(イ)	十九ヲ超エサルモノ	三〇	一六、〇〇	九〇、一一	四、四三	〇、五
		。三六	一〇、六六	六六、九〇	六、七一	一、〇
(ロ)	二十七ヲ超エサルモノ	。三七	一〇、〇九	八三、九〇	七、〇九	〇、八
		。三七	一二、〇六	七〇、二〇	五、九五	〇、八

	二元	一一、一〇	七二、四〇	〇、九	六、三五	一七、〇〇	同	二、三	
	二九	六、二四	六九、八〇	〇、六	四、四二	同	同	二、四	
	三一	一〇、〇七	一〇一、三五	〇、七	七、一四	同	同	一、七	
(ハ) 三十五ヲ超エサルモノ	三三	一三、一四	一四四、九〇	〇、六	五、九三	同	同	一、六	
	三三	一三、〇四	八三、一〇	〇、七	五、四九	同	同	二、〇	
	三三	一四、一八	六八、三〇	〇、七	五、〇五	同	同	二、五	
	三三	一五、三三	八八、〇〇	〇、五	四、六三	同	同	一、九	
	三六	一一、六八	一三一、三〇	〇、五	六、一四	同	同	一、六	
(ニ) 四十三ヲ超エサルモノ	三七	一四、三六	八四、七〇	〇、六	四、九三	同	同	二、五	
	三八	一三、〇三	一〇三、〇〇	〇、五	五、三五	同	同	二、一	

更紗ニ対スル現行協定税率ト改正税率トノ比較

改正法税表二九八号ノ七、丙其他

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ糸数	百平方「メートル」ノ重量	価格	現行協定税率 従価ノ割合	現行協定税率 百斤ノ税額	改正税率 従価ノ割合	改正税率 毎百斤		
	本	キロ	円	割	円	割	円		
(イ) 十九ヲ超エサルモノ	一九	九、五〇	七六、八〇	一、二	九、〇九	一、三	二九、〇〇	二、三	
	二〇	六、〇〇	一三九、〇〇	一、〇	一四、二九	一、五	三一、〇〇	二、三	
(ロ) 二十七ヲ超エサルモノ	二四	九、六〇	一〇一、六〇	〇、九	八、六三	一、〇	三、〇	二、三	
	二七	七、四四	一〇四、五〇	一、〇	一〇、八	同	同	二、〇	
	二七	八、〇三	一一三、七〇	〇、八	九、五三	同	同	二、〇	
(ハ) 三十五ヲ超エサルモノ	三〇	五、七〇	一一五、七〇	〇、七	八、三三	同	同	二、〇	
	三一	九、九四	一三三、一〇	〇、六	八、二三	一、九	二五、〇〇	一、八	

(ニ) 四十三ヲ超エサルモノ	三八	六、九六	二八、一〇	〇、六	一三、三七	一、三	二九、〇〇	一、九	
	四〇	九、一八	一五五、七〇	〇、六	九、三八	一、九	同	一、九	

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

糸平方内ニ於ケル経緯ノ数

五「ミリメートル」

(イ) 十九ヲ超エサルモノ	一九	一〇、〇九	七三、三〇	一、二	八、五一	一、三	一七、〇〇	二、四	
	二〇	一〇、〇五	一〇、六〇	〇、八	八、五七	〇、八	同	一、六	
(ロ) 二十七ヲ超エサルモノ	二六	一一、四九	八三、八〇	〇、九	七、五〇	〇、九	同	一、一	
	二六	一三、九四	八一、三〇	〇、八	六、六七	〇、八	同	二、二	
	二九	一〇、〇三	一一〇、八〇	〇、七	八、五七	〇、七	同	一、七	
(ハ) 三十五ヲ超エサルモノ	三〇	一一、〇三	一二三、九〇	〇、七	七、八四	〇、七	同	一、九	
	三〇	一三、〇六	一三三、一〇	〇、六	六、五六	〇、六	同	一、九	
	三四	一三、五六	一〇八、五〇	〇、六	六、三五	〇、六	同	一、九	
(ニ) 四十三ヲ超エサルモノ	三六	一〇、六六	一三一、一〇	〇、六	八、〇五	〇、六	同	一、九	
	三六	一一、五〇	一二八、九〇	〇、六	七、五〇	〇、六	同	二、〇	
(ホ) 其ノ他	四四	一一、〇〇	一三五、三〇	〇、六	七、八四	〇、六	同	二、三	

綿繻子及綿「イクリアンス」ニ対スル現行協定税率ト改正税率トノ比較

改正法税表二九八号ノ九、丙其ノ他

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ糸数

	標本ノ糸数	百平方「メートル」ノ重量	価格	現行協定税率 従価ノ割合	現行協定税率 百斤ノ税額	改正税率 従価ノ割合	改正税率 毎百斤		
	本	キロ	円	割	円	割	円		
(ハ) 三十五ヲ超エサルモノ	三一	九、三〇	一四三、八〇	一、三	一三、六	一、九	二九、〇〇	二、三	
	三三	一〇、〇〇	一六八、四〇	一、三	一七、三三	一、五	三六、〇〇	同	

(ニ) 四十三ヲ超エサルモノ	。四三	一〇、〇〇	三五、〇〇	一二、三三	〇、五	三一、〇〇	一、三
(ホ) 其ノ他	。四六	九、九一	三六、一〇	一三、三三	〇、五	三七、〇〇	一、四

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方ニ於ケル経緯ノ糸数

(ロ) 三十五ヲ超エサルモノ	。三六	一四、八〇	九五、九〇	八、三五	〇、九	三一、〇〇	一、三
	。三三	一三、〇〇	一四六、〇〇	一〇、八	同	同	一、五
	。三二	一〇、五六	一五九、七〇	一一、五七	〇、七	同	一、四
	。三七	一〇、一三	一六四、三〇	一三、〇六	〇、八	三七、〇〇	一、六
(ハ) 四十三ヲ超エサルモノ	四〇	一三、〇〇	一五九、四〇	九、三九	同	同	一、七
	四一	一四、一一	一三九、八〇	八、六三	〇、六	同	一、九
	四二	一七、八〇	一五〇、九〇	六、八五	〇、五	同	一、八
	四三	一七、一三	一七二、一〇	七、一一	〇、四	三二、〇〇	一、九
	。四四	一〇、〇四	二〇八、七〇	一三、一四	〇、六	同	一、五
	四五	一八、〇六	一三九、三〇	六、七五	〇、五	同	二、五
(ニ) 其ノ他	四七	一五、〇四	一六一、一〇	八、一〇	〇、五	同	二、〇
	四八	一九、九六	一八二、一〇	六、一三	〇、三	同	一、八
	。五〇	一三、〇三	二一一、三〇	一〇、一八	〇、五	同	一、五

百平方「メートル」ニ付三十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方ニ於ケル経緯ノ糸数

	五四	一〇、一〇	三一、一〇	六、〇七	〇、三	三九、〇〇	一、四
	五七	三一、九六	二〇七、三〇	五、〇九	〇、二	同	一、四

毛製「モスリン」ニ対スル現行協定税率ト改正税率トノ比較

改正法税表三〇一号ノ二、甲　毛製ノモノ

			現行協定税率			改正税率		
	標本一平方「メートル」ノ重量	百斤ノ価格	百斤ノ税額	従価ノ割合		毎百斤	従価ノ割合	
(イ) 一平方「メートル」ニ付百「グラム」ヲ超エサルモノ	グラム 七二、〇〇	円 二九、九七	円 一五、〇〇	〇、七		毛、五〇	二、六	
	七七、三〇	三三、一三	一三、八九	〇、六		同	二、五	
	八二、五四	三七七、五〇	一三、〇四	〇、五		同	二、一	
	八五、二〇	三一一、三一	一三、六一	〇、六		同	二、七	
	八七、三〇	三五、九一	一三、三〇	〇、六		同	二、七	
	九〇、四〇	二八三、四〇	一一、九〇	〇、四		同	二、〇	
	九二、〇〇	二〇七、三五	一一、七三	〇、六		同	二、八	
	九五、〇〇	三三、六三	一一、三七	〇、五		同	二、六	

毛製「フランネル」ニ対スル現行協定税率ト改正税率トノ比較

改正法税表三〇一号ノ二、甲　毛製ノモノ

			現行協定税率			改正税率		
	標本一平方「メートル」ノ重量	百斤ノ価格	百斤ノ税額	従価ノ割合		毎百斤	従価ノ割合	
(ロ) 一平方「メートル」ニ付二百「グラム」ヲ超エサルモノ	グラム 一三七、四	円 三五、九〇	円 三〇、〇九	〇、八		七〇、〇〇	二、七	
	一九八、四	一九二、七〇	一五、九四	〇、八		同	三、六	
(ハ) 一平方「メートル」ニ付五百「グラム」ヲ超エサルモノ	二〇一、八	二八一、〇〇	一五、六六	〇、六		六〇、〇〇	二、一	
	三四、一	三五、六〇	一四、一〇	〇、六		同	二、五	
	三五、九	一五、〇〇	一三、五四	〇、七		同	三、四	

毛製羅紗ニ対スル現行協定税率ト改正税率トノ比較

改正法税表三〇一号ノ二、甲　毛製ノモノ

標本一平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正税率 毎百斤	改正税率 従価ノ割合
(イ) 一平方「メートル」ニ付二百「グラム」ヲ超エサルモノ					
クラム 一二五、八	円 三一、〇〇	円 五七、六五	割 一、九	円 七〇、〇〇	割 二、三
一七〇、一	二四、七〇	三九、二四	一、八	同	同 三、三
一九九、五	二五、八〇	三三、四五	一、三	同	同 二、八
二〇〇、二	三四、七〇	三三、三三	一、〇	六〇、〇〇	同 一、八
二四九、九	一九、七〇	二六、七三	一、四	同	同 三、一
二五二、〇	一八二、九〇	二六、五〇	一、五	同	同 三、三
三五〇、一	二〇六、一〇	一九、〇六	〇、九	同	同 二、九
四〇〇、八	三三七、七〇	一六、六四	〇、五	同	同 一、八
四五一、〇	三一三、八〇	一四、八一	〇、五	同	同 一、九
四九六、二	二六九、〇〇	一三、四五	〇、五	同	同 二、二
二四六、四	三一〇、五〇	七、一一	〇、九	同	同 一、九
二七八、七	二四一、九〇	三三、九七	一、〇	同	同 二、五
二八五、二	二六一、五〇	三三、四三	〇、九	同	同 二、三
二九〇、五	二五七、六〇	三三、九六	〇、九	同	同 二、三
二九一、六	二九〇、〇〇	三三、七九	〇、六	同	同 一、五
三一二、五	三四二、二〇	三二、三八	〇、六	同	同 一、八
三九一、二	二九一、六〇	三〇、九〇	〇、七	同	同 二、一
三四一、二	三五五、二〇	一九、九六	〇、八	同	同 二、三
(ロ) 一平方「メートル」ニ付二百「グラム」ヲ超エサルモノ					
グラム 一三一、五	円 二七、六〇	円 一六、三九	割 〇、八	円 三五、五〇	割 二、四
一四九、四	二九七、〇〇	一四、四三	〇、五	同	同 一、八
三三三、二	四三、六〇	六、六七	〇、五	同	同 二、六
二一一、〇	一五五、六〇	一〇、七	〇、七	同	同 二、四
二五一、〇	一四三、九〇	八、五七	〇、六	同	同 二、六
二七二、六	一六六、一〇	七、八九	〇、五	同	同 二、三
三〇三、二	一五六、〇〇	七、一〇	〇、五	同	同 二、四
(ハ) 一平方「メートル」ニ付五百「グラム」ヲ超エサルモノ					
(二) 其ノ他					
毛綿「フランネル」ニ対スル現行協定税率ト改正税率トノ比較					
改正法税表三〇一号ノ二、乙　毛綿製ノモノ					
標本一平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正税率 毎百斤	改正税率 従価ノ割合
三五八、五	二五一、七〇	一八、七一	〇、七	同	同 二、四
三六一、〇	二七〇、二〇	一八、四九	〇、八	同	同 二、五
三九六、五	二八四、五〇	一六、八二	〇、六	同	同 二、一
四三三、九	二九七、一〇	一五、四三	〇、五	同	同 二、〇
四七五、八	三五七、九〇	一四、〇三	〇、五	同	同 二、三
四九〇、〇	三四〇、九〇	一三、六三	〇、七	同	同 二、五
四九五、七	二八五、七〇	一三、四六	〇、五	同	同 二、一
五五四、四	一九三、〇〇	一三、〇三	〇、六	同	同 二、六
六〇六、二	二一七、四〇	一一、〇一	〇、五	同	同 二、三
七三三、四	二三五、一〇	九、一〇	〇、四	同	同 二、二
七六〇、〇	二四二、〇〇	八、七八	〇、四	同	同 二、一

「イタリアンクロース」ニ対スル現行協定税率ト改正税率トノ比較

改正法税表三〇一号ノ二、毛綿製ノモノ

標本一平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正税率 毎百斤	改正税率 従価ノ割合
クラム	円	円	割	円	割
一八、六	三六、一〇	七、三六	〇、七	三五、三〇	二、〇
一四、九	一九五、三〇	六、六七	〇、九	同	二、七
一三、〇	二〇九、三〇	五、八五	〇、八	同	二、五
一四、六	一八、四〇	四、三七	〇、八	同	二、八
一五、二	一九六、九〇	一三、七四	〇、七	同	二、七
一六、八	一八九、八〇	一三、七九	〇、七	同	二、八
一七、一	二九二、一〇	一三、一三	〇、四	同	一、八

(ロ) 一平方「メートル」ニ付二百「グラム」ヲ超エサルモノ

現行協定率ハ余リニ低率ナルノミナラス十五年前ノ輸入平均価格ヲ標準トシテ換算シタル従量税ヲ曾テ改算スルヲ得ス今日仍ホ踏襲セルカ為新関税率ヲ以テ之ニ比スルトキハ往々三倍余ノ引上ケトナルモノヲ生スルノ止ムヲ得サルニ至リシコトハ数度ノ前信ヲ以テ申進候次第ニ有之候処本邦外字新聞又ハ英国新聞紙上等ニ於テハ特ニ極端ナル例ノミヲ取ツテ行ヒタル比較ヲ発表シ故意ニ其声ヲ大ニスルカ如ク思惟セラルルモノ時々散見致候ニ付其ノ甚シキモノ一二ニ付御参考ノ為我見ル処ヲ左ニ説明致候

二一四　明治四十三年六月二十四日　小村外務大臣ヨリ加藤駐英大使宛

本邦新旧関税比較表ニ関スル件

附属書一　倫敦「スタンダード」所載新旧税率比較表

二　「ジャパン・クロニクル」所載税率比較表

明治四十三年六月二十四日発遣

機密條第二六号

在英加藤大使宛

小村外務大臣

四月廿五日倫敦「スタンダード」所載新旧税率比較表（別紙甲号参照）ニ付大蔵省ノ取調ヘタル所ニヨレハ Army cloths, all wool ノ改正税率一反（ピース）ニ付十三片四分ノ三乃至十九片トアルハ該比較表作製者カ一平方メートルノ重量五百三十五「グラム」乃至七百三十九「グラム」ノモノヲ標準ニ採レルモノナルカ現今本邦ニ輸入セラルルモノハ五百〇五「グラム」乃至六百四十「グラム」ニ有之七百「グラム」以上ノモノハ殆ント輸入無之従テ改正税率一反（ピース）ノ税額ハ十二片九六乃至十六片四トナルニ過キス候又同表中 meltons ノ現行率一片十六分ノ七トアルハ毛糸ト綿糸トヲ以テ織リタルモノノ税率ナルモ此種ノ「メルトン」ハ殆ント輸入ナク現ニ輸入セラルルモノノ多クハ毛綿混紡糸ト綿糸若クハ毛綿混紡糸トヲ以テ織リタルモノニ有之現ニ従価一割ノ適用ヲ受クルカ故ニ従価二割五分ヲ標準トセル改正率ニ於テハ約二倍半ノ高率トナルニ過キス候

次ニ五月十二日「ジャパン、クロニクル」所載税率比較表（別紙乙号参照）中 white Lawns（寒冷紗）ノ改正税率ハ従価四割七分八厘ニ相当スルカ如ク記載アルモ右ハ其ノ価格ヲ余リニ低ク見積リタルカ為ニ有之又例示セラレタル百平方メートル（キロ）ノ重量九、四四ト云フカ如キ重キモノハ其ノ輸入甚タ少ナク多クハ六基乃至七基ノモノニ有之大蔵省蒐集ノ標本ニ付改正税率ヲ算定スルニ左ノ如ク何レモ従価二割位ニ候

百平方メートルノ重量	絲数	百斤ノ価格	税率	割合
キロ	本	志片	片	%
六、五	一四	一、九二五	三、八	一八、三
七、五	一四	一、五七三	三、八	二一、九

百平方メートルノ重量	絲数	英一封度ノ価格	税額	割合
キロ	本	志片	片	%
一〇、〇七	三一	一、六、七八	三、一五	一六、八
一一、六八	三六	二、〇、二九	三、八九	一六、〇
一三、三三	三五	一、三、三〇	三、一五	二〇、六
一三、〇三	三八	一、六、八七	三、八九	二〇、六

尚 Cotton Italians ノ改正税ノ従価率三割五分七厘六毛トアルモ右ハ価格ヲ低ク見積リタルニ依ルモノノ如ク標本ニヨリ改正率ノ従価率ヲ計算スルニ左ノ如クニ候

百平方メートルノ重量	絲数	英一封度ノ価格	税額	割合
キロ	本	志片	片	%
一五、〇四	四七	二、五、八一	五、六三	一九、八
一五、四四	四六	二、四、六六	五、六三	二〇、六

更ニ貴電第一一八号所報中ノ「インゴット」「ビレット」等ノ改正税率ノ激増セルハ貴電第一二〇号ヲ以テ御申越ノ如ク現行従量協定率ニ於テハ右「インゴット」等ニ対シ「ピック」（銑鉄）ト同率ヲ課セシカ為ニ有之当初従量税協定ノ際「インゴット」等ハ其ノ輸入額見ルニ足ルモノナカリシ為改正率ノ如ク別個ノ一税率ヲ設ケサリシモノナルヘシト雖税率ノ均衡ヲ保ツ上ヨリイヘハ彼此相異ナラサルヲ得ズ但シ今日ニ於テモ「インゴット」等ノ輸入額ハ僅少ニシテ明治四十一年英国ヨリノ輸入額四四、八八七円同四十二年九、九一二円ニシテ特ニ論スル程ノ価値無之ト存候又鉄ノ bars, rods（條及竿）ニ対スル税率ハ改正関税定率法説明書中ニ申進候如ク帝国政府ハ大英断ヲ以テ之カ軽減ヲ行ヒタルモノニ有之其ノ税率諸外国ノモノニ比シ一般ニ低ク有之候但シ之ヲ現行協定率ト比スルトキハ従価七分五厘ヲ一割五分トセシモノ故約倍額トナルハ止ムヲ得サルモ同時ニ右ノ中協定税目ニ包含セラレサル「テー」形「アングル」形鉄ハ現行国定率ヲ半減シ又径一吋ノ四分ノ一ヲ超エサルモノノ中鉄及軟鋼ノモノハ軽微ノ引上ニシテ鋼ノモノハ却テ協定率ヨリ減額セラルルニ至リタルハ注意ヲ要スル次第ニ有之候即チ左ニ之ヲ表示致候

品名		現行税率（英噸ニ付）	改正税率（同上）	明治四十一年英国ヨリ輸入額
鉄条及竿		志片	志片	円
鉄及軟鋼	径一吋ノ四分ノ一ヲ超エサルモノ	一七、三	二〇、七（従価一五%）	八六二、九七四
	其ノ他従価	七、五%		
鋼	径一吋ノ四分ノ一ヲ超エサルモノ	四七、八		九一四、一一四
	其ノ他	九、三		
テー形アングル形		三七、九		一、三八五、八七七

又改正法六四七番別号ニ掲ケサル金製品ノ税率ハ従価四割ナルモ現行法ニ於テモ精ナルモノハ改正率ト同率ニ有之只改正法ハ其ノ課税上ノ争議ヲ避クル為現行法ノ如ク工程ノ如何ニヨリ之ヲ分類スルコトナク一率ニ四割ト規定セシニ過キス候

最後ニ貴電一二三号別電ニテ御申報相成候「ブラットフォード」商業会議所会頭ノ意見ニ関シテハ前機密條第二五号ヲ以テ申進候如ク毛織物ハ十五割（税率ノ）増率セラレタルニ過キサルモ現行従量協定率カ比年輸入品々質ノ優良従テ価格ノ高貴トナリタルニ拘ラス改定セラレサリシ為中ニハ僅ニ従価五、六分ニ過キサル実際ト為リタルモノ多ク是等ノ物品ニ対シテハ負担ノ均衡上結局三十割以上ノ増率ヲ見ルモノナシトセサル次第ニ候

右申進候敬具

付属甲号乙号添付

（附屬書一）

甲号　四月二十五日倫敦「スタンダード」所載新旧税率比較表

Comparison

Published by the London Standard. (25th Apl. 1910)

	Present duty.	Proposed duty.
	per yd. 54 in. wide.	per yd. 54 in. wide.
Army Cloths, all wool	3 7/16 d.	13 3/4 d. to 19 d.
Coatings, all wool	3 7/16 d.	4 7/8 d. to 13 3/4 d.
Meltons	1 7/16 d.	4 3/4 d. to 8 5/8 d.
Army Cloths	1 5/16 d. to 2 1/4 d.	6 d. to 7 1/4 d.
Mohair, coatings, wool & cotton predominating	1 3/4 d. to 3 1/4 d.	1 7/8 d. to 5 1/8 d.
Coatings, fancy wool predominating	4 3/4 d. to 2 1/4 d.	4 1/4 d. to 6 d.
Union Italians	per 32 in. by 32 yds. 20 1/4 d.	per 32 in. by 32 yds. 59 1/2 d. to 69 1/8 d.

Cotton Italians	per 32 in.	by 40 yds.	per 32 in.	by 40 yds.
	14	13/16 d.	34 5/16 d.	to 66 7/8 d.
Common grey shirtings	per 43½ in.	by 45 yds.	per 43½ in.	by 45 yds.
	8d.		20 1/2 d.	to 21 3/4 d.
Pure shirtings.....	per 44 in.	by 46 yds.	per 44 in.	by 46 yds.
	8	5/16 d.	30 d.	to 33 d.
Grey printers	per 31 in.	by 20 yds.	per 31 in.	by 20 yds.
	15	1/4 d.	37 1/4 d.	to 45 1/2 d.
White shirtings	per 36 in.	by 50 yds.	per 36 in.	by 50 yds.
	12	1/4 d.	29 5/8 d.	to 32 13/16 d.
Lawns	per 42 in.	by 12 yds.	per 42 in.	by 12 yds.
	2	1/2 d.	4 7/8 d.	to 6 7/8 d.
Fancy prints	per 30 in.	by 24 yds.	per 30 in.	by 24 yds.
	5	7/8 d.	11 1/2 d.	to 16 15/16 d.

（附属書11）

乙号　五月十二日「ジャパン・クロニクル」所載税率比較表

The Duty on Textiles,

Some interesting comparisons by an expert. (The Japan Chronicle May, 12, 1910)

The following table, to which reference is made in our leading articles to day, shows the difference between the present duty and the duty as approved by the Diet on few different classes of textile goods:—

Description	Width in inches.	Yards long.	Weight per piece.	Square metres and decimals per piece.	kilos per 100 sq. metres.	Threads per 5m/ sq. reed ane pick.	Rate of present duty per sq. yds.	Rate of proposed duty per ?	Amount of present duty per piece in pence.	Amount of proposed duty per piece in pence.	Approximate cost price per piece.	Percentage of present duty on cost.	percentage of proposed duty on cost.	proposed duty will be an increase on present duty of.
Printed Goods	30 in. c/metres 76	24 yds. metres 21.95	3 1 lbs. 6 oz. kilos. 1.53	16.68	9.17	31	pence .29	4.625	5.80	15.61	5/10	8.28	22.30	170%
White Lowns	41 in. metres 1.04	12 yds. metres 10.97	2 1 lbs. 6 oz. kilos. 1.077	11.40	9.44	35	.15	4.075	2.05	9.68	1/8¼	10.12	47.80	372%
White Shirtings	36 in. c/metres 91	50 yds. metres 45.72	9 1lbs. 10oz. kilos. 4.364	41.60	10.49	53	.21	4.625	12.00	44.51	9/4¼	10.70	39.65	270%
Cotton Italians	32 in. c/metres 81	45 yds. metres 41.15	13 1 lbs. 8 oz. kilos. 6.121	33.38	14.87	44	.42	5.365	16.80	72.42	16/10½	8.30	35.76	330%
Poplins	30 in. c/metres 76	30 yds. metres 27.43	11 1 lbs. 8 oz. kilos. 5.214	20.84	19.00	41	.90	4.625	22.50	53.18	22/6	8.33	19.70	137%
Brocades	31 in. c/metres 79	30 yds. metres 27.43	4 1 lbs. 6 oz. kilos. 1.984	21.67	7.23	28	.42	5.365	10.85	23.47	8/9	10.33	22.35	116%

二二五　明治四十三年六月二九日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国外務大臣ト非公式会見ノ件（一）（二）

（一）

六月廿九日　后一、五〇　倫敦発
東京着

小村外務大臣　　加藤全権大使

第一二七号

六月二十八日外務大臣ニ面会ノ際同官ハ條約改正ノ件ニ付公然トナク御話シタシトテ頗フル慎重ナル態度ト語気ヲ以テ述テ曰ク過日商務省次官ノ話ニ日本ノ新税率ハ極メテ高ク日本国ニ対スル英国貿易ヲ破滅ニ帰セシムルモノナルカ故ニ之ヲ基礎トシテ新条約ヲ結ハンヨリ寧ロ結ハサルヲ可ナリトストノコトナリシニ付本官ハ左スレハ其主意ヲ述フルタメニモ速ニ商議ヲ開クノ必要尚更有之ヘシト答ヘ置キタリ（此語気ニ依リ察スルニ商務省次官ハ談判開始ヲ無益ナリト迄述ヘタルモノナラン）右ハ談判上閣下御心組ニ便宜ノ為内話スル次第ナリト依テ本官ハ大臣ノ好意ヲ謝シ尚新税ヲ基礎トスルトハ如何ナル意味ナルヤ帝国政府ニ於テハ税率ハ談判ノ問題トナササル意見ナリト述ベタルニ外務大臣ハ新條約ヲ結ヘハ自然改正税率ヲ黙諾スルコトナルカ故ニ寧ロ之ヲ結ハス他日譲与ヲ得ルノ余地ヲ存シ置クニ如カストノ意味ナリト答ヘラレタリ依テ尚本官ハ右ハ明年七月現條約失効後迄ヲモ意味スル次第ナルヤト質シタルニ外務大臣ハ無論然リト答ヘ且ツ新税率ニハ民間ノ反対極メテ強ク英国ハ他国ト異ニシテ僅ニ協定ヲ以テ日本品ニ対シ多少減税ヲ為スニ止ラス全部之ヲ賦課セサルカ故ニ此点ハ日本ニ於テ考慮ヲ加ヘンコト至当ナリトノ意見モアリ兎ニ角談判ノ準備モ殆ント整ヒタルニ付来週ニモ第一回会見ヲ催シ得ルナラント云ハレタリ（続ク）

（二）

六月二十九日　後二、〇八　倫敦発
東京着

小村外務大臣　　加藤全権大使

第一二七号（続キ）

右ニ依リ察スルモ英国トノ交渉ハ容易ニ纏マラサルコト益明白ナルノミナラス別ニ活路ノ開ケサル限リ無条約ノ状態ニ陥ルコト殆ト疑ナキカ如シ尚同日山座参事官亜細亜課長Alston ニ面談ノ節モ同氏ハ同様ノ趣意ヲ一層露骨ニ述ヘ且我新税率ニ付テハ議院内ニ於テモ反対ノ気焔頗ル強ク議会次官ハ日々議員及実業家ニ責掛ケラレツツアリ何レ公

然大問題トナルヘク且自由党ノ根拠地タル Lancashire Yorkshire ニ於テ反対ノ気焔最強ク若シ政府ニ於テ日本国ヨリ何等譲与ヲ得ル能ハスムハ之ヲ交迭セシメ保守党内閣ヲシテ日本国ニ報復セシムヘシト迄気構ヘ居ルヲ以テ日本国ニ於テモ多少ノ譲歩ヲ与ヘラレムコトヲ望ムト語レル由御参考迄併セ報ス

二二六　明治四十三年七月一日　小村外務大臣ヨリ加藤駐英大使宛

国定税品及協定税品平均税率調査表送附ノ件

附属書一　右調査表

二　右関税収入調査表

明治四十三年七月一日発遣

條第八号　小村外務大臣

在英加藤大使宛

六月十一日貴電第一一七号中御問合ノ第一点英国トノ協定品及非協定品各全部ニ対スル増税平均率ニ関シ別紙甲号英国ヨリ輸入セラルル国定税品及協定税品平均税率調査表及御送附候右ニ依レハ明治四十、四十一両年平均輸入額ヲ標準トスルトキハ改正税率ニ依ル増率割合ハ協定税品ニ対シ従価九分七厘方（現行平均率ニ比シ十割七分ノ増加）国定税品ニ対シ従価九厘方（現行平均率ニ比シ六分九厘ノ増加）ニ有之候尤モ該表ハ標準従価率ヲ基礎トシテ計算セルモノ故協定税品ノ現行率ハ該表ニ掲ルモノヨリモ実際尚ホ小ナルヘク従テ増率割合ハ実際尚幾分多カルヘクト存候又国定税品ニ付少シク増率ヲ見ルニ至リシハ牛皮水牛皮、T形アングル形鉄、海底電線等ニ於テ減率アリシモ亜麻子油、重炭酸遭達、汽船、各種機関、汽罐、スチームタービン、電気機械、ポンプ、発動機、起重機等ニ於テ幾分増率アリタルニ起因致候尚ホ別紙乙号大蔵省調査本邦総輸入額ニ対スル国定税品及協定税品ノ各輸入価格、関税収入額及其ノ割合調査表明治四十、四十一年両分為御参考及御送附候尤モ右ノ中明治四十年分ハ機密第一四号附属改正関税定率法説明書中ニ述ヘタルモノト同様ニ有之候

右申進候　敬具

（別紙甲号、乙号写添付ノコト）

（附属書一）

甲号

英国ヨリ輸入セラルル国定税品及協定税品平均税率調査表

備考　本表ハ英国ヨリノ輸入額三万円以上ノ物品ニ対シ各々標準従価率ヲ乗シ（標準従価率ニヨリ難キ場合ニハ従価税率ニヨル）関税収入額ヲ算出セルモノニシテ実際ノ収入額ニアラス又協定税率ヨリ国定税率ノ低キモノハ国定税品中ニ包含セシメ英国カ最恵国待遇ニヨリ別国ノ協定率ニ均霑スル物品ハ協定税品中ニ加ヘタリ尤モ右英国ノ均霑物品ハ明治四十年統計ニヨレハ約三百萬円トス

	明治四十年	明治四十一年	二箇年平均
英国ヨリノ総輸入額	一一六、一九二、四三七円	一〇七、七一五、四五四円	一一一、九五三、九四六円
三萬円以上ノ物品輸入額	一一三、四一〇、〇五九	一〇三、八〇〇、二六一	一〇七、六〇五、一六〇
内			
国定税品輸入額	五四、二八一、四七八	五五、二一四、〇八八	五四、七四七、七八三
右ニ対スル現行国定税率ニ依ル収税額	七、一一三、〇八六	七、一四九、四二〇	七、一三一、二五三
同上割合	一三、一〇四%	一三、九四八%	一三、〇二六%
右ニ対スル改正税率ニヨル収税額	七、四三七、八三五円	七、八一五、一八一円	七、六二六、五〇八円
同上割合	一三、七〇二%	一四、一五三%	一三、九二八%
協定税品輸入額	五八、一二八、五八一円	四七、五八六、一七三円	五二、八五七、三七七円
右ニ対スル現行協定税率ニヨル収税額	五、二四八、六七〇	四、三八二、八五二	四、八一五、七六一

同上割合	九、〇二九%	九、二〇九%	九、一一九%
右ニ対スル改正税率ニヨル収税額	一〇、九五七、九二〇円	八、九六四、〇三三円	九、九六〇、九七七円
同上割合	一八、八八二%	一八、八三七%	一八、八六〇%

乙号

国定税品及協定税品ノ各輸入価額、関税収入額及其ノ割合調査表　大蔵省調査

備考　本表中関税総収入額ハ実収入額ナレトモ協定税品関税収入額ハ各協定税品ノ輸入数量ニ其ノ税率ヲ乗シテ算出シ此ノ額ヲ総収入額ヨリ控除シタル残額ヲ国定税品関税収入額トス

	明治四十年	明治四十一年	二箇年平均
総輸入価額	四九四、四六七、三四六円	四三六、二五七、四六二円	四六五、三六二、四〇四円
有税品輸入価額	三〇七、三五八、二九一	二八一、三九九、六四八	二九四、三七八、九七〇
無税品輸入価額	一八七、一〇九、〇五五	一五四、八五七、八一四	一七〇、九八三、四三五
協定税品輸入価額	一二六、五五七、二一一	一一二、三三二、〇八八	一一九、四四四、六五〇
国定税品（無税品ヲ含ム）輸入価額	三六七、九一〇、一三五	三三三、九二五、三七四	三四五、九一七、七五五
国定有税品輸入価額	一八〇、八〇一、〇八〇	一六九、〇六七、五六〇	一七四、九三四、三二〇
総輸入価格ニ対スル協定税品輸入価格ノ割合	二、五六割	二、五七割	二、五七割
有税品輸入価格ニ対スル協定税品輸入価格ノ割合	四、一二	三、九九	四、〇六
総輸入額ニ対スル国定税品（無税品ヲ含ム）輸入価格ノ割合	七、四四	七、四三	七、四四
総輸入価格ニ対スル国定有税品輸入価格ノ割合	三、六六	三、八八	三、七七
総輸入価格ニ対スル無税品輸入価格ノ割合	三、七八	三、五五	三、六七
有税品輸入価額ニ対スル国定有税品輸入価格ノ割合	五、八八	六、〇一	五、九五
関税総収入額	四六、九五九、五九六円	四四、八一七、八五六円	四五、八八八、七二六円
協定税品関税収入額	八、八七六、七二三	七、八五五、二八〇	八、三六六、〇〇二
国定税品関税収入額	三八、〇八二、八七三	三六、九六二、五七六	三七、五二二、七二五
関税総収入額ニ対スル協定税品関税収入額ノ割合	一、八九割	一、七五割	一、八二割
関税総収入額ニ対スル国定税品関税収人額ノ割合	八、一一	八、二五	八、一八
総輸入価額ニ対スル関税総収入額ノ割合	〇、九五	一、〇三	〇、九九
有税品輸入価額ニ対スル関税総収入額ノ割合	一、五三	一、五九	一、五六
協定税品輸入価額ニ対スル協定税品関税収入額ノ割合	〇、七〇	〇、七〇	〇、七〇
国定税品（無税品ヲ含ム）輸入価額ニ対スル国定税品関税収入額ノ割合	一、〇四	一、一四	一、〇九
国定有税品輸入価額ニ対スル国定税品関税収入額ノ割合	二、一一	二、一九	二、一五

二二七　明治四十三年七月二日　小村外務大臣ヨリ加藤駐英大使宛（電報）

改正交渉ニ関スル件

七月二日后一時発　在倫敦加藤大使　小村大臣

第九八号

貴電一二七　日英関税関係ニ関スル帝国政府ノ意見ハ既ニ御承知ノ通ナルヲ以テ今後閣下ニ於テ英国当局者ニ対シ十分之ヲ説明セラルル義ト存スル処近日第一回会見アルヘシトノコトナレハ此際尚御参考ノ為メ切言致シクシ英国ニハ税目少ク多数ノ物品ハ無税ナルコト事実ナリト雖此制度ハ外国トノ條約ニ基キテ維持スルモノニ非ス全然英国自身ノ関税自主権ニ依ルモノニシテ其反射的結果トシテ列国一般ニ之カ利益ヲ受クルニ過キス従テ列国ハ何等代償ヲ為スヲ要セス之ヲ為スモノナキニ当リ独リ本邦ノミ之ニ酬ヒンカ為メ代償ヲ払ヒ我税権ニ掣肘ヲ受クルガ如キハ今日国家ノ威信ト経済上永遠ノ利益トニ顧ミ且ツ他国ト本邦トノ関税関係ニ及ホスヘキ影響ヲ慮リ到底承諾スル克ハサル所ナリ其條約改正ノ大方針ニ背反スルモノナルコト固ヨリ言フヲ俟タス若シ英国カ自由貿易主義ナルカ故現行條約廃棄後モ仍ホ英国ノ為税率ノ軽減ヲ諾セサルヘカラストセハ我国ハ同国ニ対シ恐クハ永遠ニ行務的関係ヲ脱スルコト克ハサルヘシ我輸出品カ英国ニテ殆ド皆無税（葉煙草ノ如キハ有税）ナルノ一事ハ前陳ノ如ク英国関税制度ノ一般的結果ニシテ本邦ノ為ニ特設セラレタル利益ニ非ス且実際ノ貿易状態ニ照ラストキハ左程重ヲ措クヘキニ非ス彼我貿易品性質ノ相違（本邦ハ概ネ原料又ハ特産品英国ハ主トシテ工業上ノ全製品）及貿易額ノ著シキ懸隔（彼レノ輸入ハ我輸出ニ五倍ス）ハ正ニ注意スヘキ点ニシテ英国カ関税政策上如何ナル主義ヲ執ル場合ニテモ本邦ニ対シ関税上ノ争ヲ挑ムヘキ理ナク所謂報復云々ノ如キハ全ク無意義ニ属ス新税率ハ我財政上ノ必要及産業上ノ状態等ニ顧ミテ定メタルモノニシテ帝国政府ハ決シテ之ヲ禁止的重税ナリト認メス固ヨリ各国国情ヲ異ニスルヲ以テ国際間相互ニ税率ノ均一ヲ望ミ難ク純然タル自由貿易主義ヲ国是トスルモノノ標準ヲ以テ直ニ他ヲ律スルノ不当ナルハ言フ迄モナシ又帝国政府カ安政條約ノ苦痛ヲ免レンカ為メ約諾シタル現行協定税率ヲ基礎トシテ新税率ノ軽重ヲ論スルカ如キハ該協定税率ノ由来及帝国政府カ現行條約ヲ廃棄セントスルノ精神ヲ諒知セサルノ致ス所ナルヘシ仮令協定税率ヲ比較ノ標準トスル場合ニテモ若シ右協定税率ノ由来及ヒ其十五年前ノ輸入品価格ヲ標準トシテ従量税ニ換算セラレタル儘ニシテ今日ハ当初ノ協定従価税率ヨリモ実際遙ニ低率トナレルモノ少カラサルコト並ニ協定税目ハ適当ノ細別ヲ為ササリシヲ以テ物品ノ間ニ負担ノ公平ヲ缺キタルコト等ヲ併セ考量ニ入ルルトキハ稍正鵠ヲ得ルニ近カルヘシ新税率ノ為メ英国貿易カ破滅ニ帰スヘシトハ帝国政府ノ信スル克ハサル所ニシテ過去ノ経験ニ徴シ彼我ノ貿易ハ将来モ其発達ヲ継続スヘシト豫期セラル英国ハ米露西班牙等ノ保護税国ニ対シテスラ関税上単純ナル最恵国待遇ノ保障ヲ有スルニ止リ仏国ヨリハ斯ル保障ヲモ得ス全然内国立法ニ委ヌルコトヲ承諾シ居ルニ拘ラス独リ本邦ニ対シテ新税率黙諾ノ嫌ヲ避クルノ必要上條約ヲ結フコトヲ欲セストイフハ頗ル了解ニ苦シム所ナリ以上ノ次第ニ付帝国政府ハ閣下カ善ク英国当局者ニ説明ヲ与ヘ我立脚地ノ正当已ムヲ得サルモノナルコトヲ了解セシメラルルニ至ランコトヲ希望ス

追テ御参考トナルヘキ材料ハ既送ノ外尚ホ続々御送付ノ筈ナリ為念申進ス

二二八　明治四十三年七月五日　加藤駐英大使ヨリ小村外務大臣宛（電報）

難破船費用償還約定ニ関スル件

七月五日　前八、二五　本省着　倫敦発

小村外務大臣　加藤全権大使

第一三三号

條約機密第一号貴信ニ関シ難破船費用償還約定ノ儀ハ其締結手続ト有効期限ノ規定ナキトニ顧ミ他ノ諸條約ト一律単ニ通告ヲ以テ廃棄ニ帰セシムルヨリ寧ロ協議ヲ以テスル方形式上穏当ナルヘク該約定ガ現時ノ状態ニ相応セサル以上ハ英国政府ニ於テモ之カ廃棄ニ異議ナカルヘキニ付談判開始後適当ノ折ニ於テ之ヲ他ノ諸條約ト同時ニ消滅ニ帰セシムル様協定ヲ遂クル方可然ト思考ス右ノ意見御是認ノ上ハ該約定ニ関スル部分ヲ通告文中ヨリ削除スヘシ何分ノ御電訓アリタシ

二二九　明治四十三年七月五日　小村外務大臣ヨリ加藤駐英大使宛（電報）

前件回答ノ件

七月五日正午発

倫敦　加藤大使宛　　小村大臣

第九九号

貴電一三三　難破船費用償還約定ノ件御意見ノ通リ取計ハレ差支ナシ

二三〇　明治四三年七月五日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国外務次官ヨリ会見期日通知ノ件

七月五日　前一〇、二〇　倫敦発
小村外務大臣　本省着　　加藤全権大使

第一三二号

七月八日第一回会見ヲ遂ケ我改正條約案ニ対スル修正案ヲ提出スヘキ旨外務次官補「キヤムブル」ヨリ通知アリタリ尚同書面中右会見ハ主トシテ談判手続ヲ打合ス為ニシテ討議ハ本使ノ都合次第其後ノ会見ニ譲ルヘシ然レトモ若シ税率ニ関シ英国商業界ヲ満足セシムヘキ何等ノ妥協ヲ得ル能ハスムハ英国政府ハ寧ロ條約ヲ結ハス日本カ他国ト如何ナル協定ヲナスヘキカヲ見ンコトヲ可トスヘシト附加セリ尚七月四日同官ニ面晤シタルニ調印ハ出来サルモ本條約ニ関スル談判丈ハ事務ノ便宜上片附ケ置キタシトノ本使ノ意見ナレハ同官ニ於テモ之ニ異議ナク又第一回会見ノ際ニハ関税問題ニ付テモ一ノ提案ヲナスヘシトノコトナリ委細ハ会見ノ上電報スヘシ

二三一　明治四三年七月八日　加藤駐英大使ヨリ小村外務大臣宛（電報）

関税比較表中質問ノ件

七月八日　前四、三五　倫敦発
東京着　　加藤全権大使

小村外務大臣

第一三七号

機密條二二貴信付属比較表中鉄及鉄製品ノ分材料ノ出所タル「ボールト、オフ、トレード」出版物ノ Shotei（書名？）年号等御電示アリタシ

二三二　明治四三年七月八日　小村外務大臣ヨリ加藤駐英大使宛（電報）

前件回答ノ件

七月八日后三時四十分発

第一〇二号

在英加藤大使宛　　小村大臣

貴電一三七 Second Series memoranda, Statistical Tables, and Charts 1904 二八五頁以下ヲ見ラレタシ

但シ其後多クノ国ニ於テハ関税改正アリタル為メ大体本比較表ニ示スヨリモ一層高率トナレリ

尚 Wrought ハ iron Pig iron 又 Tinned iron ハ Tinned plates ト訂正アリタシ

二三三　明治四三年七月九日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国外務次官ト非公式会見ノ件

七月九日　前一〇、二〇　倫敦発
小村外務大臣　本省着　　加藤全権大使

第一三八号

七月八日外務次官補議会外務次官及商務省次官ト非公式会見ヲ行ヒタルニ先方ヨリ対案ヲ提出シタリ右対案中ニハ協定税率ヲ設クルコトヲ規定セルカ其形式ハ英国カ関税ニ関スル現在ノ制度ヲ維持スル間トカ又ハ之ニ類似スル規定ヲ設クルモ差支ナキ旨ヲ述ヘ尚我方ニ於テ主義上之ニ同意スルニ於テハ協定品目ヲ提出スヘク該品目ハ甚タ少数ニシテ特ニ英国カ日本国ヘノ輸入上他国ニ比シ主要ナル部分ヲ占ムル物品ニ限リ且税率モ相当ノ程度ヲ要求スル積ナリト云ヘリ依テ本使ハ協定税率ニ関スル帝国政府ノ主張ヲ縷述シ右ノ次第ニテ税率ノ協定ハ不可能ナリト信スルモ本使一己ノ参考トシテ先方希望ノ内容ヲ承知シ置クハ好都合ナルヘキ旨答ヘタルニ近日中内示スヘシトノコトナリ尚先方ハ條約ト税率ト各別々ナリ又ハ同時ナリ我希望ニ遵ヒテ協議ヲ重ヌヘキモ税率ノコト妥協ヲ得スムハ調印ハナス能ハスト明言シタリ委細ハ対案研究ノ上具報ノ考ナルモ右不取敢電報ス

二三四　明治四十年七月十三日　小村外務大臣宛　加藤駐英大使ヨリ（電報）

改正談判開始ニ関スル件

別電　英商務次官ノ意見申報ノ件

七月十二日　前一〇、〇五　倫敦発着

小村外務大臣　加藤大使

第一四〇号

外務議院次官ハ本月八日条約改正談判開始ノ冒頭ニ於テ我新税率ニ対シ議員間及商業会議所ノ反対頗ル激烈ナルニ付何トカ融和ノ途開ケサレハ英国政府ヘ到底我希望ニ応シ新条約締結ヲ為シ難ク又日英同盟ノ基礎ニモ影響ヲ及ホスコトナキヤノ虞ヲ抱ク旨ヲ述ヘ次テ商務次官ハ寓書ニ依リ別電第一四一号所載ノ趣旨ヲ陳述シタリ

（別電）

英商務次官ノ意見申報ノ件

London, ...

Received, July 12, 1910. 1-40 p.m.

Komura,

Tokio.

No. 141.

pared. This counter-draft forms single instrument in place of two suggested by Japanese Government. British Government is not aware of reasons which actuated Japanese Government in proposing subdivision departing from the general practice in this matter. Provision has been inserted in counter-draft according to certain articles of British production abatement of Japanese new tariff. Corresponding schedule is left blank, but the Board of Trade is prepared to present definite proposals for discussion. These proposals will be framed on very moderate lines, having special regard to a limited number of branches of trade in which the United Kingdom has a predominant interest. British Government confidently hope that Japanese Government will recognize the equitable claim of British trade to special concessions, in consideration of liberal treatment accorded to Japanese goods imported into the United Kingdom; treatment much more favourable than that given by any other Power to similar Japanese goods. Discussion of the articles of the proposed treaty might conveniently proceed concurrently with discussions for the settlement of tariff schedule. If, however, Japanese Govern-

After recognizing many provisions of important concessions in drafts are acceptable, he noted with regret that certain other provisions are so framed as to detract materially from privileges now enjoyed by subjects and trade of each of the two countries in the dominions of the other, and that in some cases they compare unfavourably with corresponding provisions usually found in treaties of commerce. It is further regretted that drafts contain no stipulations for safeguarding British goods from excessive or differential import duties, except those in separate instrument which could be apparently denounced at any time by either party. Thus the first requisite of satisfactory commercial treaty rendering security for trade is lacking. Neither of the two instruments contains any provision to mitigate disastrous effects apprehended by British trade from the new tariff. British Government has no desire to substitute British model draft, on which recent British commercial treaties have been based, for the Japanese drafts as a basis of discussion, but to expedite negotiations counter-draft which embodies amendments desirable to safeguard interests of British trade has been pre-

ment prefer, there is no objection to discussing either of these matters in advance of the other, on the clear understanding that no treaty can be signed until a satisfactory arrangement has been also reached on the tariff question.

Kato.

二三五　明治四十年七月十三日　加藤駐英大使ヨリ小村外務大臣宛

本邦改正関税ニ関スル件

明治四十三年七月十二日発遣

機密第一一七号

在英加藤大使宛　小村大臣

我新関税ニ関シ五月三十一日付機密第一公第五号及六月四日付機密第一公第六号ヲ以テ御申越ノ次第閣衆致候

本邦改正関税カ諸外国ノ税率ニ比シ概ネ低率ナルコトハ前数信ニテ既ニ申進シタル通リニ有之候処更ニ留意ヲ要スル点ハ凡ソ一国関税率ノ外国輸入品ニ及ホス影響如何ハ単ニ其率ノ高低ニノミヨリモ保護ヲ受クヘキ其国産業状態ノ如何ニヨリ自ラ差異ヲ生シ産業ノ幼稚ナル国ニアリテハ比較

的高キ関税率ヲ外国品ニ課スルモ輸入貿易ヲ阻害スルニ足ラサルコトニ有之候一九〇四年英国商務院発行ノ Second Series of memoranda, Satatistical Tables and charts 中英国品ニ対スル諸外国関税率ノ高低ヲ論述セル中ニモ「保護関税ノ効果ハ関税率ノ高低如何ニ比例スルモノニアラス保護ヲ受クヘキ其国産業カ既ニ充分発達セルカ或ハ未タ幼稚ノ状態ニアルカニヨリ自ラ異リ例ヘハ独逸ニ於テ従価二割五分ノ保護ハ其発達未タ不充分ナル国ノ産業ニ対スル従価十割ノ保護ニ匹敵スヘシ」ト記載致居候従テ本邦ノ如キ産業ノ発達仍ホ不充分ナル国ノ税率ハ産業ノ既ニ充分発達セル独、仏、伊、墺諸国ヨリモ寧ロ米、露、西、葡、墨、希、南米諸国ノ税率ト比較スルコト妥当ナルヘク就テハ米露以下ノ諸国ノ税率ニ比スレハ強チ高シト云フヲ得サル三十九年制定ノ本邦現行国定税率ト雖モ帝国ノ現勢上不釣合ノモノニ非スシテ協定品ニ対スル従来ノ国定税率モ現行協定税率終了ト同時ニ之ニ代リテ実施サルヘキヲ豫想シテ設ケタルモノニ有之候ヘ共帝国政府ハ是迄余リニ低率ナル協定税率ノ存在セルコトニ鑑ミ成ルヘクハ急激ノ増加ヲ避ケンカ為メ右国定税率ニ軽減ヲ加フルノ目的ヲ以テ今回ノ関税改正ヲ遂行致候為メ改正税率ハ米露以下ノ諸国ノ税率ヨリモ遙ニ低キノミナラス多クノ場合ニ於テハ独、仏、墺、伊四国ノ税率ヨリモ低率トナリタル次第ニ有之候即チ本邦重要輸入品中鉄類、綿布類、砂糖、煉乳、印刷料紙、穀物等ノ税率ハ何レモ独、仏、墺、伊ヨリモ低ク毛織物、毛織糸、綿織糸、硝子等ハ是等諸国ノ或国ヨリ幾分高キニ過キス候間（本邦特殊ノ事情ヨリ特別ノ保護ヲ加ヘタル染料、革類等ハ一体ニ是迄四国ヨリ高シ）決シテ本邦改正関税ハ高率ニ過クルモノト言ヒ難シト存候貴信機密條公第五号中ニ綿織糸、亜麻子油、亜麻織糸、乾藍、錫ノ塊及錠ハ諸外国ヨリモ高率ナルモノト例示致サレ候ヘ共本省ノ調査ニヨルニ右ノ中綿織糸ハ別紙甲号ニ示スカ如ク独逸及墺太利ヲ除ケハ大体何レノ国ヨリモ低ク殊ニ英国ヨリ輸入アル細糸ハ一層本邦ノ方低率ニ有之候亜麻子油ノ税率ハ北海道産保護ノ為メ幾分引上ケルタルモ露、伊、瑞典、葡、西、希、墨、ルーマニア、アルゼンチン等ヨリモ低ク且ツ従来協定税率ナキ物品ニ屬シ輸入額又僅少ニ有之候亜麻織糸モ亦輸入額大ナラサルノミナラス其税率葡、西、希、墨ヨリモ低ク仏、伊両国トハ略同一ニ有之候尤モ乾藍ノ税率ハ高キモ右ハ本邦阿波藍保護ノ主旨ニヨリ議会ニ於テ修正セシカ為メニ有之候但シ英領印度ヨリ輸入セラルル天然藍ノ改正税率ハ人造藍ヨリモ比較的低率トナリシ故均一税ヲ課スル現行率ノ下ニ於ケルヨリモ天然藍ニ有利ナルコトト相成ルヘク候又錫ノ塊及錠ハ他ノ金屬塊トノ権衡上従価五分ヲ課シタルモノニシテ現行協定従価率ト同率ニ有之其従量税ニ於テハ現行国定率ヲ据置キ協定率ヨリモ引上ケトナリシハ十五年前ニ比シ其価格約二倍トナリタルカ為メニ候但シ錫ハ本邦ニ生産ナキモノ故改正税率ハ輸入額ノ上ニ何等ノ影響ヲ生スルコトナカラムト被存候

斯ノ如ク本邦改正関税ハ概シテ左程高率ナリト言フヲ得サルカ故ニ之カ実施ノ暁一時ノ見越輸入ニヨル影響ハ兎ニ角結局外国輸入貿易ノ減少ヲ見ルコトナキハ過去ノ経験ニ徴スルモ断言シ得ヘキコトニ有之候去明治三十二年初メテ関税定率法ヲ実施シタル節ニハ平均税率ハ従前ニ比シ十五割方増加シ同三十七年、三十八年及三十九年ニハ非常特別税法ノ実施及定率法ノ改正等アリタルカ為メ更ニ約五割七分方ノ引上ケトナリタルニ均ラス之カ為メニ何等輸入貿易ノ進歩ヲ害シタルノ形跡無之候更ニ各物品ニ付テ言フモ自転車及同部分品、各種機械類等ノ如キ内地ニ於テ幾分其生産

ヲ見ル貨物ト雖トモ之カ輸入貿易ハ保護関税ノ為メニ何等ノ影響ヲ受ケス却テ何レモ著シク輸入額ノ激増ヲ示シ居候（別紙乙号参照）尤モ現行協定税率ノ下ニ於テスラ我内地工業ノ発達ノ為メ精糖、綿織糸、綿フランネル等ハ著シク減少スルニ至リタルヲ以テ今後ニ於テモ或物品ノ輸入額ニハ減少ヲ来スコト可有之モ其代リニ他方ニ機械類、原料品及原料用製品（機械類ハ其輸入額過去十年間ニ六倍シ羊毛、毛織糸、ニツケル粒及塊、曹達類塩酸加里、硫酸安母尼謨、過燐酸石灰等ハ英国ヨリノ輸入額過去十年間ニ何レモ二倍以上トナレリ）並ニ優等ナル布帛類（晒金巾、綿繻子及綿イタリアンス綿天鷲絨、寒冷紗、亜麻布、羅紗及セルヂ、毛フランネルハ同輸入額過去十年間ニ二倍以上トナレリ）等ハ益々其輸入額ヲ増加シ結局英国ヨリノ輸入モ亦其総額ニ於テハ減少スルカ如キコトナカルヘク追年発達ヲ継続スヘシト被存候

終リニ一言致度ハ本邦改正関税ハ初ヨリ若干定額ノ増収ヲ必要トシ之ヲ目的トシテ制定セラレタルモノニハ無之所謂増収云々ハ改正関税ノ結果約千五百萬円ノ増収ヲ生スヘキ見込ナリト言フニ外ナラス候尚本件ニ関シテハ各品類ヨリ

生スル関税増収豫想額表大蔵省ニ依頼シテ取調中ニ候間出来次第御送付可致候

右申進候　敬具

（附屬甲、乙号号添付ノコト）

三三六　明治四十年七月十日　小村外務大臣宛（電報）　加藤駐英大使ヨリ

英国政府條約対案通報ノ件（一）（二）（三）（四）

（一）

London, ...

Received, July 13, 1910, 3-10 p.m.

Komura,

Tokio.

No. 144.

Counter-draft of British Government is practically as follows:—

Preamble: same as our draft, but substituting "to facilitate and extend commercial relations between the two countries" for words "believing.....result".

Article 1: "with their families" is omitted and "to enter, travel and reside in the territories of the other" substituted for corresponding sentence in the draft.

Section 1: instead of "to the pursuit of.....undertakings" substitute "and to the pursuit of their business and industries", and "native subjects" instead of "subjects.....nation".

Section 2: The same as first clause, second paragraph, Article 3, Existing Treaty, with a few verbal modifications.

Section 3: ditto, second clause, same paragraph.

Section 4: same as first two paragraphs of Article 3, Anglo-Servian Treaty, 1907, with the omission of the third sentence in the first paragraph.

Section 5: same as second sentence, third paragraph, Article 1, Existing Treaty.

Section 6: First two clauses in Section 4, our draft, are entirely adopted, and then follows practically same wording as second clause, second paragraph, Article 1 Existing Treaty, last clause in the section being omitted.

Section 7: same as third paragraph, Article 1, Anglo-Servian Treaty, 1907, with the addition of words "or in any other particulars" after "industry", and "fees or charges" after "taxes".

Section 8: and they shall enjoy perfect equality of treatment with native subjects in all that relate to facilities for warehousing under bond, bounties and drawbacks.

Article 2: Same as Article 4, Anglo-Servian Treaty, 1907, with unimportant verbal changes.

(Tsuzuku)

Kato.

（二）

London, ...

Recd., July 14 1910 1-30 a.m.

Komura,

Tokio.

No. 144. Tsuzuki-Ichi.

Article 3: Same as Article 2, our draft, but "territories" is substituted for "dominions and possessions". The same alteration is made wherever these words occur.

Article 4: Same as Article 3, our draft, with the omissions of "on the condition of reciprocity" and "of the same rank" in the second paragraph.

Article 5: Article 4, our draft, but in the margin note, it is suggested that this article might be omitted, and Convention for the protection of estates of the deceased person continued for further term of years.

Article 6: Same as paragraphs 1 and 2, Article 1, Anglo-Servian Treaty, 1907, with the addition of "rivers" after "places, ports", and "or subjects or citizens of most favored nation" at the end of second paragraph.

Article 7: Same as Article 5, Anglo-Servian Treaty, 1907, with trifling verbal modifications such as substitution of "schedule" for "tariff" in third paragraph.

Article 8: Article 6, Anglo-Servian Treaty, 1907.

Article 9: Article 7, Anglo-Servian Treaty, 1907.

Article 10: Article 9, Anglo-Servian Treaty, 1907: Article 8, Anglo-Roumanian Treaty, 1905.

Article 11: Article 7, our draft.

Article 12: High Contracting Parties, being desirous facilitating the clearance, through their respective customs departments, of samples of dutiable goods, brought into the territories of one of them by commercial travellers of the other, to be used as models or patterns for the purpose of obtaining orders, and not for sale, mutually agree that marks, stamps or

seals placed on such samples by the customs authorities of one country, at the time of exportation, and the officially attested list of such samples containing a full description thereof issued by the proper authority, shall be reciprocally accepted by the customs officials of the other as establishing their character as samples, and exempting them from inspection on importation except so far as may be necessary to establish that the samples produced are those enumerated in the list. The Customs authorities of either country may, however, affix a supplementaly mark to such samples in special cases where they may think this precaution necessary.

(Tsuzuku)

Kato.

(三)

London, ...

Received, July 14, 1910. 4-40 a.m.

Komura,

Tokio.

No. 144. (Tsuzuki 2)

Article 13: Chambers of commerce as well as such other trade associations and other recognized commercial associations in the Contracting States as may be authorized in this behalf, shall be mutually accepted as competent authorities for issuing any certificates that may be required for commercial travellers.

Article 14: Article 8, our draft.

Article 15: Each of the Contracting Parties shall permit the importation or exportation of all merchandise which may be legally imported or exported, and also carriage of passengers, from or to their respective territories, upon the vessels of the other; and such vessels, their cargoes and passengers shall enjoy the same privileges, and shall not be subjected to any other or higher duties or charge than national vessels and their cargoes and passengers.

Article 16: Article 10, our draft, with substitution of "ports, docks, roadstead and harbours" for "territorial waters".

Article 17: Article 13, existing treaty.

Article 18: Article 12, our draft, with omission of "transit or canalage", and the addition of "local authorities" after "Government".

Article 19: Article 13, our draft, omitting phrase "whether.....purpose".

Kato.

(四)

London, ...

Recd., July 14 1910 8-40 a.m.

Komura,

Tokio.

No. 144. Tsuzuki-san.

Article 20: Provisions of the treaty relating to mutual concession of national treatment, in matters of navigation do not apply to the coasting trade, in respect of which the subjects and vessels of the Contracting Parties shall enjoy most favored nation treatment. British and Japanese vessels may, nevertheless, proceed from one port to another either, for the purpose of discharging the whole or part of their cargoes brought from abroad, or of taking on board the whole or part of their cargoes for a foreign destinatian. It is agreed moreover, that so long as Japanese vessels are in practice admitted to coasting trade of United Kingdom, British vessels shall be allowed to carry passengers and cargoes between existing open ports of Japanese Empire, excepting to or from the ports of Osaka, Niigata and Yebisu-minato.

Article 21: Article 14, existing treaty.

Article 22: Practically same as Article 12, existing treaty.

Article 23: Article 15, existing treaty, adding "industry" after "navigation", and omitting "Government".

Article 24: Article 11, Anglo-Servian Treaty, 1907, adding "trade-name, hong-mark" after "trade-mark".

Article 25: Article 12, Anglo-Servian Treaty, 1907.

Article 26: The High Contracting Parties agree that any controversies between them, as to the rates of customs duty, which is applicable to any British or Japanese goods respectively in virtue of the present treaty, shall, on demand of either party, be determined by arbitration.

Article 27: First paragraph: same as paragraph 1, Article 13, Anglo-Servian Treaty, 1907, adding "dominion" before "colony", and substituting "two years" for one.

Second paragraph: They shall, however, apply to territories which either Contracting Party has leased or may lease in the future from any third Power.

Third paragraph: Same as paragraph 2, Article 13, Anglo-Servian Treaty, 1907, omitting last sentence.

Article 28: Words "Present Treaty shall be ratified and the ratifications exchanged at.....as soon as possible" are inserted at the beginning of paragraph 3, Article 20, our draft. Then wording of paragraphs 1 and 2, our draft, follow in full. Then two new paragraphs are added, practically same as paragraphs 3 and 4, Article 16, Anglo-Servian Treaty, 1907. End.

(Owari)　　Kato.

二三七　明治四十三年七月十四日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国外務次官ト会見ノ件

別電　税率協定ノ相互形式ニ関スル英国政府案文通報ノ件

七月十四日　前九、一〇　倫敦発
第一四五号　　東京着　　加藤全権大使

七月八日会見ノ際外務次官補ハ税率協定ニ付相互主義ノ形式ヲ執ル為亜細亜課長ヲシテ別電第一四六号ノ通立案セシ

二三八　明治四十三年七月十四日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国政府ノ態度ニ関スル件

七月十四日　后二時　倫敦発
　　本省着　　加藤全権大使
第一四七号

日英條約改正ニ付七月八日英国側ヨリ提出ノ覚書及対案ハ既?更ニ電報シタルカ同日ノ会見ニ於テ本使ハ御訓示ノ通協定税率ヲ約スルコト能ハサル理由ヲ詳述シタルニ先方ハ強テ論争セサルノミナラス却テ我論旨ヲ首肯シタルモ如何ニセン一方ニ於テ商業会議所等ノ反対極メテ強ク若シ新税率ニシテ従来ノ倍位ニ止マリクラムニハ左迄困難ナクシテ纏メ

long as such treatment continue to be more favourable on the whole than customs treatment accorded to similar Japanese goods by any of the following countries: viz. United States, Germany, France or Russia. Any question as to whether this condition continue to be fulfilled shall, at the request of either party, be determined by arbitration.

Kato.

メ我方ニ交付シタルカ議会次官ハ簡単ニ英国ガ現在ノ関税制度ヲ持続スル間日本国ハ協定税率ヲ課スルコトヲ約スト云フカ如キ形式ニシテモ差支ナシト云ヘリ尚当日商務次官ハ我方御参考ノ為商務省ノ調査ニ係ル Gray and white cotton shirtings, clothes and serge of wool and of wool and cotton, besides galvanized sheets ニ対スル新旧税率比較表ヲ手交シタリ右ニ依リ察スル所ニテハ英国ニ於テ希望スル協定品ハ尚其他ニモアランカ先ツ前記ノ品ヲ主トセルニハアラサルカト思ハル御参考迄

（別　電）

税率協定ノ相互形式ニ関スル英国政府ノ案文通報ノ件

London, ...
Received, July 14, 1910. 9-00 a.m.

Komura,
Tokio.

No. 146.

Benefit of this article is granted by Japan in consideration of favourable customs treatment accorded to Japanese goods imported into the United Kingdom, and it can only be claimed by United Kingdom so

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得クランモ中ニハ三倍若ハ五倍以上ニ上ルモノアリテ英国対日貿易ハ甚タ大ナル打撃ヲ受クヘキニヨリ税率ニ付妥協ヲ得ルコト能ハスムハ條約ヲ結フコトハ不可能ナリト云ヒ尚本使ニ於テ新税率カ欧米ノ歩?クトモ多数ヨリハ低廉ナルコトヲ論證シタルニ先方ハ輸入ノ多寡ハ各国ノ種々ナル国情ニ依リ相違スルモノナルカ故ニ単ニ税率ノ比較ヲノミ見ル能ハス且高率ノ国ニ対スル英国ノ輸入貿易ハ概シテ皆大ナル打撃ヲ被レルカ故ニ日本国ニ於テモ同様ノ結果ニ陥ルコトヲ避ケタキ希望ナリト云ヘリ右ノ如キ次第ナルニ付此上議論ヲ重ヌルモ何等効益ナク従テ協定税率ニ関シ我方針ヲ変セラルル余地全然無（コレナクバ）之ハ本條約ニ関スル商議ヲ継続スルコト無益ナリト思考スルモ若シ右ニ拘ハラス本條約丈ハ協議ヲ纏メ置カレクシトノ御意見ナラハ先方ニ於テモ異議ナキコトニ付商議ヲ継続スヘク何分ノ御電訓アリタシ尚又商議継続ノ場合ニハ英国ノ対案ニ関スル御意見ヲモ電報アリタク実際談判ノ相手方タル商務次官ハ来月ヨリ一二ケ月旅行スル趣ニ付出来得ヘクハ其ノ以前ニ両三回商議ヲ重ネ置タク其ノ為長文ヲモ顧ミス英国ノ対案ヲ電報シタル次第ナリ

二三九　明治四十三年七月十五日　小村外務大臣ヨリ在欧米各大公使総領事宛

「現行協定税率ノ由来及改正税率ノ真相」ト題スル印刷物送附ノ件

附屬書　右印刷物

明治四十三年七月十五日発遣

條第一〇号　在英加藤大使宛

小村大臣

條第八号　在仏栗野大使宛
條第八号　在独珍田大使宛
條第六号　在米内田大使宛
條第六号　在墺秋月大使宛
條第五号　在伊林大使宛
條第四号　在西荒川公使宛
條第四号　在蘭佐藤公使宛
條第四号　在白鍋島公使宛
條第四号　在瑞典杉村公使宛
條第三号　在倫敦坂田総領事宛
條第五号　在紐育水野総領事宛
條第四号　在桑港永井総領事代理宛

（附屬書）

明治四十三年七月

現行協定税率ノ由来及改正税率ノ真相

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第一章　現行協定税率ノ由来及改正税率トノ比較
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第三章　最近輸入価格ノ協定税率ニ対スル歩合表
第一章　現行協定税率ノ由来及改正税率トノ比較

現行条約ニ於テ英、仏、独三国ヨリノ重要輸入品全部ニ渉リ片務的ニ低率ナル協定税ヲ諾シタルハ全ク旧安政条約ノ影響ヲ受ケタルモノニ外ナラス蓋シ現行条約締結ノ際本邦カ関税事項ニ関シ斯ノ如キ大譲歩ヲ為シタル所以ハ所謂領事裁判権撤去ナル大問題アリタルノミナラス旧安政条約ノ性質タル対手国ノ同意ナクシテハ廃棄シ得サルモノナリシヲ以テ成ルヘク対手国ノ好感ヲ博シ条約改正談判ヲシテ容易ナラシムルノ必要アリシニヨル

抑モ本邦カ泰西諸国ト条約ヲ締結セシハ嘉永七年（一八五四年）米国トノ間ニ調印セラレタル「ペルリ」条約ヲ以テ

條第三号　在「シカゴ」山崎領事宛
條第四号　在「オッタワ」中村総領事宛
條第四号　在香港船津総領事代理宛　各通

「現行協定税率ノ由来及改正税率ノ真相」ト題スル印刷物送付ノ件

我新関税ニ関シテハ是迄（英国ノミ）（屢々）申進シタル義モ有之候処今回條約改正係ニ於テ現行協定税率ノ由来及改正税率ノ真相ト題スル参考説明書起稿印刷致候間茲ニ（英国大使ヘハ五部其ノ他ノ大公使ヘハ三部領事ヘハ二部宛）部及御送附候間　御査閲相成度「尚ホ右ノ要領ハ英訳ノ上「タイムス」通信員「ブリンクリー」氏等ヘ交付可致筈ニ有之候間右御含相成度」此段申進候（也）　敬具

△（欄外附記）

追テ別冊第三十五頁第二行ニ所謂重要輸入品ニ対スル各国関税率比較表ハ曩ニ及御送附置候（英国ノミ）間為念申添候

△（欄外附記）
「」内ハ英国宛丈

別冊在英大使ニハ五部其ノ他ノ大公使ヘハ三部領事ヘハ二部附屬ノコト

計四十四部

嘴矢トシ次テ同年英、露両国ト其ノ翌年蘭ト条約ヲ締結セシモ是等ノ条約ハ何レモ一般修好ニ関スル事項ノミヲ規定シ協定税率ノ設ケアルハ安政五年（一八五八年）米、英、蘭、仏、露ト締結シタル所謂安政五ヵ国条約ヲ以テ始トス本条約ニ於テハ領事裁判権ニ関シ明確ナル規定ヲ設クルト同時ニ附属貿易章程ニ於テ輸入品ヲ四類ニ分チ税率ヲ無税（金銀及旅客自用ノ衣服、家具、書籍）、従価五分（船舶ノ建造及艤装材料、捕鯨用一切ノ船舶、各種塩漬食料品、パン及パン粉、各種ノ生タル鳥獣、石炭、建築用木材、米及籾、蒸汽機械、亜鉛、鉛、錫、生絲、綿織物及毛織物類）、従価三割五分（各種酒類）及従価二割（其ノ他各種ノ物品）トシテ夫夫適用スルコトトセリ然ルニ其ノ後国歩艱難ヲ極メ諸外国ニ対シテ条約実施ヲ延期セシムルノ要アリシ為輸入品ニ対スル安政条約ノ協定率ヲ更ニ引下ケ終ニ慶応二年（一八六六年）英、蘭、米、仏四国ト所謂江戸改税約書ヲ調印シ輸出輸入ノ諸品総テ従価五分ヲ標準トシテ従量税ヲ協定シ他ノ諸外国ニ対シテハ最恵国約款ニヨリ無条件均霑ヲ許スコトトセリ其ノ後明治政府ニ至リ鋭意条約改正ヲ企図シ明治四年（一八七一年）岩倉大使一行ノ欧米派遣トナリシモ到底外国ノ之ニ応スルノ見込ナキ形勢明トナルヤ

同十一年（一八七八年）寺島外務卿ハ先ツ税権ノミヲ回復シ協定税率ヲ全廃シテ関税率ヲ引上ケ以テ国帑ノ窮乏ヲ救済セムトノ計画ヲ為セシモ米国以外ノ諸国ハ之ニ応セス又国内ニハ法権完カラサレハ税権ノ行使亦完カラストノ議論起リ次テ井上外相ノ新提案トナレリ井上外相ハ法権税権両者トモ其ノ幾分ヲ回復セントノ案ヲ立テ領事裁判権ハ外国法官ノ任用其ノ他種種ノ譲歩ヲ提出シテ之カ撤廃ヲ計リ協定税率ハ従価五分ヲ一割標準ニ引上クルコトヲ希図セリ右ノ中領事裁判権ノ撤廃ニ関シテハ種々ノ議論ヲ生シ決定スルヲ得サリシモ協定税率ニ関シテハ明治十五年（一八八二年）ノ東京条約改正予備会議ニ於テ諸外国使臣ノ大体同意ヲ表スルトコロトナレリ之ヲ以テ次テ立タル大隈、青木両外相ハ関税事項ニ関シテハ全然井上外相ノ方針ヲ採用シ又現行條約ヲ締結シタル陸奥外相ニ至リテモ明治二十七年（一八九四年）各国ニ向テ條約改正談判ヲ開始スルヤ領事裁判権ニ関シテハ完全ニ回復ヲ計ルモ協定税率ニ付テハ其ノ撤廃ヲ後日ニ期シ明治十五年東京條約改正豫備会議ニ於テ議決セル従価一割協定案ヲ其ノ骨子ト為シ諸外国ヲシテ反対ヲナスノ余地ナカラシメンコトヲ計レリ尤モ井上外相案ノ如ク輸入品全部ニ渉リテ協定ヲ為スハ我関税自主権ニ束縛ヲ受クルコト過大ナルヲ虞ルト共ニ成ルヘク諸外国ノ反対ヲ惹起セシメサランカ為陸奥外相ハ凡ソ左ノ趣旨ニヨリ片務的協定ヲナスノ案ヲ立テタリ

一　諸締約国（談判ニ関係ナキ清国朝鮮等ヲ除ク）ヨリノ輸入総額ノ九割五分ヲ占ムル英、米、独、仏四国ニ限リ協定ヲ許シ他ノ諸国ヘハ最恵国約款ニヨリ無条件均霑ヲ許スコト

二　上掲四ヶ国ヨリノ輸入品中明治二十三年乃至二十五年ニ至ル間平均輸入価格五萬円以上ノ物品ニ限リ協定ヲ許スコト但シ左ノ物品ハ之ヲ除外ス

（一）　日本国カ諸外国ト等シク其ノ課税ニ関シ自由ノ措置ヲ為シ得ヘキ物品

（イ）　各種酒類

（ロ）　煙草

（ハ）　砂糖

（ニ）　物品ノ性質上協定ヲ為ササルモ多額ノ関税ヲ賦課セラルルノ虞ナキ物品

（イ）　兵器類

（ロ）　船舶

（ハ）　薬材、製薬、化学用品

（ホ）　鉄道客車、機関車

（ヘ）　棉花、羊毛、苧麻類

（ト）　石炭

（チ）　茶、鉛

右協定方針ハ大体ニ於テ諸外国ノ同意スルトコロトナリタルモ多少変更ヲ受ケタリ即チ米国トハ談判ノ都合ニヨリ協定ヲ為ササルコトトナリ墺洪国トハ双務的形式ヲ以テ短期ノ協定ヲ為シ（本協定ハ明治三十六年十二月三十一日満期消滅）又協定品中ニ英ノ為ニ精糖ヲ、仏ノ為ニ「シヤンパン」、葡萄酒、印刷機械ノ三品ヲ、独ノ為ニ鉄道客車、機関車及薬品類ヲ追加スルノ止ムヲ得サルニ至リ更ニ協定税率存続期間ニ付テモ当初本邦ノ提案ニハ成ルヘク之ヲ短期ニ止メント欲シ七年トセシモ英国ヨリ二十年ヲ要求シ遂ニ

協定税目及改正税率対照表

一、協定税率従価五分ノモノ

協定税品	協定対手国	改正税率
「コンデンスドミルク」	英、独	従価二割
デシケーテッドミルク		
乳粉及「ステリライズドミルク」	英（乳粉ノミ）、独	従価六割
	砂糖ヲ加ヘタルモノ其ノ他	従価四割

互譲ノ結果十二年トナスニ至レリ現行協定税率ノ由来凡ソ斯ノ如キヲ以テ英、独、仏ノ如キ協定相手国ヨリノ輸入品ノ多クカ低率ナル協定税ノ利益ニ浴スルハ固ヨリ其ノ所ニシテ是等三国ヨリノ輸入額中六割、七割ハ低率ナル協定税ノ適用ヲ受ケ墺洪、白、瑞西、米、伊、蘭、露其ノ他ノ諸国モ亦輸入品ノ大部ニ渉リテ協定率ノ利益ニ均霑セリ

今参考ノ為本邦ニ現存スル協定税目ノ全部ト之ニ対スル改正税率トヲ対照スレハ次ノ如シ以テ如何ニ協定税率カ低率ニ又物品ノ性質ヲ無視シテ税率ヲ割当テラレタルカヲ見ルニ足ラン但シ比較ニ便スル為協定率ニアリテハ当初協定セル従価率ヲ改正率ニアリテハ従量税算出ノ基礎タル従価率ヲ示スコトトシ又一物品ニ付二個以上ノ協定対手国アル場合ニハ最低率ヲ協定セル国名ヲ掲クルコトトセリ

パラフキンワックス	英		無税
無味香蠟		融解点摂氏四二度ヲ超エサルモノ	従価二割
		其ノ他	無税
ホップ苔草	独		
ソールトピーター硝石	英、独		従価二割
「ポルトランドセメント」	英、独		従価二割
ピッグアンドインゴット塊鉄及塊鋼	英、独、仏	塊鋼ノミ	従価五分
		銑鉄「インゴット」	従価七分五厘
電線	英、独	電鍍線	従価二割
		海底電線	無税
		海底用以外ノ絶縁電線	従価二分三厘乃至二割五分
塊及錠ノ鉛	英、独		従価五分
塊及錠ノ錫	英		従価五分
塊錠及板ノ亜鉛	独	塊及錠	従価五分
		板	従価二割
水銀	英		無税
軌條	英（鉄及軟鋼製ノミ）、独		従価二割
鉄道客車及同部分品	独	客車	従価三割
		部分品	従価二割
鉄道機関車及同部分品	独		従価二割
印刷機械	仏	一箇ノ重量二五〇「キログラム」ヲ超エサルモノ	従価二割
		其ノ他	従価一割五分
計　十六品			

二、協定税率従価七分五厘ノモノ

條、竿、板ノ鉄及鋼	英、独、仏（鉄及軟鋼製ノミ）	條、竿	従価一割五分
		板 厚サ〇、二五「ミリメートル」ヲ超エサルモノ	従価七分五厘乃至二割
		其ノ他	無税
亜鉛ノ薄板	独		従価二割
計　二品			

三、協定税率従価八分ノモノ

規尼涅（キニーネ）	独		従価二、割
綿織絲	英、独	単撚又ハ双撚ノモノ	従価一割
		八十番ヲ超エサルモノ	従価七分五厘
		其ノ他	従価三割
麻織絲	英、独		従価一割
毛織絲	英、独、仏	撚合セルモノ	従価一割五分
		其ノ他	従価一割

無色又ハ無着色ノ窓硝子　英、独　従価　二割五分
（但シ尋常ノモノ）
計　五品

四、協定税率従価八分五厘ノモノ
生地若クハ白色ノ「モスリン」　仏　従価　二割五分
計　一品

五、協定税率従価一割ノモノ
レファインドシュガー
精糖　英、独　従価　五割
葡萄酒　仏　従価　六割
シャムパン　仏　従価　四割
革類（但シ靴底革一割五分）　英、独　従価　四割
パラフキンオイル
無味香油　英、独　従価　二割
蠟燭　仏　従価　四割
石鹸　仏　従価　五割
薫香類　仏　従価　三割
アモルフアスフオスフオラス
赤燐　独　従価　六割
「サルチルサン」　独　従価　無税
クロールサンボッタース
塩酸加里　独　従価　二割
次硝酸蒼鉛　独　従価　三割
沃度加里　独　従価　二割
プロマイド
貌羅謨化物　独　従価　一割五分
「ダイナマイト」　独　従価　一割五分

乾藍　英　従価　一割八分
「ログウード」越幾斯　独、仏　従価　一割
「アニリン」染料　独、仏　従価　一割五分
「アリザリン」染料　独　従価　一割五分
「ペイント」　英、独　従価　一割五分

別号ニ掲ケサル各種ノ繊絲
綿繊物　英、独、仏　従価　三割
麻繊物　英、独　従価　二割
毛繊物　英、独、仏　従価　二割
（但シ生地又ハ白色ノ「モスリン」ハ八分五厘）　英、独（英、独共手織ノモノノミ）、仏　従価　二割五分
「ブランケット」

十八号未満
其ノ他

薫香ヲ付シタルモノ
其ノ他

香水
其ノ他

天然ノモノ
人造ノモノ

絹、人造絹又ハ
金属入ノモノ
其ノ他

サタン、アン、ソア 絹繻子	仏		従価	四	割
絹綿繻子	独、仏		従価	四	割
帽子	英、独	貴金屬等ヲ用キタルモノ又ハ絹製ノモノ	従価	五	割
		其ノ他	従価	四	割
ビジュトリーヂミタシオン 仮製金銀細貨類	仏		従価	四	割
			従価	五	割
印刷料紙	英、独		従価	乃至一割二分 一割八分	
各種紙類	独		従価	二 乃至三	割
有色着色又ハ砂磨キノ窓硝子	英、独		従価	二割五分	
鉄線及径四分ノ一吋ヲ超エサル細竿	英、独、仏	鉄及軟鋼ノ細竿ノミ　線	従価	一割八分	
		細竿	従価	一割五分	
チンド プレーツ 葉鉄及葉鋼	英（鉄及軟鋼ノモノノミ）、独		従価	一	割
電鍍板	英（鉄及軟鋼ノモノノミ）、独		従価	二	割
筒及管ノ鉄	英（鉄及軟鋼ノモノノミ）、独		従価	二 一割五分	割
錫板	英		従価	二	割
鉄釘	英、独		従価	二	割
鉄螺旋釘及鉄牝牡螺旋釘類 ボールツアンドナツツ	英、独		従価	二	割
置時計掛時計類及同部分品	独	時計	従価	四	割
		部分品	従価	一割五分 乃至四	割
双眼鏡	仏		従価	三	割
製図器	仏		従価	二	割
護謨製品	英、独		従価	二 乃至四	割
計　四十三品					

六、協定税率従価一割五分ノモノ

靴底革	英、独	従価	二	割
計　一品				
通計　六十八品				

夫レ斯ノ如ク現行協定税率ハ旧安政條約ノ影響ヲ受ケ物品ノ性質、税率ノ権衡等ニ十分ノ考慮ヲ加フルノ余地ナク一ニ領事裁判権撤去ナル多年ノ宿望ヲ貫徹センカ為メ設定セラレタルモノニシテ之カ存続ハ到底帝国ノ現勢及永遠ノ経済的利益ニ適合セサルノミナラス玆ニ一層注意ヲ要スル点ハ其ノ後締結シタル追加條約ニヨル現行協定従量税カ実ニ今日ヨリ十四五年前ノ輸入品ヲ標準トシテ算定セラレ其ノ後何等ノ改算ヲ為スコトヲ許ササリシ為之ヲ今日ノ輸入品ニ適用スルトキハ当初従量税算出ノ基礎タリシ協定従価率ヨリモ尚ホ遙ニ低ク実際ノ税率ハ歳月ト共ニ自然ニ益益減額セラレタルノ一事之レナリ蓋シ日英追加條約ニヨル現行従量税ト同通商航海條約附屬議定書第一條第二項ニ準拠シ該議定書ノ日付ヨリ前六箇月間ニ於ケル日本税関報告ニ載セタル平均価格ニ運賃及保険料等ヲ加算シタルモノ即チ明治二十七年上半期ニ於ケル輸入平均価格ヲ標準トシテ算定セラレ日仏追加條約ニヨル従量税モ亦同通商航海條約附屬

議定書第一條第二項ニヨリ日英間ニ定メタルト同様ノ期間ニ於ケル平均価格ヲ算定ノ標準トナシ日独追加條約ニヨル従量税ハ同通商航海條約第三條第一項、第三項ニヨリ日英間協定品ト重複セル物品ニ付テハ日英間ニ定メタル換算方法ヲ準用シ其ノ他ノ品目ニ付テハ明治二十八年十月ヨリ二十九年三月ニ至ル六箇月間ノ価格ヲ算定ノ標準トセリ（日英追加條約第二條ニハ当時本邦カ銀貨国タリシヲ以テ金銀為替相場変動ノ差ヲ基礎トシテ従量税ヲ三箇年毎ニ改定スヘキヲ規定セルモ其ノ後本邦カ金貨国トナリシヲ以テ金銀為替ノ変動ニ基ク換算ハ其ノ必要ヲ見サルコトトナレリ）斯クテ追加條約ニヨリ従量税ニ改定シタル協定物品ノ現行協定税率ヲ今日ノ輸入品ニ適用スルトキハ其ノ従価ノ割合当初ノ従価協定率ヨリ遙ニ低キコト次表ニ示スカ如ク其ノ甚シキモノノ一二ヲ挙レハ従価一割ヲ協定シタル次硝酸蒼鉛ハ五分一厘ニ人造藍ハ六分一厘ニ液体ノ薫香類ハ六分二厘ニ相当スルニ至リ綿織物ノ如キ当初一割ト協定セラレタルモ雲斎布ハ六分九厘、生金巾ハ七分四厘、更紗八分三厘ニ相当スルニ過キス従テ仮リニ今回ノ改正税率ニ於テ単ニ従量税ノ改定ヲノミナシタリトスルモ中ニハ倍額或ハ五割以上ノ引上ヲ見ルニ至ルヘキ筈ニシテ更ニ従価率ニ於テモ幾分之カ引上ヲ見ルニ至ルヘキハ止ムヲ得サル訳合ニテ綿織物ノ改正税率ノ如キモ当初ノ協定従価率一割ニ比スレハ倍額ニ引上ケタルニ過キサルモ従量税ニ於テハ約三倍ノ引上ケトナレルモノヲ生シタル次第ナリトス蓋シ従量税ナルモノハ其ノ制定ノ時ニ於テハ如何ニ完全ナルトモ輸入品価格ノ変動、品質従テ価格ノ異同等ノ理由ニヨリ数年ナラスシテ不完全不平均ヲ来スヲ常トスルニ拘ラス我現行協定従量税ハ前述ノ如ク十数年間ヲ据置ノ儘適当ノ改正ヲナササリシノミナラス本邦ニ於テハ該期間中恰モ貨幣制度ノ更革アリ両度ノ大戦役ノアルアリテ物価及社会生活ニ一大変動ヲ来シタルカ故ニ昔時ノ輸入品ニ対スル従量税ヲ今日ノ輸入品ニ適用スレハ当初協定ノ従価率ニ比シ甚シキ不平均ヲ来スニ至レルモノトス即チ民度ハ一般ニ高進シ従テ輸入品ノ性質一般ニ優等トナリ又中ニハ同品質ノ物品ニテモ価格ノ高騰セルモノモアリ旁〻其ノ平均価格ハ一般ニ高上セルカ為現行協定従量税率ノ従価割ハ甚タシク低率トナレルモノトス而シテ次表ニ掲記セル物品中輸入価格ノ高上ヲ見ルニ至リタル原因ヲ討ヌルニ中ニハ価格ノ一般ニ騰貴セルニヨルモノアルヘク中ニハ品質ノ優等トナリタルニ由ルモノアルヘク又中ニハ両者相合シテ其ノ原因ヲナセルモノアルヘキモ繊絲類、布帛類、石鹸、蠟燭、「シヤンパン」等ハ主トシテ品質ノ優等トナリタルニ帰因スヘク藍、硝酸加里、次硝酸蒼鉛、鉛、亜鉛、等ハ品質ノ優等トナリタルニヨルヨリモ寧ロ一般価格ノ騰貴ニ帰因スルモノノ如シ

最近輸入価格カ協定税率ニ対スル歩合表（大蔵省調査）

品名	単位	協定税率制度当時ノ標準価格	協定税率	従価ニテ示シタル協定税率	四十二年輸入平均価格	上記ノ価格ニ対スル協定税率ノ割合
和蘭標本色相第十五号ヨリ第二十号ニ至ル砂糖	百斤	七、四八〇円	〇、七四八円	一割	七、二七円	一割三厘
和蘭標本色第二十号ヲ超エタル	同	八、二七〇	〇、八二七	一割	七、八五	一割五厘
コンデンスドミルク	一ポンド鑵十二個	二、四二〇	〇、二三	五分	二、六四	四分六厘
シヤンパン	一箱	一五、五〇〇	一、五五〇	一割	一九、五五	七分九厘
靴底革	百斤	三七、九三三	五、六九〇	一割五分	三三、八五七	七分八厘
パラフインワツクス	同	一〇、八八〇	〇、五四四	五分	一三、〇五七	四分二厘
蠟燭	同	三一、四二〇	三、一四二	一割	三七、四二九	七分八厘
石鹸 化粧用ノ	一斤	〇、七〇〇	〇、〇七〇	一割	〇、五九	一割二分一厘
石鹸 尋常ノ	百斤	九、七二〇	〇、九七二	一割	八、九九	五分一厘
液体ノ薫香	一斤	〇、九二〇	〇、〇九二	一割	四十一年一、四二	六分二厘
硝酸加里（硝石）	百斤	九、八〇〇	〇、四九〇	五分	一〇、七〇	四分五厘
ブロームカ加里	一斤	〇、九三〇	〇、〇九三	一割	〇、四八三	一割九分三厘

次硝酸蒼鉛	同	二、〇六〇	一	割	四、〇七四	五分一厘	
ダイナマイト	同	〇、三六〇	一	割	〇、四三三	一割三分三厘	
乾藍	百斤	一二九、三三〇	一	割	一三、九五三	六分七厘	天然
					一九四、四三一		人造
					二一〇、七〇七	六分一厘	
ログウード越幾斯ペーント	同	二一、三五〇	一	割	一六、九三八	一割二分七厘	
綿繊絲	同	一三、〇四〇	一	割	一、三四一	八分二厘	
綿繊絲	同	五三、三五〇	八	分	四、一八〇	四分六厘	
亜麻繊絲	同	八一、三六八	八	分	六、五三七	七分七厘	
毛絲織物用ノ其ノ他	同	一〇〇、〇〇〇	八	分	八、〇〇〇	四分七厘	
	同	一二四、六一三	八	分	九、一六九	七分三厘	
生金巾	一ヤード方	〇、〇六〇	一	割	〇、〇〇六	七分四厘	「シーチング」ヲ含ム
					〇、〇八一		
晒金巾	同	〇、一〇〇	一	割	〇、〇一〇	八分五厘	「シーチング」ヲ含ム
					〇、一一七		
綾金巾	同	〇、一一〇	一	割	〇、〇一一	八分五厘	
雲斎布	同	〇、一六〇	一	割	〇、〇一六	六分八厘	
綿帆布	同	〇、三五〇	一	割	〇、三五三	九分四厘	
更紗	同	〇、一一〇	一	割	〇、〇一三	八分三厘	
綿天鵞絨	同	〇、四一〇	一	割	〇、四一一	八分六厘	
寒冷紗	同	〇、〇六〇	一	割	〇、〇七一	八分五厘	
連製綿手巾	同	〇、一一〇	一	割	〇、一三八	八分	厚地（「セルヂス」ヲ含ム）
					一、〇九〇		薄地（「セルヂス」ヲ含ム）
					〇、七九九		
羅紗（毛製）	同	〇、九三〇	一	割	〇、九三三	八分五厘	
							一割三分一厘
アルパカ	同	〇、七五〇	一	割	〇、四七三	一割五分九厘	
モスリン（生地及白地）	同	〇、一七六	八分五厘		〇、六四	五分七厘	
イタリアンクロース	同	〇、二九〇	一	割	〇、四三六	六分七厘	
フランネル（毛製ノ）	同	〇、四四〇	一	割	〇、五九一	七分四厘	
同（毛綿製ノ）	同	〇、三〇〇	一	割	〇、三九六	七分六厘	
旗布	同	〇、三一〇	一	割	〇、三七八	八分二厘	
麻帆布	同	〇、四七〇	一	割	〇、五七八	九分一厘	
ブランケット	百斤	七四、五六〇	一	割	一二六、八三三	六分四厘	
印刷料紙（「ラザルモノ五百枚毎ニ二十四「ポンド」以下ノ重量ヲ有スルモノ」其ノ他）	同	八、〇〇〇	一	割	四七一年	九分三厘	
					八、六三三		
	同	二一、六三〇	一	割	四七一年	一割二分	
					九、六五七		
ポートランドセメント	同	一、三〇〇	五	分	一、六一三	四　分	
窓玻璃（尋常ノ）	百方フート	三、七五	八	分	四、三一六	七　分	
塊鉄及軟鋼	百斤	一、六六〇	五	分	一、八六六	四分四厘	
條及竿「径一「インチ」四分ノ一ヲ超エタル」鉄及軟鋼	同	三、四六〇	七分五厘		三、四六三	七分五厘	

板鉄及軟鋼	同	三、九四七	〇、三九六	七分五厘	四、六七七　六分三厘
電鍍板（波形ト否トヲ別タス）鉄及軟鋼	同	七、四〇〇	〇、七四〇	一　割	九、五五五　七分七厘
棄鉄（尋常ノ）	同	六、九一〇	〇、六九一	一　割	八、六六一　八　分
線及径一「インチ」四分ノ一ヲ超エサル細竿鋼	同	五、〇三〇	〇、五〇三	一　割	五、四三七　九分二厘
	百　斤	一八、一九〇	一、八一九	一　割	一五、〇三四　一割三分二厘
電鍍線鉄及軟鋼	同	五、一三〇	〇、三五六	五　分	六、三三三　四分一厘
鉛塊及錠	同	六、三三〇	〇、三三六	五　分	八、〇七三　三分九厘
錫塊及錠	同	三九、八四〇	一、九九二	五　分	七五、八六九　二分六厘
亜鉛塊及錠	同	八、〇〇〇	〇、四〇〇	五　分	一四、〇四六　二分八厘
同　薄　板	同	一一、〇六七	〇、八三〇	七分五厘	一六、一一九　五分一厘
鉄釘（尋常ノ）	同	五、七三〇	〇、五七三	一　割	五、六八九　一割一厘
レール鉄及軟鋼	同	二、八六〇	〇、一二九	五　分	三、八四一　三分四厘

前ニ述ヘタルカ如ク輸入貨物品質ノ優等、価格ノ騰貴等ノ為従量ニヨル改正税率ハ之ヲ現行協定従量率ニ比シ概ネ増加スルノ趨勢アルノミナラス更ニ注意スヘキハ改正率殊ニ布帛類ニ於テハ負担ノ均衡ヲ保ツ為現行協定率ヨリモ甚シク税率ノ細分ヲナセシ為上等品ニ対シテハ特ニ甚タシキ引上トナリタルコト是ナリ蓋シ現行協定税率ニ於テハ商業上ノ名称ニヨリ税目ヲ分類シタルモ（例ヘハ綿織物ノ現行協定税率ハ生金巾、色金巾、晒金巾、天竺布、綿繻子、更紗、綿天鷺絨、寒冷紗、綿帆布等十三種ニ分類セルカ如シ）ニヨリ税率ヲ細別セシカ故ニ例ヘハ綿織物ノ如キモ現行協定率ニヨル税数ハ十四ニ過キサルニ改正税率ハ純綿布ノミニテモ百八十四個ノ多キニ及ヒ従テ下等品ニ対シテハ引上率少キモ上等品ニ対シテハ現行従量協定率カ比較的低率ナリシ丈其ノ割合ニ漸次引上率多キコトトナレリ今其ノ一例ヲ示スタメ綿織物旧税率比較表ヲ示サン即チ該表ニヨレハ綿織物ノ改正税率ハ何レモ従価約二割ニ過キサルコトヲ知ルニ足ルヘク又偶々過大ノ引上グアルモノハ現行協定従量税率カ実際従価四分又ハ五分ト云フカ如キ余リニ低率トナリタルニ由ルヲ知ルニ足ラン

綿織物関税率（現行協定／改正法）比較表（大蔵省調査）

	現行協定税率			改正法税率	
	標本ノ糸数	百平方「メートル」ノ重量	百斤ノ価格	百斤ノ税額	従価ノ割合	毎百斤価格	従価ノ割合
	本	キロ	円	円	割	円	割
五「ミリメートル」平方内ニ於ケル経緯ノ糸数							
（イ）九ヲ超エサルモノ	八	九、六二	五一、二〇	五、〇四	一、〇	一七、〇〇	二、一
	一九	六、二四	九八、二〇	四、四八	〇、五	同	一、一
	三三	七、三三	七七、九〇	六、九〇	〇、九	同	一、四
（ロ）二十七ヲ超エサルモノ	三五	八、一四	八〇、七〇	五、三一	〇、七	一四、〇〇	一、八

一、生金巾ニ対スル現行協定税率ト改正法税率トノ比較

改正法税表二九八号ノ七、甲　生地ノモノ

甲ノ二　百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

リ明確ニ比較スルコトヲ得サルカ故ニ各種綿織物ニ付随意二三ノ標本ヲ選ミ改正法ニ於ケル斤量単位ヲ標準トシ現行面積ニ依ル協定税率ヲ斤量ニ対スルモノニ改メ従価ノ割合ト共ニ比較スレハ別表ノ如シ

但シ本表中ノ平均価格ハ本邦税関申告価格ヨリ算出セルモノトス

	三〇	六、三二	一四九、八〇	六、三九	〇、四	一八、〇〇	一、二
（ハ）三十五ヲ超エサルモノ	三〇	七、一四	一〇八、四〇	六、〇六	同	同	一、七
	三二	七、九二	一二四、三〇	五、四五	〇、四	同	一、二
（ニ）四十三ヲ超エサルモノ	三九	七、六六	一四四、九〇	五、六一	〇、四	三二、〇〇	一、五

甲ノ三　百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ糸数	標本ノ絲数	百平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正法税率 毎百斤	改正法税率 従価ノ割合	
	本	キロ	円	円	割	円	割	
（ロ）二十七ヲ超エサルモノ	三	一〇、〇三	六〇、九〇	四、二九	〇、七	二一、〇〇	一、八	
	二七	一一、〇四	七一、三〇	三、九〇	〇、五	同	一、五	

二、晒金巾ニ対スル現行協定税率ト改正法税率トノ比較

改正法税表二九八号ノ七、乙　単ニ漂白シタルモノ

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ絲数	百平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正法税率 毎百斤	改正法税率 従価ノ割合	
	本	キロ	円	円	割	円	割	
（イ）十九ヲ超エサルモノ	二六	七、三四	七〇、七〇	二、三六	一、六	一四、〇〇	二、〇	
	三三	六、八七	一〇一、八〇	一〇、四一	一、〇	一七、〇〇	一、七	
（ロ）二十七ヲ超エサルモノ	二四	七、三三	一〇五、四〇	九、三三	〇、九	同	一、六	
	二四	九、九三	九三、一〇	七、三五	〇、八	同	一、八	
	二六	八、四三	一〇三、八〇	八、三五	同	同	一、六	

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ絲数	百平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正法税率 毎百斤	改正法税率 従価ノ割合	
	本	キロ	円	円	割	円	割	
（ロ）二十七ヲ超エサルモノ	二六	一〇、六六	六六、九〇	六、七一	一、〇	一四、〇〇	二、一	
	二七	一〇、〇九	八三、九〇	七、〇九	〇、八	同	一、七	
（ハ）三十五ヲ超エサルモノ	三一	一〇、〇七	一〇一、三〇	七、一四	〇、七	一七、〇〇	一、七	
（ニ）四十三ヲ超エサルモノ	三六	一一、六八	一三一、三〇	六、一四	〇、五	二一、〇〇	一、六	

三、更紗ニ対スル現行協定税率ト改正法税率トノ比較

改正法税表二九八号ノ七、丙　其ノ他

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ絲数	百平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正法税率 毎百斤	改正法税率 従価ノ割合	
	本	キロ	円	円	割	円	割	
（ロ）二十七ヲ超エサルモノ	二四	九、九六	一〇一、六〇	八、六三	〇、九	同	二、〇	
	二八	九、三五	一三七、七〇	九、三三	〇、七	三五、〇〇	一、八	
（ニ）四十三ヲ超エサルモノ	三八	六、九六	二八、一〇	一二、三七	〇、六	二九、〇〇	一、三	

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数								
（ロ）二十七ヲ超エサルモノ	二六	一〇、〇五	一一〇、六〇	八、三七	〇、八	一八、〇〇	一、六	

	二元	一〇、〇三	一二、八〇	八、五七	〇、七	一、七
(ハ)三十五ヲ超エサルモノ	三〇	一一、〇三	一三、九〇	七、八四	〇、七	一、九
(ニ)四十三ヲ超エサルモノ	三六	一〇、六六	一三、一〇	八、〇五	〇、六	一、九

四、綿繻子綿「イタリアンス」ニ対スル現行協定税率ト改正法税率トノ比較

改正法税表二九八号ノ九、丙　其ノ他

百平方「メートル」ニ付十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数	標本ノ絲数	百平方「メートル」ノ重量	百斤ノ価格	現行協定税率 百斤ノ税額	現行協定税率 従価ノ割合	改正法税率 毎百斤	改正法税率 従価ノ割合
	本	キロ	円	円	割	円	割
(ハ)三十五ヲ超エサルモノ	三元	九、三〇	一四、八〇	三、六八	〇、九	三六、〇〇	一、九
	三三	一〇、〇〇	一六、四〇	三、三三	〇、七	同	一、五
(ニ)四十三ヲ超エサルモノ	四三	一〇、〇〇	三三、〇〇	三、三三	〇、五	三一、〇〇	一、三
(ホ)其　ノ　他	四六	九、九一	三六、一〇	三、三三	〇、五	三七、〇〇	一、四

百平方「メートル」ニ付二十「キログラム」ヲ超エサルモノ

五「ミリメートル」平方内ニ於ケル経緯ノ絲数							
(ロ)三十五ヲ超エサルモノ	三三	一二、〇〇	一四六、〇〇	一〇、八	〇、七	三一、〇〇	一、五
	三三	一〇、六六	一五九、七〇	一一、七四	〇、七	同	一、四
(ハ)四十三ヲ超エサルモノ	三七	一〇、一三	一六四、五〇	一二、〇六	〇、八	三七、〇〇	一、六
(ニ)其　ノ　他	四六	一〇、〇四	一〇八、七〇	一二、一四	〇、六	三三、〇〇	一、五
	五〇	一一、〇一	一一一、一〇	一〇、八	〇、五	同	一、五

之ヲ要スルニ現行協定税率ハ旧安政條約ノ影響ヲ受ケ余リニ低率ナルノミナラス従量税改算ノ自由ヲ失ヒタルト品質ノ上下ヲ問ハス均一税ヲ設ケタルトノ為之ヲ今日ノ輸入品ニ適用スルトキハ税率ノ不権衡甚シク今後仍ホ之ヲ維持スルハ到底諸般事情ノ許ササル所ナリトス改正税率ハ現行條約ノ終了ト同時ニ当然其ノ実施ヲ豫想シテ制定セラレタル現行国定税率ノ上ニ出来得ルタケノ軽減ヲ加ヘタルモノナルカ故ニ之ヲ現行協定率ニ比スルニ鉄類ハ協定従価率ニ比シ大体従価五分乃至一割、綿織物、紙類ハ大体一割、毛織物、硝子ハ従価一割五分方ノ引上ヲナセルニ過キス時ニ豫期ニ反シテ之レ以上ノ引上ケヲ見ルモノアルハ従来ノ協定従量税率カ当初ノ協定従価税率以下ニ不当ニ低下セラレ居タルト税率ノ不権衡甚シキモノノ矯正セラレタルカ為ナリ現行條約ノ終了ト同時ニ安政開国以来帝国財政経済ノ上ニ常ニ少カラサル苦痛ヲ与ヘタル現行協定税率ヲ一掃シ帝国ノ現勢ニ適応セル公平ノ税率ヲ設定スヘキハ帝国朝野維新以来ノ宿望ナリ然モ帝国政府ハ此機ヲ利用シ不当ナル引上ケヲ為セルモノニアラス改正税率ハ欧米保護税主義ノ諸国ニ比シ大体低率ナルノミナラス過去ノ実例ニ徴スルモ之カ為ニ外国ヨリノ輸入貿易ニ不当ノ打撃ヲ与フルノ虞ナキハ

其ノ確信スルトコロナリ

第二章　改正関税ト外国関税トノ比較及其ノ本邦輸入貿易ニ及ホス影響

凡ソ一国関税率ノ外国輸入品ニ及ホス影響ハ単ニ其ノ率ノ高低如何ニヨルヨリモ寧ロ之ヲ賦課スル国ノ産業カ如何ナル発達ノ程度ニ居ルヤニヨリテ決セラルルモノナリ換言スレハ産業ノ発達未タ不充分ナル国ニ在リテハ比較的高率ヲ課スルモ外国輸入品ニ対シ左程ノ障碍ヲ与フルコトナキモ産業既ニ十分ニ発達セル国ニ在リテハ低率ナル関税モ外国輸入品ニ対シ大ナル痛苦ヲ感セシムルヲ得ヘシ一九〇四年英国商務院発行ノ第二類内外商工業統計調査報告(Second Series of Memoranda, Statistical Tables, and Charts)中ニ諸外国関税率ノ為メ英国品ノ蒙ル負担ニ付キ論述セル中ニモ「保護関税ノ効果ハ関税率ノ高低如何ニ比例スルモノニアラス保護ヲ享クヘキ其ノ国産業カ既ニ充分発達セルカ或ハ未タ幼稚ノ状態ニアルカニヨリ自ラ異リ例ヘハ独逸ニ於テ従価二割五分ノ保護ハ其ノ発達未タ不充分ナル国ノ産業ニ対スル従価十割ノ保護ニ匹敵スヘシ」ト記載セリ

故ニ本邦ノ如キ産業ノ発達仍ホ不充分ナル国ノ税率ハ独、仏、墺、伊諸国ヨリモ寧ロ米、露、西、葡、墨、希、南米

諸国及濠洲、加奈陀等ノ英国殖民地ノ税率ト比較スルコト妥当ナルヘク就テハ米、露以下ノ税率ト比スレハ強チ高シトイフヲ得サル本邦現行国定税率ト雖モ帝国ノ現勢上不釣合ノモノニアラスシテ協定品ニ対スル従来ノ国定税率モ現行協定税率ノ終了ト同時ニ之ニ代ルヘキヲ予想シテ制定シタルモノニシテ其ノ儘ニ明年七八月ヨリ之ヲ外国輸入品ニ適用スルモ必スシモ怪シムヘキナシ然レトモ帝国政府ハ従来余リニ低率ナル協定税率ノ存在セルコトニ鑑ミ右現行国定税率ノ上ニ軽減ヲ施シ以テ対手国ノ好感ト帝国経済界ノ秩序的進歩トヲ希図セルモノナリ彼ノ改正税率ト現行国定税率トヲ比較スルヲ以テ全然無意味ノモノトナシ或ハ本邦カ強テ関税増収ヲ計ルカ為メ今回ノ関税改正ヲ為シタルモノナリトナスカ如キハ其ノ不当ナルヤ云フ迄モナシ

改正関税制定ノ趣旨凡ソ此ノ如シサレハ改正税率ハ現行国定税率ニ比シ一般ニ低ク鉄類及染料ハ従価一割乃至一割五分方、織絲類、綿布、麻布ハ従価一割方、毛織物ハ従価五分方ノ軽減ヲナセリ従テ之ヲ外国ノ税率ニ比較スルニ産業発達ノ程度ニ於テ本邦ヨリモ先進国タル独、仏、墺、伊諸国ノ関税ヨリサヘモ大体低率ニシテ本邦ト略ホ状勢ヲ同フセル米、露、西、葡、希、墨及南米諸国等ノ税率ニ比スレハ遙ニ低率ナリ（但シ英本国、白、蘭、丁、諾、瑞典、瑞西等ハ経済上既ニ優越ナル発達ヲ遂ケ又ハ領域小ナル等特別ノ事情ニ依リ到低保護政策ヲ採ルニ便ナラサル為メ関税率本邦ヨリモ概ネ低シ）即チ本邦重要輸入品中鉄類、綿布、砂糖、煉乳、印刷料紙、穀類等ノ改正関税ハ何レモ独、仏、墺、伊諸国ヨリモ低ク毛織物、毛織糸、綿織糸、硝子等ハ之等四国中ノ或国ニ比シ幾分高キモ米、露以下ノ諸国ニ比スレハ甚タ低率ナリ（別冊重要輸入品ニ対スル各国関税率比較表参照）

斯ノ如ク本邦改正関税ハ比較的低率ナルカ故之レカ実施ノ暁一時ノ見越輸入ニヨル影響ハ兎ニ角大局上為メニ外国輸入額ノ減少ヲ見ルカ如キコトナキハ過去ノ経験ニ徴スルモ帝国政府ノ敢テ断言スルヲ憚ラサル所ナリ明治三十二年一月始メテ関税定率法ヲ実施シタル節ニハ平均税率ハ従前ニ比シ十五割方増加シ同三十七年、三十八年及三十九年ニハ非常特別税法ノ実施及ヒ関税定率法ノ改正等アリタル為メ更ニ五割七分方ノ引上トナリタルモ之カ為メ何等輸入貿易ノ進歩ヲ害シタル形跡ナキハ大ニ注意スヘキ事実ニシテ又各物品ニ付キテ云フモ自転車及部分品、各種機械類ハ協定率ノ存セサル為メ比較的著シキ引上トナリタルモ之亦其ノ輸入額ノ上ニ何等ノ影響ナク却テ何レモ激増ヲ示セリ（本邦輸入額ニ関スル参考諸表参照）尤モ現行協定税率ノ下ニ於テスラ我内地工業ノ発達ノ為メ精糖、綿織絲、綿「フランネル」、「モスリン」等ノ輸入ハ十年前ニ比シ半以下減少スルニ至リタルヲ以テ今後ト雖トモ或物品ノ輸入額ニハ減少ヲ見ルモノアルヘキハ数ヲ免レサル所ナルモ他方ニハ之ト同時ニ原料品及ヒ原料用製品（棉花、羊毛、毛織物、鉛、錫、亜鉛、「アルミニユーム」及「ニツケル」ノ塊、錠、人造藍、「アニリン」染料、革類、植物性油、「パラフキンワツクス」、曹達類、塩酸加里、硫酸安母尼謨、過燐酸石灰等ノ輸入額ハ過去十年間ニ何レモ二倍以上トナレリ）機械類（右ニ対スル本邦総輸入額過去十年間ニ六倍シ英国ヨリノ輸入額ハ七倍セリ）並ニ優等ナル布帛類及布帛製品（晒金巾、綿繻子及綿「イタリアンス」、綿天鵞絨、亜麻布、毛綿製羅紗及「セルヂス」、製本用綿布、帽子等ノ輸入額ハ過去十年間ニ何レモ二倍以上トナレリ）等ハ益々輸入額ヲ増加シ結局輸入貿易ノ総額ニ於テハ決シテ減少スルカ如キコトナク追年発達ヲ継続スヘシト予期セラル

本邦改正関税ヲ現行協定従量率ト比較スルトキハ素ト協定率カ余リニ低率ナリシト且ツ従量税カ十数年前ノ輸入品価格ニ基キテ爾来改算ノ事ナカリシトノ為時ニ三倍余ノ引上ケトナルモノヲ生スルノ止ムヲ得サルモノアリ然ルニ外国利害関係商人等ハ往々極端ナル例ヲ選ヒテ本邦新旧関税ノ比較表ヲ作リ故意ニ其ノ声ヲ大ニスルカ如ク思惟セラルルモノナキニアラス甚シキニ至リテハ本邦改正関税ヲ以テ禁止税ニ近キモノトシ之カ実施ノ暁ニハ輸入貿易ハ破滅ニ帰スヘシト迄極言スルモノアルモ右ハ公平ナル観察ニ非サルコト言ヲ俟タス

本邦輸入額ニ関スル参考諸表

一、本邦総輸入額及英、独、仏、米四国ヨリノ輸入額年別表（大蔵省外国貿易年表ニ依ル）

年次	本邦総輸入額	国別輸入額				備考
		英国	独逸	仏国	米国	
	千円	千円	千円	千円	千円	
二七	二七、四八一	四三、一八九	七、九〇九	四、三四八	一〇、九八三	
二八	二九、二六〇	四五、一七三	二三、三三三	五、一八〇	九、二六六	
二九	一七一、六七四	五九、二五一	一七、一八三	七、六八三	一六、三七三	
三〇	二九、三〇〇	六五、四〇六	一八、一四三	五、一四七	二七、〇三〇	
三一	二七、五〇三	六三、七〇七	二五、六一〇	六、九七九	四〇、〇〇一	
三二	三〇、四〇一	四四、八六六	一七、六一三	五、七六八	三八、二五	一月一日ヨリ関税定率法実施
三三	二八七、二六一	七一、六三八	二九、一九九	八、〇九五	六三、七六一	
三四	二五五、八一六	五〇、五七五	二八、三三〇	三、七五三	四三、七六九	
三五	二七一、七三一	五〇、三六四	二五、八二三	四、七四五	四八、六五三	輸入ノ減少ハ本邦経済界ノ反動的不況ニヨル
三六	三一七、一三五	四八、七三六	二六、九六八	五、一〇七	四六、二七三	
三七	三七一、三六〇	七四、九九三	二八、六九七	三、三三四	五八、一一六	十月一日非常特別税法実施
三八	四八、五三八	二五、三八〇	四三、五七九	五、一三九	一〇四、二八六	七月一日非常特別税法改正
三九	四八、七四四	一〇一、三一一	四三、五〇〇	四、九九七	六九、九四八	十月一日関税定率法全部改正
四〇	四九四、四六七	一二六、三四五	四七、六六七	七、〇三四	八〇、六九七	
四一	四三六、三五七	一〇七、七九四	四六、二七八	五、三四六	七七、六三六	輸入ノ減少ハ世界的一般不況ノ影響ニヨル
四二	三九四、一九八	八六、二三七	四〇、二一七	五、五五八	五四、〇四三	

二、有税品輸入額及其税額連年比較表（大蔵省外国貿易年表ニヨル）

年次	有税品輸入額	税額	百ニ対スル割合	備考
	円	円	割	
二七	一〇三、一九五、八二〇	三、五〇六、五〇〇	三、四〇	
二八	一一八、六八〇、一二五	四、二三八、八四二	三、五七	
二九	一三〇、四三一、〇九四	四、九一五、二八九	三、七七	
三〇	一三九、九七五、二四六	五、二九五、一二三	三、七八	
三一	一六五、五二二、四三七	六、二八〇、六二〇	三、七九	
三二	一三六、四八九、六二五	一三、二五一、八三三	九、七一	一月一日ヨリ関税定率法実施
三三	二〇〇、四五八、〇〇七	一六、七六四、一六五	八、三六	
三四	一六五、二一四、五七四	一四、四五七、五二六	八、七五	
三五	一五一、〇三七、五六七	一四、七二七、五九六	九、七五	
三六	一六八、五四七、三九七	一六、三七二、〇二四	九、七一	
三七	二〇八、四五〇、九五二	二〇、五一九、九三八	九、八四	十月一日非常特別税法実施
三八	二九四、二六八、九〇六	三四、二九八、五一九	一一、六六	七月一日非常特別税法改正
三九	二八一、三三七、九八〇	四一、二三〇、三九一	一四、六六	十月十日関税定率法全部改正
四〇	三〇七、三五八、二九一	四六、九五九、五九六	一五、二八	
四一	二八一、三九九、六四八	四四、八一七、八五六	一五、九三	
四二	二二一、七一五、四〇五	三五、四三八、三七三	一五、九八	

三、自転車及同部分品本邦輸入額年別表（大蔵省外国貿易年表ニヨル）

年次	本邦総輸入額	英国ヨリノ輸入額	備考
	円	円	
三〇	一八二、三五四	—	従価五分
三一	二四〇、八六六	—	
三二	二二七、一四九	四、二六二	一月一日ヨリ従価二割五分ニ引上ク
三三	五二一、〇七〇	八、八九七	
三四	五四〇、二一五	六、三四五	
三五	八五六、九四九	一六、八六三	
三七	九五三、二〇〇	一二五、二五五	
三八	一、三三五、〇四七	三三六、七五八	七月一日ヨリ従価三割五分ニ引上ク
三九	二、〇四三、二五八	一、一四八、六六九	十月一日ヨリ従価四割ニ引上ク
四〇	二、二四二、八八四	一、六三九、四九五	
四一	二、一四八、六三九	一、七〇三、一一〇	
四二	二、三六八、一三三	二、一二七、〇七一	

四、各種機械類本邦輸入額年別表（大蔵省外国貿易年表ニヨル）

年次	本邦総輸入額	英国ヨリノ輸入額	備考
三五	八、〇一二、九四九円	三、七六四、一五三円	従価一割
三六	八、〇四三、八九六	四、〇二六、八四九	同
三七	九、七六二、二三六	四、七八一、四三九	同
三八	二〇、六六一、〇五四	八、三三八、六五一	同
三九	一八、二八七、六九三	九、六七三、〇九八	〔十月一日ヨリ縫衣機、潜水機、「クイプライクー」、電気機械ハ二割其他ハ一割五分ニ引上ク〕
四〇	二七、六九九、〇一二	一五、四八六、八一九	同
四一	三四、二七一、六三四	二〇、二八三、〇四〇	同
四二	二〇、三〇一、九八八	一三、八三三、六三六	同

第三章　最近輸入価格ノ協定税率ニ対スル歩合表

最近輸入価格ノ協定税率ニ対スル歩合表（大蔵省調査）

品名	単位	協定税率制定当時ノ標準価格	協定税率	従価ニテ示シタル協定税率	四十二年輸入平均価格	上記ノ価格ニ対スル協定税率ノ割合	明治三十二年ニ於ケル輸入価格ニ対スル税率ノ割合
砂糖							
和蘭標本色相第十五号ヨリ第二十号ニ至ル	百斤	七、四八〇円	〇、七四八円	一割	七、二七円	一割三厘	
和蘭標本色相第二十号ヲ超エタル	同	八、二七〇	〇、八二七	一割	七、八五五	一割五厘	
「コンデンスドミルク」	一ポンド鑵十二個	二、四六〇	〇、二三	五分	二、六四九	四分六厘	五分五厘
各種ノ沸騰セサル葡萄酒							
純酒精ノ容量十六度ヲ超エ							
樽入ノモノ	一ヘクトリートル	一三、四三〇	一、三四三	一割	一五、四三	八分	
箱入ノモノ	一箱	七、六〇〇	〇、七六〇	一割	八、三五七	八分九厘	
純酒精ノ容量十六度ヲ超エ二十四度ヲ超エサルモノ							

樽入ノモノ	一ヘクトリートル	七九、三五〇	一	割	五〇、二七三	一割五分八厘	
箱入ノモノ	一箱	六、八〇〇	一	割	一〇、三三一	六分六厘	
「シャンパン」	一箱	一五、五〇〇	一	割	一九、五一五	七分九厘	六分三厘
靴底革	百斤	三七、九三三	一割五分		七三、六五七	七分八厘	一割一分五厘
「パラフィンワックス」	同	一〇、八〇	五分		一三、〇五七	四分二厘	六分七厘
蠟燭	同	三一、四六〇	一	割	二七、四二九	七分八厘	一割三厘
石鹸							
化粧用ノ	一斤	〇、七〇〇	一	割	〇、五七九	一割三分二厘	一割三分二厘
尋常ノ	百斤	九、三一〇	一	割	八、九九	五分一厘	九分
液体ノ薫香	一斤	〇、九三〇	一	割	一、三六	六分九厘	
硝酸加里（硝石）	百斤	九、八〇〇	五分		一〇、七八〇	四分五厘	五分
「ブローム」加里	一斤	〇、九三〇	一	割	〇、四八三	一割九分三厘	九分四厘
次硝酸蒼鉛	同	三、〇六〇	一	割	四、〇七四	五分一厘	六分七厘
「ダイナマイト」	同	〇、五六〇	一	割	〇、四三	一割三分三厘	一割三分一厘
乾藍	百斤	二九、五三〇	一	割	二、九五三	六分七厘 六分一厘	七分九厘
「ログウード」越幾斯	同	三一、五〇〇	一	割	二、六三八	一割三分七厘	一割四厘
「ペーント」	同	一三、〇四〇	一	割	一、三四	一五、九五一	八分一厘
綿織糸	同	五三、五〇〇	八分		四、八〇	四分六厘	六分九厘
亜麻織糸	同	八一、五八	八分		六、五七	七分七厘	八分九厘
毛糸							
織物用ノ	百斤	一〇〇、〇〇〇	八分		八、〇〇〇	四分七厘	六分四厘
其ノ他	同	一一四、六一三	八分		九、一六九	七分三厘	六分四厘

生金巾	一ヤールド方	〇、〇六〇	一	割「シーチング」ヲ含ム	〇、〇八一	七分四厘	
生金巾	同	〇、〇六〇	一	割	〇、〇八一	七分四厘	八分七厘
晒金巾	同	〇、一〇〇	一	割「シーチング」ヲ含ム	〇、一七	八分五厘	
晒金巾	同	〇、一〇〇	一	割	〇、一二六	八分六厘	九分六厘
色金巾	同	〇、一三〇	一	割	〇、一六五	七分九厘	八分七厘
緋金巾	同	〇、一一〇	一	割	〇、一三	九分八厘	一割二厘
綾金巾	同	〇、一一〇	一	割	〇、一三〇	八分五厘	九分九厘
雲斎布	同	〇、一六〇	一	割	〇、二三四	六分八厘	一割五厘
帆布	同	〇、三三〇	一	割	〇、三六四	九分四厘	一割二厘
綿繻子及綿「イタリアンス」（傘地ヲ含ム）	同	〇、一七〇	一	割	〇、二一六	七分九厘	八分六厘
綿「ブロークード」及紋金巾	同	〇、一七〇	一	割	〇、一九四	八分八厘	七分一厘
更紗	同	〇、一三〇	一	割	〇、一四四	八分三厘	八分九厘
綿天鵞絨	同	〇、四一〇	一	割	〇、四七四	八分六厘	九分六厘
寒冷紗	一ヤールド方	〇、〇六〇	一	割	〇、〇七一	八分五厘	一割二厘
連製綿手巾	同	〇、一一〇	一	割	〇、一三八	八分	九分三厘
羅紗（毛製）	同	〇、九三〇	一	割（厚地「セルヂス」ヲ含ム一、〇九〇 薄地「セルヂス」ヲ含ム〇、七六九）	〇、九三	八分五厘 一割三分二厘	九分二厘

羅紗	「ブロートクロース」、「ナルロークロース」、「アーミークロース」、「カツシミーア」、「トウキード」及「ウルステツドコーチング」ノ如キ毛絲若ハ「ウルステツド」絲ヲ以テ或ハ毛絲ト「ウルステツド」絲トヲ以テ織リタルモノ 「パイロットクロース」、「ブレシデントクロース」及「ユニホンクローズ」ノ如キ毛絲若ハ「ウルステツド」絲ト綿絲トヲ以テ織リタルモノ	同	〇、九三〇	一	割	一、〇一八	九分一厘
羅紗（「セルヂ」（横ニ毛糸ヲ以テ織リタルモノ）縦ニ「ウルステツド」糸）		同	〇、三五〇	〇、〇三九	一	割	〇、三九〇	四分六厘
羅紗	伊多利アンクロース	同	〇、三五〇	〇、〇三五	一	割	〇、三七九	九分七厘
「アルパカ」		同	〇、七五〇	〇、〇七五	一	割	〇、三三一	一割〇九厘
「モスリン」（生地及白地）		同	〇、一七六	〇、〇一五	八分五厘		〇、四七三	一割三分六厘
「モスリン」		同	〇、二一〇	〇、〇二一	一	割	〇、二六四	五分七厘
「イタリアンクロース」		同	〇、二九〇	〇、〇二九	一	割	〇、四二六	六分七厘
「フランネル」（毛製ノ）		同	〇、四四〇	〇、〇四四	一	割	〇、五九一	七分四厘
「フランネル」（毛綿製ノ）		一ヤールド方	〇、三〇〇	〇、〇三〇	一	割	〇、三九六	六分七厘
旗	布	同	〇、三一〇	〇、〇三一	一	割	〇、三七八	八分二厘
麻	帆布	同	〇、四七〇	〇、〇四七	一	割	〇、五二八	九分一厘
「ブランケット」		百斤	七、四五八	七、四五八	一	割	二六、八三三	六分四厘
印刷料紙	一枚千〇八十六方「インチ」ヨリ少カラサルモノ五百枚毎ニ二十四「ポンド」以下ノ重量ヲ有スルモノ	同	八、〇〇〇	〇、八〇〇	一	割	八、〇四七	九分九厘
其ノ他		同	一一、六三〇	一、一六三	一	割	九、四八四	一割二分三厘
「ポートランドセメント」		同	一、三〇〇	〇、〇五五	五	分	一、六二三	四　分
窓玻璃（尋常ノ）		百方フート	三、七五五	〇、三〇三	八	分	四、三一六	七　分
塊（鉄及軟鋼）		百斤	一、六六〇	〇、〇八三	五	分	一、八九六	四分四厘
條及竿（径一「インチ」ノ四分ノ一ヲ超エタル）（鉄及軟鋼）		同	三、四八〇	〇、二六一	七分五厘		三、四六三	七分五厘
板（鉄及軟鋼）		同	三、九四七	〇、二九六	七分五厘		四、六七七	六分三厘
電鍍板（波形ト否ト）（鉄及軟鋼）		同	七、四〇〇	〇、七四〇	一	割	九、五九五	七分七厘
葉鉄（尋常ノ）		同	六、九一〇	〇、六九一	一	割	八、六六一	八　分
線及径一「インチ」ノ四分ノ一ヲ超エサル細竿	鉄及軟鋼	百斤	五、〇三〇	〇、五〇三	一	割	五、四五七	九分二厘
	鋼	同	一八、一九〇	一、八一九	一	割	一五、〇二四	一割二分二厘
電鍍線（鉄及軟鋼）		同	五、二一〇	〇、二五六	五	分	六、三三三	四分一厘
鉛（塊及錠）		同	六、三三〇	〇、三一六	五	分	八、〇七三	三分九厘
錫（塊及錠）		同	三九、八四〇	一、九九二	五	分	七五、八六九	二分六厘
亜鉛（塊及錠）		同	八、〇〇〇	〇、四〇〇	五	分	一四、〇四六	二分八厘
同（薄板）		同	一一、〇六七	〇、八三〇	七分五厘		一六、一一九	五分一厘
鉄釘（尋常ノ）		同	五、七三〇	〇、五七三	一	割	五、六八九	一割一厘
「レール」（鉄及軟鋼）		同	二、五八〇	〇、一二九	五	分	三、八四一	三分四厘

二四〇　明治四十年七月十七日　小加村藤外駐務英大臣宛ヨリ（電報）

條約廃棄通告ノ件

七月十七日　前五、五〇　本倫省敦着発

小村外務大臣　加藤全権大使

第一一五二号

日英通商航海條約廃棄通告ハ先方ト打合ノ上七月十七日附ヲ以テ七月十六日之ヲ行ヒタリ尤加那太條約廃棄通告ハ規定ノ通六ケ月以前ニ之ヲ行フコトトシ今回ノ通告文中ニハ只同條約モ日英通商航海條約ト同時ニ廃棄ノ筈ニシテ右ニ関スル通告ハ其時機ニ至リ之ヲナスベキ旨ヲ附加セラレタシト先方ノ希望ナリシニ付承諾シ右様取計置クリ尚又七月八日会見ノ際商務次官ハ日仏日墺條約ハ明年八月三日迄効力ヲ有スヘキニ付日英條約廃棄通告モ十八日間延長シ仏国抔ト同時ニ行ハレナハ一層便宜ナラントノ申出クルニ付本使ハ通告ノ時機ハ政府ニ於テ既ニ決定済ニ付之ヲ変更スルハ好マシカラス尤右十八日間ハ英国商品モ仏墺商品ト同一ノ取扱ヲ受クヘシト答ヘ置クリ

二四一　明治四十年七月十八日　小加藤村駐外英務大大臣使ヨリ宛（電報）

前電回答ノ件

七月十八日　後〇時十六分発

在倫敦　加藤大使　　小村大臣

第一一二号

貴電一五二末段ニ関シ明年七月十七日迄ニ新條約ノ成立実施ヲ見サル場合ニ英国品ヲシテ同日以後日仏協定税率ノ便益ニ均霑セシムルコトハ暫定約款ノ締結ニ依ラサルヘカラサルコト機密條第一〇号開陳ノ通ニ付為念申進ス

二四二　明治四十年七月二十日　小加藤村駐外務英大大臣使ヨリ宛（電報）

宛翠協定英国提案大要通報ノ件

別電　十二月十六日提案追加

London, ...
Recd., July 20 1910 6-15 a.m.

Komura,

Tokio.

No. 154. In reference to my telegram No. 138. Sche dule has been received, which is as follows:

(Unit is sen and per 100 kin, unless otherwise described.)

A. Articles: Reduction of duty desired:

(96) Linseed oil: 1. In can or barrel: A. 200; B. 100.

(166) Soda &c. 70.

(266) Paints 4; other: A. Less than 6 kilogrammes 3.50; B. 2.75.

(273) Cotton twines: 2. Other: A. Reeled &c. 29.40.

(275) Linen yarns: 1. Single: A 8.60; B. 9.25.

(298) Cotton tissues: 1. Velvets &c: A. 20.00; B. 24.00; 7. Plain and 9. Other: A. Gray: 2/3 of new tariff; B. Bleached: Above duty on gray plus 2 yen; C. Other: Above duty on gray plus 5 yen.

(301) Woolen tissues &c: 2. Other: A. Wool: b. Less than 200 grammes 57.50; c. Less than 500 grammes: 45.00; D. Other: 37.50: B. Wool and cotton: C. Less than 500 grammes 30.00; D. Other: 18.00.

(324) Handkerchiefs: 1. Cotton: 22.00 per 100 dozens.

(346) Undershirts &c: 1. Knit: B. Wool or wool and cotton: 100.00.

(354) Hats &c: 2. Other: B. Felt: B-1 Hats: 3.75 per dozen.

(462) Iron: 1. Lumps &c: A. Pig iron .083; 4 Plates &c. A. Not coated: A-3. Other: a. 296; b. 50; B. Coated: B-1. Tinned: a Ordinary .691; B-2 Galvanized 1.00.

(471) Brass &c. 5. Pipes &c: A. 10.00; B. 12.00.

(477) Nail &c. 3. Screw 2.50; 5. Bolts &c. 100; 6. Rivets 75.

(577) Gas engines &c; 3/4 of new tariff.

B. Articles: In reference to which assurance is desired that rates of new tariff shall not be increased:

(163) Soda &c., (165) soda carbon 1 soda ask, (462) iron: 2. Bar &c., (596) metal or wood working machinery, (597) spinning machinery; (598) weaving loom, (600) 599? tissue finishing machinery, (601) yarn or tissue dye machinery, (602) paper making and sugar machineries.

Recd. July 20 1910 3-30 a.m.

No. 154. Tsuzuki:

C. Other proposed amendments:

1. Regarding (112-2) mineral oil, (proposod) provision should be inserted that the duty on oil imported in bulk shall be less than duty on oil imported in cases.

2. Regarding (163), it should be provided that caustic soda produced on a manufacturing scale and being ordinary caustic soda of commerce, styled 60 performing 70 performing and 76/77 performing, shall not be classed as refined, and shall be subject to duty under 163-2.

3. Regarding (236) indigo, natural, a proposal will be put forward later.

Kato.

(別　電)

十二月十六日提案追加

十二月十六日　前二、四〇　倫敦発着

小村外務大臣　加藤全権大使

第一二六五号

往電第一五四号税率ニ関スル英国ノ提案(ロ)ニ付左ノ案ノ通十二月十四日商務省ヨリ本使ニ手交シタリ尚ホ右ハ印度ノ為必要ナリトノコトナリ

Natural indigo to be dutiable at two-thirds of rate applicable to artificial indigo.

二四四　明治四十年七月二十一日　小加村藤外務大臣宛ヨリ(電報)

「タイムス」紙上ノ論説通報ノ件

London, ...

Received, July 21, 1910. 2:40 p.m.

Komura,

Tokio.

No. 158.

七月十九日「タイムス」ハ日本号ヲ発行シタリ其ノ冒頭ニ"Old and new Japan"ト題スル論説ヲ掲ケ是迄ノ日本ノ成功ヲ大ニ賞揚シタル後左ノ通論シタリ

Success on such scale as Japanese have achieved is not however without its dangers. Immediate danger lies in over-confidence and impatient desire to quicken pace. Latest developments of Japanese fiscal policy are case in point. We are naturally chiefly concerned in this country with effect of new Japanese tariff upon British trade; and though it is perhaps too much to expect that simply because of our alliance Japan should forego advantages to be derived from our fiscal defenceless, it is undoubtedly disappointment to many Englishmen that our allies should seem to have ignored intimate connection, which must always exist between commercial and political relations. But apart from these narrower and, we admit, not wholly disinterested considerations, there are many friends of Japan, who rightly doubt whether her own economic position is yet sufficiently solid and stable to enable her to carry through successfully policy of almost prohibitive protection, such as wealthy and self-contained country like United States, and in lesser degree Germany and France have been free to adopt. Equally doubtful must it appear to many whether, in best

二四三　明治四十年七月二十日　小加村藤外務大臣宛ヨリ(電報)

税率説明書内容通報ノ件

London, ...

Received, July 20, 1910. 9-18 a.m.

Komura,

Tokio.

No. 155.

Substance of explanatory Memorandum accompanied by tariff proposal in my telegram No. 154 is as follows:—

Japanese new tariff contains 647 numbers, of which the proposed reduction only affects portions of 14, and while some of these numbers are of great importance to particular branches of British trade, total proportion of imports into Japan that are covered by proposed reduction is less than 1/10. (proposal A.) It is suggested that duties of new tariff shall be conventionalised in case of a very few articles of importance to British trade comprised in parts of nine tariff numbers (proposal B), and that one or two amendments in detail shall be made in certain tariff headings. (proposal C.) Memorandum reiterates argument that the proposal is not really unilateral, but reciprocal, when read in conjunction with new paragraph of proposal to be added to Treaty. (See my telegram No. 145.) It also states that so fer as can be estimated on the basis of imperfect statistic data, trade covered by proposed schedule is British to the extent of at least 80 per cent so that concessions, if granted, could not materially embarrass Japan in negotiating reciprocal arrangement with other countries.

Kato.

interests of Japan, annexation of Korea, which is generally regarded as imminent, would not be, to say least, premature. No proof has yet been forthcoming, showing urgency of such measure, which, independently of its purely political aspects, would raise, in connection with consular jurisdiction and commercial relations, very delicate international questions that are scarcely yet ripe for solution. Full credit is given in these columns to excellent work done in many departments by Japanese protectorate, especially under late Ito's administration; but Japanese methods have not always escaped criticism, and it would be unwise to assume that in less friendly quarters Japanese title to assume complete and unlimited control over Kingdom, which is still theoretically independent, would be at once and universally admitted.

Kato.

二四五　明治四十三年七月三十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定ニ付意見具申ノ件

較的無事ニ結了シ得ヘク他ノ諸国モ亦躊躇ナク談判ヲ進ムヘク而シテ仏国トハ協定ノ余地アルノミナラス適当ナル範囲内ニ於テ協定ヲ遂クルハ我利益ナリト思考スルニ付是又大ナル困難ヲ認メス独リ独逸国トハ談判上一層ノ困難ヲ見ルコト或ハ可有之モ英国ガ日本品ノ殆ント総テニ対シテ課税セサルコトハ独逸国ノ如ク課税スルモノト事実ニ於テ之ヲ同視スル能ハサル理由ヲ以テ我主張ヲ固持セラレ已ムヲ得スハ独逸国一国丈ハ無條約トナルモ英国ノ場合ニ比スレハ尚忍ヒ得ヘシト存ス就テハ右ノ卑見篤ト御考量ヲ仰キタク尚貴電第一一二号所載暫定合同ニシテ一般ニ亘ル最恵国待遇ヲ約スル意味ナランニハ前陳ノ通実行ノ余地ナク本使ガ七月八日ノ会見ニ於テ明年七月十七日ヨリ十八日間英国商品カ仏墺ト同一ノ取扱ヲ受クヘシト述ヘタルハ機密條第二〇号貴信中ニモ有之通且又常識ヲ以テ考フルモ其間英国商品ニ区別的待遇ヲ与ヘラルヽハ無論帝国政府ノ趣意ニ非ラス何レ同一ノ取扱ヲ与ヘラルヽニ相違ナキモノト思考シ其趣意ヲ述ヘタルモノニシテ単ニ右ノ期間英国商品ヲ仏墺商品ト　（不明）

七月廿一日　后一、四五　倫敦発
本省着

小村外務大臣　加藤全権大使

第一五九号

商務次官ヨリ内示ノ協定税率案ヲ査スルニ品目モ余リ多カラス税率モ不当ニ廉ナリト認メラレサルガ如シ加フルニ同案ハ多少懸値ヲ含ミ居ルヘキカ故ニ愈交渉ノ上ハ先方ヲシテ削除又ハ増率ヲ承諾セシメ得ルモノモ二三ニ止マラサルコト、思考ス且英国ガ自由貿易制度ヲ継続スル間トスレハ実際ニ於テハ片務的ニモアラストモ云ヒ得ヘキニ付寧ロ協定税率ヲ約シ條約談判ヲ纏メラルヽコト可然ニアラサルカ蓋税率協定ヲ全然拒絶スルニ於テハ遂ニ無條約国タルハ明瞭ニシテ暫定合同ト雖最恵国待遇ヲ基礎トスルニ於テ我原案ノ成立ニ同意スルニ異ナラサルカ故ニ是又望ナシト推断セサルヘカラス斯ノ如キ場合トナラハ帝国外交ノ根本義タル日英同盟ヲシテ危殆ニ陥ラシメ其継続ハ覚束ナキモノト覚悟セサルヘカラス加之英国トノ條約纏マラサルニ於テハ他ノ諸国モ其多クハ形勢ヲ観望シ進ンテ條約ヲ締結セサルノ虞アリ若シ之ニ反シ税率ニ付英国ニ譲歩ノ上ナラバ本條約ニ関スル談判ハ特ニ難問題アリトモ認メサルヲ以テ比期限迄許可セラルヽコトヲ約セラルヽコト必要ナラント存ス

二四六　明治四十三年七月三十一日　小村外務大臣ヨリ在欧米大公使総領事領事宛

條約廃棄通告並関税定率法施行期日ニ関スル件

附属書一　條約廃棄告知文
二　新関税定率法施行告知文

明治四十三年七月二十一日発遣

小村大臣

各大使、在英、仏、独、伊、墺、露、米、在瑞典、和蘭、西班牙、白耳義、清国、墨国、智利、伯剌爾、暹羅
在外各総領事、領事又ハ代理

各通

帝国政府カ豫定ノ方針通リ七月十七日付ヲ以テ廃棄通告ヲ為シタル十一個国條約ニ関シテハ同十九日官報掲載ノ外務省告示第四号ヲ以テ其旨ヲ公ニシ尚世間ノ周知ニ便ナラシメンカ為メ必要ナル説明ヲ加ヘテ別紙ノ如キ告知文ヲ新聞

紙ヲシテ発表セシメ置候間右御参考迄ニ申進候尚新関税定率法施行期日ヲ明年七月十七日ト定メタル勅令第三百十三号同日ノ官報ニテ公布相成候尤モ明年八月三日迄ハ日仏協定税率仍ホ存続スル筈ニ付新関税定率法モ同日迄ハ該協定税率ノ為メ幾分其活用ヲ妨ケラルル所アルヲ免レス八月四日ヨリ始メテ其全部ノ適用ヲ見ル次第ニ有之候間御心得迄ニ為念申添候

右申進候　敬具　（大公使）
也　（大公使代理者其他）

（附屬書一）

條約廃棄通告ノ件

帝国政府ハ既定ノ方針ニ基キ本月十七日付ヲ以テ当該各締約国政府ニ対シ左記諸條約ノ廃棄通告ヲ為セリ

日英通商航海條約
日英追加條約及附屬税目
日英死亡者ノ財産保護ニ関スル條約
日独通商航海條約
日独領事職務條約
日独追加約定及附屬税目
日伊通商航海條約

豫告ヲ要スルノ規定ナルヲ以テ今回通商航海條約ト同時ニ廃棄通告ヲ発シタルノ結果其消滅モ亦同時ナリトス加奈陀ニ関スル修好通商航海條約ハ明治三十九年七月十二日ヨリ実施セラレ日英間通商航海條約及追加條約ノ規定ヲ日加間ニ適用スルコトニ定メタルモノナルカ其廃棄ハ六個月前ノ豫告ヲ以テスル旨ヲ規定セルカ故明年七月十七日之ヲ無效ニ帰セシムルニハ明年一月十七日ヲ以テ之カ廃棄ノ通告ヲ発スレハ可ナリ従テ帝国政府ハ右ノ期間ニ至リテ必要ノ通告ヲ為シ明年七月十七日該條約ヲ無效ニ帰セシムル筈ニシテ便宜上其意思ヲモ此際併セテ英国政府ニ表示セリ又日瑞諸通商航海條約ハ曩ニ瑞典国ト諸威国トノ聯合解除ノ節帝国政府ト外交文書ノ交換ニ依リ瑞典国及諸威国各別ニ該條約ノ対手国タルノ地位ニ立ツコトトナリシニ因リ之カ廃棄通告ハ右両国ニ対シテ別々ニ之ヲ発シタリ

前記諸條約ニ附屬セル議定書ノ類ニシテ明文上又ハ性質上主タル條約ト效力ノ終始ヲ共ニスヘキモノハ亦同時ニ消滅ニ帰スヘシト雖右ノ如キ従屬ノ関係ナキモノ例ヘハ日印通商條約日西特別通商條約ノ如キハ今回ノ廃棄通告ニ因リ何等影響ヲ受クルコトナシ又廃棄通告ニ及ハサル諸国トノ通商條約カ依然存続ノ列ニ在ルコトハ固ヨリ言ヲ俟タサル所

日白通商航海條約
日白領事職務條約
日西修好交通條約
日葡通商航海條約
日瑞西修好居住通商條約
日蘭通商航海條約
日丁通商航海條約
日瑞典通商航海條約
日諸通商航海條約

前記諸條約中日英死亡者ノ財産保護ニ関スル條約ヲ除クノ外ハ何レモ皆明治三十二年七月十七日ヨリ実施セラレタルモノニシテ其中瑞典諸威トノ條約ハ実施ノ日ヨリ六箇年其ノ他ノ條約ハ十一箇年ヲ経過シタル後何時タリトモ締約国ノ孰レノ一方タルヲ問ハス廃棄ノ通告ヲ発スルヲ得其通告後十二個月ヲ経過スルトキハ無效ニ帰スヘキ旨ヲ規定セルカ故今回帝国政府ヨリノ通告ノ結果此等諸條約ハ一齊ニ明年七月十六日限リ其效力ヲ失ヒ十七日ヨリ之カ存立ヲ見サルモノトス日英死亡者ノ財産保護ニ関スル條約ハ明治三十三年十月二十五日ヨリ実施セラレタルモ其有效期間ハ日英通商航海條約ト同一ニシテ且其廃棄ニハ均シク十二個月ノナリ尤モ今回廃棄通告ヲ為シタル諸條約ト其旨ヲ一ニセル日仏通商航海條約、日仏追加條約及附屬税目並日墺通商航海條約ハ明治三十二年八月四日ヨリ実施セラレタルヲ以テ各其規定スル所ニ従ヒ本年八月四日ニ至ルニ非サレハ廃棄ノ通告ヲ為スヲ得サルカ故帝国政府ハ其期ノ至ルヲ俟チテ右通告ヲ為ス筈ナリ従テ日仏協定税率ハ明年八月三日迄依然存続スヘシト雖日英及日独各協定税率ハ今回通告ノ結果明年七月十六日限リ其效力ヲ失フモノトス

今回通商條約廃棄通告ニ及ヒタル諸国ニ対シテハ帝国政府ハ直ニ新條約締結談判ヲ開始スル方針ナリ

日米通商航海條約ノ廃棄通告ヲ為シ得ル時期ニ関シテハ彼我両政府ノ間ニ見解ヲ異ニセルヲ以テ其善後策ハ仍ホ交渉ノ案件ニ屬セリ

（附屬書二）

明治四十三年七月十九日官報掲載

勅　令

朕関税定率法施行期日ノ件ヲ裁可シ玆ニ之ヲ公布セシム

御名　御璽

明治四十三年七月十八日

内閣総理大臣
兼大蔵大臣侯爵　桂　太　郎

勅令第三百十三号
関税定率法ハ明治四十四年七月十七日ヨリ之ヲ施行ス

二四七　明治四十三年七月二十二日　小村外務大臣ヨリ加藤駐英大使宛（電報）

関税協定ニ関スル件

七月二十二日　後一時卅分発
第一一九号

在倫敦　加藤大使　　小村外務大臣

貴電一五九　関税ニ関スル英国ノ提案ニ対シ一タビ之ヲ承認センカ第一英国ハ実際何等税率上ニ掣肘ヲ受ケザルニ拘ラズ独リ本邦ノミ永遠ニ今回ト同様ノ條件ニテ片務的協定ヲ諾セザルベカラザルニ至リ條約改正ノ主眼タル税権回復ノ目的ヲ達シ得ザルコトニ相成ルベク第二本邦ヲシテ他列国トノ関税関係上重大ナル困難ニ陥ラシムベシ即チ白耳義和蘭等自由貿易国ニ口実ヲ籍スハ偖置キ米仏等ノ複税制ノ国ハ其最低税率ノ適用ヲ條件トシテ片務的協定ヲ求メ来ルベク殊ニ本邦ノ欧米輸出貿易ハ主トシテ原料品ニ屬シ仏国ヘノ輸出額ノ如キ約七割五分ハ実ニ無税品タル有様ナレバ列国ヨリ均ク現状据置ヲ條件トシテ我レニ税率ノ軽減ヲ逼ルノ虞アリ要スルニ帝国政府ガ片務的税率協定ヲ承諾スルヲ得ザルコトハ四月十八日付機密第八号ニテモ申進シタル通ニシテ英国ノ提案ノ儘ニテハ到底同意スル能ハサル次第ナリ就テハ篤ト御考量ノ上他ニ適当ノ辨法アラバ御意見委細郵便ニテ具申相成リタシ

二四八　明治四十三年七月二十三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

殖民地特恵ニ関スル英国言論通報ノ件

別電「バルフォア」氏演説

七月二十三日　前一、二〇　倫敦発
第一六三号　　本省着

小村外務大臣　　加藤大使

七月二十一日下院ニ於テ「バルフォア」氏ハ殖民地特恵ニ関スル弁論中別電一六四号ノ通我新税率ノコトニ論及セリ右現政府ガ我新税率ニ黙従スルニ困難ヲ感スル適切ナル一

誌トシテ電報ス
（欄外註記）「バルフォア」ノ言モ日英貿易ノ実際ヨリ考フレバ容易ニ其効ナキヲ證シ得ベシ

（別電）

「バルフォア」氏演説

London, ...
Recd., July 23, 1910. 3-20 a.m.

No. (164)

I do not know, for instance, how the Government are dealing with Japanese difficulty. I understand that Japanese have just adopted a commercial treaty absolutely destructive to the trade of Lancashire and Yorkshire with Japan. They have denounced the old treaty in favour of this country, and have passed a new one, which will come into operation, unless modified, not many months hence. It is agreeable task of the Foreign Secretary to negotiate a mitigation of that treaty. I believe it to be true that the Japanese Foreign Minister has stated that there can be (no ?) negotiations with Great Britain on the subject, because Great Britain has nothing to give. The British Foreign Secretary, in dealing with a nation like Japan in the matter of commercial bargaining, has prospect of a very poor time before him, if he ran (had ?) nothing to give, and I certainly do not look forward with any satisfaction to the issue of negotiations, which, if they leave this new tariff of Japan substantially unmodified, will inflict very severe blow on some of the greatest of our staple industries.

Kato.

二四九　明治四十三年七月二十六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

対英交渉ノ方式ニ関シ意見具申ノ件

七月廿六日　前一一、三〇　倫敦発
東京着

小村外務大臣　　加藤大使

第一六七号
（前略）
貴電第一一九号ニ関シ深ク考量ヲ費シ居ルモ遺憾ナカラ名案ヲ案出スルニ至ラズ所見委細郵報スヘキモ関税ノコトハ本條約ヨリ引放シ夫丈ケニ関シ別約ヲ為シ本條約ニ影響ヲ

及ホサスンテ所定ノ期限経過後必要ニ応シ別約ヲ以テ解除シ得ルノ自由ヲ保留スルコトトセハ貴電ニ所謂永遠ニ我国院制定権ヲ掣肘セラルヽトノ御懸念ヲ幾分カ減少スルノ効果有之カト思考スル位ニ過キス右御参考迄

二五〇　明治四十三年七月三十日　小村外務大臣宛　加藤在英大使ヨリ

日英通商條約廃棄通告ニ関スル件

附屬書一　英、亜細亜課長書翰
二　條約廃棄通告書
三　英政府ヨリ右領収回答書

機密條公第一七号　八月十八日接受

明治四十三年七月二十七日

在英　特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

日英通商條約廃棄通告方ニ関シ五月十三日付機密條第一五号貴信ヲ以テ御訓示ノ次第有之候処通告ニ関スル貴案中難破船費用償還約定ノ一項ハ貴電第九九号ヲ以テ本使ノ意見御採用相成候ニ付該一項ハ之ヲ削除スルコトヽシ又加奈太トノ條約廃棄ニ付テハ御申越ノ次第モ有之本月八日第一回会見ノ節一応先方ノ意見相尋候処先方ニ於テハ篤ト考慮ノ上回答スベキ旨申出候其結果別紙写甲号ノ通リ外務省亜細亜課長「オルストン」氏ヨリ山座参事官宛申越候ニ付貴案中加奈太トノ條約ニ関スル一項モ亦之ヲ削除シ更ニ適当ノ時機ニ於テ同條約ノ廃棄ヲ通告スベキ旨ノ一節ヲ加フルコトトシ別紙写乙号ノ通リ通告文ヲ作製シ豫テ先方ト打合セ置候通リ本月十七日付ヲ以テ十六日之ヲ英国政府ニ送致致置候右ニ対シ同政府ヨリ別紙写丙号ノ通リ回答致越候ニ付右一括茲ニ及御送付候間御査閲相成度此段申進候敬具

追テ加奈太トノ條約ハ本文ノ通リ今回ハ来年七月十七日ヲ以テ終了セシムル意思ヲ豫告スルニ止メ候間爲同條約廃棄ノ通告ハ来年一月十七日ヲ以テ之ヲ行ハルベキ都合ニ有之右ニ付テハ適当ノ時機ニ通告文御送付相成度爲念申添候也

（附屬書一）
甲号

Foreign Office, London,
12 July, 1910.

Dear Mr. Yamaza,

With regard to the enquiry made the other day by the Japanese Ambassador as to the time when notification should be given by the Japanese Government to terminate the convention of 1906 with Canada, I beg to inform you that it is considered desirable that the six month's notice, stipulated for in that convention, should be adhered to.

If therefore the Japanese Government desire that the Canadian convention should terminate at the same time as our Treaty of 1894, the six month's notice should follow six month's after the 7th of July next and it might be as well that in your note of July 16 to us, you should state that this notice will follow in six month's time, in order that we may inform Canada accordingly.

I hope I have explained the matter clearly.

Yours sincerely,
(signed) B. Alston.

（附屬書二）
乙号
條約廃棄通告書

Japanese Embassy, London,
July 17th, 1910.

Sir,

I have the honour, in pursuance of instruction from my Government, to notify you of the wish of the Imperial Government to terminate their Treaty of Commerce and Navigation with Great Britain, dated July 16, 1894. This notice is given in accordance with Article XXI of the Treaty and it is the desire of the Imperial Government that the said Treaty may cease to have effect from the 17th July, 1911. They also desire that the operation of the following complementary and subordinate Engagements between Japan and Great Britain may be arrested at the same time: Supplementary Convention and Tariff, dated July 16, 1895; and Convention respecting the protection of the property of deceased persons dated April 26, 1900.

It is the desire of the Imperial Government to promote their relations of Commerce and good correspondence with Great Britain and this notification is given at this time in order to open the way far the conclusion at the earliest practicable moment of a new Commercial Understanding responding more closely to the actual needs of the situation than does the existing arrangement.

The Imperial Government to guard against any possible interruption of the Conventional Commercial relations between the two Countries, have already, in anticipation of this date, presented to His Britannic Majesty's Government for consideration projects of a new Treaty of Commerce and Navigation and Special Customs Convention, designed to meet those needs and they venture to hope that it will prove convenient and agreeable to the British Government to unite with them and push on the work of negotiations to a successful and timely conclusion.

I beg to add that it is the intention of the Imperial Government to terminate the Convention regarding the commercial relations between Japan and Canada dated January 31st., 1906, at the same time as the aforesaid Treaty of Commerce and Navigation with Great Britain and that a notice to the same effect will be given in due course.

I have the honour to be, with the highest consideration.

Sir,
Your most obedient, humble servant,
(Signed) Takaaki Kato.

the same time the Convention of January 31st 1906 respecting Commercial relations between Canada and Japan, and that a notification to this effect will be given in due course.

I have the honour to be, with the highest consideration.

Sir,
Your Excellency's most obedient,
humble servant,
(For Sir Edward Grey)
(Signed) F. A. Campbell.

二五一　明治四十年七月十日　小村外務大臣ヨリ加藤駐英大使宛（電報）

日本関税定率法ニ付テ英国下院ニ於ケル英外相ノ答弁通報ノ件

第一七一号

七月十八日下院ニ於テ来ル七月一日後施行セラルヘキ目本ノ新関税率ハ英国ヨリ日本ヘノ輸入品ヨリ一年約一百萬磅ノ高ヲ控除スヘキヤ又日本外務大臣ハ英国トノ間協定ノ余地ナシト公言セル処英国政府ハ日本市場ニ於ケル英国貿易上ノ利益ヲ保護スヘク如何ナル措置ニ出テントスルカノ一議員ノ質問ニ対シ外務大臣ハ質問者ノ引用セル数字ハ正確ナリト認ムルモ能ハス又日本ノ新関税率ハ七月十七日ヨリ施行セラルヘキモノナリ其他ノ点ニ至リテハ前日ノ答弁ニ於テ尽セリト答ヘタリ右ハ七月二十七日商務大臣カ議員ノ質問ニ対シ商務省ハ日本新関税率ノ現状ニ於テハ日本トノ貿易ニ有害ナル影響ヲ及ホスノ虞アルコトヲ充分ニ知悉シ外務大臣ハ目下本問題全体ニ付テ日本政府ト交渉中ナリ故ニ今日一層詳細ノ答弁ヲ為シ得ヘキ書類ヲ発表スルハ望マシカラストノ趣ヲ指スモノナリ次テ他ノ議員ハ英国ハ日本ニ対シ慇懃以テ税率引下ケヲ依頼スル外如何トモスル能ハサルヘキモノト推察スト謂ヘルニ外務大臣ハ質問者ハ稍々尚早ニ失セリ商議結了迄待テ而テ後英国ノ得クル結果ト他国ノ夫レトヲ比較シテ判断スルニ如カスヘク答ヘ議員ハ更ニ仏国関税ノ場合ヨリモ結果良好ナルヘキヲ想像シ得ヘキ何等カノ理由アリヤト問ヘルニ大臣ハ仏国関税ノ場合ニ英国ハ他国ニ比シ頗ル有利ナル結果ヲ収メ得クリト言明セリ

七月廿日　前九、二〇　東倫敦着発

小村外務大臣　加藤大使

The Right Honourable,
Sir Edward Grey, Bart., M. P.
&c., &c., &c.

（附屬書三）

丙　号

英政府ヨリ領収回答書

No. 25757/10.　　Foreign Office,
July 23, 1910.

Your Excellency :—

I have the honour to acknowledge the receipt of your note of the 17th instant, in which, by direction of the Japanese Government, you inform me of their desire to terminate the Treaty of Commerce and Navigation between the two countries of July 16th 1894; the Supplementary Convention and Tariff of July 16th 1895; and the Convention for the protection of the property of deceased persons of April 26th 1900; and that these instruments will accordingly, in virtue of the provisions laid down theirin, cease to have effect from July 17th 1911.

Your Excellency also informs me that it is the intention of the Imperial Government to terminate at

△（欄外註記）「仏国関税ノ場合ハ法案審議中ニ英国ガ希望ヲ咄シタルナリサレバ此場合ニテモ協定税率ヲ設ケタルニ非ス」

二五二　明治四十年八月三日　加藤駐英大使ヨリ小村外務大臣宛

対英交渉ニ関シ意見具申ノ件

機密條公第一九号

明治四十三年八月二日

在英　特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

我新関税ニ対スル当国民間ノ反対甚ダ激烈ナルヨリ政府ニ於テハ到底之ヲ基礎トシテハ條約ヲ改訂スルヲ得ストテ或特殊ノ物品ニ付税率ノ協定ヲ要シ来リ若シ我ニ於テ何等譲与ヲ与フル処ナクンハ寧ロ條約ヲ締結セサルニ若カスト言明シ居ルヲ以テ本官ニ於テハ日英同盟ノ前途ヲ思ヒ且ツ既ニ当国ト第一着ニ改約ノ交渉ヲ開始セラレタルコトナレハ若シ此ノ交渉ニシテ纏ラサルニ於テハ他ノ諸国モ多クハ形勢ヲ観望シ進ンテ條約ヲ改訂スルモノナキニ至ルヤモ計ラレサルヲ慮リ旁々此際我ニ於テ相当ノ譲歩ヲナシ速ニ当国ニ於テハ自国産業発達ノ必要上多クハ所謂保護関税制度ヲ採用シ相競フテ関税ノ増率ヲ計ルノ有様ナレハ英国商品ハ世界各地ニ於テ漸次其販路ヲ失フノミナラス自国ニ於テモ外国輸入品ニ圧倒セラルヽノ傾向アリ当国当業者ノ苦痛ハ言フ迄モナク現内閣反対党タル統一党ハ之ヲ以テ全ク自由貿易制度ノ然ラシムル処トナシ英国ニ於テモ速ニ関税改革ヲ行ヒ以テ外国ノ関税戦争ニ対抗スルノ報復手段ヲ設ケサルヘカラスト唱ヘ近来ニ到ツテハ其気焔益々強ク自由党ニ於テハ次第ニ其主張ヲ維持スルニ困難ヲ感スルニ到レリ然ル処恰モ此秋ニ際シ我政府ニ於テハ新関税ヲ改定シ従前ノ協定税ニ比シ二倍乃至数倍ノ増率ヲ行ハレ而シテ英国ニ於テハ所謂自由貿易制度ヲ行フカ故何等税率ノ協定ヲナスノ余地ナシト宣明セラレシカハ当国関係者ノ激昂ハ一方ナラス関税改革派ニ於テハ機乗スヘシトナシ我新税率ニ依リ英国貿易カ多大ノ損失ヲ蒙ラントスルハ畢竟自由制度ノ缺点カ覿面実現セラレタルニ外ナラストテ一層攻撃ノ鋒ヲ鋭クシテ現政府ノ関税政策ニ肉薄シ又他方ニ於テハ是迄熱心ニ自由貿易ヲ主張シ現内閣ニ取リテハ最モ大切ナル根拠地タルランカシア及ヨークシア（前者ハ綿織物後者ハ毛織物ノ産地）ハ今回ノ我増税ニ依リ最モ多大ノ打撃ヲ受クルヲ以テ結局日英両国ハ無條約国トナルノ外可無

トノ條約ヲ成立セシムルコト最モ得策ナルヘシト思考シタルヲ以テ不取敢往電第一五九号ヲ以テ卑見及稟申候処帝国政府ニ於テハ片務的税率協定ハ之ヲ承諾スルヲ得サレハ英国提案ノ儘ニテハ到底之ニ同意スルコト能ハストテ他ニ適当ノ便法アラハ意見委細郵便ニテ具申スヘキ旨貴電第一一九号ヲ以テ御訓令相成敬承致候実ハ近頃当館ニ於テハ普通館務ノ外日英博覧会ノ開会軍艦生駒ノ来航其他渡英本邦人ノ接遇等ニ付臨時ノ雑務夥シク増加シ為メニ館員一同頗ル多忙ヲ極メ居リ條約改正ニ関スル交渉ノ顛末等モ主トシテ迅速ヲ旨トシ単ニ電信ヲ以テ稟報ニ及ヒクルノミナリシカ故本件ニ対スル当国官民ノ態度等モ或ハ充分ニ御了解相成ラサルヤモ計ラレスト懸念致候間茲ニ右電報説明旁我新税率ニ対シ当国関係者カ如何ニ強硬ニ且ツ熾烈ニ反対シ居ルカ又政府ハ今回ノ條約改正上如何ニ困難ナル地位ニ立テルカヲ更ラニ詳細ニ報告シ併セテ本官ノ所見及具陳候間篤ト御査閲相煩度候

御承知ノ通リ当国ハ約半世紀前ヨリ自由貿易制度ヲ採リ少数ノ物品ニ対シ収入的関税ヲ賦課スルノ外其他ニ対シテハ一切無税輸入ヲ許可シ居リ而シテ現自由党内閣ハ其主ナル政綱トシテ飽迄同制度ノ維持ヲ主張シ居リ候処輓近諸外国ヘキヲ慮リ極力我新税ノ激増ヲ非難スルト同時ニ政府ニ対シテハ若シ此儘我関税ヲ承認シ何等ノ譲与ヲ得ル能ハスンハ現政府ヲ倒シ保守党内閣ヲシテ日本ニ報復セシムヘシトマテノ意気込ヲ示サントスルニ至リシカハ現内閣ハ恰モ敵味方ヨリ内外挟撃セラルルノ境遇ニ陥リ到底彼等ノ反抗ヲ無視シテ我新税率ヲ承認スル能ハサル破目ト相成不得已最後ノ手段トシテ我ニ向ツテ税率ノ協定ヲ提議シ来リタルモノヽ如ク而シテ若シ我ニ於テ何等譲与ヲ与ヘサルニ於テハ内外ニ於ケル反対者ノ非難ヲ避クル為メ寧ロ我ト條約ヲ締結セサルノ決心ヲナシタルモノト思料致候而カモ其決心ノ確固ニシテ動カスヘカラサルハ曩ニ第一回ノ会見ニ先立テ外務大臣サー・エドワード・グレー氏ハ豫メ本官ノ参考トシテ右ノ意ヲ通シ次テ同会見ニ関スル照会中ニモ明カニ其旨ヲ記載シ更ラニ第一回会見ニ際シテハ英国側委員ハ主トシテ右ノ趣旨ヲ反覆声明シタルヲ以テ見ルモ明瞭ニシテ既ニ当国政府ニシテ斯ル断乎タル決心ヲナセル以上若シ我ニ於テ飽迄税率ノ協定ヲ肯セサルニ於テハ新條約ハ遂ニ締結ヲ見ル能ハス而シテ暫定合同モ亦最恵国待遇ヲ基礎トスル以上当国政府カ之ニ同意スル能ハサルハ新條約ト同一ナルヘキヲ以テ結局日英両国ハ無條約国トナルノ外可無

之思考セラレ候処斯クテハ現ニ我外交ノ骨髄トセラルヽ日英同盟モ果シテ如何ナル影響ヲ受クヘキヤ是レ大ニ研究ヲ要スル重大問題ト存候

今仮リニ本交渉ニシテ全ク不調ニ了リシトセンニ同盟国ニシテ無條約国ト云フカ如キハ奇怪モ亦甚シク領事官ノ駐在其他両国民ノ商業取引等ニ関スル実際上ノ不便ハ又手措キ両国間ノ交誼ハ素ヨリ之カ為メニ疎隔シ折角ノ同盟モ告朔ノ餼羊タルニ過キス殊ニ来年七月トナリ帝国政府ニ於テ毫モ英国ノ意向ヲ顧ミス断然改正税率ヲ実施セラレンニハ英国関係者ハ必スヤ我措置ノ非和協的ナルヲ非難スルト同時ニ自国政府ニ対シテハ其対外政策ノ宜シキヲ得サルヲ攻撃シ其結果当国政界ニ如何ナル変動ヲ惹起スヘキヤ豫メ計ルヘカラス若シ現政府ニシテ之カ為メ大ナル困難ニ遭遇スルコトアランニハ我カ現政府党ノ怨ヲ買フコト勿論ニシテ左ナキダニ現政府党ハ統一党ノ如ク対外思想ニ富マサルヲ以テ現外務大臣一派ノ帝国主義者ヲ除クノ外ハ日英同盟ニ対シテモ左迄熱心ナル感情ヲ有スルトモ思ハレス現ニ其中ニハ異人種異宗教ノ日本ト同盟スルヲ甚タ快トセサルモノモ不尠コト事実ナレハ若シ現政府ニシテ我カ為メ其地位ヲ失墜スルカ如キコトアランニハ彼等ハ全然我ニ対シ敵対ノ態度ヲ取ルニ至ルヘキコト必定ニシテ而シテ又一方ニ於テ日本ノ関税政策ニ反抗シタル人士等ハ素ヨリ日本ニ慊カラス仮令統一党内閣ヲシテ関税制度ヲ一変シ或ハ他ノ報復手段ヲ採リ結局日本ト妥協セシムルモ事玆ニ至リテハ英国人多数ノ同情ハ既ニ日本ヲ去リ同盟ハ期限中有レトモ無キニ均シク満期後ノ継続ハ到底覚束ナキモノト覚悟セサルヘカラスト存候

熟ラ英国カ曩ニ進ンテ我ト同盟ヲ締結スルニ至リシ動機ヲ考フルニ申ス迄モ無ク亜細亜ニ於テ露国ノ南下ヲ恐レ之ヲ防禦スルノ策トシテ我ト提携シタルニ外ナラス然ルニ現今ニ於テハ露国モ戦敗ノ結果大ニ其弱点ヲ暴露シ且ツ英国トハ既ニ西蔵波斯亜弗干等ニ関スル協約ヲ締結シクレハ英国ニ於テハ最早同盟締結ノ主要ナル事由ヲ有セナル次第ナレハ現在ニ於テハ同盟ノ必要ヲ感スルコト決シテ従前ノ如クニ適切ナルヘクモアラス尤モ東洋艦隊派遣ノ都合竝ニ独逸トノ反目其他若シ同盟ニシテ断絶セハ日本ハ或ハ他ノ強国ト提携シ為メニ国勢ノ均衡ヲ破ランコトヲ慮リ他ノ事情ニシテ先ツ現在ノ通リナランニハ依然我ト同盟ヲ継続スルヲ得策トシ且ツ之ヲ希望スルナラント思ハルルモ若シ両国ノ経済関係ニシテ今日ノ如ク利害全ク相反スルニ於テハ

自ラ国交ノ親善ヲ破リ同盟ノ根底ヲ覆スニ至ランカト想像セラレ本官ニ於テ最モ憂慮ニ堪ヘサル処ニ有之兼々本官ノ懇意ナル友人クル商務大臣バツクストンモ若シ我関税ニ付妥協出来スンハ同盟ニ迄影響ヲ及ホス恐アル旨本官ニ内話シ又外務省議会次官マツキンノンウード氏モ七月八日ノ非公式会見ニ於テ同一ノ主意ヲ述ヘタルコト有之是等ハ決シテ我ニ対スル脅迫ノ意味ヲ以テ話シタルモノニ無之中心ヨリ両国ノ為メ憂慮シ居ル次第ニ有之候

之ヲ要スルニ当国政府ニ於テハ前述ノ通リ主トシテ内政ノ関係上到底我新税率ヲ其儘承認スルヲ得サル立場ニ陥リ不得已特別重要ナル輸出品ニ付我ニ税率ノ協定ヲ要求シ来リタルニ外ナラス従ツテ其要求スル税率モ一見不当ニ低廉ナリトモ認メラレサルノミナラス彼ハ右ノ要求ヲナスニ当リテモ毛頭理論ヲ以テ之ヲ迫ルカ如キ態度無之ノミナラス充分克ク我方ノ主張ヲモ諒シタル上寧ロ歎願的ニ我ニ譲与ヲ希望セル次第ナレハ我ニ於テモ前顕日英同盟ノ関係並ニ現内閣ノ立場等ヲモ顧ミ此際相当ノ譲与ヲナシ速ニ條約ヲ成立セシムルコト最モ得策ニハアラサルカト思量致候間右ノ趣一応電稟ニ及ヒタル次第ニ有之候

翻ツテ我新税率ヲ閲読スルニ従来ノ協定税ニ比スレハ二倍ハ愚カ四倍乃至五倍中ニハ七八倍以上モ引上ケラレタルモノアリ縦令右ハ屢々御来示ノ如ク尚欧米諸国ノ税率ニ比シ左程ニ高率ニハアラストナスモ彼ト我トハ全ク従来ノ歴史ヲ異ニシ我ニ於テハ是迄低率ノ協定税ヲ有セシコトナレハ此度直チニ之ヲ引上ケテ欧米諸国ト同等若シクハ其以上ニ高ムルハ些カ歴史ヲ顧ミサル一足飛ノ激増ナリト非難セラルヽ嫌ナキニアラス又御来示ニ依レハ英国ノ主要輸出品タル綿織物毛織物等ニ対スル我改正率ハ欧米ノ某々国ニ比シ尚低率ナリトノコトニ有之候得共此等ノ国々ニ於ケル英国品ノ輸入ハ我ヨリ低率ノ関税ヲ課スル国々ニ比シ多クハ其額少キノミナラス中ニハ全然英国品ノ輸入ヲ杜絶セル国モアル次第ナレハ当国商人ニ於テ今回ノ増税ノ結果日本ニ於テモ亦右同様ノ状態ナランコトヲ憂ヒ之ヲ豫防セントスルモノニ有之例ヘハ別表ノ如ク綿織物毛織物ニ付キテ之ヲ見ルニ日本ハ二三ノ指ヲ屈スヘキ英国ノ大得意ナルカ故ニ関税激増ノ為メ此大得意ヲ失フコトアラバ彼等ニ取リ実ニ尠カラザル苦痛ナルヘク随ツテ英国商民カ斯ク激昂セルモ宍隊無理ナラスト存候就テハ此際英国ニ対シ或少数ノ物品ヲ限リ税率ノ協定ヲ許ストスルモ我ニ対シ甚シキ損失ヲ来タスヘシトハ想ハレサルノミナラス愈々我方ニ於テ主義上ノ譲歩ヲナスニ於テハ先方ヲシテ其提出セル税率ニ付幾分

ノ譲歩ヲナサシメ又従来何等協定ナカリシ品目ハ全ク之ヲ削除セシムルコトモ出来得ヘク殊ニ彼我ノ間意見ノ最モ相違セル税率協約ヲ本條約ヨリ全然分離スヘキヤ否ヤノ点ニ付テハ必スシモ我主張ヲ容レシムルコト不可能ニハアラサルヘク若シ右ノ如ク関税ニ関スル條項即チ英国対案第七條第三項ヲ本條約ヨリ分離シ別約ト為サハ其期限満了ノ時ニ於テ我産業発展ノ必要ニ応シ之ヲ廃棄スルコトアルモ本條約ハ特ニ之ヲ廃棄スルノ要アルニアラサレハ依然トシテ之ヲ存在セシムルコトヲ得ベク従ツテ今回ノ如ク関税問題妥協ノ困難ニ因リ両国ノ間ニ條約関係ヲ絶滅セサルヘカラサルカ如キ状態ニ陥ルコトヲ避ケ得ヘクト存候尚又曩ニ議会次官ノ言ノ如ク英国ニ於テ現行自由貿易制度ノ継続ヲ條件トシ一定ノ期間税率ノ協定ヲ許スコトヽセハ英国ニ於テモ我協定税ノ利益ヲ享受スル間現行ノ制度ヲ継続スルヲ要スル義ナレハ或意味ニテハ全クノ片務的協定ニアラストモ云ヒ得ヘク且又若シ英国ニ於テ現行ノ制度ヲ改ムル場合ニハ我ニ於テモ亦協定税ヲ廃止シ得ヘキハ勿論該税率協定ニハ一定ノ期限ヲ附スヘキカ故期限到来ノ際ニハ其時勢ノ如何ニ依リテハ完全ニ我宿望ヲ貫撤シ得ヘキ機会モ可有之必シモ貴電第一一九号第一項記載ノ如ク永遠ニ我関税制定権ヲ

掣肘セラルヘシトハ不被存且ツ綿織物毛織物ノ如キハ縦令其輸入税ヲ激増スルモ俄ニ内国産業ノ発達ヲ期スルコトハ不可能ナルト同時ニ今回ハ幾分ノ増率ニ止メ追ツテ内国産業ノ徐々ニ発達スルヲ待チ更ラニ税率ヲ引上ル時ハ英国商人モ諦メ易カルヘク現ニ今回英国ヨリ提出シ来リタル協定品目中ニハ既ニ綿糸ノ如キハ含ミ居ラス候将又税率ノ協定ニ前記ノ如キ條件ヲ附加スルニ於テハ前顕貴電第二項ニ記載セラルヽカ如ク米仏等ヨリ最低税率ノ適用ヲ條件トシテ片務的協定ヲ要求シ来ルヲ防グコトモ出来得ヘシト存候何トナレハ米仏両国ニテハ絶対ニ自国ノ自由課税権ニ対シ他国ノ拘束ヲ受クルヲ欲セサル国柄ナレハ単ニ現在ノ最低税率ヲ継続スルト云フ條件ニテモ之ヲ負担スルコトヲ欲セサルヘケレハナリ殊ニ米国ニテハ主義トシテ断シテ外国ト税率ノ協定ヲナスコトハ無之ヘシト思考致候尤モ白耳義和蘭等ハ英国ト同様自由貿易国ナレハ或ハ御来示ノ通リ片務的協定ヲ要求スルヤモ計ラレサルモ若シ英国トノ協定ヲ単ニ従来ノ協定品ニ制限スルニ於テハ彼等ハ全ク其主張ノ論拠ヲ失フ次第ナレハ強ヒテ之ヲ主張スルコトモ可無之且彼等ハ全然片務的協定ヲ英国等ト約シタル前回ノ條約改正ノ時スラ自ラ税率協定ヲ主張セサリシ次第ナレバ今回ニ於テ右

様ノ事可有之トモ思考不致随ツテ残ル処ハ先ツ独逸国ナルカ之ニ対シテハ事実我商品ノ殆ント全部ニ対シ毫モ課税セサル英国ト独逸ノ如ク課税スル国トヲ同一ニ取扱フコト能ハサルコトヲ主張シ萬不得已ンハ無條約国トナルモ英国ト無條約国トナルニ比スレハ尚忍ヒ易シト存候

尚過日サー・エトワード・グレー氏ヨリ本官ニ談ラレタル処ニ依レハ先年仏国ニ於テ関税ノ増率ヲ計ルニ当リ英国商人ハ大ニ之ヲ攻撃シ政府ハ屢次仏国政府ニ意見ヲ提出シ遂ニ実際ニ於テ大ニ彼ヲシテ譲歩セシムル処アリタリトノコトニ有之右ノ趣ハ機密條第一三号ヲ以テ御送付ニ及ヒタル商務次官スミス氏ヨリノ書面中ニモ記載有之候得共我関税ハ既ニ確定ノ法律トナリタル次第ナレハ今更之ニ改正ヲ施スコトハ余程至難ナルヘクレハ此際是非共一活路ヲ求メントシ欲セハ我ニ於テ暫時苦痛ヲ忍ヒ一定ノ期間ヲ限リ相当ノ程度ニ於テ税率ノ協定ヲナスノ外ナカルヘシト思考シタル次第ニ有之実ハ本官ニ於テモ今回ノ條約改正ニ依リ帝国多年ノ宿望タル関税制定権ヲ完全ニ回復スルコトヲ切望スルハ決シテ人後ニ落チサルノミナラス若シ当国ト斯ル変態ノ税率協定ヲ結フニ於テハ政府当初ノ宣言ニモ反シ政府ニ於テ非常ニ困難ヲ感ゼラルヘキハ充分ニ了解致居候得共如何

セン本官ニ於テハ右ノ外何分別ニ適当ノ便法モ思付カス候間所見有ノ儘開陳シ帝国政府ノ御考量ヲ煩ハシタル次第ニ候然ルニ若シ帝国政府ニ於テ英国ノ希望ヲ容レ愈々税率ノ協定ヲ諾セラルヽニ於テハ本條約ノ調印ハ差シタル難問題ニモアラサルヘシト存候今本條約ニ関シ先方ヨリ新ニ追加シ来リタル事項ヲ査スルニ先ツ沿岸貿易ノ現状ヲ維持スルコト及関税争議ヲ仲裁ニ附スルコト等ハ其主ナルモノナルヘシト認メラルヽ処是等モ我ニ於テ前記ノ譲歩ヲナスニ於テハ先方ヲシテ其要求ヲ撤回セシムルコト必シモ至難ナリトハ思ハレス其他ノ諸点ハ多クハ余リ重大ナル問題ニモアラス或ハ旧條約中ノ規定ヲ其儘保存スルトカ中ニハ単ニ文句ノ修正ニ過キサルモノモ不尠次第ニテ両者ノ間非常ニ懸隔アリトモ不被存候就テハ先方ニ於テモ兼テ一定ノ標準條約案ヲ有スルニ不拘可成妥協ノ精神ヲ以テ我提案ヲ賛成シ来リタルニ顧ミ事ニ於テ実際害ナキ限リハ我ニ於テモ可成先方ノ主張ヲ容認スル方針ヲ以テ交渉セハ比較的容易ニ之ヲ結了シ得ヘシト存候尚最後ニ若シ帝国政府ニ於テ税率ノ協定ヲ許サルヽニ於テハ其期間ハ少クトモ同盟條約ノ残余期間ヨリ長カラシムルコト可然ト存候何トナレハ同盟継続間際ニ至リ更ラニ復タ今回ノ如キ斯ル利害問題ヲ惹起スハ

甚タ得策ニ非スト存候間右御参考迄併セテ申進候ニ付帝国政府ニ於テ更ラニ篤ト御再考ノ上何分ノ義御訓示相成候様致度此段及具申候敬具

追テ往電第一二七号中ランカシア及ヨークシアノ商人等痛ク我新税率ニ反対シ若シ現政府ニ於テ日本ヨリ譲歩ヲ得ル能ハスンハ之ヲ更迭シ保守党内閣ヲシテ日本ニ報復セシムヘシト迄気構ヘ居ル旨亜細亜課長オルストン氏ノ談ヲ御通報致シタルニ対シ貴電第九八号ヲ以テ日英貿易品ノ種類ト数量ノ相違ニ鑑ミ所謂報復云云ハ無意義ニ属スル旨御申聞ケ相成候処前顕オルストン氏ノ話ハ唯英国商人カ如何ニ激昂シ居ルカヲ示シタルモノニ止マリ当館ヨリ電報致シタルモ当地ニ於ケル事情ヲ其儘御承知ニ入レ置カントノ主意ニ有之候尤モ英国ニ於テ報復ヲ行ハントセハ沿岸貿易禁止等必シモ其策ナキニハ無之近来他ヨリ伝聞スル処ニ拠レハ印度綿花ノ輸出ニ対シ課税シ以テ紡績業ニ大打撃ヲ加フヘシト申居向モ有之趣是亦容易ニ行ハルヘキコトトモ思考不致候得共我新税率ニ対スル反感ノ極メテ激甚ナルコト丈ケハ十分御諒解相成度此段申添候也

二五三　明治四十年八月三十日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定解決方ニ関シ具申ノ件

別　電　英国関税改正同盟会長ノ演説

八月二十三日　後一、五〇　東京着　　加藤全権大使

第一八七号

関税改正同盟会ノ演説ハ別電一八八号ニテ申進シタル通ナルガ暑中休暇後政治季節ニ入ラハ此種ノ議論ハ益々盛ントナリ為メニ我国ニ対スル当国ノ人気ヲ害スルコト甚タ大ナルヲ惧ル就テハ條約改正ニ関スル解決方ハ一日モ速ニ之ヲ講セラルヽコト両国親善ノ関係ヲ維持スルニツキ極メテ肝要ナリト信ス右御参考迄

（別　電）

英国関税改正同盟会長演説

八月二十三日　前一一、五〇　倫敦発　東京着

小村外務大臣　　加藤全権大使

第一八八号

八月二十日関税改正同盟会ノ会合ニ於テ会長「リツドレー」子爵ハ左ノ趣旨ヲ演説セリ

日本ガ今回制定シタル税率ハ痛ク同国ニ対スル英国ノ貿易就中「ランカシイヤ、コツトン」「ヨークシィヤ、ウールン」貿易ヲ害スベシ近来「ランカシィヤ」ハ著シク極東貿易ニ重キヲ措カサルベカラサルモノトナリタリ然ルニ日本人ハ啻ニ従来外国ヨリ輸入シタル物品ヲ自カラ製造セントスルノミナラズ極東市場ニ於テ英国ノ競争者タラントスル意志ヲ懐クハ毫モ疑フベキ所ナシ

二五四　明治四十年八月三十四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

日英関税問題解決辨法考究中ナル旨回答ノ件

八月廿四日　後〇時廿分発

第一四六号

在英　加藤大使　　小村大臣

貴電一八七　日英関税問題ノ解決ニ関シテハ之ガ辨法ノ有無目下講究中ナルカ充分考量ヲ要スル問題ナルヲ以テ何分ノ決定ヲ見ルニ至ル迄ニハ多少時日ヲ要スベキニ付右様御含置アリタシ

△1（欄外註記）「曾テ独墺間ニ此例アリ又英葡間モ稍此嫌アリ」

△2（同）「是ハ関税ノ関係ヨリモ各国工業ノ発達ニ基クガ如シ即チ「チゾム」ノ商業地理ニヨレバ欧米ノ紡績及織布工業発達ノ結果一八二〇年ニ欧洲大陸ガ英国輸出綿織物ノ半額ヲ買ヒ米ガ十分ノ一ヲ買ヒシモノガ一八八〇年ニハ欧ハ十二分ノ一米ハ五分ノ一ニ減ジ亜細亜ガ往年ノ二十分ノ一ヨリ進ンデ全額ノ半分ニ達セリトアリ」

△3（同）「此條件ニテハ其継続ガ全然英国一方ノ意思ニ左右セラルヽノミナラズ自由貿易ノ意義明定ヲ缺クヲ以テ其程度ニ関シテハ英国ニ縛々タル行動ノ余裕ヲ存スルコトヽナルベク殆ド双務ノ実ナントイハザルベカラズ」

△4（同）「期限到来ノ時同ジ交渉ガ再ビ繰返サルヽノ虞ナキカ」

△5（同）「仏ハ絶対ニ非ズ、又米仏共ニ税率ノ協定ニ非ズシテ只最低税適用トイフ條件ニテ我ニ請求シ来ルノ虞アリ」

△6（同）「土地所有権及沿岸貿易ヲ最恵国待遇ト為セルコト及殖民地加入規定ノ問題ハ軽視スベカラズ」

二五五　明治四十年十月五日　小村外務大臣ヨリ
加藤駐英大使宛

英仏條約改訂ノ際仏国カ條約上最恵待遇ノ保障ヲ拒否シタル理由ニ関スル件

附屬書　英国製品ニ対スル最恵取扱ニ関スル仏国法律案竝ニ其提案理由説明

明治四十三年十月三十一日起草

同　年十一月五日発遣

條第二五号

在英国　加藤大使宛　　小村外務大臣

一千八百八十二年英仏通商航海條約改訂ノ際仏国カ関税ニ関シ條約上最恵国待遇ノ保障ヲ英国ニ拒絶シ内国法ヲ以テ右待遇ヲ許与スルニ止メタル理由当時仏国商務大臣カ同国下院ニ於テ為シタル説明等ヲ詳述致居候間御参考ノ為メ右仏文竝訳文別紙ノ通リ差進候條御査閲相成度此段申進候

敬具

（附屬書）

訳　文　仏国カ関税ニ付條約上最恵国待遇ノ保障ヲ英国ニ拒絶シ国内法ヲ以テ右待遇ヲ許与スルニ止メタル理由

（ド・クレルク仏国條約集第十三巻所載）

仏国ニ輸入セラルル英国貨物ニ適用ス可キ関税制度ニ関スル千八百八十二年二月二十七日ノ法律

第一條　本法公布ノ日ヨリ英国ノ生産又ハ製造ニ係ル商品ハ仏国輸入ノ際最恵国品ノ待遇ヲ享ク可シ

第二條　殖民地産ノ貨物ニハ前條ノ規定ヲ適用セス国定税率ノ定ムル所ニ依ル

右法律ノ理由（千八百八十二年二月二十三日仏国下院ニ於ケル商務大臣チラールノ説明）

諸君、新国定税率公布後政府ハ直チニ千八百七十九年八月四日ノ法律ノ定ムル期間内ニ於テ仏国ト欧州諸国トノ間ノ現行通商條約廃棄ノ通告ヲ発スル必要ヲ見千八百八十一年五月八日右通告ヲ行ヒタルカ故諸條約ハ爾後六個月ニシテ即チ同年十一月八日終了スル筈トナレリ仍テ政府ハ千八百七十五年七月十六日ノ憲法第八條ノ附与スル権限ニヨリ直ニ前記諸国ニ対シ新通商條約締結ノ商議ヲ開始センコトヲ提議セリ

右ノ提議ハ諸国ノ容ルヽ所トナリ商議ハ遅滞ナク開始セラルヽニ至リタルモ六個月ノ猶豫ニテハ商議ヲ完了シテ批准ヲ経ルニ充分ナラサリシヲ以テ千八百八十一年七月二十日

ノ法律ハ政府ニ許スニ現行條約ヲ三個月間即チ千八百八十二年二月八日迄延期スルコトヲ以テセリ

其後去ル二月二日ノ新法律ハ更ニ政府ニ許スニ現行通商航海條約ヲ総テ千八百八十二年三月一日迄延期スルコトヲ以テシ而モ既ニ仏国ト新條約ニ調印シタル諸国及三月一日前ニ新條約ノ調印ヲ了スル諸国ニ対シテハ五月十五日迄右延期ヲ伸長スルヲ得ルコトヽセリ

右新延期ノ件上下両院ニ於テ議定セラレタル当時既ニ伊太利・白耳義・和蘭・墺地利洪牙利・葡萄牙及瑞典諸威ノ諸国トハ新條約締結済ニシテ英吉利・西班牙・瑞西ノ三国トハ尚ホ商議ノ進行中ナリシカ其後西班牙及瑞西トハ幸ニ新條約ノ調印ヲ了シタルヲ以テ将ニ諸君ノ批准ヲ求メントス」

英国トノ談判ハ不幸ニシテ経過ヲ異ニシ仏国政府ノ尽力ニ拘ラス妥協成立スル克ハス我前内閣ノ為シタル最後ノ譲歩ニ加フルニ現内閣ノ新ナル譲歩ヲ以テスルモ尚英国政府ノ容ルヽ所トナラサルヲ以テ十個月ノ久シキニ亘リタル折角ノ商議モ今ヤ全ク破裂ニ終レリ

仍テ来ル三月一日以後英国輸入貨物ヲシテ新国定税率ノ適用ヲ免レシメンカ為メ不取敢彼我談判委員間ニ協定ヲ見タル物品ノミヲ包含スル仮條約ヲ締結シ又協定不調ノ物品

（主トシテ毛織物及綿織物）ニ付テハ依然現行制度ヲ適用シ之ガ輸入者ニハ仏国新條約附屬税率ノ適用ヲ要求シ得ル権利ヲ附与シ傍ラ猶確定協約締結ノ商議ヲ継続スルコトヽ為スノ方案モ折角考究シタリト雖此方案ハ商議ヲ遷延シ従テ我経済制度ヲ長ク不確定ノ状態ニ置クモノニシテ曩ニ條約延期ノ法律ヲ議定スルニ当リ上下両院ニ於テ表明セラレタル国論ニ反スル所ナルヲ以テ政府ハ之ヲ避クルノ必要ヲ認メタリ

斯クテ該方案ハ之ヲ避ケタルカ両国政府ハ彼我通商関係ノ連鎖ヲ破ラザランコトヲ希望シタルヲ以テ最恵国待遇交換ナル同一考案彼我同時ニ発生スルニ至レリ

然レトモ我政府ハ英国政府ニ対シ単純ナル最恵国待遇ノ協約ハ決シテ仏英両国ヲ全然平等ノ基礎ニ置クモノニ非サルコトヲ指摘セザルヲ得ザリキ何トナレハ仏国ハ諸君ノ批准ニ付セラレタル諸條約ニヨリ今後十年間束縛セラルヽニ至ルベク而シテ是等ノ條約ハ我国定税率ニ列記セル物品ノ殆ンド全部ヲ包含シ従テ我関税制度ノ据置ヲ保障シテ以テ締約諸国ニ十分ノ安心ヲ与フルモノタルニ拘ハラス英国ハ近々仏英通商條約ノ覊絆ヲ脱スルト同時ニ絶対ニ関税自主ノ地位ニ立チ縦令英仏間ニ新條約ノ成立ヲ見ルトモ実施後

何時ニテモ ハ英国ハ其税率ヲ引上クルコトヲ得レハナリ
故ニ英国ノ自由貿易主義ニ対スル仏国ノ信用如何ニ厚クトモ又英国々民カ我国ニ対シテ有スル友情如何ニ確実タリトモ斯ク明白ニ不対等ナル状態ヲ條約ニ由テ訂立センコトハ吾人ノ忍ヒサル所ナリ仍テ我政府ハ英国政府ニ対シ英国輸入ノ仏国貨物ニ対スル現行税率ヲ継続スベキ旨ヲ新條約ニ記入センコトヲ要求シタルモ税権ノ自主ヲ保全セント欲セル英国政府ノ容ルヽ所トナラス
茲ニ於テカ我政府ハ英国関税ノ変更セラルヽ場合ニハ條約覊絆脱却ノ自由ヲ仏国ニ認ムルノ條款ヲ挿入センコトヲ提議セリ此條款タルヤ独リ英国ヲシテ條約有效期間ノ独裁決定者タラシムルモノニシテ仏国ニ取リテ不便ナリト雖而モ前次ノ提案同様復タ英国政府ノ同意スル所トナラス
次ニ英国政府ハ相互ニ最恵国待遇ヲ許与スル條約ニシテ一個年ノ豫告ヲ以テ廃棄シ得ルモノヲ締結センコトヲ提議セリ
此ノ方案ニ依レハ英国カ其税率ヲ引上ケタル場合ニテモ仏国ハ猶一個年間自国ノ税率ヲ継続セサル可カラサルモノナルヲ以テ仏国政府ハ之ニ答フルニ右ハ既ニ指摘シタル不対等ノ状態ヲ除去スルモノニアラサル旨ヲ以テセリ

最後ニ英国政府ハ仏国税率変更不能ノ期間ヲ條約廃棄通告後ノ六個月ニ止メンコトヲ提議セリ
然レトモ此ノ提案モ亦依然不快ナル不対等ノ状態ヲ残存セシムルモノニシテ英国ノ前提案同様吾人ノ容ルヽ能ハサル所ナリ」今ヤ吾人ハ既述ノ如キ仏国ヲ劣等ノ地位ニ置ク所ノ條約ヲ承諾スルカ或ハ来ル三月一日ヨリ仏国輸入ノ英国貨物ニ対シ我国定税率ヲ課スルカ二者其一ヲ択ハサル可カラザルニ至レリ一方ニ於テ仏国議会ニ向ヒ仏国ノ利益ト威厳トニ反スル條約ヲ承諾セシコトヲ求ムルハ政府ノ為ス克ハサル所又他方ニ於テ仏国ノ一般消費ニ必要ナルノミナラス内国産業ニ取リテモ頗ル重要ナル貨物ニ対シ国定税率ヲ適用シ以テ国際貿易ノ減少ヲ来スコトハ吾人ノ苦痛不利トスル所ナリ事態斯ノ如ク困難ナルヲ以テ政府ハ之ニ対シ迅速有效ナル救済手段ヲ取ラント欲スルナリ
政府ハ直接消費及工業需要ノ見地ヲ以テ特ニ英国重要輸入品ノ為メ国定税率ノ改正ヲ諸君ニ提議スルヲ得ベシト雖此ノ如キハ諸君ノ前任者カ右国定税率制定ノ為ニ辛苦成就シタル事業ヲ更ニ議題トシテ再開スルノ大不便アリ
茲ニ於テカ政府ハ仏国カ曩ニ最後ニ英国政府ニ提議シテ容レラレサリシ方案（英国関税ノ変更セラルヽ場合ニハ條約

ノ覊絆脱却ノ自由ヲ仏国ニ認ムル條款ヲ挿入スルノ提案）カ仮リニ採用セラレタル場合ニ於ケル仏国ノ地位如何ヲ考フルニ之ト同一ノ結果ハ仏国カ條約ヲ締結セス単ニ国民ノ意思タル一片ノ法律ニヨリテ直ニ最恵国待遇ノ利益ヲ英国ニ許与スルノ方法ニ依リテ以テ等シク到達シ得ベキコトヲ確認セリ
右ノ方法ニヨルトキハ英国商品ニ直ニ国定税率ヲ適用スルコトヲ避クルヲ得而モ萬一英国政府ニ於テ同国輸入ノ仏国貨物ニ対シ税率ヲ増加シタル場合ニハ我カ税権ノ自主自由ヲ以テ之ニ応シ得ヘシ
政府カ茲ニ諸君ノ協賛ヲ求ムル所ノ法律案ニ於テハ英国現行税率ノ維持ヲ以テ我与ヘントスル最恵国待遇ノ前提條件タラシムル意思ヲ明示セル條款ナシト雖斯ノ如キハ吾人ノ便宜行使スルコトヲ得ル絶対的権利ニ屬シ従テ之ヲ法律ノ明文ニ載スルノ必要ナシト認メタルナリ
諸君、以上ハ政府カ本法律案ヲ諸君ニ提出セント決シタル理由ナリ

千八百八十二年二月二十六日同法律案審査委員ノ名義ヲ以テ「リボー」氏カ下院ニ於テ為シタル報告
諸君、英仏間ノ千八百六十年ノ通商條約ハ延期ニ延期ヲ重

ネタルカ愈々来ル三月一日ヲ以テ終了スベシ新條約締結ノ為ニ開始セラレタル商議ハ結了セス十個月有余ノ長キニ亘リタル談判ノ結果仏国政府ハ此際協定ノ成立ヲ不能ト認メタリ
我政府ハ吾人ニ商議ノ不調ヲ報スルト同時ニ英国ノ生産若クハ製造ニ係ル商品ニ最恵国品同様ノ待遇ヲ付与セントスル一法律案ヲ吾人ニ提出セリ
審査委員ハ英仏間商議ノ失敗ニ終リタル原因ヲ覈査スルノ方法ト時日トヲ有セス両国間ニ妥協ノ成ラサリシヲ遺憾トスルモ此際前内閣及現内閣カ談判ニ関シテ取リタル方法ノ如何ヲ批判スルヲ得ス
結局委員ハ本件ニ関スル文書ヲ至急下院ニ開示スルヲ得ルヤ否ヤニ付政府ノ都合ヲ問合スルニ止メタル所政府ハ可及的速ニ必要ノ報道ヲ上下両院ニ提出シ以テ其ノ責ヲ尽スベキ旨ヲ宣明セリ
仍テ吾人カ調査セサルヘカラサル唯一ノ問題ハ来ル三月一日ヨリ国定税率ヲ英国品ニ適用スルコトノ可否如何ニアリ
政府ハ一方ニ於テハ両国々民ノ交誼ニ基ク政治的理由ニ由リ又他方ニ於テハ両国ノ通商関係上ニ於ケル急激ナル変動

ノ為生スベキ結果ヲ考量シ以テ国定関税率ヲ英国品ニ適用スルハ其当ヲ得サルモノナリトセリ

千八百六十年ニ設定シタル制度ハ対英貿易ニ多大ノ発展ヲ与ヘタリ今之ヲ関税ノ急増ニヨリテ抑制スルハ英国ノ市場ヲ攪乱スルト同時ニ我市場ヲモ攪乱スルモノナリ

我諸種ノ工業ハ之ニ必要ナル物品ヲ英国ニ仰クカ故ニ内国工業其ノモノニ打撃ヲ及ホスコトナクシテ右英国ノ物品ニ打撃ヲ与フルヲ得ス

尚ホ英国カ仏国ヨリノ輸入品ニ対シ其ノ市場ヲ甚大ニ開放セル事実ノミニテモ同国ガ近来我国ト條約ヲ締結シタル諸国（是等條約カ我国ノ貨物ニ与フル待遇ハ英国ノ与フルモノヨリモ不良ナリ）ト同一ノ基礎ニ於テ遇セラルヘキ資格アルコトハ仏国ノ看過スベカラサル所ナリ

諸君ニ提出セラレタル法律案ハ仏国カ右諸国ト締結シタル條約ノ利益ヲ英国ニ及ホサントスルニ外ナラス勿論来ル五月十五日以前ニ諸君カ是等條約ニ協賛ヲ与ヘクルモノト仮定シテ云フナリ

然レトモ吾人ハ條約ヲ締結シタル諸国ニ対シテハ十年間束縛ヲ受クベキモ英国ニ対シテハ何等約束ノ羈絆ヲ受クルコトナシ

英国ニ輸入セラルヽ仏国貨物ニ適用セラルヽ現行税制ニ対シ仏国ニ不利益ナル変更ヲ英国政府カ実行シタル場合ニ対シテハ我関税自主権ノ絶対ニ存スルアリ

右ノ事情ハ法律案理由ノ説明中明瞭ニ指示セラレ仏国ノ利益ト威厳トハ為ニ保護セラルヽモノト認メラルヽヲ以テ審査委員ハ此ノ法律案ノ採用ヲ提議スベキモノト信ス

註　右仏文省略ス

二五六　明治四十三年十一月九日　加藤駐英大使ヨリ小村外務大臣宛（電報）

新関税率引下ノ内意ニ関シ照会ノ件

十一月九日　前三、本省着　　小村外務大臣　　加藤全権大使

第二二四号

我政府ニ於テハ新関税法ヲ改正シ数種ノ品物ニ対シ関税ヲ引下クルノ内意有之ヤニ近着ノ本邦新聞紙ニ見エ居リ同時ニ打消的記事モアルガ萬一右ノ如キ御内意アルニ於テハ取急キ申立タキ重要ノ事アルニ付御決定前可成前広ニ御電示アラムコトヲ請フ

二五七　明治四十三年十一月九日　小村外務大臣ヨリ加藤駐英大使宛（電報）

関税協定ニ関シ訓令ノ件

別　電一　覚書電報

二　覚書事項中追加説明

十一月九日　後五時十分発

第一七六号

帝国政府ハ英国ニ対シテハ単ニ商業上重要ノ関係アルノミナラズ更ニ政治上ニ於テ緊切ナル同盟ノ情誼アルヲ以テ関税問題ニ付努メテ妥協ヲ期センガ為メ英国政府ノ提案ニ対シテハ最モ慎重ナル考量ヲ加エタリ然ルニ右提案ニ拠ルトキハ英国ガ純然タル保護貿易主義ニ変ゼザル限ハ帝国ハ協定税率ノ羈束ヲ脱スルヲ得ザルニ反シ英国ハ一モ自国ノ税率ヲ協定スルコトナク何時ニテモ其必要ト認ムル場合ニ税率ノ変更乃至関税政策ノ改革ヲ行フノ自由ヲ保有スルモノニシテ只英国ガ純然タル保護税率ヲ採用シタル場合ニハ帝国ハ協定税率ノ羈絆ヨリ脱却スルヲ得ルノ理ナリト雖我義務ノ存滅ハ一ニ英国ノ択ブ所如何ニ任ジ英国ハ其税権ノ自由ヲ何等束縛セラレザル次第ナレバ名実共ニ片務的タルヲ免レザルモノナリ若シ之ヲ承諾スルニ於テハ他国トノ交渉上ニモ甚ク帝国ニ不利ナル影響ヲ来スノミナラズ新條約満期ノ時再ビ同様ノ形式ニ依ル片務的協定ノ更新ヲ拒ムコト困難ナルベキヲ以テ事実上ニ於テハ際限ナク我税権ニ拘束ヲ受クルコトヽナリ従テ帝国多年ノ宿望ニシテ條約改正ノ主眼タル税権回復ノ目的ヲ遠スルヲ得ザルニ至ルノミナラズ我威信ト経済上及財政上永遠ノ利益ヲ損傷スルノ虞アルニ付帝国政府ニ於テハ英国政府提案ノ儘ニテハ到底同意スル能ハザルナリ

然レトモ帝国政府ハ税率協定ガ双務的ノ形式ヲ有スルニ於テハ強テ之ヲ拒絶スルモノニ非ズ既ニ英国政府モ片務協定ヲ帝国ニ求ムベキニ非ザルコトハ主義上之ヲ認メ今回ノ提案ニモ双務的ノ観アラシメント用意セラレクル次第ナレバ帝国政府ハ英国政府ガ一層其趣旨ヲ発揮シテ該案ノ如キ仍ホ片務的タルヲ免レザルモノハ之ヲ罷論トシ実際ニ双務的タルノ協定方法ヲ同政府ニ於テ考案シ以テ本問題ノ解決ニ資セラレンコトヲ切望ス

就テハ閣下ハ別電第一七七号覚書ヲ提出シテ英国提案拒絶ハ已ムヲ得ザル所以ヲ詳細説明セラルヽト共ニ前記ノ趣旨ヲ開陳セラレ帝国政府ノ希望ヲ披瀝シテ本問題解決上何等適当ノ双務的協定ノ形式ニ付此際英国政府ニ於テ更ニ考量

ヲ加フル様御交渉相成リタシ帝国政府ガ或程度ニ於テ関税上英国政府ノ希望ヲ容ルヽ代リニ英国政府モ亦均ク條約期間中例ヘバ羽二重・絹手巾・陶磁器・漆器等ノ如キ我重要輸入品ニ対シテ現行ノ無税制度ヲ維持シテ変更セサルコトヲ約スルハ双務的協定ノ一形式ト認メラルヽニ付之ヲ閣下ヨリ英国政府ニ述ベテ其考量ヲ求メラルヽコトニ致シタシ要スルニ帝国政府ハ成ルベク本問題ノ妥結ヲ希望スル次第ナルニ付英国政府ガ好ク帝国政府ノ立場ヲモ酌量シテ適当ナル双務的ノ解決案ヲ提出示スルニ至ル様精々御尽力相成リタシ

（別　電一）

十一月九日　後四時井分発

Memorandum

No. 177. The tariff system now in force in Japan consists of Conventional Schedules and a Statutory Tariff. The former are applicable to the articles enumerated in them which come from the States with which those Schedules were concluded as well as from countries enjoying most favored nation treatment. They cover about one-fourth of the total imports. The Statutory Tariff is general and comprises all articles, but in practice it applies only to imports not enumerated in the Conventional Schedules and to articles imported from countries not receiving most favored nation treatment.

The Conventional Schedules were arranged by first agreeing upon ad valorem rates respecting the Conventional articles and then as far as practicable converting those rates to equivalent specific duties, taking as the basis of such conversion, the Japanese Customs Returns for the first six months of 1894. The ad valorem rates thus agreed to were fundamantally very low. But the resulting specific duties, in the process of conversion were still further reduced, owing to unavoidable inaccuracies in the basis of calculation.

Until the Revised Treaties came into operation in 1899, the Japanese Customs were administered, and Customs appraisements conducted in accordance with the Trade Regulations annexed to the Treaties of 1858-69. If those Regulations are examined, and at the same time the limitations of consular jurisdiction in the matter of remedies, are remembered, it will at once be seen, it is believed, that the Customs Authorities were practically powerless to prevent undervaluations. That the opportunity thus freely offered, was largely translated into actual practice, is a matter of history. Consequentiy the Conventional specific duties, while admittedly equivalent to the Conventional ad valorem rates from the point of view of declared values, will be found, in many instances, to be considerably below the ad valorem standard, when actual values are taken into consideration.

This insufficiency in the scale of converted Conventional duties in the terms of the original ad valorem rates which was at first very noticeable is each year becoming greater in consequence of the tendency, on the one hand, to import better and higher priced articles and the impossibility, on the other, of applying under the present Conventional Schedules, the necessary corrections owing to the defective classifications in those Schedules.

In these circumstances it became absolutely necessary for the Japanese Government to terminate those old and obsolete Schedules as soon as possible. But the abrogation of those Schedules alone would have had the effect of making the existing Statutory Tariff applicable to all imports.

That Tariff came into operation at the same time as the Conventional Schedules. It has always served in conjunction with those Schedules and, as already stated, is applied exclusively to imports not covered by those Schedules. The duties collected under the combined Tariffs averaged at the outset, less than 6 per cent. on the total imports. In consequence of amendments to the Statutory Tariff, that average has been increased to nearly 10 per cent. Those amendments were general, but in actual practice, did not apply to goods coming under the Conventional Schedules. It is therefore apparent that the augmentations in the Statutory rates have in fact been greater than the foregoing average would seem to indicate. In view of this state of affairs the Japanese Government deemed it unwise as well as inequitable to enforce their Statutory Tariff alone, and they accordingly enacted a new Tariff to replace both the Conventional and Statutory Schedules.

The new measure has for its principal object a fair and equitable adjustment and equalization of tariff

rates. It generally reduces the existing Statutory scale, more especially in respect of articles enumerated in the Conventional Schedules, and as a rule not without exceptions, increases the Conventional rates. It will have the effect, it is estimated, of inceasing the total customs receipts from about yen 44,000,000 to yen 57,000,000 per annum and the average tariff rate from 9.9/10 to 13 per cent. upon the entire volume of imports.

Taking into consideration the fiscal requirements of Japan and having in mind as well, the very limited sources from which she is able, without unduly crippling private enterprises and activities, to draw needed revenue, it cannot be said that the new tariff exceeds the bounds of moderation, nor can that tariff be regarded as excessive, if it be compared with the schedules of many countries, having greater taxable resources than Japan.

The British Government however find it difficult to consider the question of the proposed new Anglo-Japanese Treaty Arrangement independently of the tariff issue, having in view the representations that have been made to them on the subject of the recent Japanese tariff legislation. British merchants interested in the Japanese trade which is especially favored, under the exitsting tariff are strenuously opposed to the new Schedule and in support of such opposition they assert that the increased rates will seriously injure, if not entirely destroy, the trade affected by such increase.

The Japanese Government do not share that apprehension, and they consequently do not hesitate to declare that such a result would be as entirely opposed to their wishes as it would be contrary to their expectations.

While fully appreciating the difficulties of the situation from the British point of view and desiring in every way consistent with their own position and vital interests to meet the wishes of Great Britain, the Japanese Government must earnestly urge the British Government to consider the difficulties of a still more serious nature by which they are confronted.

Prior to the enforcement of her existing treaties, Japan was bound by perpetual unilateral tariffs coupled with the system of consular jurisdiction. That state of things was admittedly inequitable and unduly burdensome to Japan and in order to secure a final release from those one-sided and unfair engagements, she consented to conclude new unilateral Schedules at very low rates of duty covering a portion of the imports, terminable upon notice after a given number of years, so that when abrogated Japan should enjoy full liberty of action in tariff matters.

Japan, consistently with the express provisions of her existing treaties, has given notice of her desire of bring her tariff engagements to an end. The British Government, however, in response to that intimation, requests in effect a continuation of the present tariff system, for practically speaking it is impossible to regard the British Counter-project in any other sense than a proposal for an unconditional unilateral tariff schedule.

The Japanese Government can find no valid reason for assuming that the conditions will be more favorable, five or ten years hence than now, for the realization of their desire for complete tariff autonomy. If in the existing situation they should grant the request of the British Government they would find it impossible to refuse like concessions to other interested powers and so yielding at this time to the wishes of Great Britain and such other Powers, they would be unable to discover hereafter any stronger reasons than now exist, for doing away with their unilateral tariffs and thus would be revived the system of perpetual tariffs against which Japan has so long and so earnestly struggled.

But this is by no means the most serious aspect of the case.

Japan exports to Europe and the United States, goods to the value, on the average, of about yen 217,800,000 annually. Of this total the United States takes yen 127,600,000 and Europe yen 90,200,000. 27 per cent. of Japan's exports to Europe go to the Great Britain, 44 per cent. to France and 14 per cent. to Italy. To this trade with Europe and America and its development, the Japanese Government naturally attach the highest importance. It represents more than 53 per cent. of Japan's entire export trade and is comparatively speaking of much greater moment to Japan, than is the British export trade with this country to Great Britain since British exports to Japan represents less than

3 per cent. of Great Britain's total exports. No less than 77 per cent. of Japan's exports to Europe and the United States, go to the United States and France. These two countries have maximum and minimum tariffs in each the imports from Japan enjoy at this time the benefits of minimum rates, and it should be added that of Japan's exports to the two Republics goods to the value of no less than yen 104,000,000 and yen 30,330,000, i.e. 76 and 73 per cent. respectively are now admitted duty free into the United States and France.

If Japan should consent to conclude with Great Britain a unilateral tariff convention especially favoring imports in which Great Britain is chiefly interested, it is not to be expected that the Powers taking the bulk of Japan's exports, would be satisfied unless Japan should also, without any reciprocal tariff concessions, exceptionally favor the imports in which they are especially interested. In that situation Japan would either be obliged to yield to the wishes of such Powers or see her exports burdened with maximum or differential tariff rates. The consequences to her revenue in the one case and to her export trade

in the other, would be so very serious as to justify her in using her best endeavors to escape both conjunctures. The Japanese Government are well convinced that their only safety in the matter lies in a strict and loyal adhesion to the principle of equal treatment to all in all that concerns import duties and that in case it becomes necessary to enter with any Power into tariff engagements, they should restrict those engagements within the narrowest possible limits and in no case, otherwise than in virtue of the most favored nation clause, grant tariff concessions except in return for equivalent reciprocal concessions.

They therefore believe that the British Government, considering the question from Japan's standpoint, will not fail to see how injurious to Japan's commercial and financial interests any departure from the above principle would be and it should be added that the relations between Japan and Great Britain are of a nature to afford ample assurance that the Japanese Government in framing their new Tariff could not in any case have desired to discriminate against British imports.

The Japanese Government also desire to point out

that although the cases of Bulgaria, Roumania and Servia are referred to in support of the present tariff proposals of the British Government, it is impossible to regard those cases as precedents of much value. It is quite true that the Powers named are bound by unilateral conventional tariffs with Great Britain, but considering that they are the only States in which the system of consular jurisdiction dose not exist, that are so bound, they from distinct exceptions to the general rule. No less inapplicable to the situation in Japan are the examples of Greece and the United States. The tariff granted by the former country appears to have been in return for a substantial tariff concession and in the case of the United States the agreement cited is not only not in force but was in fact never anything more than a partial grant of most favored nation treatment.

In conlusion it should be added that the Japanese Government loyally desiring to reach a satisfactory solution of the present question and anxious to contribute their full share towards the desired result, earnestly hope that the British Government, on their side, will give the problem renewed consideration

with a view to finding a formula which would meet the situation without endangering the vital interests of Japan.

註　本覚書私文ヲ以テ後掲十一月十四日七八文書附属書ナリ

（別電一）

英国希臘間宣言及英米間協約ノ例証ニ関ス説明ノ件

十一月九日　後五時十五分発

在英加藤大使　　小村大臣

第一七八号

別電覚書米尾ニ関シ英国希臘間一九〇五年ノ宣言書ハ一九〇四年宣言書ノ追加ニシテ後者ハ又一八九〇年ノ通商協約ノ修正ニ過ギズ然ルニ右根本ノ通商協約ガ双務的税率協定タルコトハ明文上疑ナキ所ナリ又英米間一九〇七年ノ協約ハ一方英国ガ米国旅商ノ輸入スル有税品見本ノ簡易通関方ヲ承諾スルニ対シ他方米国ガ一八九七年ノ関税法第三條ニ基キ絵画及彫像ニ付同條規定ノ特別減税ノ便益ヲ英国品ニモ及ボシタルモノナルガ右関税法第三條ハ総計五税目ニ付低税ヲ設ケ仏・独・伊・西・葡・瑞西等ハ其全部ノ便益ヲ

享クタルニ拘ラズ英国ハ僅ニ一税目ノミニ付軽税ノ適用ヲ得タルニ過ギザルヲ以テ畢竟最恵国待遇ノ部分的許与ニ外ナラザルナリ

二五八　明治四十三年十一月十日　小村外務大臣ヨリ加藤駐英大使宛（電報）

関税協定ニ関スル政府方針通知ノ件

十一月十日　前十一時廿五分発

在英　加藤大使　　小村大臣

第一七九号

貴電第二二四号ニ関シ

新関税法ヲ改正シテ事実上英国ノ減税希望ニ応ズルコトモ亦或ハ関税問題解決ノ一方策タルベシト雖右方案ハ実行上頗ル至難ノ事ニ属スルヲ以テ帝国政府ハ往電一七六号ニテ申進シタル通リ何等カ適当ノ双務的協定ノ形式ヲ発見シ條約ヲ以テ本問題ヲ妥結致シタキ方針ナルニヨリ右様御承知相成リタシ

ハ加奈陀トノ間ニ常ニ條約関係ヲ維持致度精神ニテ目下商議中ノ日英條約成立次第加奈陀ノ之ニ加入スルコトハ其最モ希望スル所ニ有之候間其意ハ英国政府ヨリ充分加奈陀政府ニ通徹スル様閣下ヨリ先方ニ御申入相成度若シ日英條約ガ明年七月迄成立セザル場合ニハ帝国政府ハ加奈陀ニ於テ本邦物品ガ最恵国待遇ヲ失ハザル様（即チ仏加通商條約ノ利益ニ均霑スルコト）一時暫定約款ヲ加奈陀政府ト締結シテ以テ日英條約ノ成立ヲ俟ツノ必要可有之ト存候間右御含置相成度此段申添候　敬具

（附屬書）

日加條約廃棄通告案

（デ・ソン氏ト相談済）

Japanese Embassy, London
January 17th 1911.

Sir

In compliance with instructions from my Government I have the honour to notify you of the intention of the Imperial Government, as intimated in my letter of the 17th July 1910, to terminate the Convention dated January 31, 1906, regarding Commercial Relations between Japan and Canada. Consequently that Convention will in accordance with the provisions of Article 11 cease to have effect from the 17th July, 1911.

I have to add that in view of the increasing importance of the commercial relations between Japan and Canada it is earnestly hoped that His Britannic Majesty's Government on behalf of the Dominion will adhere to the new commercial arrangement now in contemplation between the Japanese and the British Governments so that an understanding responding more closely to the actual needs of the situation than does the existing arrangement may in due course be established between Japan and Canada.

I have the honour to be, etc.

二五九　明治四十三年十一月十一日　小村外務大臣ヨリ加藤駐英大使宛

日加條約廃棄通告ニ関スル件

附屬書　日加條約廃棄通告案

（西比利亜便）

明治四十三年十一月十一日達済

機密條第二九号

在英　加藤大使宛　　小村外務大臣

明年一月十七日附ヲ以テ英国政府ヘ提出セラル可キ日加間修好通商航海條約廃棄通告文案別紙ノ通リ作成シ及御送付候間右案ニ拠リ同期日ノ到来ヲ待テ貴任国政府ヘ御通告相成度候尚閣下ヨリノ御通告済ト同時ニ其写在ヲツタワ中村総領事ヨリ加奈陀政府ヘ開示致度旨同総領事ヨリ豫テ申出居候間別紙通告文案写同総領事ニ送付致置クベク候ヘ共閣下ニ於テ該案ノ行文ニ変更ヲ加ヘラルヽ節ハ原本ト中村総領事ノ加奈陀政府ニ開示スベキ写トノ間ニ相違ノ点ナカラシメンガ為メ時日ノ都合如何ニヨリ郵便又ハ電信ニテ同総領事ニ御変更ノ点御通知相成度且ツ愈々廃棄通告ヲ了セラレ候節ハ直ニ其旨本省ニ御電報ト同時ニ同総領事ヘモ御電報相成候様致度候別紙通告案ニモ表明ノ通リ帝国政府

機密第三〇号

在英　加藤大使宛　　小村外務大臣

過日電報ニ及ビタル関税問題ニ関スル覚書写為念茲ニ郵送致候間御査収相成度此段申進候敬具

（附属書）

覚書

日本国現行ノ関税制度ハ協定税目ト国定税率トヨリ成リ前者ハ協定税目ニ列記セル物品ニシテ該税目ヲ締結セル諸国竝ニ最恵国待遇ヲ享受スル諸国ヨリ輸入セラルルモノニ之ヲ適用シ総輸入額ノ約四分ノ一ヲ占ム

国定税率ハ総括的ニシテ一切ノ物品ヲ包有スト雖実際上ハ協定税目ニ列記セラレザル輸入品及最恵国待遇ヲ享受セザル諸国ヨリ輸入セラルヽ物品ニノミ之ヲ適用ス

右協定税目ナルモノハ先ツ協定品ニ関スル従価税率ヲ約定シ次デ実行シ得ル限リ一八九四年上半期ノ日本国税関報告ヲ換算ノ基礎トシテ該従価税率ニ相当スル従量税率ニ改定シタルモノナリ而シテ右協定価格税率ガ元来甚ク低率ナリシニ之ヨリ生ジタル従量税率ハ計算ノ基礎ニ於テ避ケ難キ不正確ノ存在セシ為ニ換算ニ際シ更ニ一層ノ軽減ヲ見ルニ至レリ

然ルニ国定税率ハ素ト協定税率ト同時ニ実施セラレ爾来相竝ビ行ハレ既述ノ如ク専ラ協定税目列記以外ノ輸入品ニ適用セラレ而シテ両者並行ニ依ル徴税額ハ総輸入価額ニ対シ当初平均六分以下ニ該当セシカ国定税率修正ノ結果平均約一割ニ増加セリ右修正ハ一般ニ渉レルモ協定税目ニ掲ケタル物品ニハ実際適用セラレザリシヲ以テ国定税率増加ノ割合ハ前記平均税率ノ示スヨリモ実際多大ナリシコト明ナリ此等ノ事情ニ顧ミ日本国政府ハ現行国定税率ヲ其儘施行スルノ公平ヲ缺キ得策ナラザルコトヲ認メ現行協定及国定両税率ニ代ルベキ新税率ヲ制定セリ

新税法ハ税率ノ按排及権衡ヲ公正ナラシムルヲ主眼トシ概シテ現行国定税率ヲ軽減セルガ就中協定税目ニ列記セル物品ニ関シテ然リ但シ通則トシテ協定税率ヨリモ増加シ只多少ノ例外アルノミ斯クテ関税収入年額ハ約四千四百萬円ヨリ五千七百万円ニ又総輸入額ニ対スル平均税率ハ九分九厘ヨリ一割三分ニ増加スルニ至ルベシトノ見込ナリ

蓋シ日本国財政上ノ需求ニ顧ミルト同時ニ私人ノ企業及経営ニ多大ノ障害ヲ加ヘザル程度ニ於テ所要ノ歳入ヲ得ルニ足ルベキ財源ノ極メテ少数ナル事実ニ鑑ミルトキハ新関税率ハ決シテ妥当ノ範囲ヲ超越セルモノト謂フヲ得サルノミナラズ之ヲ日本国ヨリモ一層豊富ナル財源ヲ有スル諸国ノ税率ニ比較スルモ敢テ過高ナリト認ムル能ハズ

然ルニ英国政府ハ日本国新関税定率法ニ関シ其自ラ接受シタル陳情ニ鑑ミ日英新條約案ヲ関税問題ト分離シテ考量スルコトヲ得ズトナシ而シテ現行関税率ノ下ニ於テ特ニ利益ヲ享クル日本輸入貿易ニ関係セル英国商人ハ極力新税率ニ反対シ其反対ノ理由トシテ新法ニ依ル増率ハ之ガ為メ影響ヲ蒙ルベキ貿易ヲ仮令全滅スルニ至ラザルトモ痛ク妨害スベシト主張セリ

日本国政府ハ此ノ如キ虞アリトハ思惟セズ従テ右様ノ結果ハ日本国政府ノ豫期セザル所ナルノミナラズ又全ク其希望ニ反スルモノナルコトヲ明言スルニ躊躇セズ

日本国政府ハ英国ノ立場ヨリ見タル事局ノ困難ヲ充分ニ諒察シ自国ノ地位ト重大ナル利益トニ戻ラザル限リハ成ルベク英国ノ希望ニ応ゼント欲スルモ日本国政府ガ更ニ一層大ナル困難ニ囲繞セラルヽコトニ付英国政府ノ考量ヲ切望セザルヲ得ズ

日本国ハ現行條約実施以前ニ在リテハ領事裁判制ニ加フルニ無期限ノ片務的関税率ヲ以テ羈束セラレシモ斯ル事態ハ不公平ニシテ日本国ニ対シ甚ダ痛苦クルコト明ナルガ故ニ改正條約ノ一八九九年ニ実施セラルヽ迄ハ日本国税関ノ処務及評価ハ一八五八年乃至一八六九年ノ諸條約附属ノ貿易規則ニ依リテ律セラレシガ今此等ノ諸規則ヲ査閲スルト同時ニ救済上領事裁判制ノ制限アリシコトヲモ一併考量スルトキハ税関当局者ニ於テ実価以下ノ価格申告ヲ防グノ実際不可能ナリシヲ認ムルコト容易ナリト信ズ、斯ル事情ニテ減価申告ヲ為スニハ其機会甚多カリシヲ以テ之ニ乗ズルコトノ大ニ行ハレシハ歴史上ノ事実ニ属ス従テ協定従量税率ハ申告価格ニ照ストキハ協定従価税率ニ相当スルモノト認メラレタルモ実際ノ価格ニ顧ミルトキハ多数ノ場合ニ於テ価格標準ヨリ遙ニ低下セルヲ見ルベシ

此ノ如ク根本ノ従価税率ト換算協定税率トノ間ニ差違ノ存シタルコト当初ヨリ既ニ顕然タルモノアリシガ爾来一面ニハ上等高価ナル物品ノ輸入セラルヽ趨勢ト他面ニハ現行協定税目ノ分類不備ニシテ必要ナル矯正ヲ行フノ不可能トニ因リ年々右ノ差違ヲ大ナラシムルニ至レリ事情斯ノ如キヲ以テ時勢ニ適セサル此等協定税目ヲ成ルヘク速ニ撤廃スルコトハ日本国政府ニ取リ絶対的必要トナレリ但シ該税目ヲ撤廃スルノミニテハ現行国定税率ヲ其儘一切ノ輸入品ニ適用スルノ結果ヲ生スベシ

日本国ハ此等ノ不公平ナル一方的約束ノ羈絆ヨリ脱却スルコトヲ期センガ為メ輸入品ノ一部ニ付一定年限ノ後豫告ヲ以テ廃棄スルコトヲ得ル低率ナル片務的新税率ヲ協定スルコトヲ承諾セリ従テ之ガ廃棄ノ上ハ関税事項ニ関シ全然行動ノ自由日本国ニ存スベキナリ

今ヤ日本国ハ其現行條約ノ條項ニ遵由シ関税上ノ協定ヲ終了セシムルノ意思ヲ通告シクルニ英国政府ガ右通告ニ対シテ要求スル所ハ畢竟現行関税制度ノ継続ニ異ナラズ何トナレバ実際上ヨリ論ズレバ英国ノ対案ハ無條件片務税率ノ提議ニ外ナラズト認メザルヲ得ザレバナリ

日本国政府ハ今後五年又ハ十年ニシテ完全ナル関税自主権回復ノ希望ヲ現実ナラシムルニ今日ヨリモ一層有利ナル情況ノ発生スベシト認ムベキ有力ナル理由ヲ発見スルヲ得ズ苟モ現在ノ事局ニ当リ日本国政府ガ若シ英国政府ノ要求ニ応ズルコトアラハ他ノ利害関係国ニ対シテモ亦同様ノ譲歩ヲ拒絶スルコト不可能ナルニ至ルベク而シテ今回英国及其他ノ諸国ノ希望ヲ容ルヽニ於テハ将来片務的税率撤廃ニ関シ現在ヨリモ一層有力ナル理由ヲ発見スルコト能ハズシテ結局日本国ガ多年廃止ヲ熱望シクル無期限片務税制ノ復活ヲ見ルニ至ルベシ

自国ノ輸出品ニ最高税率若クハ区別的関税ヲ課セラルヽニ至ルベシ而シテ前者ノ場合ニ於ケル歳入ニ及ボス影響後者ノ場合ニ於ケル輸出貿易ニ来ス結果ハ甚ダ重大ナルモノアルガ故ニ日本国ハ極力右何レノ危険ニモ陥ラザルコトヲ努ムルヲ要ス日本国政府ハ本問題ニ於テ其安全ヲ図ル唯一ノ途ハ輸入税ニ関スル一切ノ事項ニ付各国均等待遇ノ主義ヲ厳正忠実ニ守持スルニアリ而シテ若シ或ル一国ト関税協定ヲナスノ必要アル場合ニハ協定ノ範囲ヲ成ルベク限縮シ且ツ最恵国約款ニ基ク場合ノ外必ス対等ノ交換的譲歩ヲ得ルニ非ズンバ関税上ノ譲歩ヲ許与セザルノ緊要ナルコトヲ確信ス

之ヲ以テ日本国政府ハ英国政府ガ日本国ノ立場ヨリ本問題ヲ考量セバ日本国ガ如上ノ主義ヨリ背離スルノ其通商上及財政上ノ利益ニ甚ダ有害ナル影響ヲ及ボスモノナルコトヲ了解スルニ至ルベシト信ズ、日英両国ノ関係ハ日本国政府ガ新関税ヲ編成スルニ当リ英国輸入品ニ対シ決シテ不利益ナル区別待遇ヲ欲スル能ハザリシコトヲ充分確保スルモノナルコトモ亦一言ヲ要スル所ナリ

日本国政府ハ又英国政府ガ其関税提案ヲ弁護セムガ為メ引用シタル「バルゲーリア」「ルーメーニア」及「サービア」ノ

然レドモ右ハ未ダ本問題ノ最要点ニ非ズ日本国ハ欧州及北米合衆国ニ対シ毎年平均二億一千七百八十萬円ノ貨物ヲ輸出シ其内一億二千七百六十萬円ハ米国ニ九千二十萬ハ欧州ニ向ヒ欧州ヘ向フモノヽ中二割七分ハ英国四割四分ハ仏国一割四分ハ伊太利ニ輸出セラル、欧米貿易及其発展ハ日本国政府ノ固ヨリ大ニ重キヲ措ク所ニシテ日本国総輸出ノ五割三分以上ヲ占メ英国ヨリ日本国ヘノ輸出ガ英国総輸出ノ三分ニ上ラザルニ比スレバ対欧米貿易ノ日本国ニ重要ナルハ対日本貿易ノ英国ニ重要ナルヨリモ遙ニ大ナリ而シテ欧米ニ対スル日本国輸出ノ七割七分以上ハ米仏両国ニ向フモノニシテ此両国ハ最高最低二種ノ税率ヲ有シ日本国ヨリノ輸出品ハ目下最低税率ノ便益ヲ享受シ而カモ両共和国ニ対スル日本国ヨリノ輸出額中米国ニ於テハ一億四百萬円即チ七割六分又仏国ニ於テハ三千三十三萬円即チ七割三分ハ夫々無税輸入ヲ許サルヽモノタリ

若シ日本国ガ英国ノ主トシテ利害関係ヲ有スル輸入品ニ特恵ヲ与フルガ如キ片務的関税協定ヲ約諾センカ日本国輸出品ノ多数ヲ入ルヽ諸国ハ日本国ガ何等関税上ノ対償ヲ俟タズシテ右諸国ノ重要輸入品ニモ特恵ヲ与フルニ非ズンバ満足セザルベク結局日本国ハ此等諸国ノ希望ヲ容ルヽカ或ハ例ハ有力ナル前例ト認ムル能ハザルコトヲ指摘セント欲ス前記三国ハ英国ニ対シ片務的協定税率ニ依リテ束縛セラルヽコト事実ナルモ領事裁判制度ヲ有セザル諸国中斯ル片務的協定ニ制セラルヽモノハ前記三国ノミナルニ鑑ミルトキハ畢竟是レ通則ニ対スル特例タルニ過ギズ而シテ希臘及米国ノ例モ亦日本国ノ場合ト同日ノ論ニ非ズ即チ希臘ノ約諸セル関税率ハ関税上ノ実質的譲歩ニ対スル報酬タルモノヽ如ク又米国ノ場合ニ引用セラレタル協約ハ既ニ失効セシノミナラズ事実上素ト最恵国待遇ノ部分的許与ニ外ナラザリシナリ

終リニ臨ミ帝国政府ハ本問題ノ満足ナル解決ニ達センコトヲ誠実ニ希望シ其能フ限リ之ガ目的ノ成就ニ尽力センコトヲ欲スルヲ以テ英国政府ニ於テ更ニ本問題ニ考量ヲ加ヘ日本国ノ重大ナル利益ヲ危殆ナラシムルコトナクシテ克ク事局ニ応ズルヲ得ベキ方案ヲ発見セラルヽニ至ランコトヲ切望ス

註　右英文ハ既ニ電報済ニツキ省略ス

二六一　明治廿年十月廿日　加藤駐英大使ヨリ小村外務大臣宛（電報）

関税率協定交渉ノ件（一）

（十一月十六日）倫敦発
十一月十七日　後二、四五　東京着

小村外務大臣　加藤大使

第二二八号

貴電第一七六号第一七七号ニ関シ

早速英国政府ノ談判委員ニ会見ヲ申込タルニ先方ノ都合ニ依リ今十一月十六日会見覚書ヲ読聞カセ且御訓令ノ主旨ヲ縷述シタルニ先方ニ於テハ日本国ハ協定税率ヲ約スルモ尚英国ヨリノ輸入品ニ対シ一定ノ課税ヲ為スニ拘ハラス英国ハ日本国ヨリノ輸入品ニ條約期間毫モ課税セサルコトヲ約スルハ輿論ノ反対ハ勿論政府ノ同意ヲ得ヘキ所ニアラス加フルニ Silk goods ノ如キハ仏国其他ヨリ日本国ニモ勝リ大ナル輸入アルヲ以テ若シ日本品ヲ無税トセハ結局他国ノ分ニモ課税スルヲ得サルコトトナリ其関係頗ル大ナルカ故旁我案ニハ同意スル能ハストノコトニ付本使ニ於テハ若シ該案ニシテ到底先方ノ同意ヲ得ル能ハスムハ已ムヲ得サルモ相互的ノ形式ヲ採ルハ我方ノ根本主義ナルカ故ニ右ノ主義ニ一致スル範囲内ニ於テ他ノ考案ヲ提出セムコトヲ求メタルニ先方ハ英国ハ日本品ニ対シ極度迄恩恵ヲ与ヘ即チ全然之ニ課税セス而シテ右制度ヲ維持スル間日本国モ英国品ニ対シ恩恵ヲ与ヘムコトヲ請求スルモノナルカ故先ノ英国ノ提案モ相互的ノモノニ外ナラスト主張セルニ付本使ハ英国カ自由貿易制度ヲ執レルハ自国ノ政策ニシテ日本国ニ対スル恩恵ニアラス且英国ノ提案ノ如クセハ日本国ハ一定ノ期間束縛ヲ受クルモ英国ハ然ラス随意ニ自己ノ関税制度ヲ改メ得ルモノニシテ initiative ハ常ニ英国ノ手中ニ存スルカ故ニ決シテ真ノ相互的性質ノモノニアラサルコトヲ反覆説明シタルモ（続ク）

十一月十八日　后一、五五　倫敦発
東京着

第二二八号続キ

先方ハ我提案ト雖日本国ハ英国品ニ対シ課税スルニ対シ英国ハ日本品ヲ無税ニ据置カンコトヲ約セシムルモノナルガ故ニ実質ニ於テ相互的ト認ムルヲ得ス就テハ強イテ他ノ方法ナキヤヲ求ムルトセハ日本品ト英国品トヲ対ニシ（例ヘハ絹織物ト綿織物、銅ト鉄トノ如ク）英国ニ於テ目下日本品ニ課税セサルモ将来必要ニ応シ課スヘキ maximun duty ヲ協定シ以テ相互的ノ形式トナスコトハ或ハ出来得ヘク右以外ニハ良案ナシト云ヒ尚右ノ如キ案ヲ纏ムルニ付テモ日本国ハ英国ヨリ提出ノタリッフ案ニ付如何ナル程度迄譲歩シ得ヘキヤヲ知ランコト必要ナルニ依リ該案ノ各項ニ付帝国政府ノ意見ヲ回示アリタキ旨再三繰返シ結局電報ヲ以テ請訓センコトヲ請ヒタルニ付本使ハ右英国委員ノ考案モ恰好ノ解決法トハ思考セス且協定ニ関スルフォルミュラ決定セサル以前タリッフニ関シ論議スルコトハ帝国政府ニ於テ同意セラレ難キ所ナルヘキモ兎ニ角請訓スヘキコトヲ約シ引取タリ英国委員ニ於テハ本日ノ会見ハタリッフノデテールニ入ルモノト豫期シ居タルモノヽ如ク随テ我陳示ニ対シ勘カラス失望ノ色ヲ示シ且多分三週間後ニハ総選挙始マリ談判モ出来難カルヘキニ付次回ノ会見ハ成ルヘク速カナランコトヲ希望セリ就テハ右英国委員ノ考案竝タリッフノ件ニ付御意見ノ次第可成速ニ御回示アリタシ尤該考案ハ英国委員ノ即座ノ考ニテ政府ノ承認ヲ経タルモノニハ無之ニ付右御含アリタシ尚十一月十六日ノ会見ハ約三時間ニ亘リ是迄御訓示ノ趣意ハ勿論我主張ニ付テハ十分論述シ先方ノ意見ニ対シテモ反駁ノ余地アルモノハ十分反駁シ尽シタルモ以上ノ通ノ結果ニテ先方ノ意見頗ル強ク此上理論ヲ反覆スルモ其ノ効果ヲ認メサルニ付其ノ御含ヲ以テ適当ノ御訓示アランコトヲ請フ将又英国委員ハ来年七月十七日ヨリ八月三日迄英国ハ日本国（政府？）ニ於テ諸事最恵国ノ待遇ヲ享クヘキヤ右ニ関シ帝国政府ヨリアッシュアランスヲ得タキ旨申出タルニ付本使ハ右ノ期日ハ尚程遠ク且夫レ迄ニハ夙ニ新條約モ締結セラルヘキニ付今ヨリアッシュアランスヲ求ムル必要ナカルヘキ旨ヲ述ヘタルモ先方ハ切リニ其希望ヲ繰返シタリ（続ク）

十一月十八日　前八、四五　東京着

第二二八号続キ二

右ニ付テハ貴電第一一二号ヲ以テ御訓示ノ次第アルモ英国ト無條約トナル場合ニハ新條約締結ニ至ル迄一般ニ亘ル最恵国待遇ヲ基礎トスル暫定合同ヲ結フコトモ不可能ナルヘキコト往電第一五九号ヲ以テ申進シタル通ト思考スルニ付必要ノ場合ニハ通商航海ニ付テハ仏米両国トノ現行條約ノ有効期間英国ニモ彼等ト同様ノ待遇ヲ与フルコトヲ約セラルヽ外有之間敷兎ニ角仏米両国ト区別セラレサルコトノ保證ヲ公然英国政府ニ与ヘ差支ナキヤ何分ノ義御電訓ヲ請フ

（終リ）

二六二　明治四十年十一月十七日　小村外務大臣ヨリ在英加藤大使宛（電報）

関税率協定交渉ノ件（二）

（十一月十七日）　前一〇、一〇　倫敦着発

小村外務大臣　加藤全権大使

第三二九号

往電第三二八号ニ関シ英国委員ハ我希望ノ如ク何等名案アラハ之ヲ案出スルコトヲ否ムモノニアラスト雖先ツ英国ヨリ提出ノ税率ニ付日本国ハ如何ナル程度迄譲歩シ得ヘキヤヲ知ラントコト必要ニシテ其ノ程度如何ニ依リテハ又何等考案ノ附ケ方モ或ハ可有之トテ切リニ税率ノ協議ニ入ランコトヲ希望シ結局電報ヲ以テ請訓セントヲ請ヒタルニ付本使ハフォルミュラノ決定前タリトモ之ニ関スル意見開示ヲ政府ニ申立ツルモ其ノ同意ヲ得ルコト困難ナルヘキ旨ヲ再三説明シタルモ先方ハ同一ノ事ヲ繰返シ要スルニ理論ヨリモ実際問題タリタリトフニ付果シテ英国民ノ満足スヘキ譲歩ヲ得ヘキカ否ヤ之ヲ知ラントコトヲ殆ント先決問題トセルカ如キ有様ニテ兎モ角請訓ヲ請フコト切リナル故左様取計フヘキ旨答置キタリ右前電補足トシテ申進ス

二六三　明治四十年十一月十八日　小村外務大臣ヨリ在英加藤大使宛（電報）

関税率協定交渉ノ件（三）

別電　関税協定ニ関スル英国政府覚書

（十一月十八日）　前七、三〇　本倫敦着発

小村外務大臣　加藤全権大使

第二三一号

十一月十六日会見ノ際本使ハ英国委員ヨリ申出クル考案ノウォールデングラ明確ニ承知セムカ為書附ニシテ送ル様依頼シ置キタルニ十七日夜ニ入リ商務省次官ヨリ別電第二三二号ノ通リ覚書ヲ送リ来レリ右覚書ハ我注文以外ノ事迄認メアリ且大体ハ会見ノ際先方ノ述ヘタル意見ノ要録ナルモ中ニハ当時述ヘサリシコトヲモ附記セリ其主ナルモノハ先方ノ最初ノ提案ニ付再考ヲ求メ居ルコト及税率ノミナラス條約ニ関シテモ直ニ討議ヲ為サンコトヲ請求セルコト是ナリ其ノ内條約ニ関シテハ会見ノ際右ハ如何ニ成リ居ルヤト先方ヨリ最モタルニ対シ本使ハ未タ何等ノ訓示ニ接セサルニ付右様御承知相成タク尚又本使ガフォーミュラ決定以前ニ税率ニ関スル意見ヲ開示スルコトノ困難ナルヘキ旨ヲ述ヘタルニ対シ先方ハ茲ニ後日適当ナルフォーミュラノ発見サレサルニ於テハ税率ニ関スル討議モ無効ノミナラス帝国政府ニハ毫モ煩累ヲ及ホササルコトトシテ討議ヲ始ムルモ可ナルニ付右意見開示ヲ希望スル旨再三繰返シタリ右ハ覚書中ニモ記入ナク前電ニモ洩レタルニ付申進ス

（別電）

英国商務次官ヨリ手交ノ英国覚書

London, ...

Received, November 19, 1910. 11-00 a.m.

Komura,

Tokio.

No. 232.

From the statement made by the Japanese Ambassador November 16 British delegates are disappointed to find that the formula, which they had for expressing the reciprocal character of British proposals relating to tariff concessions, has apparently failed to obtain the approval of Japanese Government. They had confidently hoped that this formula, which expressly makes tariff concessions granted by Japan contingent on the continuance of exceptionally liberal treatment of Japanese imports by Great Britain, would have commended itself to Japanese Government as being based on a ture principle of reciprocity. They need hardly point out that this principle must have regard to general tariff treatment mutually accorded by two bargaining countries, in contrast to spurious reciprocity which has regard only to equivalence of actual concessions embodied in each special agreement and which thus discriminates unfairly against countries with a liberal fiscal system, while it actually encourages the adoption of restrictive tariff policy. British delegates fear that the attitude of Japan is already giving powerful support to the movement in Great Britain for the introduction of a tariff on which tariff bargain can be based. They strongly deprecate therefore any proposal which will make tariff concessions accorded by Japan appear to be bought by equivalent concessions on the part of Great Britain, instead of being an equitable return for the liberal terms on which Japanese goods already enter this country, and they earnestly trust that on reconsideration the Japanese Government will agree with this view and accept the proposal already put forward. If however Japa-

nese Government maintain the position that public opinion in Japan requires that any conventional provisions relating to tariffs should not only be reciprocal in substance but bilateral in form, the British delegates are prepared to give the assurance that they will comply with this condition, on the clear understanding that the Japanese difficulty to be overcome is solely one of form. It would however assist them, in discovering a formula likely to be acceptable to the two Governments, if they were in a position to know the view of the Japanese Government on the specific proposals already submitted for mitigation of disastrous effects anticipated by British traders from the operation of certain of the increased duties of Japanese tariff. Accordingly the British delegates couple above assurance with the request that the Japanese delegates will discuss with them forthwith the proposals put forward for a treaty and tariff schedule. It appears however fair to say at once that for reasons which were fully explained at the conference, the particular suggestion made by the Japanese delegates, (namely that we should guarantee free admission to the United Kingdom of certain specified Japanese manufactured

British trade, and before seeking direction of His Majesty's Government on the subject, it appears to them essential that they should be in position to supply definite information on the above point.

Kato.

二六四　明治四十三年十一月九日　小村外務大臣宛ヨリ（電報）

関税協定ニ関シ意見具申ノ件

十一月十九日　后二、一〇　本省着

小村外務大臣　加藤全権大使

第二三四号

関税問題ニ対スル英国政府ノ態度ハ往電第二二八号以下ヲ以テ御承知ノ通リ甚ク強硬ニシテ此上理論ヲ重ヌルモ彼ヲシテ我意見ニ一致セシムルコトハ望ナク随テ条約改正談判ヲ円満ニ纏ムル為ニハ関税ニ付大体彼ノ同意ヲ得ル迄談歩セラルルノ已ムヲ得サルコトハ愈明瞭ト云フノ外ナシト存ス然ルニ今回英国委員ノ試ミニ提出シタル協定案ハ最初ノ提案即チ英国ニ於テ自由貿易制度ノ継続スル間ヲ条件トシ我税率ヲ協定スルノ案ヨリモ却テ我ニ不利益ニシテ帝国政府ニ於テモ御同意ナカルヘク本問題ノ簡便ニシテ條理ア

goods, including silk tissues) is not one which the British delegates think it possible for His Majesty's Government to accept, as it stands, but (speaking solely for themselves and without authority from His Majesty's Government) they do not feel quite the same difficulty in a proposal to give the whole tariff schedule appended to the treaty strictly bilateral form namely that both contracting States should undertake not to levy on the goods enumerated in the schedule duties higher than those specified therein, nor (speaking again for themselves) would they exclude possibility of adding an arrangement designed specially to meet the case of classes of silk tissues in which Japan is specially interested, by limiting duties on such tissues to ad valorem equivalent of rates specified in the schedule as applicable to cotton goods in which Great Britain is specially interested.

Prospect, however, of any such arrangement (which involves a great departure from the existing British practice) being approved by His Majesty's Government, will, in the opinion of the British delegates, depend largely on the extent to which the Japanese Government are prepared to go to meet the complaint of

ル満足ノ解決法ヲ尊ロ最初ノ提案ヲ採用スルニ在リト存スルモ自然関税法改正ノ方ヲ択ハルヽノ方案ハ御決定前成ルヘク速ニ英国ト内議ヲ遂ケ結局如何ナル程度迄譲歩セサルヘカラサルカ換言スレハ即チ如何ナル程度迄譲歩セハ英国ノ同意ヲ得ヘキカヲ突止メ而シテ後議会ニ提出セラルヽコト須要ナルベク若シ然ラスシテ我方ノミニテ決定セラレ議会ニ提出ノ後再ヒ英国ヨリ異議ヲ生スルコトアラハ最早取返シ附カサルコト相成ルヘシ惟フニ英国ニ於テハ単ニ立法作用ニ依ランヨリハ条約ヲ以テ税率ヲ確定スルコトヲ好ムヘク先ツ此障害ヲ掃除シ税率ノ押問答ヲ片附クルニ付テハ勘カラサル日子ヲ要スヘク然ルニ一方議会ノ開期ニモ程ナキコト付萬一関税率改正ノ方ヲ採ラルヽニ於テハ迅速ニ右ノ交渉ヲ開始スル必要アリト存ス要スルニ英国ノ意嚮モ明瞭ニシテ談判ノ経過モ別電ノ通ノ場合迄押詰メタルニ付テハ最早最後ノ方針御確定相成ランコト緊要ナラントト存シ卑見電稟ス

二六五　明治卅三年十月三日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

「タイムス」ノ日本関税記事通報ノ件

十一月廿三日　前一一、一〇　東京着

小村外務大臣　　加藤全権大使

第二三八号

十一月二十二日「タイムス」ハ「ブリンクリー」ノ通信ニ基ツキ日本関税ナル記事ヲ掲ケ大蔵省矢部氏ハ近々 Special Commissioner トシテ来英スル趣ナルカ日本新聞紙ノ所報ニ拠レハ同氏ハ外務省ヨリ当国ノ関税政策ヲ取調ヘ新税率ニ対スル反対ヲ鎮静スル為説明ヲ為スノ委任ヲ受ケ同時ニ大陸諸国ニモ赴キ新関税カ外国貿易ニ及ホス影響ヲ統計ヲ以テ詳説スル為日本使臣ト商議スル筈ナリト謂フ然シ其主眼ハ英国輸出商ノ抗議スル処ヲ調査スルニアルハ明瞭ナリト云ヒ次テ又日本新聞紙ハ英国ハ同盟ノ関係上関税問題ニ付他国ト独立ニ取扱ハルヘキ権利アリト論シ一般国民モ之ニ賛同セル趣並ニ右解決案トシテ税率改正税率協定及自由貿易国ニ対スル税率ハ勅令ヲ以テ之ヲ定ムルコトヽ為スノ三案ヲ唱フルモノアル旨通信員ノ報告ニ接セリト報シ更ニ右ニ付一論文ヲ掲ケ英国ハ云フ迄モナク日本カ今日ノ地位上多年ノ国辱トセシ税権ノ回復ヲ図ラントスルニ対シテハ毫モ反対セサルノミナラス誠実ナル同情ヲ惜マス併シ英国輸出商ニ於テハ新関税カ同盟国ノ利益ノ為一層ノ「コンシデレーション」ヲ以テ制定セラレタラムモ尚十分右ノ目的ヲ達シ得タリシナラムト思考セリ新関税ニ付テハ彼此ノ間一誤解アリ日本ハ新税率ヲ国定税率ト△比較セルニ反シ英国商人ハ過去ニ於テ実施セラレタル協定税率ト比較セリ従テ日本ニ於テ減税セリト云フモ英国商人ニ取リテハ却テ増率ニ外ナラサルモノアリ而シテ此ノ誤解ハ新関税率法カ匆卒ノ間ニ成立セラレ之ニ対シ何等論議ヲ為スノ猶豫ナカリシ為一層大ナラシメタリ英国政府ニ於テモ若シ時機アラハ該案ニ対シ意見ヲ述ヘタリシナラムモ該案ハ通牒後僅ニ二箇月ニシテ法律トナレリ思フニ今回矢部氏ハ右等ノ誤解ヲ解クノ重大ナル任務ヲ帯ヒテ渡英スルナラムカ其着英スル頃ハ当地ハ政争ノ最中ニテ関税改革派ハ多分日本新関税ニ依リ英国商人ノ受クル損失ハ全ク自由貿易制度ヲ墨守スルノ結果ナリト唱ヘ自由貿易派ハ之ニ対シ適当ノ答弁ヲ与フヘキカ矢部氏ハマサカ之ヲ認メテ日本新関税ニ対スル当国ノ反対ハ全ク政争ニ基ケリ等トノ感想ヲ抱クカ如キコトハナカラム最後ニ吾人ハ通信員ノ報スル解決案ニ付テハ

何等意見ヲ述ヘサルモ日本ニ於テ英国ハ新関税ニ付其ノ既ニ得タルヨリ以上ノ「コンシデレーション」ヲ求ムルノ権アリトノ説存在スルニ対シ満足ヲ表スルト同時ニ両国政事家ニ於テ本関税問題ニ依リ生シタル苦情ヲ速ニ消滅ニ帰セシメムコトヲ望ム矢部氏ノ派遣ハ単ニ英国ニ対スル訳ニハ非サルヘキモ英国ノ意向ヲ知リ出得得ヘクハ之ニ応スルノ特別ノ希望ニ基キタルモノナラムト思ハル吾人ハ之ニ依リ彼此ノ利益ヲ満足スヘキ改正ヲ見ムコトヲ切望スト論セリ

△（欄外註記）
「日本ハ国定及協定両率ト比較セリ」

二六六　明治卅三年十月三十日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

当国商業会議所代表者ニ対シ本邦新関税ニ関スル英外務大臣及商務大臣ノ答弁要旨通報ノ件

十一月廿四日　倫敦発
十一月廿六日　前一一、五〇　東京着

小村外務大臣　　加藤大使

第二四二号

十一月二十四日倫敦マンチエスクー等十八ヶ所ノ商業会議所竝ニ織物商団体等ノ代表者ハ我カ新関税ノ改正ヲ勧告スル[1]タメ外務大臣ニ面会ヲ求メタルニ同大臣ハ商務大臣ト共ニ之ヲ接見シ劈頭日本トノ交渉ハ目下進行中ナルヲ以テ之レニ関シ何等報道ヲ与フルニ於テハ其希望ヲ達スルノ障害トナルヘキニツキ寧ロ代表者ノ意見ヲ聞キタシトシタルニ右ノ代表者ハ交々同大臣ニ陳述スル所アリ彼等ハ今回日本関税ノ激増ハ延テ両国間ニ現存スル好情ニ影響スヘキ旨ヲ熱心ニ説ケリ右ニ対シ同大臣ハ諸君ノ御意見ハ剴切簡明ニシテ政府ニ執リテモ大ニ裨益スル処アリ其論旨ハ要スルニ日英両国ノ極メテ親善ナル関係ニ鑑ミ諸君ハ自国ノ重要輸出品ニ対シ今回日本カ斯ル急激ナル増率ヲナシタルヲ見テ大ニ吃驚失望セリト言フニ在リ右ノ論旨ハ強ク之ヲ日本ニ提起スヘキハ予ニ於テモ毫モ之ヲ否マス現ニ英国政府ハ既ニ自ラ進テ此点ニツキ日本政府ニ impress スルコトヲ努メタリ諸君ノ説ク所ハ実ニ政府ニ於テ日本トノ交渉中用ヒタル議論ヲ一層強カラシムルモノナリ然シ玆ニ諸君ノ記憶ヲ希望シタキコトアリトテ

Fact that relations with Japan were very cordial, implied quite truly that Japan ought to be ready to get them in most friendly way regarding commercial

negotiations, but they must recognize that it also implied another point of view, one of complete equality and fiscal liberty. Foundation of our cordial relations with Japan had been that we were the first to recognize that they took their place on complete equality in comity of nations. Japan, both fiscally and politically, negotiated independently and on equal terms with rest of world. It would be fatal to those cordial relations if we were to imply in any way that Japan had not same fiscal liberty as any other great nation. On the other hand, it was undoubtedly true that if Japan used her fiscal liberty in such way as to impose upon British trade terms less favourable than those given to any other nation, it would inevitably react unfavourably on their political relations. By unfavourable treatment, he meant not merely in theory, but in practice. It was possible to have in theory as favourable treatment as other nation, but in practice to have less favourable treatment.

ト語リ次テ更ニ閣下ノ演説ニ関シ

Somebody had referred to speech alleged to have been made by Count Komura to the effect that because we did not have conventional tariff of our own,

therefore there was no opportunity for Japan to negotiate any special terms with us. He thought that that speech must have reached 英国 in misleading form, because no contention of that kind had hitherto appeared in negotiations with Japan. Negotiation had proceeded in a way which would not have been possible if Japanese had intended to put forward contention of that kind. As matter of fact, such contention would not have been put forward by other nations.

トイヒ尚ホ語ヲ続テ現ニ仏国トノ交渉ニ於テモ英国ノ得タル「コンシデレーション」ハ勿論幾分両国ノ関係カ親善ナリシ事実ニ基クモ少クトモ独逸米国ノ得タルモノト均シカリキト言ヒ次テ又新関税ノ貿易ニ及ボスベキ危険ニ付テ

In Japan's case, we had exceptionally strong case for special consideration. We were entitled to say to Japan that British trade ought to receive most careful consideration in new tariff with view to securing that whatever result of tariff might be, it should not be one which would tend to diminution of trade between 英国 and Japan. Japan had been quite willing to meet them in discussing that point. She

said of course that duties from which she started were exceptionally low and they would admit that that was case. He would be holding out false hopes if he said that 日本政府 had told them that they were prepared to take old duties as basis of new tariff. On the other hand, they had shown most friendly spirit and recognition generally of the fact that unfavourable treatment of British trade was bound to react on good feeling between two countries.

ト語レリ尚ホ商務大臣ハ交渉ノ経過ニツキ語テ曰ク本問題ニ付テハ商務省ハ任務柄直チニ注意ヲ払ヒ之ニ対シテ取ルベキ最モ適切ナル手段ヲ講セリ同省ニテハ近来英国ヨリノ輸入カ他国ニ比シ著シク大ナルヲ以テ新関税ハ他国ニ比シ英国ニ一層大ナル影響ヲ及ホスベキヲ認ム従テ新関税ニシテ其儘実施セラレンニハ其英国貿易ニ及ホス影響ハ甚タ大ナルモノアラン然ルニ現ニ日本トノ交渉ハ好況ニ向ヒツヽアリ吾人ハ只タ右交渉ノ結果日本ニ於テ減税スルコトヽナリ将来両国ノ商業関係ヲ過去ニ於ケルト同様ノ満足ナル基礎ニ置カンコトヲ望ム

右御参考マデ

（次官ヨリ在英大使ヘ棚外暫ク名前ヲ伏セ置キ度旨石井ヨリ申出ヅ）

（次官　石井　　條約　　書守　　諸井
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三六七　明治三十年十月三十五日　小加村藤外務大臣ヨリ在英特命全権大使宛

当国商業会議所ノ代表者ト外務大臣トノ会談筆記送付ノ件

附属書　右会談筆記

十一月二十五日

在英
特命全権大使　加藤高明（印）

外務大臣伯爵　小村寿太郎殿

條公第一三号

昨二十四日倫敦「マンチェスター」等十八カ所ノ商業会議所代表者等カ我関税問題ニ関シ外務大臣ト会談ノ要領ハ本日ノ「タイムス」ノ記事ニ基キ不取敢往電第二四二号ヲ以テ御報告致置候処更ニ或筋ヨリ別冊ノ如キ詳細ナル右会談

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（附屬書）

THE NEW JAPANESE TARIFF.

Minutes of Proceedings
of a
DEPUTATION
which waited upon
THE RIGHT HONOURABLE SIR EDWARD GREY, BART., M.P.,
His Majesty's Principal Secretary of State
for Foreign Affairs,
with reference to
THE NEW JAPANESE TARIFF.
on
Thursday, 24th November, 1910, at 3.45 p.m.,
at

The Foreign Office,
Downing Street,
London, S.W.

(Transcript from the Shorthand Notes of Geo. Leslie Bannerman, 3, Pump Court, Temple, E.C.)

SIR EDWARD GREY was accompanied by,

Mr. T. Mckinnon Wood, M. P., Parliamentary Under-Secretary of State for Foreign Affairs, Mr Sydney Buxton, M.P., President of the Board of Trade, and Sir H. Llewellyn Smith, K.C.B., Permanent Secretary to the Board of Trade.

The following Chambers of Commerce were represented in the Deputation:—

London Chamber, Manchester Chamber, Liverpool Chamber, Batley Chamber, Belfast Chamber, Blackburn Chamber, Bolton Chamber, Bradford Chamber, Burnley Chamber, Bury Chamber, Oldham Chamber, Dewsbury Chamber, Glasgow Chamber, Halifax Chamber, Huddersfield Chamber, Leeds Chamber, Nottingham Chamber and Wakefield Chamber.

Amongst those present, and forming the Deputation, were,—

Manchester Chamber of Commerce: Mr. W. T. Stubbs (President), Mr. F. Ashworth, Mr. W. J. Robertson, Mr. J. R. Finlayson, and Mr. W. Speakman (Secretary).

The Master Cotton Spinner's Association was represented by Mr. J. Smethurst and Mr. H. Cliff.

The North and North-East Lancashire Spinners and Manufacture's Association was represented by Mr. F.A. Hargreaves.

Sir E. Holden, Chairman of the London City and Midland Bank, and Mr. Montagu Turner, Chairman of the Chartered Bank of India, Australia and China, represented Banking interests.

Mr. David Fox represented the Heavy Woolen districts. MR. CHARLES E. MUSGRAVE (Secretary) was present on behalf of the London Chamber of Commerce, and

The following members of Parliament were also present: Lord Balcarres, Sir F. Cawley, Sir Owen Philipps, Mr. R. D. Holt, Mr. R. Thompson and Captain J. A. Morrison.

SIR EDWARD GREY (Addressing Lord Rotherham): I think you know that negotiations are still proceeding, and therefore it is impossible for us to give information without prejudicing what may be a favourable result, and therefore the understanding of our Meeting this afternoon is rather that Mr. Buxton and I should receive information than give it. I can assure you we are very ready to receive any information you wish to lay before us.

LORD ROTHERHAM: Sir Edward Grey, I am extremely obliged to you for your kindness in allowing this Deputation to come here and also for the observations you have just now made. I am quite sure that any negotiations could not be in better hands. Our object, as you are already aware, is to point out some very grave objections which may occur against the New Japanese Tariff proposals. Especially will the speakers deal with the principal effect of these proposals on the various Textile Industries. We shall be able to show you, I think, that the proposed increases are so heavy that it must certainly curtail and in many directions must destroy certain branches of the Textile Trade, and so hostile

have some of the proposals appeared, the relations between this Country and Japan being so very cordial at the present time, that we venture to suggest that any friendly representations made by you will be gladly welcomed by Japan and considered by them. The obvious reasons why representations are likely to be acceptable at the present time are that Japan is our Ally, and we have just had a very successful Japanese Exhibitation in the neighbourhood of London, in the formation of which we have given every possible proof of our desire to increase the volume of our trade with Japan, and that Japan on her part reciprocates the desire to cultivate increased business relations with us I think is proved by a paragraph in the papers the other day intimating that She had given an order for battleships to an English Firm, notwithstanding that She could have built them herself.

We give Japanese goods far more liberal treatment in our Market than our competitors do in theirs, and I think that fact alone gives us a superior claim to generous treatment at the present time. There was a discouraging paragraph in one of the papers not

many weeks ago to the effect that Germany and the United States were likely to get better treatment than we, but that I think is hardly credited by this Deputation. At least, I think we may rely on receiving favourable treatment. The substantial commerce between this Country and Japan, it goes without saying, constitutes one of the best guarantees of peace and goodwill between the two countries.

But our object is to point out some very grave objections to the New Tariff, especially in regard to various Textile Schedules, and I believe the arguments that will be urged and the facts that are to be presented to you by the various speakers will convince you that we have a most excellent case. Without occupying more of your time, I will call upon Mr. Stubbs, President of the Manchester Chamber of Commerce, but before Mr. Stubbs speaks, it might be well to read to you the list of the various Chambers of Commerce which are represented here.

THE SECRETARY TO THE DEPUTATION read the following List of the Chamber of Commerce represented: London, Manchester, Glasgow, Belfast, Bradford, Halifax, Leeds, Liverpool, Huddersfield, Batley, Bolton, Burnley, Bury, Dewsbury, Nottingham, Oldham and Wakefield.

MR. STUBBS (President of the Manchester Chamber of Commerce): Sir Edward Grey and Mr. Buxton, you have heard read the list of the Chambers represented here today. These Chambers were invited, because they are closely connected with the trade between this Country and Japan, and in estimating the weight of the Deputation, I would ask you to take carefully into account the Chambers themselves and not to look at this Deputation from a numerical point of view. We could have made it very much stronger, but purposely only asked one or two representatives from each Chamber.

I do not propose to deal with this matter so far as the Textile Trade is concerned, because those points are to be dealt with by a representative from the Manchester Chamber, one from the Belfast Chamber and one from the Batley Chamber, but I would like to voice the feeling of very strong resentment there is in the country, in the North of England and in fact throughout the whole of the Country, with regard to these proposals of the Japanese Government. We have an Alliance with Japan, and we are supposed to be on very good and friendly terms with them. I do not think they can expect that feeling of friendship to grow if they treat us quite in this manner; and it unfortunately happens that the Tariff they propose to increase will hit this country more than any other Country, because we are the principal exporters of Cotton goods. We trust that this Deputation will be the means of bringing about a reduction in those Tariffs which will promote a good feeling in this country, and we hope that the efforts which you are able to put forth will certainly tend in that direction. I do not think I have anything more to say.

MR. W. J. ROBERTSON (Manchester Chamber of Commerce): Sir Edward Grey and Mr. Buxton, in supplementing briefly the remarks made by the President of the Manchester Chamber of Commerce, I do not propose to tax your patience with statistics, nor to enter into any technical details. Our facts and figures have already been placed before the Board of Trade, and if I may venture to say so, the Board of Trade have not only shown a very great grasp of

the very difficult problem involved in this Tariff, but have also displayed marked sympathy with our important trade with Japan.

Speaking generally, our grievance against the Japanese Tariff is simply this; that the Scale which has been levied on cotton goods is about to be doubled and in some cases more than doubled, and the effect of such an increase of Duty can hardly fail to be detrimental, and in the opinion of many, even disastrous to the large trade now done between the two Countries. I do not pretend to say that our Trade will be immediately, and irretrievably ruined. It is clear a large accumulation of capital and experience will be necessary before the Japanese can oust us from the supreme position we hold in their Country, but it is the general conviction in cotton trade circles that the effect of the Duty can hardly fail to bring about a curtailing and possible rapid decline of our trade in that Country.

In addition to the increased Scale of Duties, there is a rather difficult question of internal economy with Japan, and that is the Consumption Tax in Japan. It is proposed to have full incidence on goods

manufactured in the Country and goods imported, but that is in theory and in practice it is perfectly clear to anyone who considers the subject that the probabilities are the incidence will tell very heavily against imported goods which, with the addition of these New Duties will be much dearer than goods manufactured by the Japanese themselves. In our opinion, the native manufactures of Japan are hardly in need of the stimulus these increased Duties would give. We have already lost our important trade in Yarn—I hope I am not speaking too technically—and also our trade in Yarns is dwindling, and tending rapidly to disappear. In cloth also, if I may quote the figures put by Mr. Crome, the reduction of sales in Japan is now rapidly approaching that of the quantity of goods imported, so that the Japanese are apparently in a position to compete successfully with us without the imposition of these New Duties.

I suppose we have to look at it from the Japanese point of view as well as our own, and if these New Duties are imposed and goods increase in cost, the effect will be severely felt by the Native purchaser, the consumer in Japan. If Japan is able to supply her own wants, prices will rise to something approaching the additional Duty imposed. On the other hand, if we are able to preserve our trade by a severe struggle, our goods will be loaded with these additional Duties and in every case the poor consumer will have to bear the burden. No doubt all these facts have been taken into consideration by the Japanese Government, but perhaps there is no harm in our voicing our objection to them.

There is another aspect, the financial one of the general relations between this Country and Japan. On that I do not propose to touch, because it lies outside the sphere of my own knowledge, but I understand gentlemen of eminence in the City of London are here who will deal with that subject in a much more satisfactory fashion than I could.

With those remarks, I think I express the opinion of the people in Manchestor when I say that we are satisfied to leave the matter in your experienced hands, feeling sure that you will accord us your support and sympathy in our endeavours to preserve this important trade with Japan which in cotton and linen goods, chemicals iron and so on affords employment to a large number of people in this country.

Mr. DUNCAN G. LAW (President, Bradford Chamber of Commerce): Sir Edward Grey and Mr. Buxton, I think that we should not have troubled you with the Deputation just now, when your time must be fully occupied with so many other questions of State, had it not been that the matter concerning which we wish to call your attention is of very great importance, and to no class of traders more so than those represented by the Bradford Chamber of Commerce.

Most of the orders for Japan worsted and woollen goods come through the West Riding of Yorkshire, and pass through the hands of, and are executed by, the merchants of Bradford. Nearly all the invoices that leave the country in this class of goods are certified by the Bradford Chamber of Commerce, and the large increases proposed in the draft of the new Japanese Tariff will materially hurt the industry of the West Riding and Bradford, and must circumscribe the amount of trade we have been doing.

In Bradford we are concerned, not only with woollen and worsted goods, but also with a certain pro-

portion of cotton goods, such as satins, italians and umbrella cloths. The duties that are imposed on all these goods are at the present moment on a comparatively low level, and to raise the percentage of duty at once by 100 per cent. to 600 per cent. will hit the trade done by Bradford with Japan very hardly, and must ultimately seriously affect the importation of goods from Japan to England.

May I call your attention to a few figures, and in doing so say that we have had previously to calculate the percentage on the ad valorem basis, but now it is a specific basis. The existing duties on Army cloths are at present about 3½d per yard. It is proposed to run that up to from 1s/1d to 1s/6d per yard. On worsted coastings the duties are very much the same, and the proposed duty is as high as 1s/2d. On cotton italian goods, the duty rises from ⅜d per yard to 1½d per yard; or serges made with worsted warp and woollen weft the present duty is $2\frac{1}{16}$d, and the proposed duty is 1s/1⅜d. On blankets the existing duty is 1½d, and the proposed duty is 5⅜d.

These figures are all in the hands of the Board of Trade, and you will see that in many cases the per-

centage of duties is to be raised from 300 per cent. to about 620 per cent.

Now, Sir, these are enormous increases, and it is not necessary that I should say much to enhance the significance of the figures. They speak for themselves. We feel that the United Kingdom extends to Japan vastly better conditions than Japan obtains elsewhere, and it would have been naturally expected that Japan would have taken this fact into consideration in framing her new Tariff. At least they might have been careful not to hamper British trade with duties as high as those they impose on imports from other countries, which tax the Japanese export trade with heavy import duties.

In Bradford we feel that to impose a higher rate of duty is not a very friendly act, and the restrictions on trade which these extra duties will involve are not likely to improve the cordial relations which have always existed between Great Britain and Japan.

I may say that from 70 to 80 per cent. of the total imports of textile fabrics into Japan come from England. The quantities represented in our industry are about £11,000,000 net. Of this amount, £8,700,000 come from England, and the next country in amount is Germany, with about £828,000—not quite 10 per cent.—and Italy with £200,000, so that our excess is very enormous.

May I refer to a report of a speech made by Count Komuro, the Japanese Minister for Foreign Affairs? He said it was not their intention to make a conventional Tariff with Great Britain, as Great Britain could not give Japan in exchange any more advantages than she already enjoyed.

Now, Sir, England allows practically all Japanese goods to come into this country free of charge, and we feel that England is entitled to expect better treatment than is foreshadowed by such remarks.

Looking at the enormous preponderance of British trade with Japan in the class of goods under discussion, my Chamber is of opinion that merely to secure most favoured nation treatment is not enough, but wishes very strongly to urge the necessity for negotiations for a special Treaty with Japan as regards these goods.

May I say also that there have been very considerable rumours that the time for the enforcement of the new Tariff is to be extended. The Far Eastern and Chinese papers, I am given to understand, have rumours to that effect, and I venture to hope that, if the time is to be extended, you will notify the same to the commercial community, because nothing does greater harm to an industry than uncertainty.

We hope that you will be able to arrange a commercial Treaty with Japan that will fix more reasonable rates of duty; and what we hope strongly is that they will remain in force for a definitely long period, so as to ensure reasonable stability for trade.

In conclusion, may I emphasise, first, that we do not want any alteration in the present Tariff; and, secondly, that if a special Treaty is made, we should like a special Tariff for British goods; and, thirdly, that in the case of there being any new Treaty, we want one that will give stability of time, and not uncertainty of duration.

MR. DAVID FOX (Representing Heavy Woollen Districts) Sir Edward Grey and Mr. Buxton, we had hoped that Mr. T. C. Taylor, Member of Parliament for Radcliffe, would have represented our Chamber here today, but he has unfortunately been called

away and will not be with us.

I want to put in a few sentences how this New Tariff affects our District and let me say that I agree with statistics given to us by Mr. Law. I also want to substantiate what he said with regard to Bradford and the Merchants generally in the neighbourhood of Leeds and Huddersfield; these have to do with the shipping of those goods.

When this Tariff came to us and we went through it in detail, we were very much annoyed to think that so large a proportion of our Trade should be threatened with a very great reduction, and by the enormous increase in Duty with total extinction in some cases. I see, as I glance down a short catalogue here, a statement that the increase would be two, three and four-fold, but with us it goes up to 11 and 12 fold in three or four classes of goods and I will give you an instance. On a cloth costing 1s/6d., we are paying now 2½d. and the next Duty to be paid is 7½d. In another category we are now paying 1½d. and we shall have to pay 1s/—. I think you will see that these excessive Duties in cloths costing that amount will tend to the extinctions of the trade, and

I want in these few words to hope that the negotiations on our behalf will follow on the lines of what Mr. Law said. Our association with Japan warrants us in expecting that we should have special treatment and I want to press that point, and without going into more figures to press for all we can get. (Laughter and "Hear, hear).

SIR EDWARD HOLDEN (Chairman of the London, City and Midland Bank): Sir Edward Grey and Gentlemen, I come here in two capacities. One capacity is as a lender of large sums of money, amounting to £20,000,000, £30,000,000 and £40,000,000 through these industries, and therefore being to such a large extent interested in the industries, I am naturally very much interested in this Tariff. Now, with the most kindly feeling to Japan, I should like to say that, in my opinion, She is making a great mistake in seeking to tax our industries in this way. She is making a great mistake, because She has had no country in the world so friendly to her as our Country has been. (Hear, hear).

Now, if you take three periods in Her History, 1897, 1899 and 1902; in the first period, before the War, when She came to us we found Her 19½ millions of money; then, when She was in Her War, we again found Her 25 millions of money, and since She has come out of the War, we have found Her 29 millions. In addition to these fixed sums, we have found Her something like, I estimate, 20 millions to 30 millions of additional money in short Exchequer Bonds. Therefore, I think I am right in claiming that this Country has shown Herself the most friendly Country of any country in the world to Japan.

If you will push this question of those loans to Japan a little bit further than the surface and go into them, we ask ourselves the question, where does all this money come from which has been lent in the City of London to the Japanese Government? That money comes from Districts all over the Country, represented by these gentlemen and by the industries which they represent; the work people, the middle-class people, everybody dependent upon those industries place their money in the bank and, after the local trade is served, the surplus comes up to London and it is out of those large surpluses that this great assistance has been given to Japan. Now, we have not to overlook one question and it is that, when these large loans have been made to Japan, I think if you will look at the Exports you will find that these Exports have been increased by a large proportion of this Fund going home. Now, that increase of Exports has led, throughout a great many of these Districts,—because I know the District of Yorkshire and the Industries there and many people engaged in those Industries will bear me out when I say that extensions have taken place in many Districts for the purpose of coping with the orders which have been received from Japan as a consequence of those loans which we made her.

What are we going to experience at the present time? We must keep before us that we cannot expect to see the same amount of extension going there which would go there after a large loan had been made, and now when Japan has got through her War, and when she has got ample money to establish Her Industries, one will come to the conclusion that our people throughout our country who find these deposits for the Banks, out of which these loans are made—that now, when their trade is to be interfered

with, either by bringing about short time or want of employment, or a reduction of wage—I say if this question be fairly put to the people of this Country, what would be the effect? The effect would be very different from what it is today. With every kindly feeling we desire to assist Japan on all occasions that she wishes us to do so, but I say that that feeling would be completely reversed. Therefore, let me again say, what I said at the beginning, that in my opinion Japan is making a great mistake in not dealing with us more leniently than with other Countries, when we have been such good friends to Her. (Hear, hear).

SIR MONTAGU TURNER: (Chairman of the Chartered Bank of India, Australia and China): I appear as a representative of the Banking Interests of the East, and although our sister, the Hong Kong and Shanghai Bank is not represented, I think I can say this, that we as bankers heartily support the views so well and truly put forward today by the representatives of the great manufacturing interests of the North.

It is almost unnecessary to say that whatever is

prejudicial to the interests of the Mercantile community is equally prejudicial and disastrous to the Banking Interests in the East, and I may say this; that when our Agents in Yokohama forwarded us the New Scale of Tariffs some few months ago, we received it with astonishment akin to dismay, for we at once appreciated the immense danger to the great Export Trade from Great Britain to Japan. We at once felt it must prejudice those Exports and in so doing it would seriously affect the interests of the Banks who have not a small amount of money sunk in Japan, Yokohama, Tokio and the chief trading centres in Japan, and I can fully bear out what was ably put forward in regard to supplying Japan with these loans in the last 10 years.

We have not only given Her money, but we have raised Her credit with the whole of Europe. (Hear, hear). Since we have so readily accepted—I myself think we have accepted almost too readily—the immense number of loans that have come upon us from the East and treated them in a most liberal manner by taking the loans at a moderate rate of interest and raised the credit of Japan to a height which it

has never attained before, I maintain that we have, on that ground alone, a most tremendous argument for equitable treatment at the hands of Japan, and I do not think it needs very much comment on my part, except this, that I think Japan owes a debt of gratitude to England and Her Dominions, for India is able to supply Her with the raw material with which Japan is able to extend so vastly Her Factories for cotton goods and other goods of that particular class. India, you are probably aware, supplies raw cotton to the extent of some £10,000,000 sterling a year and that is the only article which, in this huge Tariff, is a little free.

We have also a form of competition to deal with which has not been referred to, and that is the cheap labour in Japan. Japan has that enormous advantage in Her Factories of being able to compete with the whole of the world owing to Her cheapness of labour, and that alone shows she will be able to protect Herself against the overimport of European goods.

We do not expect you, Sir, to give us any information; you have said you are not in a position to do so; but we do expect that our interests will be carefully and considerately guided and looked at by yourself. We can, with all confidence, trust that you will so conduct negotiations with the Government of Japan that the interests of Great Britain shall not suffer by this exceptionally high Tariff.

MR. RICHARD D. HOLT, M. P.: (Liverppol): Sir Edward Grey and Mr. Buxton, we are not a manufacturing Town, but we are interested in shipping, and I think we really embrace the interests of everybody else and any loss to this Country will be, more or less, a loss to us. I do not want to do more than express my entire concurrence with those who have spoken with regard to the special aspect of these Tariffs. It is understood that the Japanese Government are pressing to deprive English Shipowners of the right to enter into the Coasting Trade as between the Treaty Ports of Japan. I think that is an unjust and unwarranted injury, and I do not see why we should be deprived of that right. Though it would be a small injury to take merely local trade, if it is proposed to prevent us from freely dealing with the goods coming out from England in the way of granting options on cargo, and in any way dealing with

those goods from England, it would be a very severe handicap on our trade and a very great disadvantage. I need hardly remind you that the Japanese Lines are competing with us for the carriage of goods in London, as well as the Straits Settlements and Hong Kong, and we should have the same right as between the great Japanese Ports. I would also say, I am quite certain that, if Japan proposes to treat us, who have been most friendly, in what we can only regard as a most unfriendly spirit, in this Country there will be great and growing ill-feeling with regard to the continuance of the Alliance.

SIR F. CAWLEY, M. P. (South East Lancashire): Sir Edward Grey and Mr. Buxton, I come as representing a large Manufacturing District in Lancashire, and, although not officially authorised to represent them, I am largely connected with the bleaching, dyeing and printing industries in Lancashire. These industries will suffer if these Tariffs become Law.

In the first place I think this Tariff will decrease our Trade, because the slightest amount of increase in cost decreases the consumption, and I think a very large increase in the Tariff will necessarily decrease the consumption of our goods to an enormous extent. And I may say, as having some knowledge of commercial circles, that there is beginning to be felt a resentment in regard to these Tariffs which will become an intence resentment if no alteration is made. People are beginning to think that Japan is treating us somewhat shabbily. They all know we have supported Japan financially and in other ways and they do think these Tariffs are almost a discrimination against us. At any rate they think other Nations are getting rather better terms than we are, and they say that, if this thing goes on, it will occasion intense resentment in commercial circles, and I am sure it will not be to the good of Japan in future if they should want to get any money from this Country.

MR. THOMAS H. BARKER (Secretary of the Liverpool Chamber of Commerce): Sir Edward Grey and Mr. Buxton, I am afraid my subject has been covered already and it is not necessary for me to say anything about the effect on trade. With regard to the financial questions, I can send in writing to Sir Edward Grey the information from the Liverpool Chamber as to the effect of the Tariff on different Trades which are very seriously affected. I have no doubt those details will be considered by the Board of Trade and by Sir Edward Grey, and I should prefer now to put them in writing.

LORD ROTHERHAM: That, Sir, exhausts the List of Speakers, and I hope we have not exceeded the limits of your patience.

SIR EDWARD GREY, replying to the Deputation, said: Lord Rotherham and Gentlemen, we are very glad to receive the Deputation, and I can assure you I have no complaint whatever to make of the speeches delivered, which have been both relevant and concise, and useful to us. Nor do I think it was necessary to apologise for the appearance of the Deputation from the numerical point of view. I think a remark was made to the effect that it was not strong in numbers. I do not think it is scanty in numbers, but I am quite aware that the mere numbers do not in themselves give an adequate impression of the great amount of interest and trade there is behind the Deputation present here today. We quite realise that it is a most important Deputation, representing most important industries, and that those who are here today are fully qualified to speak with knowledge and experience of the real facts of the case.

The leading note, I think, speaking from the general point of view, in the speeches has been this; that our relations with Japan are so exceptionally cordial, that this Tariff has produced a feeling of surprise and disappointment in this country, (Hear, hear.) that there should have been such a steep increase in the duties in the new Japanese Tariff on goods which are specially the subject of export from this country to Japan. (Hear, hear.)

I do not for a moment deprecate that that consideration should be brought out strongly, because, as a matter of fact, His Majesty's Government have been first in the field in impressing that on the Japanese Government. And I am all the more glad that it has been brought out this evening, because it is a consideration we have impressed on the Japanese Government, and all you have said today will be reinforcing the arguments we ourselves have been using in negotiation with them.

One thing I would ask you to bear in mind. The fact that our relations with Japan are considered

cordial implies quite truly that they ought to be ready to meet us in the most friendly way with regard to commercial negotiations; but it also implies that we must recognise that their point of view is one of complete equality and fiscal liberty. The foundation of our cordiality with Japan is that we were the first to recognise that they took their footing on a basis of perfect equality with nations. Japan today, both politically and fiscally, negotiates independently and on equal terms with any country in the world. Therefore, we meet from the point of view of perfect equality, and it would be fatal to these negotiations if we were in any way to imply that Japan had not the same fiscal liberty as any other nation in the world. On the other hand, it is true that if Japan made use of her fiscal liberty in such a way as to impose on the trade this country terms less favourable than those given to any other nation, that would inevitably react unfavourably on our political relations. In all that has passed between us and the Japanese Government, it is aware that the Japanese Government are fully aware of that point. By "unfavourable treatment", I mean not merely in theory, but in practice. It is possible to have in theory as favourable treatment as other nations, but in practice to have less favourable treatment. Supposing in theory we had a most favoured nation treatment, and that in this Tariff the duties were exceptionally high on goods in which British trade is interested, although nominally and comparatively low upon articles in which Germany, the United States or any other country, was interested, that would result in the trade of Japan being maintained, or possibly increased, with those countries, and being diminished with us. That is what I mean. (Hear, hear.)

Somebody referred to a speech alleged to have been made by Count Komuro, to the effect that because we did not have a conventional Tariff of our own, therefore there was no opportunity for Japan to negotiate for any special terms with us. I forget which speaker it was, but I think I am correctly reproducing the impression he had got. I think that speech must have reached this country in a misleading form, because no contention of that kind has hitherto appeared in our negotiations with the Japanese. The negotiations have been proceeding between us and the Japanese negotiators in a way that it would not have been possible for them to proceed upon if the Japanese had intended to put forward any contention of that kind: and, as a matter of fact, were any contention of that kind put forward, it would be something which has not been put forward to us by other nations. In the negotiations with the French about their Tariff, the consideration we received—which was based no doubt, to some extent, upon the political relations—was as favourable, or at least as good, as that obtained by other countries such as Germany and the United States, and in the case of Japan I think we have an exceptionally strong case for special consideration.

The arguments used, I think, have great force, and I think we are entitled to say to Japan that British trade—the articles in which British trade is specially interested—ought to receive the most careful consideration in the new Japanese Tariff, with a view to securing that, whatever the result of the Japanese Tariff may be, it shall not be one which will tend to the diminution of trade between this country and Japan, or rather I would say a shifting of the amount of trade between this country and Japan, as compared with that between Japan and any other country. Japan has been quite willing to meet us in discussing this point, but she of course says that the duties from which she started were exceptionally low, and that I think will be admitted to be the case. The duties from which she started were exceptionally low.

I should be holding out false hopes if I said the Japanese Government had told us they were prepared to take the old duties as the basis of the new Tariff. On the other hand, I think they have shown a most friendly spirit, and a recognition generally of the fact that unfavourable treatment of British trade is bound to react upon the feeling between the two countries. They have shown evry disposition to have our case put fully before them from the practical point of view of the Tariff on the articles in which we are specially interested, and every willingness, so far, to discuss special arrangements—because there may be more than one arrangement suggested—by which damege to our trade could be obviated or diminished.

I can only assure you that we are closely consider-

ing this matter, together with the Commercial Department of the Board of Trade, and I am very glad to have had the arguments reinforced today; and I can also assure you that they will not lose any force at our hands after what we have heard this afternoon. (Cheers.)

MR. SYDNEY BUXTON, M. P., also replying to the Deputation, said: I have very few words to add to those which have fallen from Sir Edward Grey, but I think you are aware that from the very first moment when the question of a new Japanese Tariff arose, the Board of Trade in duty bound gave the matter immediate attention, with a view of seeing what were the best practical steps to take in regard to it. And they recognised what I think has been mentioned by two speakers, namely that this matter of fhe Japanese Tariff was one which affected Great Britain and the United Kingdom more than any other nation, inasmuch as in recent years—as has already been pointed out this afternoon—we are fully aware that our trade with Japan has been considerably greater than that of any other nation with Japan; and therefore it ts a matter which affects us here in Great Britain more than it affects any other foreign country.

It appeared to us at the Board of Trade, that the first step to take in reference to this matter was to make ourselves fully acquainted with the exact position of the duties which it is proposed to impose, and the exact effect those duties would have on imported British goods. Mr. Robertson was good enough to say that the Board of Trade had taken great interest in regard to it, and was not only ready and willing, but had shown I think he used the word "intelligence" in regard to the matter. I am very glad he should have been kind enough to compliment the Department over which I have the honour of presiding with its intelligence. I can only say I entirely concur. (Laughter.)

I am very glad to think that in this matter we have been in very close touch with the various Chambers of Commerce and other bodies that you represent this afternoon, in considering the real effect which these alterations of duty will have on British trade, and I think perhaps at the Board of Trade we are able to appreciate the great volume of commercial opinion which is behind this deputation which we have the honour of receiving this afternoon, in regard to the very injurious effect which the Japanese Tariff will have if it is enforced in its entirety, and it is a matter to which of course we attach great importance.

I think the information we have been able to acquire enables the Board of Trade, in conjunction with the Commercial Department of the Foreign Office, to see the serious effect on the imports in Japan of the Japanese proposals, if they are carried out in their entirety.

Sir Edward Grey has already said that we have been in active negotiation with the Japanese Government in regard to this matter, with a view if possible of arriving at some basis which will improve the commercial relations between the two countries, and help to reduce the original proposals of the Japanese Government in reference to these matters, and I am glad to think those negotiations are taking a favourable aspect.

I think it is clear, and we can all recognise, that in this matter Japan and Great Britain have a common interest, and both from a commercial and a political point of view—on which latter of course I have nothing at the moment to say—it must be an advantage to them both to develop the trade between the two countries, and we hope the Japanese Government will take the same view. I think the Deputation this evening will assist them in arriving at the views which you have put before us.

I gather one of your objections to the proposals is the sudden and drastic alteration and increase in the Japanese duties, and what we hope is that the negotiations, by reason of the sensible arguments on which they are now proceeding, may lead to a substantial reduction in the original proposals of the Japanese Government, and again place the commercial relations between the two countries in the future on the satisfactory basis that they have been in the past. In the co-operation of the Board of Trade and the Foreign Office, we have the same object in view as you gentlemen,—to bring about that result of improved commercial relations between the two countries. (Cheers.)

SIR OWEN PHILIPPS; M. P.: As representing

the Liverpool Chamber of Commerce, I should like on behalf of the Deputation to convey to you our appreciation of the way in which you have received us this afternoon, and especially of the fact that you have shown that you appreciate how—while the Japanese Tariff may nominally be fair to all nations—if England were treated the same as other nations in actual practice under the new Tariff, we might be very badly left, compared with other nations; and as we know you appreciate this point, we feel that we can safely leave the matter in your hands, and thank you very much for the way you have received us this afternoon.

LORD ROTHERHAM put the vote to the Deputation, and it was carried with acclamation.

SIR EDWARD GREY: I can only express my thanks for this kind vote.

THE DEPUTATION THEN WITHDREW.

二六八　明治卄三年十一月廿六日　加藤駐英大使宛ヨリ（電報）

関税協定交渉ニツキ訓令ノ件

別電右交渉ニ関スル覚書送

十一月廿六日後〇時二〇分発

在英加藤大使　小村大臣

第一八九号

帝国政府ヘ本件ニ付更ニ慎重ノ考量ヲ加ヘクル処英国政府ノ提案ニ対シテハ前電申進シタル通リノ理由ニテ到底同意スルコトヲ得ザルガ故双務主義ニ依ル解決方法ニ付英国政府ノ成案ヲ得タル上ニテ篤ト之ヲ詮議致度尚政府間ニ協定ノ案文決定セザル以前ニ両国委員間ニ税率ノ詳細ヲ論議スルハ事ノ順序ヲ誤ルモノト認メラルヽニ付英国委員限リノ考案ニ非ズシテ同国政府カ十分我立場ヲ諒シテ適当ト認メタル成案ヲ提出スルニ至ランコトヲ希望ス就テハ閣下ハ別電第一九〇号覚書御提出ノ上英国政府ニ於テ適当ノ双務的解決案ヲ熟慮開示スル様御交渉相成リタシ

（次官以下ノ欄外署名）
次官　石井小村
条約改正係主任　喜多重郎太
松岡平
竹川松島
桂、平田、大浦ヘミ

（別電）

十一月二十六日後二時一五分発

Kato,

London.

No. 190.

The Japanese Government do not think it necessary to continue at this time the discussion as to the significance of the word reciprocity. It is quite sufficient for present purposes for them to say that they entertain no hope whatever of being able to induce the other Powers with which they are entering into negotiations for the conclusion of new commercial treaties, to accept the British definition of the terms "true reciprocity" and "spurious reciprocity". The formula suggested by the British Government for expressing what they understand to be the reciprocal character of their proposals relating to tariff concessions, contains no stipulations implying any obligation of any kind whatever on the part of Great Britain. That formula if adopted would leave her liberty of action entirely unrestrained. She would be free to terminate the arrangement at any time at her pleasure. Japan would alone remain bound. The Japanese Government are well aware that the considerations above mentioned have already repeatedly heen urged upon the attention of the British Government in connection with the present negotiations. But having in view the important hearing which such considerations have upon the entire question, they feel justified in again expressing the opinion thaf the proposed formula containing no mutuality in the matter of obligations and no parity in the matter of concessions, would in form no less than substance be contrary to the generally recognized principles of reciprocity and therefore unsatisfactory. The Japanese Government have already fully explained the high importance which they attach to the present tariff negotiations in view of their tariff relations with other Powers. They are well convinced, as they have already repeatedly pointed out, that the nature of their tariff adjustments with other Powers will in a great measure depend upon the terms of the arrangement by which the present question is solved. Accordingly it is essential that the formula to be employed in the matter, should be finally agreed upon between the two Governments, before the Japanese Government are able to

announce definitively the extent to which they will find it possible to meet the wishes of the British Government in regard to tariff scale. In these circumstances therefore it remains for the Japanese Government to express the hope that the British Government will exercise their best efforts to find a satisfactory formula which will also meet the situation from the Japanese point of view.

Komura.

二六九　明治四三年十一月二六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

英国品ノ最恵待遇ニ関スル件

十一月廿六日　後一時三十分発　在英　加藤大使　小村大臣

第一九一号

貴電第二一八号ニ関シ

来年七月十七日ヨリ八月三日迄本邦ニ於テ英国ヲシテ最恵国待遇ヲ享ケシムルノ保障ヲ得ント欲スル英国委員ノ希望ニ対シテハ帝国政府ハ仮令新條約カ右期日迄ニ成立セザル場合ニ於テモ両国ノ関係ニ顧ミ英国ヲ他国ヨリモ不利益ニ待遇セントスルノ意思毫モ之ナシト雖右様ノ場合ニ対スル問題ハ独リ英国ノミナラズ新條約談判中ノ他諸国ニモ関係アルモノニシテ来年七月迄ニハ猶時日モ少カラザル今日帝国政府ヨリ先方希望ノ如キ保障ヲ声明スルハ大ニ考慮ヲ要スルモノアルニ付閣下ハ帝国政府ニ於テハ前記ノ期間英国ニ対シテ他国ヨリモ不利益ノ待遇ヲ与フルノ念之ナシト雖来年七月迄ニハ尚時日モ遠キガ故愈々右期日迄ニ新條約ヲ締結シ能ハザルノ見込相立チタル節ハ適当ノ時機ニ於テ之ニ処スル善後策ヲ帝国政府ヨリ提議スベシトノコトヲ以テ先方ヘ御回答相成リタシ

尚閣下ノ御含迄ニ申添ヘタキハ日米間ニハ目下内談中ノ次第モアリテ両国現行條約ノ存続期限ニ付テハ未ダ確然ト断言シ難キモノアルニヨリ若シ右條約ガ一個年長ク存続スルニ至リタル場合ニ如何ニ処スベキカノ善後策ニ関シ今日未ダ何等保障ヲ与フルノ時機ニ達セズト認ムルニ付左様御承知置相成リタシ

二七〇　明治四三年十一月二六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

関税協定交渉ニ関シ請訓ノ件

十一月廿六日　后七、一五　本省着

小村外務大臣　加藤全権大使

第二四三号

十一月二十五日外務大臣ノ請ニ依リ面会シタル処往電二四二号ノ件ニ付話アリ同代表者ハ頗ル重ミアルモノニシテ其ノ精神ハ政事上ノ見地ヨリモ関税ニ付円満ナル妥協ヲ得ントスルニ在リテ毫モ敵意ヲ含メルモノニアラス自分ハ日本ヲ他ノ強国ト同等ニ取扱フコトノ必要アルコト及現在ノ関税ハ頗ル低率ナルヲ以テ其ノ据置ヲ望ムノ不当ナルコトヲ説示シタルニ代表者等モ之ヲ首肯シ只英国カ他国ヨリモ大ナル不利ヲ受クルコトナカランコトヲ希望シタルニ付斯ルコトハ無之様尽力スベシト答ヘ置タリ然ルニ其ノ後在日本（日本カ）英国大使ヨリ桂侯ノ意見ニテハ其ノ要点ハ二アリ一ハ委員ノミナラス英国政府ヲ拘束スル相互的形式ト他ハ関税ノ内容ナルガ若シ第一ノ主義決定セハ第二ノ点ハ随分譲歩シテモ差支ナシトノコトナル旨電報ニ接セリ然ルニ主義ノ決定以前ハ関税ノ内容ニ付協議シ難シトアリテハ甚タ困却スル次第ニテ閣議モ一月中旬迄ハ開カレサルニ付夫レ迄ハ閣僚ト相談ノ機会ナキ故委員間ニテ協議ノ進行ヲ希望スル旨述ヘラレタルニ付本使ハ未タ何等ノ回訓ニ接セサルモ所謂桂侯ノ意見ハ本使ニ於テモ豫測シタル所ニシテ前回ノ会見ニ之ヲ述ヘタルモ英国委員ハ関税ニ付譲歩程度ヲ知ラスシテハフォーミュラヲ考究スルコトモ不可能ナリトノコトニ付已ムヲ得ス電報シタル次第ヲ述ヘ尚先方ノ考案ニ付テモ意見ヲ述ヘタルニ何トカ相互ノ形式アルヤモ計ラレス兎ニ角商務次官トモ相談ノ上在日本英国大使ニ回訓スヘシトノコトナルニ付本使ハ英国輸入品ガ他国ノモノニ対シ区別的取扱ヲ受クルコトノ断シテ無之コトヲ説明シタルニ外務大臣ハ之ヲ了解セル旨答ヘ尚成ルヘク速ニ委員間ニ於テ協議ヲ進行センコトノ希望ヲ繰返シ且目下英国人ガ日本国新関税ニ対シ憤激セルハ事実ナルガ若シ日本国ニ於テ譲歩セラレンニハ其ノ反対ニ大ニ懌ヒテ両国ノ友誼ヲ一層親密ナラシムルノ効果アルヘシト云ヘリ右桂侯ノ談ハ事実ナルヤ清国借款問題ニ付十一月三十日再ヒ外務大臣ニ面会ノ約束アルニ付至急御意見ノ次第電報アリタシ

二七一　明治四三年一二月二七日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

重ネテ関税協定交渉ニ関シ請訓ノ件

十一月廿七日　前五、四〇　東京着

小村外務大臣　　加藤全権大使

第二四五号

貴電第一八九号ニ関シ、英国議会ハ十一月廿八日解散直チニ総選挙ニ移リ総選挙終了ノ後モ閣員四散シ早クモ一月中旬ニナラテハ第一ノ閣議開クス外務大臣モ十一月三十日ノ会見ヲ最終トシ地方ニ赴クニ付御来示ノ方法ニ依ルトキハ当分協議進行不可能ナラント存ス右御含ノ上昨日外務大臣ノ希望ニ付テモ考量ヲ加ヘラレタク又此前会見ノ際提出シタル英国委員限リノ考案ハ政府成案トナラハ之ヲ好意ニ考量セラルヽ御意見ナルヤ別電覚書未達ナルニ付或ハ其内ニ何等ノ御意見御回示相成リ居ルヤモ計リ難キモ至急ヲ要スルニ付電稟ス

二七二　明治四三年一二月二七日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

関税協定ニ関シ英政府ヨリ在日本大使宛回訓令要領通報ノ件

十一月廿七日　前六、二〇　東京着

小村外務大臣

第二四六号

往電第二四三号ニ関シ外務省ヨリ在日本英国大使宛回訓写送リ来リタルカ要スルニ総選挙ノ為差当リ協定案ヲ提出スル能ハサルノミナラス如何ニセヘ相互的形式ニ関スル日本国ノ意見ニ合スヘキヤ且満足ナル形式ヲ協定スルニ対シ日本国ハ関税ニ付如何ナル程度迄譲歩スヘキカヲ知ルニアラサレハ何レノ場合ニ於テモ英国側ヨリ協定案ヲ提出スヘク期待セラルヘキニアラス就テハ右ニ関シ委員間ニ於テ互ニ政府ヲ「コムミツト」スルコトナク討議セシムヘク之カ為必要ノ訓令ヲ本使ニ下サレタシト云フニアリ

二七三　明治四三年一二月二七日　小村外務大臣ヨリ
加藤駐英大使宛（電報）

桂侯ト英大使トノ談話要領通知ノ件

十一月廿七日　後一時四十分発

在英　加藤大使　　小村大臣

第一九三号

貴電第二四三号ニ関シ去二十四日桂侯ト英大使トノ私的会談ニ於テ同侯ノ述ヘラレタル要領左ノ如シ

案スルニ現下交渉問題ニ二個ノ要点アリ甲ハ関税協定ノ形式即ハチ案文如何ニ在リテ乙ハ減税ノ程度如何ニアリ而シテ帝国政府ニ取リテハ内外各般ノ事情殊ニ同一問題ニ関スル他国政府トノ談判ニ及ホスヘキ影響ニ顧ミ甲点ヲ最モ重要ト為ス次第ナルカ之ニ反シ英国政府ニ取リテハ自国当業者ノ強硬ナル反対運動ニ顧ミ比較的甲点ヨリハ寧ロ乙点ニ重ヲ置カルヽ儀ト察セラル果シテ然ラハ貴我幸ニ重要視スル着眼点ヲ異ニスルカ故ニ双方互譲ノ精神ヲ以テ交渉ヲ進ムルニ於テ妥協ニ達シ得ヘキハ蓋疑ナキ所ナリ換言スレハ英国政府カフォルミユラヲ案出スルニ当リ努メテ当方ヲ満足セシメラルヽニ於テハ当方モ亦進ムテ減税程度ヲ交渉スルニ方リ事情ノ許ス限リ努メテ英国政府ノ希望ニ副フコトヲ期スヘシ其場合ニ至ラハ縉者モ亦当局者ヲ督励シテ成ルヘク円満ニ妥協セシムルコトヲ怠ラサルヘシ

二七四　明治四三年一二月二七日　小村外務大臣ヨリ
加藤駐英大使宛（電報）

税率協定ニ関スル交渉ニ付回訓ノ件

附記　外務省詮議

十一月廿七日　後七時三十分発

第一九四号

在英　加藤大使　　小村大臣

貴電二四三号以下二四六号ニ関シ

帝国政府ハ英国外務大臣ノ希望ニ付篤ト考量ヲ加ヘクル処双務的協定ノ方式先ツ両国政府間ニ決定セラルヽニ非ザレバ遺憾ナガラ帝国政府ニ於テ税率ノ詳細ヲ議スルコト甚ダ困難ニシテ右協定ノ方式成リタル上ニテ始メテ之ニ充当スベキ具体的税表ニ関スル我意見ヲ定ムルヲ得ル次第ナレバ前電申進候通リ両国政府間ニ於テ先ヅ協定ノ方式ヲ求ムルコトニ致シクシ尤モ之ガ為メ此際多少暇取ルトモ明年七月迄ニハ猶時日モアルコトナレバ愈々満足ナル協定ノ方式

サヘ発見スルニ至ラバ其余一切ノ商議ハ両国政府ノ尽力ニ依リ右期日迄ニ之ヲ終了セシムルヲ得ルコト必ズシモ難キニ非ザルベシ就テハ閣下ハ右ノ趣旨ヲ以テ先方ヘ御回答相成英国政府ニ於テ適当ナル協定ノ方式ヲ考案スルコトニ尽力スル様御交渉相成リタシ

前回英国委員限リ提出ノ考案ニ付テ考フルニ帝国政府ハ之ヲ以テ滞足ナルモノト認ムルヲ得ズ既ニ屢々申進シタル通リ帝国政府ハ常ニ他ノ諸談判国トノ関係ヲ顧慮セサルベカラズ単ニ日英両国間ノ問題ニ止ラバ帝国政府ハ左迄解決ニ困難ヲ感ゼザルベシト雖他諸国トノ関係ニ重大ナル影響ヲ及ボスノ虞アル限ハ已ムヲ得ズ之ヲ避ケザルベカラズ本問題ニ付満足ナル協定ノ方式トシテハ第一我税権ノ完全ナル独立ヲ害セザルヲ要スルハ勿論第二ニ右ノ危険ナキモノタルヲ要ス然ルニ前記委員ノ提案ハ帝国政府ヲシテ本邦品現在ノ利益ニ対シテ我税率ヲ軽減シテ対償ヲ提供セシムルニ止ラズ将来英国ニ於ケル或程度ノ増税迄之ヲ予メ承認セシメ先方ニ行動ノ余地ヲ存スルモノニシテ頗ル実際的ナラザル異例ノモノタルノミナラス他国殊ニ複税制ノ国ヲシテ之ニ倣ツテ同様ノ協定ヲ請求セシムルニ至ルノ虞アリトス帝国政府ガ曩ニ開示シタル方式即チ本邦ガ或程度ニ於テ関税上英国ノ希望ニ応ズル代リニ英国カ本邦品ニ対シ現今ノ税制ヲ維持スルヲ約スルノ案ハ前記ノ如キ危険ナキヲ以テ帝国政府ハ英国政府ガ此案ニ付慎重ノ考量ヲ加ヘラレ若又他ニ之ニ代ルベキ満足ナル方式アラバ之ヲ開示スルニ至ランコトヲ切望ス英国ハ其税制ノ維持ヲ約束シタル例ナキニ非ズ現ニ一八九八年ノ白耳義ト暫定約款ヲ結ビ今尚有効ナルガ右ニヨレバ英白相互ニ相手国物品ニ適用スル従来ノ制度ヲ維持スベキコトヲ約セリ若又斯ル約束ヲ為スハ将来ノ政策ニ束縛ヲ加フルノ虞アリトノ懸念アラバ例ヘバ前記英白約款ノ如ク何時ニテモ短期ノ豫告ヲ以ヲ相互ニ之ヲ廃棄シ得ルコトニ為サバ可ナルベシト認メラル、ニ付右御含ノ上前電覚書ヲ提出セラレ上記ノ趣旨ヲ以テ然ルベク先方ヘ御交渉相成リタシ

（附　記）

（署名）　條約改正係主任　守太　諸井　川島
　　石井　　竹松　恒雄

英国政府ハ関税協定ヲ此際特ニ取急キ協定ノ方式ヨリモ先ヅ税率ノ内容ヲ議セムト欲スルニ対シテハ帝国政府ハ先ツ根本ノ方式定マルニ非スムハ税率ノ内容ヲ議スルコトヲ得ズトノ理由ヲ以テ之ニ同意セズ豫メ方式ノ発見ニ努メムコトヲ英国政府ニ求ムルコトニ決セリ右ニ就テハ帝国政府ノ胸中ニハ左ノ諸点モ考慮ヲ逸セサリシヲ以テ他日ノ為メ之ヲ誌シテ記録ニ保存ス

一、英国総選挙モ近日行ハルヘク自由保守両党ノ勝敗必スシモ逆睹シ難シ而シテ日英関税協定ハ何レニセヨ今後確定ノ英国政府ト議了スベキモノナルヲ以テ総選挙以前政界ノ前途未タ定マラサルニ先チ強テ談判ヲ進ムルノ必要ヲ認メズ

二、英国自由保守両党ノ間ニハ関税論モ亦党争ノ一政綱ニ属スルヲ以テ保守党カ我新関税定率法ヲ藉リテ自由党政府ヲ攻撃スルト等シク自由党モ亦之ニ応スルノ必要上帝国政府トノ商議ノ成行如何ニヨリテハ之ヲ利用セムト欲スルモノ、如ク従テ此際帝国政府カ協定方式ノ定マラサル以前税率ニ関スル我譲歩ノ内容ヲ開示スルハ偶自由党ニ其武器ヲ藉スノ嫌アリテ要スルニ帝国政府ハ英国党争ノ渦中ニ捲キ込マルヽノ虞ナシトセス

三、且又此際税率ニ関スル我譲歩ノ内容ヲ開示セムトスルトモ斯ノ如キハ電報ニテ好ク委曲ヲ詳悉疏通シ得ヘキニアラス十分ノ説明ヲ具シテ特使ヲ以テ之ヲ送附スルノ外ナキニヨリ時日ヲ要シ其ノ間ハ協議ヲ進ムルニ由ナク結局総選挙後明年新政府ノ確立ヲ待ツト同一ノ結果ニ陥ルヘシ

四、関税問題ノ妥協ヲ計ルハ畢竟新通商航海條約締結ノ為メニ外ナラス然ルニ通商航海條約案ニ就テモ尚商議折衝ヲ要スヘキ点尠カラサルヲ以テ独リ関税事項ノミヲ強テ先ツ迅速ニ商決スルノ此際須要ナルヲ認メズ

以上ノ点ハ十一月廿七日小村大臣ノ命ニヨリ石井次官ヨリ之ヲ桂首相ニ説明シ首相モ亦之ニ同意セリ

二七五　明治卅三年十一月二六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

関税協定ノ方式ニ関シ在本邦英国大使ト会談ノ次第通報ノ件

十一月廿八日　後五時卅分発
在英　加藤大使　　小村大臣

第一九五号

本日英国大使ノ求ニ応シテ会見シ本大臣ヨリ豫テ大使ニ面晤セント欲セシモ健康ノ許ササルモノアリテ遺憾ニ思ヒシ

処本日会談スルヲ得ルハ甚喜フ所ナリト述ヘタル上刻下ノ問題タル関税協定ノ件ニ及ヒ本問題ニ関スル日本ノ立場ハ既ニ桂侯ヨリ説明セラレタル趣ナルカ帝国政府ノ最モ重ヲ措ク所ハ主義上ノ問題ニシテ第一帝国税権ノ独立ト牴触セサルコト第二他国ヲシテ羣ニ倣ヒテ帝国ニ不利ナル請求ヲ為サシメ得ルカ如キコトナキコトノ二点ヲ以テ協定上ノ要件トス然ルニ英国当初ノ提案ハ英国ニ行動ノ自由ヲ保存シテ日本ノミヲ束縛スルモノナレハ第一ノ條件ニ合セサルハ勿論又例ヘハ米仏ノ如キヲシテ其最低税率ヲ動カササル間本邦ヨリ税率軽減ノ利益ヲ得クシト提議スルヲ得セシムヘキ虞アルカ故第二ノ要件ヲモ備ヘス次ニ最近ニ英国委員限リ提出シタル考案ハ尚具体的ナラサルヲ以テ多少的確ヲ欠クノ感アルカ大体ニ於テ均ク不満足タルヲ免レス即チ両国同シク最高税限ヲ設クルトスルモ本邦ハ特ニ既定ノ税率ヲ軽減シテ之ニ当ツルニ拘ラス英国ハ将来ニ行動自由ノ余地ヲ存シ実際ニ於テハ殆ト束縛ヲ感スルコトナク又他国ヲシテ同様ノ形式ヲ以テ協定ヲ我ニ求メシムルニ至ルノ虞アリ然ルニ曩ニ帝国政府ヨリ開示シタル方式即チ本邦カ或程度迄英国ノ希望ニ応シテ減税スル代リニ英国モ亦我輸出品ニ対シ其現在ノ制度ヲ維持スルコトヲ約スルノ考案ハ略ホ

前記主義上ノ條件ニ合セルモノト認メラル思フニ税率ノ高低ニ至ツテハ帝国政府ハ少カラサル程度ニ於テ英国ノ希望ニ応スルコトヲ努ムル精神ニテ曩ニ彼我相互ノ交譲ニテ妥協スルヲ得ヘシト雖前記主義上ノ要件ニ至ツテハ帝国政府ニ於テ其重大ナル利害ニ顧ミ到底譲歩スルニ由ナキヲ以テ先ツ右ノ要件ニ戻ラサル方式ヲ両国政府ニ於テ商定スルコト必要ナリトノ趣意ヲ縷述シタルニ英国大使ハ本国政府ノ訓令ヲ述ヘ近々総選挙アリ来年一月中旬ニ至ラサレハ閣議ヲ開クヲ得サル次第ナルヲ以テ不取敢両国委員ヲシテ右方式ト税率トニ付協議セシムルコトニ致度其旨閣下ニ訓令アル様帝国政府ニ申入ルヘシトノコトナルカ自分一己ノ考ニテハ方式ノ定ラサル以前ニ税率ノ内容ヲ議スル能ハストノ日本政府ノ主張ハ至当ナリト思ハルルニ付不取敢双方ノ委員ヲシテ右方式発見ノ為メ協議ヲ継続シ得ル様致サハ可ナルヘシトノコトナルヲ以テ本大臣ハ右ニ付テハ閣下ヨリ来電モアリタルカ英国外務大臣ノ趣意ハ双方ノ談判委員ヲシテ方式ト税率ノ詳細トヲ併セ同時ニ協議セシムルニ在リテ而モ税率ノ方ニ最モ重ヲ措クモノノ如ク見ユル処帝国政府ニ於テハ根本ノ方式未タ定ラサル以前ニ税率ノ内容ヲ議セシムルコト到底出来難キニヨリ既ニ其旨閣下ニ訓令ニ及ヒ

クリ年去率税ヲ協議スルニ非スシテ方式発見ノ為メ双方委員ヲシテ商議ヲ継続セシメ其成案ヲ以テ両国政府ノ承諾ヲ求メシムルノ條件ノ下ニ会談セシムルコトハ異議ナキ所ナレハ此旨閣下ニ申送ルヘシト述ヘ置ケリ就テハ右御含ノ上自然先方ヨリ前顕條件ノ下ニ委員間ニ適当ノ協定方式案出ノ会議ヲ開カンコトノ申出アレハ閣下ハ之ニ応セラレ成ルヘク往電第一七六号ヲ以テ提出シタル我案ヲ承諾セシムル様御尽力アリタシ

二七六　明治四三年十月二九日　加藤駐英大使ヨリ小村外務大臣宛（電報）

関税協定ニ関シ意見禀申ノ件

十一月二十九日　東京著

小村外務大臣　　加藤全権大使

第二四八号

貴電第一八九号及第一九四号ニ関シ

帝国政府ニ於テハ是非共先ツ協定ノ方式ヲ決定シ然ル後税率ノ協議ニ移ラレタキ考ニテ英国政府ヨリ適当ノ成案ヲ提出センコトヲ求メラル然ルニ英国政府ニ於テハ関税ニ関ス

ル我譲歩ノ程度ヲ知ルニアラサレハ協定ノ方式ヲ案出シ難シト謂ヒ現ニ外務大臣ヨリ在日本英国大使ニ対スル訓令中ニモ in any case 即チ仮令一月中旬後ニ至ルモ相互主義ニ関スル日本国ノ意志及関税上譲歩ノ程度ヲ知ルニアラサレハ協定ノ方式ヲ提出スルコト能ハサル旨ヲ言明シタリ故ニ前記ノ御希望ハ幾度之ヲ繰返スモ毫モ其ノ効ナキコト明瞭ナルノミナラス益々英国政府当局者ヲ irritate スルニ過キスト信ス抑モ英国政府ハ協定方式提出ノ義務アルニアラス問題ハ勢ヒ大体ノ利害ニ鑑ミ当事者執レカ最速カニ円満ナル解決ヲ得ンコトヲ希望スルカニ在リテ比較的多ク右ノ必要ヲ感スル方カ自カラ無理ヲ忍フハ已ムヲ得サルノ数ナリ然ルニ英国政府ハ強テ適当ナル協定方式ヲ案出シ談判ヲ進ムル必要ヲ感シ居ラス若シ我方ニ於テ関税上譲歩スル所ナクハ無條約国タルヲ覚悟シ居ルニ付従テ我方モ同様ノ覚悟ヲ為サハ格別、サモナクハ英国カ妥協シ得ル方式ヲ我ニ於テ案出シ若クハ同時ニ税率ニ関スル協議ヲ進ムルノ必要アリト存ス白耳義国トノ條約ハ単ニ英国カ税率維持ノ約束ヲ為シタル例トシテ之ヲ挙クラレタルコトハ存スルモ白耳義国ハ元来自由貿易国ニシテ俄ニ輸入税ヲ増加スルカ如キコトハ事実其ノ虞ナキニ付右ノ如キ約束ヲ為シ得

タルモ日本国政府ノ場合ハ然ラス既ニ前回ノ会見ニ於テモ若シ永キ将来ニ亙リテ自己ヲ束縛スルコトヲ好マスハ短期ノ豫告ヲ以テ何時ニテモ廃棄シ得ルコト、ナサハ可ナルヘキ旨ヲ説キタルモ先方ハ第一我案ハ英国ヲシテ日本国絹織物等ヲ無税ニ存シ而シテ日本国ヨリ英国ノ絹織物等ニ対シ高率ノ協定税ヲ得セシムルモノナルカ故ニ成否極メテ困難ナルノミナラス短期ノ豫告ヲ以テ日本国トノ協定税率ヲ廃棄シ得ルコトトナスハ英国ノ商業ヲ頗フル不安ノ状態ニ置クモノニシテ到底之ニ同意スル能ハスト云ヘリ故ニ右ノミニテハ之ヲ繰返スモ妥協ノ望ナキコト明白ニ付更ニ考案ヲ下サレクシ又御送附ノ覚書ハ往電第二三二号ニ対スル御答弁ト存スルモ商務次官ノ書面ハ会議ノ要領ヲ認メタル迄ニテ先方ノ意見中駁撃スヘキ点ハ会議ノ席ニ於テ悉ク駁撃シ我主張ハ先方ニ於テモ了解シ居ルニ付特ニ政府ヨリ覚書ヲ提出セラルルノ要ナク且覚書ハ商務次官提起ノ考案即チ英国委員限リノ考案ニ対シテハ答ヘ居ラス文意モ言答メニ類スル所アリテ面白カラス又方式確定セスハ税率ニ関スル協議ハ出来ス之ヲ行ハハ他国トノ条約談判ニモ差支ヲ生ストノ意見ハ本使ノ了解ニ苦ム所ニシテ先方ハ毫モ両国政府ヲ「コムミット」セス委員間ニ於テ協議ヲ進メタシト答ヲ与ヘス在日本英国大使ヘノ訓令中 what would be likely to meet Japanese view of bilateralism ト云ヘルモ其ノ意味ニシテ若シ実質ニ入リ双方譲歩ノ額モ均一ナラシムル御趣意ナラハ初ヨリ相談ノ纏マル筈ナク商務次官ノ来翰ニモ日本国ニ打勝ツヘキ困難単ニ形式ノミニアリトノ明白ナル understanding ヲ以テ方式案出ヲ努ムヘシト云ヘルニテモ其ノ趣意ハ明ナリト謂フヘク将又英国委員ニ於テ我譲歩ノ程度ヲ知ラスシテハ方式ヲ案出スルコト不可能ナリト云ヘルハ彼等限リ提出ノ考案ト雖自由貿易主義ニ関スル現政府ノ主張ヲ傷クルモノナルカ故ニ政府ヲシテ之ヲ承認セシムルニハ我方ヨリ満足ナル代償ヲ得サルヘカラストノ見地ヨリ来リタルモノニシテ現ニ商務大臣ト私話ノ際右委員限リノ考案モ自由貿易主義ニ反対スルモノナルカ故閣僚ノ賛同ヲ得ルコト容易ナラサルモ日英ノ関係ハ特別ナリトノ理由ヲ以テ之ヲ得ルニ努ムヘキカ之カ為ニモ日本国ノ譲歩ノ程度ヲ知ランコト緊要ナリト云ヘリ右様ノ次第ニ付帝国政府ニ於テ日英両国間ノ条約ノ成立ヲ期セラルル以上実質ニ於テ比較的多クヲ譲歩セラルルハ已ムナキ次第ト存ス尚又英国委員ハ方式ノ案出ヲ努ムヘシト云ヘルモ前回提出ノ考案以外ハ名案アルヘシトモ思考セス若シ此案ニモ

ノ意見ニテ之ヲ容レラルルモ政府ノ煩累トナラサルハ勿論外国トノ交渉ニモ何等ノ影響ナカルヘキコトト存ス且方式如何ニ拘ハラス結局税率ニ於テ英国政府ノ同意シ得ル点迄譲歩セスハ条約ハ纏マラサルニ付条約成立ヲ期スル以上方式ト税率ト同時ニ下協議ヲ遂クルモ差支ナク且英国ノ態度ニ顧ミ已ムヲ得サルノ針路ナリト思考ス既ニ外務大臣ヨリ在日本英国大使ヘノ訓令ニハ I earnestly hope Japanese Government will give instruction to their Ambassador which will enable Delegates to continue discussion トアリ御送附ノ覚書ハ謂ハハ時節晩レニシテ何等利益ナキノミナラス却テ先方ヲ激セシムル憂アルニ付右ハ提出セサルコトト致タク若シ其ノ結果ノ如何ニ拘ハラス提出ノ要ヲ認メラルルニ於テハ口頭ヲ以テ其ノ大要ヲ述フルコトト致シタシ尚又右覚書中 formula containing no mutuality in the matter of obligation and no parity in the matter of concessions 云々トアリ帝国政府ハ譲歩ノ額ニ付テモ彼我均一ヲ期セラルルカ如ク認メラルル処果シテ然ラハ条約ハ到底纏マル見込ナシト存ス蓋シ英国委員ハ最初ヨリ我所謂相互主義トハ単ニ形式ノコトナリヤ又ハ実質ニモ関スルコトナリヤト再三質問シタルカ本使ハ態ト明御不同意トアリテハ他ニ我方ヨリ名案ヲ提出セラルル外妥協ノ途ナキハ本使ノ殆ト信シテ疑ハサル所ナリ就テハ右ノ事情篤ト御考量ノ上方針御決定相成タク尚前記必要ノ廉々御電示アランコトヲ請フ

二七七　明治四十年十月三十日　加藤駐英大使ヨリ小村外務大臣宛（電報）

関税協定ニ対スル英国政府ノ態度ニ関スル件

十一月三十日　前八時二十分　倫敦発
本省着

小村外務大臣　　加藤全権大使

第二五〇号

貴電第一九五号ニ関シ在日本英国大使ハ毫モ当地ノ事態ヲ了解シ居ラサルモノノ如ク最初桂侯ヨリ大体閣下ト同様ノ御話アリタルニ対シ英国外務大臣ヨリハ夫レニテハ事実談判ノ進メ方ナク英国政府ニ於テハ如何ナル場合ニ於テモ関税上日本国ノ譲歩程度ヲ知ルニアラサレハ彼ヨリ方式ヲ案出スルコト能ハスト明言シ殊ニ実際的進行ヲ計ル為方式及税率ニ関シ委員間ニ於テ協議ヲ進ムルコトヲ切実ニ帝国政

府ニ提出スヘク訓令シタルニ拘ハラス在日本英国大使ハ一已ノ意見トシテ閣下ノ御意見ニ同意セルカ英国政府ノ意志ト無関係ニシテ同官ノ説ハ決シテ重キヲ為スモノニアラス就テハ若シ英国政府カ在日本英国大使ノ意見ニ依リテ動キ単ニ協定方式案出ノ為先方ヨリ進テ会議ヲ開カンコトヲ申出ツル様ノコト可有之期待セラルルニ於テハ必ス事実ト齟齬スヘク英国政府ハ固ヨリ談判ノ進行ヲ希望スルモ如何ニモシテ自ラ方式ヲ案出シ速ニ談判ヲ進ムルコトヲ祈ル程熟心ナルモノニアラス就テハ帝国政府ニ於テ本使ノ信スルカ如ク速ニ談判ノ進行ヲ希望セラルルニ於テハ自ラ英国ノ同意シ得ル案ヲ提出シ若ハ税率ニ付進シテ商議ヲ開カルル外ナシト信ス右御了解ノ上十一月二十八日ノ電稟ニ対シ篤ト御考量アランコトヲ希望ス

二七八　明治廿三年十一月三十日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定ニ関シ訓令ノ件

十一月三十日　後七時四十分発

在英加藤大使

小村大臣

第二〇〇号

貴電第二四八号ニ関シ

帝国政府ノ最モ重ヲ措ク所ハ既ニ屢々申進シタル如ク主義上ノ要件ニシテ此要件ニ牴触セサル範囲内ニ於テ始メテ関税協定ニ同意シ得ヘキ次第ニ有之税率其者ノ如キハ彼我相互ノ譲合ヲ以テ妥協スルコト必スシモ困難ナラサル事柄ニシテ右根本問題タル協定方式ニ付両国政府ノ合意ヲ見サル以前ニ税率ノ内容ヲ商議スルコト能ハスト為ス帝国政府ノ主張ハ自ラ正当ナリト確信スル所ニシテ此点ニ付テハ篤ト英国政府ノ省慮ヲ求メラルル様閣下ノ御尽力ヲ希望ス

抑税率協定ノ希望ハ英国政府ヨリ出テタルモノニシテ帝国政府ハ其重大ナル利益ヲ害セサル限リハ特ニ両国ノ関係ニ顧ミ成ルヘク英国ノ希望ニ応セント欲シ只右重大ナル利益ノ要求ニ鑑ミ協定方式ノ双務的ナルヲ条件トシテ其一方式ヲモ開示シ英国政府ノ友好的考量ヲ求メタルナリ畢竟出来得ル限リ円満ナル解決ヲ遂ケント欲スルニヨルモノニシテ帝国政府ハ税率協定ノ希望ヲ提出シタル英国政府カ均シク彼我ノ妥協ヲ欲スルニ於テハ適当ナル協定方式ノ案出ニ付帝国政府ト共ニ尽瘁スルヲ辞セサランコトヲ希望セサルヲ得ス帝国政府ハ税率ニ関スル英国政府ノ希望ニ対シ少カラサル税度ニ於テ之ニ応スルコトヲ努メントスル精神ナリト雖英国政府カ先ツ我譲歩ノ内容ヲ確知スルニ非サレハ根本問題タル協定方式其者ヲ講究スルコト能ハスト云フカ如キハ聊了解ニ苦マサルヲ得ス

英白間ノ約束ハ固ト暫定的約款ニ過キスト雖今日迄既ニ十余年間存続シ兎モ角英国カ自国税制維持ノ明約ヲ与ヘタル一ノ前例ニ有之義ニ我ヨリ開示シタル双務的方式ノ考案ヲ擁護スル上ニ於テ一ノ参考資料タルヘシト存シ之ヲ引用シタル次第ナリ白耳義ハ自由貿易国ナルモ英国トハ稍趣ヲ異ニシ当時其国定税番ノ数七十、税率ノ数三百二十余ニ及ヒクリシニ何等税率ヲ軽減スルコトナク只現状維持ヲ約シタルニ止レル処今回本邦ハ仮令右同様ノ自由貿易国ニ非サルニセヨ其既定ノ税率ヲ軽減スルコトヲ承諾セントスルモノナルコトハ注意ノ値アルヘク従テ彼ノ場合ニ英国カ若干ノ日月其税制維持ノ約束ヲ与ヘ得タルニ顧ミ帝国政府ハ此ノ場合ニモ同政府カ之ヲ与ヘ得ンコトヲ希望セサルヲ得ス且又英国政府カ我税率ノ軽減ヲ求メタル当初ヨリノ理由ハ日本国カ英国ニ於テ現ニ無税ノ待遇ヲ受クルコトヲ根拠トシタル義ナレハ英国カ我軽減税率ヲ羈束セントスルニ於テハ自国ノ現制ヲ維持スルコトヲ約束スルハ寧ロ公平ノ事ナルヘク彼我相互ノ税率ヲ同一ノ額ニ定ムルニ非スンハ不対等ナリト云フカ如キハ各国ノ国情ニ伴ヒテ相違スル国是ヲ無視スル嫌アリ現ニ英国ノ殖民地ニテモ加奈陀及濠州ノ如キ保護税ヲ設ケ母国品ニ対シテスラ右保護税ヲ幾分引下クルニ止メ之ヲ以テ優遇税率ト称スルノ実際ナリ

又短期豫告ヲ以テ協定ヲ廃棄スルノ自由ヲ存スルハ英国商業ヲ不安ノ状態ニ置クモノナリトノ論アリト雖英国政府自ラ協定ニ永ク羈束セラルルヲ好マサル以上ハ右ノ自由ヲ存スルノ外ナク而シテ英国ノミ容易ニ候約ノ羈絆ヨリ脱却シ得ナカラ独リ帝国政府ヲ久シク之ニ拘束セントスルカ如キハ固ヨリ公平ヲ失スルモノニシテ帝国政府ノ最モ重ヲ措ク協定上ノ要件ニ戻ルモノタリ尤モ右短期廃棄ノ自由ヲ相互的ト為スト雖モ帝国政府カ之ヲ濫用セントスルノ意思ニ非サルコトハ言ヲ俟タス近年締結ノ諸国通商條約ニシテ一年ノ豫告ヲ以テ廃棄シ得ヘキコトヲ定ムルモノ少カラス英国カ加奈陀其他殖民地ニ関シ仏国ト締結セル諸関税條約亦此例ニ属ス

往電第一九〇号ノ覚書ハ先方ノ覚書ニ鑑ミ帝国政府ノ主義上ノ要点ヲ英国政府ニ反覆切言スルヲ主眼トシタルモノニシテ所謂英国委員限リノ考案ナルモノハ同国政府ノ成案ニ

非サルノミナラス先方ヨリ之ニ就テ帝国政府ニ協議ヲ求メ来リタルニモ非ス其希望スル所ハ専ラ我税率譲歩ノ内容ヲ確知セントスルニ在リシヲ以テ我覚書ニ於テハ該考案ノ可否ニ付直接回答セサリシ次第ナリ尚義務ノ相互的タルト共ニ譲歩ノ均一ナルコトモ亦関税協定上大体ノ原則ナリト雖其如何ナルモノヲ以テ均一ト看做スカハ実際問題ニシテ帝国政府ハ日英間ノ場合ニ於テハ我税率ノ軽減ニ対シ英国ノ現行税制維持ノ約束ヲ以テ右ノ條件ニ適合スルモノト認ムルコトヲ辞セサルナリ

以上ノ次第ニテ帝国政府ハ出来得ル限リ円満ニ本件ヲ解決セント欲スルノ趣意ナルヲ以テ両国政府間ニ先ツ適当ナル協定方式ヲ商定スルコトヲ努ムルコトニ致度既ニ今日トナリテハ帝国ニ不利ナル危険ヲ冒シテ迄商議ヲ迅速ナラシムルノ必要ナク又来年七月迄ニハ余日モ少カラサルカ故英国政府ニ於テ更ニ篤ト我提案ニ考量ヲ加ヘテ之ヲ承認スル様致度其到底之ニ同意スル能ハサルニ於テハ別ニ双務的方式ニ付適当ノ考案ヲ研究シテ提出スルニ至ランコトヲ希望ス就テハ閣下ハ右ノ趣旨ニテ先方ト交渉方精々御尽力相成リタシ

二七九　明治四三年一二月三一日　加藤駐英大使ヨリ小村外務大臣宛

日英條約改正第二回会見顚末報告ノ件

附屬書　会見録

明治四十三年十一月三十日

在英　特命全権大使　加藤高明（印）

外務大臣伯爵　小村寿太郎殿

機密條第二四号　十二月六日接受

條約改正ニ関シ去ル七月八日第一回非公式会見ヲ遂ケタル後本月ニ入リ近着内地新聞紙ノ報スル所ニ拠レハ帝国政府ニ於テハ新関税法改正ノ御内議アルヤニ推察被致若シ果シテ右様ノ御内議アルニ於テハ前以テ之ニ対シ申立テ度意見有之候ニ付往電第二二四号ヲ以テ及御問合候処之ト行違ニ貴電第一七六号第一七七号及第一七八号ヲ以テ帝国政府ノ御方針御訓示相成続テ貴電第一七九号ヲ以テ右往電第二二四号ニ対スル御回答ニ相接シ委曲致敬承候依テ当国外務省ト早速会見日取打合候処先方ノ都合ニ依リ本月十六日会見ノ事ト相成当日午後三時十五分同省ニ於テ英国側委員ト第二回会見ヲ遂ゲ候同日ハ前回ノ通リ先方ヨリハ外務次官「マツキノン、ウッド」商務次官「スミス」ノ両委員並ニ外務省員「グレッグ」商務官「クロウ」及商務省員「スタンレイ」及「アツシレイ」出席致本使ハ山座参事官並ニ芳沢書記官ヲ帯同致候

当日ノ会見ニ就テハ大体往電第二二八号ヲ以テ申進候通リ先ツ本使ヨリ貴電第一七七号覚書ヲ読聞カセタル後之ヲ先方ニ交付シ尚ホ附帯説明トシテ貴電第一七六号御訓示ノ趣旨ヲ英訳シテ之ヲ読聞カセタル上英国案ハ日本ヲ拘束スルノミナラス双務的協定ニ非ザルカ故之ニ同意シ難キ旨説明シ英国ニシテ双務的基礎ノ上ニ協定ヲ為スニ於テハ日本ニ於テモ一定ノ程度迄英国ノ主張ヲ容ルルノ精神ナル旨附言致候処先方ハ之ニ対シ謝意ヲ表シタル上英国案カ日本ノ容ルル処トナラザリシヲ遺憾トシ若シ当日提出ノ我新案ニ同意スルニ於テハ日本ハ仮令協定税率ニセヨ尚ホ英国ヨリノ輸入品ニ対シ高率ノ課税ヲ為スニ拘ラズ英国ハ日本ヨリノ輸入品ニ條約期間毫モ課税セサルコトヲ約スルモノニシテ輿論ノ反対ハ勿論政府ノ同意ヲ得ヘキ処ニアラズ加之 silk goods ノ如キハ仏国其他ヨリ日本ニモ優リ大ナル輸入アルヲ以テ若シ日本品ヲ無税トセバ結局他国ノ分ニモ課税スルヲ得ザルコトトナリ其関係頗ル大ナルカ故旁我案ニ同意スルコト能ハス特ニ我案ニハ相互的方式協定ノ場合ニハ関税ニ付一定ノ譲歩ヲ為スヘシト云フニ止マリ譲歩ノ内容ヲ示サザルカ故相互的協定ノ形式ヲ発見スルニモ苦ム次第ナリ元来英国案ハ英国カ極度迄日本品ニ対シテ事実上恩恵ヲ与ヘ英国カ此無税ノ制度ヲ維持スル間日本モ亦英国品ニ対シ恩恵ヲ与ヘンコトヲ要求スルモノナルカ故畢竟相互的協定ト称シ得ベク若又単ニ相互主義ノ点ヨリ観レハ我新提案モ亦一方英国品ニハ協定ヲ行フモ尚高率ノ課税ヲ為シ他方重ナル日本品ニハ全然課税セストナスモノナルカ故其実質ニ於テ相互的ト認ムルコトヲ得ス是故ニ若シ強テ他ノ方案ヲ求ムルニ於テハ英国ニ於テモ日本品ニ対シ将来課税シ得ヘキ最高率ヲ同時ニ協定シ場合ニヨラバ相互ニ輸入スル綿織物ト絹織物並ニ鉄ト銅ト云フカ如ク対比シテ税率ヲ定メ置キ以テ双務的形式ト為スカ如キハ則チ一案トシテ或ハ成立シ得ヘキカト思考スルモ差当リ此以外ニ別ニ良案アルヲ見ズ尤モ此案ハ全ク委員限リ即座ノ案ニシテ政府ノ承認ヲ経タルモノニアラズ或ハ其他ニモ日本政府希望ノ如キ一方案ヲ案出スルコトハ尽力スヘキモ兎ニ角日本政府ニ於テ英国提案ニ対シ如何ナル程度迄譲歩セラルルヤヲ承知シ度右委員限リノ考案ニテモ自由貿易主義ニ反スルモノナルカ故ニ政府ヲシテ之ヲ承認セシムルニハ関税上日本ノ譲歩程度ヲ

知ランコト極メテ緊要ナリト主張致候本使ハ之ニ対シ元来日本政府ガ英国案ヲ容ルル能ハザルハ同案カ片務的基礎ノ上ニ立チ独リ日本ヲ拘束スルニ止マルニ在リ故ニ日本政府ハ双務主義ニ基ク方式ヲ案出シテ本件商議ヲ落着セシムルノ希望ヲ有セリ英国案ニ拠レハ日本ハ一定ノ期間税率ヲ束縛セラルルニ反シ英国ハ何等拘束ヲ受クル所ナク何時タリトモ其関税制度ヲ変更シ得ヘク其「イニシエチヴ」ハ常ニ英国ノミニ存セリ之レ帝国政府ノ到底同意スル能ハザル所ナルヲ以テ今次ノ提案ヲナシタル次第ナリ我提案ニシテ到底英国委員ノ同意ヲ得ル能ハズトセバ誠ニ已ムヲ得ザル次第ナルモ英国委員限リノ考案ハ現在英国カ課税シ居ラザル日本品ニ対シ態々課税スルコトヲ豫メ約諾スルモノナルガ故帝国政府ニ於テハ同意シ難カルヘク要スルニ双務的協定ヲ為スハ我方ノ根本主義ナルカ故若シ今次ノ提案ニ対シ同意ヲ得難シトセバ右根本主義ニ一致スル範囲ニ於テ他ノ方案ヲ案出セラレタク若シ根本主義ニシテ決定セハ日本政府ハ英国提案ニ対シ或程度迄譲歩スルニ吝ナル者ニ非ザル旨反覆説明致候

然ルニ英国委員ハ我所謂根本主義ニ一致スル範囲ニ於テ一ノ方案ヲ案出スル件ニ付テハ何分考慮ヲ遷ラスベキモ之ニ候ニ付本使ハ之ニ対シ目下其必要ヲ認メザルモ先方ノ希望ハ一応帝国政府ニ取次グベキ旨相答ヘ其結果往電第二二八号末段ヲ以テ及請訓候次第ニ有之候

尚ホ当日ノ会議ニ於テ英国委員ノ述ベタル方案ハ即座ノ口頭案ニテ意義明確ヲ欠クニ付為念書面トシテ送付シ呉ルル様其節本使ヨリ先方ニ請求シ置キタル結果翌十七日夜商務次官ヨリ往電第二三二号ノ通リ覚書トシテ之ヲ送越候処右覚書中ニハ当方注文以外ノ事項ヲモ含ミ税率ノミナラズ條約ノ本体ニ関スル討議ノ開催ヲモ請求致来候蓋シ十六日会見ノ節ニハ英国委員ヨリ通商條約ニ関スル帝国政府ノ態度ヲ承知シ度旨申出有之候ニ付本使ハ右ニ付テハ未ダ訓令ニ接セザル旨相答ヘ先方ハ勿論税率ガ重要点ナリト云ヘル外当日ノ会議ニ於テハ條約其モノニハ言及セズ尚ホ英国委員ハ当日ノ会議ニ於テ本使ガ双務主義ヲ基礎トセル方案決定以前英国案ニ対スル帝国政府譲歩ノ程度ヲ開示スルコトハ困難ナルベキ旨陳述シタル際英国委員ハ若シ後日適当ナル方案発見サレザル場合ニ於テハ税率ニ関スル討議ヲ無効トシ帝国政府ニハ何等煩累ヲ及ボサザルコト（without prejudice）トシテ兎ニ角税率ニ関スル討議ヲ開始スルモ可ナル旨申出候右ノ次第ハ往電第二三一号ヲ以テ電報及置候通リニ有之候

当日会議終了後「スミス」商務次官ノ本使ニ内話シタル所ニ拠レバ先方ハ当日ハ多分税率ノ討議ニ入ルヲ得ルコトト豫想シ居リタル処我提案ノ全ク右豫想ニ反シ居リシ為メ不勘失望シタリトノコトニ有之要之当日会見ノ模様ニテハ乍遺憾御訓示ノ方案其儘ニテハ英国委員ノ同意ヲ得ルコト其望無之様致思考候当日会見ノ際彼我問答ノ大要ニ付テハ前回ノ通リ英国側ニ於テ会見録ヲ調製致シ数部送越候ニ付三部玆ニ及御送付候間御査閲相成度候尚右会見録ハ上梓前一応当方ノ校閲ヲ経クルモノニテ其末段ニハ往電第二三二号英国委員覚書全文ヲモ附記致居候

右当方往電説明旁及報告候　敬具

（附属書）

JAPANESE COMMERCIAL TREATY
NEGOTIATIONS.

Memorandum of a Conference held at the Foreign Office on Wednesday, November 16, 1910.

A CONFERENCE was held at the Foreign Office

先立チ協定税率ニ関スル英国案ニ対シ日本政府ハ如何ナル程度迄譲歩スルヤヲ承知シ度旨繰返シ陳述致候ニ付本使ハ根本主義ノ決定セザル以前ニ於テ英国案ニ対スル我譲歩ノ程度ヲ開示スルコトハ帝国政府ノ承諾シ難キ所ナルベキモ英国委員希望ノ次第ハ兎ニ角帝国政府ニ電報スベキ旨相答ヘ其結果往電第二二八号ヲ以テ右ニ関シ及請訓候次第ニ有之候

当日彼我談判ノ要旨大体右ノ通リニ有之候処終リニ臨ミ英国委員ハ来年七月十七日ヨリ八月三日迄日本ニ輸入セラルル英国品ハ最恵国待遇ヲ享クベシトノコトヲ前回会議ノ際本使ヨリ聞キタルガ右ハ確定ト認メ他ニ発表シテモ差支ナキヤト云ヘルニ付右ハ本使一個ノ信念ヲ吐露シタルニ過ギザル旨答ヘタル処先方ハ帝国政府ヨリ正式ノ保障ヲ得タキ旨述ベタルニ付本使ハ日英両国ノ友誼ニ顧ミ右ノ期間英国品ニ対シ区別的待遇ヲ与ヘラルベキコトハ殆ンド想像シ得サルコトニシテ且ツ現行日英條約ノ失効迄ニハ尚多大ノ時日アリ且ツ夫迄ニハ新條約ノ締結ヲ見ルコトト思考セラルルガ故今ヨリ右ノ如キ言明ヲ求ムル必要モ無之ベキ旨相答候処先方ニ於テハ商人ヨリ屢々問合セ来ル向モ有之候故可成速ニ確実ナル保障ヲ得タシトテ頻ニ右希望ヲ繰返ヘシ

on Wednesday, the 16th November, 1910, when there were present:—

Mr. Mckinnon Wood, His Excellency the Japanese
Sir H. Llewellyn Smith, Ambassador,
Mr. G. J. Stanley, Mr. Yamaza, and
Mr. E. T. F. Crowe, and Mr. Yoshizawa.
Mr. Percy Ashley (Secretary).

In the absence of Mr. Alston, Mr. R. H. Creg attended the Conference, as representing the Far Eastern department of the Foreign Office.

Mr. Mckinnon Wood opened the proceedings by stating that the meeting had been summoned at the request of the Japanese Ambassador, who was understood now to be furnished with instructions from his Government with regard to the British counter-draft of a Commercial Treaty.

Mr. Kato then read the following Memorandum, which he had received from his Government:—

Memorandum.

"The tariff system now in force in Japan consists of conventional schedules and a statutory tariff. The former are applicable to the articles enumerated in them which come from the States with which those schedules were concluded, as well as from the countries enjoying the most-favoured-nation treatment. They cover about one-fourth of the total imports. The statutory tariff is general and comprises all articles, but in practice it applies only to imports not enumerated in the conventional schedules, and to articles imported from the countries not receiving the most-favoured-nation treatment. The conventional schedules were arranged by first agreeing upon ad valorem rates respecting the conventional articles, and then, as far as practicable, converting those rates to equivalent specific duties, taking as the basis of such conversion the Japanese customs returns for the first six months of 1894. The ad valorem rates thus agreed to were fundamentally very low, but the resulting specific duties in the process of conversion were still further reduced owing to unavoidable inaccuracy in the basis of calculation. Until the revised treaties came into operation in 1899, the Japanese customs was administered, and the customs appraisement conducted, in accordance with the trade regulations annexed to the Treaties of 1858-69. If those regulations are examined, and, at the same time, the limitations of consular jurisdiction in the matter of remedy are remembered, it will at once be seen, it is believed, that customs authorities were practically powerless to prevent undervaluation. That the opportunity thus freely offered was largely translated into actual practice is a matter of history. Consequently the conventional specific duties, while admittedly equivalent to the conventional ad valorem rates from the point of view of declared values, will be found in many instances to be considerably below the ad valorem standard, when actual values are taken in consideration. This insufficiency in the scale of the converted conventional duties in the terms of original ad valorem rates, which was at first very noticeable, is each year becoming greater, in consequence of tendency on the one hand to import better and higher-priced articles, and the impossibility on the other of applying under the present conventional schedules necessary corrections owing to the defective classifications in those schedules. In these circumstances it became absolutely necessary for the Japanese Government to terminate those old and obsolete schedules as soon as possible. But the abrogation of those schedules alone would have had the effect of making the existing statutory tariff applicable to all imports. That tariff came into operation at the same time as the conventional schedules. It has always served in conjunction with those schedules and, as already stated, is applied exclusively to imports not covered by those schedules. Duties collected under the combined tariffs averaged at the outset less than 6 per cent. on the total imports. In consequence of amendments to the statutory tariff, that average has been increased to nearly 10 per cent. Those amendments were general, but in actual practice did not apply to goods coming under the conventional schedules. It is therefore apparent that the augmentation in the statutory rates has in fact been greater than the foregoing average would seem to indicate. In view of this state of affairs, the Japanese Government deemed it unwise as well as inequitable to enforce their statutory tariff alone, and they accordingly enacted a new tariff to replace both the conventional and statutory schedules. The new measure has for

its principal object a fair and equitable adjustment and equalisation of tariff rates. It generally reduces the existing statutory scale, more especially in respect of the articles enumerated in the conventional schedules, and, as a rule, not without exceptions, increases the conventional rates.

It will have effect, it is estimated, of increasing total customs receipts from about 44,000,000 yen to 57,000,000 yen per annum, and the average tariff rate from 9 9/10ths to 13 per cent. upon the entire volume of imports. Taking into consideration the fiscal requirements of Japan, and having in mind as well the very limited sources from which she is able, without unduly crippling private enterprises and activity to draw the needed revenue, it cannot be said that the new tariff exceeds bounds of moderation, nor can that tariff be regarded as excessive, if it be compared with schedules of many countries having greater taxable resources than Japan. The British Government, however, find it difficult to consider the question of the proposed new Anglo-Japanese Treaty arrangement independently of the tariff issue, having in view the representations that have been made to

them on the subject of the recent Japanese tariff legislation. British merchants interested in the Japanese trade are strenuously opposed to the new schedule, and in support of such opposition they assert that the increased rates will seriously injure, if not entirely destroy, the trade affected by such increase. The Japanese Government do not share that apprehension, and they consequently do not hesitate to declare that such a result would be as entirely opposed to their wishes as it would be contrary to their expectations. While fully appreciating the difficulties of the situation from the British point of view, and, desiring in every way consistent with their own position and vital interests to meet the wishes of Great Britain, the Japanese Government must earnestly urge the British Government to consider the difficulties of a still more serious nature by which they are confronted. Prior to the enforcement of her existing Treaties, Japan was bound by perpetual unilateral tariff's coupled with the system of consular jurisdiction. That state of things was admittedly inequitable and unduly burdesome to Japan, and in order to secure the final release from those one-sided and unfair en-

gagements, she consented to conclude new unilateral schedules at very low rates of duty covering a portion of imports terminable upon notice after a given number of years, so that when abrogated Japan should enjoy full liberty of action in tariff matters. Japan, consistently with the express provisions of her existing Treaties, has given notice of her desire to bring her tariff engagements to an end. The British Government, however, in response to that intimation, reqest in effect the continuation of the present tariff system, for, practically speaking, it is impossible to regard the British counter-project in any other sence than proposals for another unconditional unilateral tariff schedule. The Japanese Government can find no valid reason for assuming that conditions will be more favourable five or ten years hence than now for the realisation of their desire for complete tariff autonomy. If, in the existing situation they should grant the request of the British Government, they would find it impossible to refuse like concessions to other interested Powers, and so yielding at this time to the wishes of Great Britain and such other Powers, they would be unable to discover hereafter any stron-

ger reasons than now exists for doing away with their unilateral tariffs, and thus would be revived the system of perpetual tariffs against which Japan has so long and so earnestly struggled; but this is by no means the most serious aspect of the case. Japan exports to Europe and the United States goods to the value on the average of about 217,800,000 yen annually. Of this total the United States takes 127,600,000 yen, and Europe 90,200,000 yen. Twenty-seven per cent. of Japan's exports to Europe go to Great Britain, 44 per cent. to France, and 14 per cent. to Italy. To this trade with Europe and America and its development the Japanese Government naturally attach the highest importance. It represents more than 53 per cent. of Japan's entire export trade, and is, comparatively speaking, of much more moment to Japan than is the British export trade with this country to Great Britain, since the British exports to Japan represent less than 3 per cent. of Great Britain's total exports. No less than 77 per cent. of Japan's exports to Europe and the United States go the United States and France. These two countries have maximum and minimum tariffs, and in each the exports

from Japan enjoy at this time the benefit of minimum rates, and it should be added that, of Japan's exports to the two Republics, goods to the value of no less than 104,000,000 yen and 30,330,000 yen, i.e,, 76 and 73 per cent. respectively, are now admitted duty free into the United States and France. If Japan should consent to conclude with Great Britain a unilateral Tariff Convention especially favouring imports in which Great Britain is chiefly interested, it is not to be expected that the Powers taking bulk of Japan's exports would be satisfied unless Japan should also, without reciprocal tariff concessions, exceptionally favour the imports in which they are especially intereted. In that situation Japan would either be obliged to yield to the wishes of such Powers or see her exports burdened with maximum or diffirential tariff rates. The consequences to her revenue in the one case, and to her export trade in the other, would be so very serious as to justify her in using her best endeavour to escape this conjuncture. The Japanese Government are well convinced that their only safety in the matter lies in a strict and loyal adhesion to the principle of equal treatment to all in all that

concern import duties, and that in case it become necessary to enter with any Power into tariff engagements they should restrict those engagements within the narrowest possible limits, and in no case otherwish than in virtue of the most-favoured-nation clause grant tariff concessions except in return for equivalent reciprocal concessions. They therefore believe that the British Government, considering the question from Japan's standpoint, wlll not fail to see how injurious to Japan's commercial and financial interests any departure from the above principle wouid be; and it should be added that the relations between Japan and Great Britain are of a nature to afford ample assurance that the Japanese Government, in framing their new tariff, could not in any case have desired to discriminate against the British imports. The Japanese Government also desire to point out that the cases of Bulgaria, Roumania, and Servia are referred to in support of the present tariff proposals of the British Government. It is impossible fo regard those cases as precedents of much value. It is quite true that the Powers named are bound by unilateral conventional tariffs with Great Britain, but considering that they are the only States in which the system of consular jurisdiction does not exist that are so bound, they form distinct exceptions to the general rule. No less inapplicable to the situation in Japan are the examples of Greece and the United States. The tariff granted by the former country appears to have been in return for substantial tariff concessions, and in the case of the United States, the agreement cited is not only not in force, but was in fact never anything more than a partial grant of the most-favoured-nation treatment.

In conclusion, it should be added that the Japanese Government, loyally desiring to reach a satisfacory solution of the present question, and anxious to contribute their full share towards the result, earnestly hope that the British Government, on their side, will give the problem a renewed consideration with a view to finding a formura which would meet the situation without endangering the vital interests of Japan."

Mr. Kato added that he desired to offer some further explanations as to the attitude of his Government, and for that purpose had drawn up the following aidemémoire, which he then read:—

"In view of the great importance of the commercial relations with Great Britain, and also in view of the close and intimate relationship of political alliance existing between the two countries, the Imperial Government have bestowed a most careful consideration to the proposals of the British Government on the subject of customs tariff with the object of finding some method of amicable settlement. While such is the case, the compliance with the British proposals would mean that, so long as Great Britain does not adopt a fiscal system based on purely protective lines, Japan would not be allowed to free herself from the bondage of a conventional tariff; while on the other hand, Great Britain would not suffer any restraint in the matter of her tariff and would be left at liberty to alter it or introduce changes in her fiscal system whenever she might deem it necessary to do so. The only instance in which Japan would be able to free herself from the bondage of a conventional tariff would occur when Great Britain should have adopted a purely protective tariff. Thus the existence of our obligation depends solely upon the choice and discretion of the British Government, while the latter will

be put under no restraint whatever as to their tariff autonomy, thus leaving the obligation of the Imperial Government entirely unilateral both in name and in practice. If such a concession is granted by the Imperial Government it would surely entail injurious conseqnences in the negotiations of Japan with other countries. Moreover, on the expiration of the new Treaty the Imperial Government would find itself in a position difficult to refuse a unilateral convention in a similar form, thus resulting in practice in the restraint placed upon our tariff autonomy for an unlimited period of time. Such being the case, the object of recovering tariff autonomy, which has been the long-cherished ambition of the Empire, and which is the principal motive which has prompted the Imperial Government to propose the revision of the existing treaty, would be frustrated, and it is feared that the dignity of the country would suffer and its permanent interests, both economical and financial, would be injured. For these reasons the Imperial Government are unable to agree to the proposals of the British Government as they stand.

"At the same time the Imperial Government will not give an absolute refusal to the conclusion of a Tariff Convention, provided such is made in a reciprocal form. In view of the fact that the British Government have admitted in principle that they could not demand of the Imperial Government the conclusion of a unilateral Convention and endeavoured to give their proposals a semblance of reciprocity, the Imperial Government earnestly hope that the British Government should amplify the scope of their endeavours and help in the satisfactory solution of the problem by devising some mothod of reciprocal arrangements and substituting it for the proposals under consideration which could not be regarded but of a unilateral character. The stipulation made by the British Government by which such articles as, for instance, silk-piece-goods, silk handkerchiefs, china and porcelain wares, and lacquer wares, which form the principal items of our imports to Great Britain, shall be admitted free of duty as heretofore and not subjected to any import duty during the continuance of the new Treaty, in consideration of the Imperial Government meeting the wishes of the British Government to, a certain extent, may perhaps be regarded as one method of reciprocal arrangement.

"The Imperial Government is anxious to arrive at an amicable settlement of the question under discussion, and they sincerely hope that the British Government will take into consideration the position in which the Imperial Government are situated and devise and propose some proper method of solution bearing the character of reciprocity."

Sir H. Llewellyn Smith said that, while the Memorandum of the Japanese Government would be carefully considered, he did not think it was necessary, or, indeed, possible at the moment, to examine in detail the arguments set out in it for the purpose of the present discussion; the essential point was in the final paragraph, and in the additional explanations furnished by Mr. Kato. The British delegates could not but feel disappointment at the fact that the formula devised to meet the objections of the Japanese Government to an arrangement which they held to be unilateral was not regarded as satisfactory. The view of the British Government was that as the United Kingdom gave Japanese goods, under the free-trade system, better treatment than any other country, they were entitled to expect some tariff concessions on the part of Japan; and in order to meet the Japanese contention that there is no certainty of the continuance of the present fiscal régime in the United Kingdom, the British Government had offered a formula under which the benefits of the conventional schedule to be granted by Japan would cease if the British system were seriously modified, Nevertheless the British Government did not desire to cling to their original formula; but before attempting to devise a new one, it was desirable to know why the first one had failed of acceptance. Was it solely a question of form?

Mr. Kato replied that the formula proposed left Japan bound in tariff mattets for the whole duration of the Treaty; she would be bound to maintain unchanged the rates of duty set out in the schedule to be attached to the Treaty, whilst the United Kingdom would be left free to make a change at any time.

Mr. McKinnon Wood pointed out that any serious change in the United Kingdom tariff would free Japan from her obligations, to which Mr. Kato replied that his Government objected to the initiative of a change being left solely to the United Kingdom.

Mr. McKinnon Wood said that he understood the

Japanese Government to suggest that the British Government should conventionalise freedom from import duty for Japanese silk piece-goods, silk handkerchiefs, china and porcelain and lacquered goods. Mr. Kato assented.

Sir H. Llewellyn Smith pointed out that such an arrangement would be very one-sided; the British Government was asked to conventionalise freedom from duty for articles of interest to Japan, whilst Japan conventionalised heavy duties on articles of interest to the United Kingdom. There were two distinct point: (1) equivalence of tariff concessions, and (2) bilateral language in the formula to be adopted. He enquired if the Japanese Ambassador attached importance only to the second point.

Mr. Kato said that the could not enter into the question of equivalent values in tariff concessions without consulting his Government. He pointed out, however, that the value of the silk piece-goods, silk handkerchiefs, china and porcelain and lacquered ware exported from Japan to the United Kingdom was, according to the Japanese custom returns, only about 840,000 l., whilst the value of the British exports to Japan covered by the schedule proposed by the British Government was many times as large.

Sir H. Llewellyn Smith enquired if Mr. Kato could give the British delegates any indication of the attitude of the Japanese Government towards the proposals containted in the schedule, to which Mr. Kato replied that he was without instructions on the subject, and could give no indication as to how far the Japanese Government would be willing to go in order to meet the wishes of the British Government.

Sir H. Llewellyn Smith said that the British delegates would do their best to frame a formula which would be acceptable to the Japanese Government; but it was right to say at once that he thought it would be quite impossible to conventionalise freedom from duty for silk goods.

Mr. McKinnon Wood observed that such a proposal was a very large one, as the freedom would have to be extended to similar goods from other countries; and the imports from Japan were only a small proportion of our total imports of silk goods.

Sir H. Llewellyn Smith pointed out that it might be possible to conventionalise maximum rates of duty on silk goods; but he thought that this would be likely to alarm Japanese Manufacturers.

Mr. McKinnon Wood said that it would be politically very difficult for the British Government to justify its willingness to conventionalise freedom from duty for Japanese silk goods, whilst obtaining from Japan only the conventionalise freedom from duty for Japanese silk goods, whilst obtaining from Japan only the conventionalisation of duties that might possibly amount to, say, 15 to 20 per cent. on British textiles.

Mr. Kato said that the Japanese Government would be binding itself to rates of duty lower than those of the statutory tariff. The criticism in Japan if the British formula were accepted would be that, if the British Government did not bind itself, why should the Japanese? The Japanese Government wanted to be able to show that the obligation was thoroughly reciprocal. He further pointed out that concessions to the United Kingdom would involve further concessions to other Powers, e. g., the United States, which in the event of such concessions being refused, could subject Japanese goods to their maximum tariff.

Sir H. Llewellyn Smith observed that this remark seemed to be based on a misunderstanding of the provisions of the Payne Tariff Law, which authorises the imposition of the maximum tariff only in cases where it was proved that undue discrimination was exercised against United States goods.

Mr. Kato referred to the danger of France demanding special concessions, and in the event of their being refused, subjecting Japanese goods to the maximum tariff. Sir H. Llewellyn Smith remarked that France could not possibly give Japanese silk goods such favourable treatment as the United Kingdom, owing to the influence of the silk manufacturers.

Mr. Kato then asked if an arrangement of the kind desired by the Japanese Government could be made by the British Government without recourse to Parliament. Sir H. Llewellyn Smith replied that technically he thought it could; but the proposal as it stood would politically be very difficult. He was glad, however, to observe that it was regarded by the Japanese Government as only one amongst a number of possible ways.

Mr. Kato agreed, and, in reply to a question, stated that the Treaty would not need to be submitted to

the Japanese Diet.

Sir H. Llewellyn Smith then said that it would be helpful to the British delegates, in attempting to frame a formula for the consideration of the British Government, to be able to show that substantial advantage to British traders would result from its adoption. He therefore again enquired if Mr. Kato could give any indication of tbe views of his Government on the proposed tariff schedule.

Mr. Kato replied that he was without instructions on the subject; he would, however, telegraph to his Government if the British delegates so desired, but he thought that the Japanese Government wished that the question of principle should be settled first.

Sir H. Llewellyn Smith then enquired if Mr. Kato could give any indication of the attitude of his Government towards the British counter-draft; Mr. Kato said that on this matter also he was without instructions.

Reverting to the question of the tariff, Mr. Kato asked if he was to understand that the British delegates did not think it expedient to endeavour to meet the wishes of the Japanese Government in respect to devised. He, however, expressed his willingness to telegraph to his Government, but doubted if they would consent until what they regarded as the question of principle was settled.

Mr. McKinnon Wood pointed out that it would be impossible for the British delegates to propose that their Government should enter upon an entirely new line of commercial policy, without being able to indicate the nature and extent of the benefits which British traders would obtain thereby.

Sir H. Llewellyn Smith observed that the original British proposal was doubtless open to some criticism of fhe kind indicated by Mr. Kato, but in the opinion of the British delegates it offered real reciprocity, and they still believed it to be a thoroughly good proposal. Nevertheless, when they saw what concessions the Japanese Government were prepard to make they would endeavour to devise a satisfactory formula.

In reply to a question from Mr. Kato, Sir H. Llewellyn Smith had no hesitation in saying that the proposal to conventionalise freedom from duty for the classes of Japanese goods mentioned by Mr. Kato was not one that the British delegates could accept

framing a formula which in the opinion of the latter would be of a reciprocal character. Sir H. Llewellyn Smith replied that that was not the case; the British delegates would do their utmost to devise such a formula, but it would greatly facilitate matters if the Japanese delegates could obtain authority to proceed in the meantime with the discussion of the British counter-draft and tariff schedule, since the success of the British delegates in framing such a formula and obtaining its acceptance by the British Government must depend upon the attitude of the Japanese Government upon the proposals contained in the schedule. He added that the Japanese delegates might inform the British delegates of the attitude of their Government should they think it advisable, without prejudice and upon the understanding that its maintenance depends on the discovery and acceptance by the British Government of some satisfactory formula.

Mr. Kato feared that the British proposal, as it stood, would be unacceptable to his Government. He said that the Japanese Government would be ready to make concessions, to a certain extent, when some suitable method on the reciprocal basis was as it stood. Mr. Kato asked if this rejection was on account of the fact that the arrangement would be a new departure in British policy; Sir H. Llewellyn Smith replied that there were obvious arguments against guaranteeing free admission to Japanese silks, namely, the facts that they form only a small part of the British imports of silk goods and the exemption from duty would have to be extended to all similar imports, and that silk goods are of the nature of luxuries. An agreement to limit the duties which might, hereafter, be imposed on silk goods within a prescribed maximum is another matter, and might reasonably be a subject for negotiation.

Mr. Kato asked if the British delegates regarded that as the limit to which they could go.

Mr. McKinnon Wood said that the proposal that the British Government should bind itself to admit the specified classes of goods duty-free did not appear to the British delegates to offer real reciprocity, and it was also open to the objections already indicated; but, speaking for the delegates alone, and without committing the British Government, he thought that an arrangement whereby the United Kingdom under-

took not to levy higher rates on specified classes of Japanese goods than Japan levied on British goods might afford an acceptable basis for discussion. It doubtless presented difficulties, but would not be open the same objections as the Japanese proposal.

Sir H. Llewellyn Smith remarked that the British Government might, for example, undertake not to impose a higher duty, calculated on an ad valorem basis, on Japanese silks than Japan imposed on British cottons. Similarly they might possibly undertake that the duty on unwrought copper should not be higher than that imposed by Japan on pig-iron. A bilateral arrangement of that kind would not be impracticable.

Mr. Kato said that he understood that the British delegates, speaking for themselves and entirely without prejudice to their Government, would be willing to consider the possibility of recommending an arrangement the kind indicated, but that they could not formulate a scheme until they knew the extent to which the Japanese Government were prepared to accede to the British proposals as contained in the tariff schedule. He accordingly undertook to communicate by telegraph with his Government in this sense, but requested that he might he furnished with a written statement of the kind of formula which had been suggested, on the understanding that it would be regarded as a tentative proposal emanating solely from the British delegates without reference to their Government. On this understanding Sir H. Llewellyn Smith promised to furnish such a statement at an early date.*

Sir H. Llewellyn Smith then referred to a conversation at the meeting at the Foreign Office on the 8th July, with regard to the treatment to be accorded to British goods in the interval between the dates at which the British and French Commercial Treaties with Japan respectively terminate, and to the observation then made by Mr. Kato to the effect that there would be no discrimination against British goods during that interval.

Mr. Kato said that he had on that occasion only expressed his personal opinion on the subject; the question would not arise for some months, and his Government hoped that before then the new Treaty would be signed. It appeared to him hardly necessary to raise the matter with his Government now.

Sir H. Llewellyn Smith said that, in view of the anxiety on the point which had been expressed by British traders and the fact that in the interval of three weeks large quantities of goods could be got into Japan to the detriment of British traders by their competitors, the British Government would be glad to be able to tell them something definite as to the position after the termination of the present Treaty, in the event of no new Treaty having been signed.

Mr. Kato undertook to mention the matter to his Government, but he thought they probably would not wish to say anything on the subject at present.

P. A.

Foreign Office, November 17, 1910.

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*The following is the statement furnished to the Japanese Ambassador in accordance with the above promise:—

Memorandum communicated by Sir H. Llewellyn Smith to the Japanese Ambassador.

November 17, 1910.

From the statement made by the Japanese Ambassador at the recent conference, the British delegates are disappointed to find that the formula which they had suggested for expressing the reciprocal character of the British proposals relating to tariff concessions has apparently failed to obtain the approval of the Japanese Government.

They had confidently hoped that this formula, which expressly makes the tariff concessions granted by Japan contingent on the continuance of exceptionally liberal treatment of Japanese imports by the United Kingdom, would have commended itself to the Japanese Government as being based on the true principle of reciprocity. They need hardly point out that this principle must have regard to the general tariff treatment mutually accorded by the two bargaining countries in contrast to the spurious reciprocity which has regard only to the equivalence of the actual concessions embodied in each special agreement, and which thus discriminates unfairly against countries with a liberal fiscal system, while it actually encourages the adoption of a restrictive tariff policy. The British delegates fear that the attitude of Japan is

already giving powerful support to the movement in the United Kingdom for the introduction of a tariff on which tariff bargains can be based. They strongly deprecate, therefore, any proposal which will make the tariff concessions accorded by Japan appear to be bought by equivalent concessions on the part of the United Kingdom instead of being an equitable return for the liberal terms on which Japanese goods already enter this country, and they earnestly trust that on reconsideration the Japanese Government will agree with this view and accept the proposal already put forward.

If, however, the Japanese Government maintain the position that public opinion in Japan requires that any conventional provisions relating to tariffs should not only be reciprocal in substance, but also bilateral in form, the British delegates are prepared to give an assurance that they will endeavour to find a formula which will comply with this condition, on the clear understanding that the Japanese difficulty to be overcome is solely one of form. It would, however, assist them in discovering a formula likely to be acceptable to the two Government if they were in a position to

know the views of the Japanese Government on the specific proposals already submitted for mitigating the disastrous effects anticipated by British traders from the operation of certain of the increased duties of Japanese tariff. Accordingly, the British delegates couple the above assurance with the request that the Japanese delegates will discuss with them forthwith the proposals put forward for a treaty and tariff schedule.

It appears, however, fair to say at once that, for reasons which were fully explained at the conference, the particular suggestion made by the Japanese delegates (Viz., that we should guarantee the free admission into the United Kingdom of certain specified Japanese manufactured goods including silk tissues) is not one which the British delegates think it possible for His Majesty's Government to accept as it stands. But (speaking solely for themselves and without authority from His Majesty's Government) they do not feel quite the same difficulty in a proposal to give the whole tariff schedule appended to the treaty a strictly bilateral form, i. e., that both Contracting States should undertake not to levy on the goods

enumerated in the Schedule duties higher than those specified therein. Nor (speaking again for themselves) would they exclude the possibility of adding an arrangement designed specially to meet the case of the classes of silk tissues in which Japan is specially interested, by limiting the duties on such tissues to the ad valorem equivalents of the rates specified in the Schedule as applicable to the cotton goods in which Great Britain is specially interested.

The prospect, however, of any such arrangement (which involves a great departure from existing British practice) being approved by His Majesty's Government will, in the opinion of the British delegates, depend largely on the extent to which the Japanese Government are prepared to go to meet the complaints of British trade, and before seeking the direction of His Majesty's Government on the subject it appears to them essential that they should be in a position to supply definite information on the above point.

二八〇　明治四十三年十二月一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定ニ関スル交渉ノ件

十二月一日　前九時五五分　本省着

小村外務大臣　　加藤全権大使

第二五二号

十一月三十日外務大臣ニ面会貴電第一九四号及第一九五号ノ要旨ヲ認メタル書附ヲ交附シ且口頭ヲ以テ之ヲ説明シタルニ外務大臣ハ帝国政府ノ主張ハ了解シタルモ税率ニ関スル日本国ノ意見ヲ知ラスシテ政府ニ於テ方式ヲ決定スルコトハ全然不可能ニシテ此点ハフヽイナルナリ蓋シ如何ナル方式ニテモ内閣ニハ必ス多少反対アルヘキカ故ニ同大臣ニ於テ之ヲ閣議ニ提出シ同意ヲ得ルニハ豫メ日本国ハ如何ナル程度迄関税ヲ譲歩セラルルカヲ承知シ居ランコトヲ必要トスレハナリ然レトモ又税率ニ関スル日本国ノ意見ヲ聞カスシテハ全然方式ヲ議スル能ハスト云フ筈モ無之ヤニ考ヘラルルニ付尚商務次官トモ相談スヘキカ若シ委員間ニ於テ方式一致セハ税率ニ関シ帝国政府若クハ本使一己ノ意見ヲ示スヘシトノ約束ノ下ニ双方委員限リノ責任ヲ以テ方式ニ付協議ヲ開カハ如何トノコトニ付本使ハ右ハ閣下ノ御訓令

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二八一　明治四十三年十二月三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国外務大臣ノ提議ニ関シ請訓ノ件

十二月二日　前七時一五分　本省着

小村外務大臣　　加藤全権大使

第二五四号

貴電第二〇〇号ニ関シ

英国外務大臣ヨリハ十一月三十日夜往電第二五二号ト大体ニ於テ全然同趣意ノ訓令ヲ在日本英国大使ニ送リ右写ヲ閣下ニ交附スヘク電訓セル趣ナリ就テハ帝国政府ハ英国外務大臣ノ提議ニ同意セラルヘキヤガ先決問題ニシテ右ニ御同意ナクハ御訓示ニ遵ヒ方式ニ関スル協議ヲ進ムルニ由ナキニ付何分ノ義御電訓ヲ請フ

二八二　明治四十三年十二月三日　小村外務大臣ヨリ加藤駐英大使宛（電報）

英国外務大臣提案ニ対シ回答ノ件

別電一　英国外務大臣提案写

二　小村外務大臣回答

十二月二日　後七時四五分発

在英　加藤大使　　小村大臣

第二〇一号

貴電第二五二号及第二五四号ニ関シ

帝国政府ハ根本問題タル協定ノ方式ニ付両国政府間ニ商定ヲ見サル以前ニ税率ノ内容ヲ論議スヘキニ非サルコトノ至当ナルヲ今尚確信スト雖今回英国外務大臣カ閣下ニ述ヘタル意見ハ彼我主張ノ折衷説ト認メラルルニ付帝国政府ハ努メテ談判ノ進行ヲ阻害セサランコトヲ欲スルノ趣意ヨリ幾分其所信ヲ枉ケ先方ヨリ右意見通リノ提議アラハ大体之ニ同意スルコトニ決シタル処本日英国大使来訪別電第二〇二号ノ通本国政府ノ訓令写ヲ示シタリ右訓令中ニハ首肯シ難キ点アリト雖要スルニ其末尾ノ一節ニ記載セル所ハ閣下ノ来電ト其趣旨ヲ同シクスルヲ以テ本大臣ハ英国大使ニ対シ帝国政府妥協ノ精神ニ依ルモノトシテ別電第二〇三号ノ通回答セリ即チ先ツ双方委員限リ方式ヲ協議シ嗣デ税率ヲ議スル迄ハ既ニ委員限リ一致シタル方式ニ付両国政府ノ決定ヲ求ムルコトナクシテ右ノ方式ニ遵拠シ帝国政府ヨリ双方委員限リノ商議ノ基礎タルヘキ関税協定案ヲ編成シ西比利亜経由特使ヲ以テ送付シ協定ノ方式ト税率ニ関スル協議ノ結果ヲ両国政府ニ提出シテ其承認ヲ求ムルコトト為スヘキコトニ同意スヘキ旨言明セリ

就テハ愈々協定方式ニ付協議ヲ開クコトト相成ラハ閣下ハ是迄屢々申進シタル所ニテ右方式ニ関スル帝国政府ノ意見既ニ十分御承知ノ如ク主義上ノ問題ハ其最モ重キヲ措ク所ナルニヨリ好ク政府ノ趣旨ヲ体セラレテ我主張ノ貫徹ニ努メ往電一七六ヲ以テ開示シタル我協定方式ニ対シ先方ノ同意ヲ得ル様精々御尽力アランコトヲ切望ス仮令委員限リノ責任ヲ以テ行ハルルモノナリトハイヘ協議ノ結果ニ対シ政府カ毫モ責任ヲ感セスシテ全然取捨ノ自由ヲ有スル訳ニモ相リ成難キニ付申ス迄モ無キコトナカラ協議ノ経過ヲ其都度電報セラルルト共ニ協定方式ニ関シ何等御意見ヲ決セラルル前ニ必ス御請訓相成リタシ

尚閣下ノ御含迄申添エタキハ委員間ニ方式ノ一致ヲ見タル後当方ニ於テハ右方式ニ遵拠シテ双方委員間商議ノ基礎トナルヘキ関税協定案ヲ編成シ閣議ノ決定ヲ経ル筈ニ有之而シテ税率ノ内容ニ至ツテハ到底電信ヲ以テ委曲ヲ説明スルコト不可能ナルカ故詳細ヲ具シテ特使ヲ以テ御送付致スヘク又或ハ専門家ノ説明ニ俟タサルヘカラサル点モアルヘケレハ之ヲ閣下ニ精敷開陳セシメンカ為メ専門家ヲ派遣スルコトニモ相成ルヘキカ故右様御承知置相成リタシ

（別　電一）

十二月二日発

在英　加藤全権大使　　小村外務大臣

第二〇二号

（在本邦英国大使カ十二月一日英国外務大臣ヨリ接手セル電報写）

日本国外務大臣ハ日本国委員ニ於テ税率ニ関スル譲歩ノ程度ヲ開示スルニ先チ両国政府間ニ協定方式ヲ協議決定スルコトヲ要スト主張セラルルモ若シ此ノ主張ヲ固執セラルル

トキハ商議ヲ継続スルコト能ハサルニ至ラン英国カ如何ナル報償ヲ受クヘキカヲ知ラスシテ先ツ協定方式ニ付決定スヘシト云フカ如キハ本大臣ニ於テ到底内閣ノ同意ヲ求ムルコトヲ得サル所ナリ

将又本大臣ハ英国委員ニ於テ協定方式ニ付討議スルコトヲ得ルニ先チ日本国政府ヨリ税率ニ関スル譲歩ノ程度ヲ開示スヘキコトヲ要求スルモノニ非ス斯ノ如キ要求ハ前顕日本国外務大臣ノ主張ト同シク不当ナルヲ免カレサルヘシ唯本大臣ノ求ムル所ハ若シ満足ナル協定方式ヲ発見スルコトヲ得ハ日本国政府ヨリ日本国大使ニ訓令シ其ノ本国政府ノ最終決定ヲ覊束スルコトナクシテ税率ニ関スル譲歩ノ程度ヲ開示スルコトヲ得セシムルニ在リ日本国大使ニ於テ此ノ訓令ヲ受クルニ至ラハ英国委員ハ英国カ受クヘキ満足ナル税率譲歩ノ代償トシテ当国政府ノ同意スルニ妨ナキモノト思考スル協定方式ニ付日本国大使ト討議ヲ継続スルニ躊躇セサルヘシ然レトモ右討議ヲ進行スルニ付テハ日本国大使ニ於テ英国政府カ協定方式ニ同意スルニ先チ税率譲歩ノ程度ヲ開示スルノ委任ヲ受ケラルルコトヲ要ス

英国委員ハ協定方式ノ討議ニ次テ直ニ税率ノ討議ニ入リ其ノ経過ニ徴シ果シテ條約ヲ締結スルモ差支ナキヲ当国政府ニ答申スルコトヲ得ルニ至ル迄ハ委員限リ一致セル方式ニ付当国政府ノ決定ヲ求ムルコト能ハサルモノニシテ日本政府ニ於テ此ノ條件諒承ノ上ハ英国委員ハ先ツ協定方式ニ付討議スルヲ辞セサルヘシ

（右英文）

Copy of Telegram received from
the Foreign Office, Dec. 1st
1910.

Contention of Japanese minister for Foreign Affairs that a formula must be agreed upon between the two Governments before anything is said about concessions on Japanese tariff rates will, if adbered to, make further negotiations impossible. I could not in any circumstances ask the Cabinet to commit itself to a formula without knowing what is to be received in return.

Contention of Japanese Minister for Foreign Affairs is as unreasonable as if I were to demand that Japanese Government should state what concessions they would make on tariff rates before our delegates were allowed to discuss formula. What is required is that Japanese Ambassador should be allowed to state, without finally committing his Government, what tariff rates might be conceded if satisfactory formula can be obtained. If he is so instructed our delegates will be prepared to continue with him discussion of formula which they think might be agreed to, in return for satisfactory concessions on tariff. But the discussion must proceed on the understanding that the Ambassador is empowered to state tariff rates before formula is agreed to by British Government.

Our delegates would be prepared to take the discussion of the formula first if it is undrestood that they cannot submit it to their Government till a discussion of tariff rates has followed and made sufficient progress to enable them to advise their Government whether a treaty is possible.

Copy

*The Delegates will first proceed to discuss the formula, if being understood....., and satisfactory formula has been arrived at, draft conventional tariff prepared in comformity with the formula will be sent by special messenger through Siberia as basis of negotiation between delegates. The result will then be submitted to both Government for their approval.

※以上ハ小村大臣カ覚ノ為メ鉛筆ヲ以テ書入ラレシモノヲ写取リタルナリ

（別　電二）

十二月二日発

在英　加藤全権大使　　小村外務大臣

第二〇三号

（小村外務大臣カ十二月二日在本邦英国大使ト会見ノ際往電第二〇二号英国外務大臣ノ申出ニ対スル回答）

両国委員ハ協定方式ノ討議ニ次テ直ニ税率ノ討議ニ入ルヘク夫レ迄ハ委員限リ一致シタル方式ニ付各其ノ本国政府ノ決定ヲ求ムル能ハサルコトヲ條件トシテ方式ヲ議スヘク追テ満足ナル方式ニ付委員限リ一致スルニ至ラハ該方式ニ基キ編成セル協定税率案ヲ両国委員商議ノ基礎トシテ西比利亜経由特使ヲ以テ送付スヘシ両国委員ニ於テ以上ノ討議ヲ終了ノ上ハ其ノ結果ヲ各其ノ本国政府ニ提出シテ承認ヲ求ムルコトト為スヘシ

二八三　明治四十三年十二月三日　小村外務大臣ヨリ
加藤駐英大使宛

大蔵省調査ノ本邦改正税率実施後ニ於ケル関税収入見込額並ニ英独仏三国ヨリノ輸入想定額ニ対スル平均税率等内報ノ件

（西比利亜便）
明治四十三年十二月三日発遣

在英　加藤大使宛　　小村外務大臣

機密條第三一号

改正税率実施以後ニ於ケル関税収入見込額並ニ平均税率等ハ之カ算出ノ基礎タル輸入貿易額ノ将来幾何ナルヘキヤヲ豫断スルコト困難ナルカ為メ到底之ヲ的確ニ計量スルヲ得サル次第ハ是迄屢次申進シタル通ニ有之候処今回大蔵省ヨリ別紙ノ如ク右等見積額ニ対スル調査表送付致来リ候間御参考迄ニ貴覧ニ供シ候右ニヨレハ関税収入額ハ四千〇十余萬円ヨリ五千三百七十余萬円ニ即チ差引千三百六十余萬円ヲ増加スヘク総輸入額ニ対スル平均税率ハ九分七厘ヨリ一割二分六厘ニ又有税品輸入額ニ対スル平均税率ハ一割五分八厘ヨリ二割二分ニ引上クラルル計算ニ有之候而シテ是等計数ハ本年五月十日附機條第一四号送付ノ改正関税定率法説明書中ニ述ヘタル所並ニ過般電送第一七七号ヲ以テ送致シタル英国政府ヘノ覚書中ニ示セルモノト相違有之候ヘ共前者ハ新関税定率法編成当時主トシテ考量ニ上ホセタル明治四十年及四十一年ノ輸入額ヲ計算ノ基礎ト為シタルカ故ニ千五百萬円ノ増収ヲ見積リタルモノニ有之又後者ハ其後明治四十二年ニ於テ輸入額ノ減少アリシニ顧ミ多少斟酌シテ将来千三百萬円ノ増収アルモノト見積リシカ関税収入額ハ三十九年乃至四十一年ノ平均ヲ基礎トシテ増収見込額ヲ加算シタル為メ五千七百萬円ノ計上ヲ為シタル次第ニ有之候然ルニ今回ノ大蔵省ノ調査ニ於テハ明治四十二年ハ輸入額多少小額ニ失スルノ嫌ヒアル年ナルモ明治四十一年ト平均スルトキハ略平年ノ輸入額ト認ムルヲ得ヘク三十九年四十年等ハ戦後経済界不時ノ膨脹ニ基キ輸入激増セルモノ故之ヲ省略スルコト穏当ナリトノ見地ヨリ専ラ右最近二箇年平均ヲ基礎トシテ改正税率実施後ニ於ケル輸入額ヲ見積リタル次第ニ有之候

別紙調査表ニヨルニ改正税率実施後有税品輸入総額ニ於テハ八百九十萬円ノ減少アルモ右ハ十月二十六日附條第二二号中ニ申進候如ク改正税率ニ於テ新ニ無税品トナリタルモノ五百余萬円英国ニ関係ナキ砂糖等ノ輸入減少額千四百萬円（第三類飲食物及煙草ノ有税品輸入額参照）アルカ為メニ有之本邦総輸入額ニ於テハ千二百萬円ノ増加ヲ見込ミ英国ヨリノ輸入総額ニ於テハ七百萬円又有税品輸入総額ニ於テハ三百萬円ノ増加ヲ見込居リ候ハ特ニ注意ヲ要スル点ニ有之候

又右大蔵省調査ニヨリ各国輸入貿易ニ対スル平均税率ヲ見ルモ英国ニ有利ナルコト従来御通報致候如クニ有之英国ヨリノ有税輸入品ノ現行平均税率ハ独仏ニ比シ高値ニアルモ改正税率ニ於テハ却テ最モ低ク従テ従価上其引上クラレクル額ハ独ノ八・六%仏ノ一四・二%ニ比シ六、七%ニ過キス又改正法ニ於ケル英国有税輸入品平均税率一割八分九厘ハ本邦輸入有税品全部ニ対スル平均税率二割二分ニ比シ低率ニ有之候（無税品ヲモ併セテ計算スルトキハ改正税率ニ於テ英国ヨリノ輸入貿易ニ対スル平均税率ハ一割五分五厘ニシテ本邦総輸入貿易ニ対スル平均税率一割二分六厘ヨリ高キコト英国輸入品ノ性質上已ムヲ得スト雖独逸及仏国ニ対スル一割八分余ヨリモ低ク現行平均率ニ対スル増方モ亦少ナシ）英国ヨリノ輸入品カ大体製造品タルニ拘ラス前記ノ如キ計算ノ結果ヲ見ルカ故ニ屢申進候通リ改正税率ハ決シテ英国品ヲ酷遇スルモノト申難ク其間却テ幾分ノ斟酌ア

ルヲ認メ得ヘシト存候尚委細ハ別紙調査表ニテ御査閲相成度此段申進候敬具

註　別紙省略

二八四　明治四十三年十二月四日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

税率協定交渉ニ付請訓ノ件（一）

十二月四日　前七時四〇分　本省着

小村外務大臣　　加藤全権大使

第二五五号

十一月十六日会議ノ際英国委員ハ本件ニ付問題トナルヘキモノ二点アリ㈠譲歩ノ均等㈡形式ノ双務的ナルカ本官ハ単ニ第二点ニ重キヲ措ク次第ナルヤト問ヒタルニ付本官ハ税率譲歩ニ関スル均等問題ニ付テハ政府ヘ打合ノ上ニアラサレハ返答シ難シト答ヘ置キタルカ帝国政府ノ希望セラルル所ハ単ニ第二点即チ形式ノ双務的ナルコトノミニアリヤ或ハ第一点ニ付テモ尚彼我ノ輸入品数又ハ其ノ価格ニ付均等ヲ保タシムル趣意ナリヤ貴電第二〇〇号ニ依レハ帝国政府ハ我税率ノ軽減ニ対シ英国政府ニ於テ現制維持ノ約束ヲナ

スヲ以テ我関税協定ノ一原則タル譲歩均一主義ニ適合スルモノト認メラルトノコトニテ品数価格等ヲ比較セス帰スル所英国委員ノ所謂第二点ニ付妥協ヲ得レハ可ナル御趣意ノ如ク察セラルル処果シテ然ルヤ尚貴電第一七六号ノ案ハ日本輸出重要品トシテ其ノ品目ヲモ掲ケアルカ右ハ特ニ品目ヲ限ラルル趣意ナルヤ或ハ白耳義條約ト同様一般ニ現制ヲ維持セシムルコトトスルモ差支ナキヤ若シ品目ヲ限ラル趣意ナラハ其理由如何

以上ハ二三日内ニ開催スヘキ筈ナル会見ノ際先ツ起ルヘキ問題ニ付速ニ御回示アリタシ

二八五　明治四十四年十二月四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定交渉ニ付回訓ノ件

十二月四日　後四時五十分発

在英　加藤大使　　小村大臣

第二〇四号

貴電二五五号ニ関シ

帝国政府ノ最モ重ヲ措ク所ハ是迄申進ジタル如ク主義上ノ問題ニシテ第一我税権ノ独立ト牴触セザルコト第二他国ト選択シテ品数ヲ制限スルノ趣意ナルニ付右様御承知相成リタシ

二八六　明治四十三年十二月七日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定交渉ニ付請訓ノ件（二）

別　電　税率協定ニ関スル私案申報ノ件

十二月七日　前九時二五分　本省着

小村外務大臣　　加藤全権大使

第二五六号

商務省次官ノ希望ニ依リ十二月五日同官ト全然私的ノ交渉ヲ為シタルカ先ツ同官ヨリ英国ハ日本輸入品ニ対シ現下米仏独カ与フルヨリハ大体ニ於テ一層好遇ヲ与フヘシトノコトヲ約束シ而シテ其ノ比較的好遇ナルヤ否ヤヲ決スル標準ハ両国間ニ豫メ協定シ置クコトニセハ英国政府モ一定ノ義務ヲ負フコトトナリ彼等ノミ撰択ノ自由ヲ有ストノ非難ヲ避ケ得ヘシト云ヘルニ付本使ハ右ハ一定ノ標準以内ニ於テ税率高下ノ自由ヲ英国ニ与フルモノナルカ故ニ帝国政府ニ於テ同意セラレサルヘク且仏独等ノ現下ノ税率ヲ標準トシテ

ノ交渉ニ累ヲ及ボサザルコトノ二條件ヲ肝要トシ而シテ我提案ノ如ク英国ヲシテ本邦輸出品ニ対シ無税ノ維持ヲ約束セシムルトキハ第一帝国政府ノミ束縛ヲ受クルガ如キ片務的ノ観ナク第二他国ガ英国同様ニ無税ノ約束ヲ為スコト困難ナルベキヲ以テ大体前記二箇ノ條件ヲ具備セル方式ト認ムル次第ナリ

譲歩ノ均一ナルコトモ亦関税協定上ノ原則ニシテ帝国政府ハ一般諸国ニ対シテハ若シ税率協定ノ問題生ズル場合ニハ彼我相互ニ提供スベキ税率上ノ犠牲、協定品ノ数目、其輸入額等ヲ比較シテ努メテ之ガ均一ヲ期スルノ方針ナリト雖英国ニ対シテ此方針ヲ励行セントスルトキハ協定甚困難ナルヲ以テ同国政府ガ無税ノ維持ヲ約束スルニ於テハ帝国政府ハ其無税トイフ点ト両国間特殊ノ親交トニ重キヲ措キ通融斟酌シテ必ズシモ品数及ビ輸入額ニ付相互均一ナルベキコトヲ求メントスルノ意ナシ而シテ帝国政府ヨリ求メントスル協定品目ハ目下取調中ニテ未ダ確言シ難シト雖大約十種内外ナルベク主トシテ本邦特産物ヲ選択スルノ方針ナリ蓋シ一切ノ物品ニ付現制ノ維持ヲ求ムルトモ英国ニ於テ他国トノ関係上承諾ニ困難ナルベシト認メ成ルベク我特産物ヲ将来変更ノ場合ヲ見サル欠点アリ又大体ニ於テ一層好遇ト云フモ甚タ漠然トシテ実行上甚タ困難ナルヘキヲ指摘シ之ニ反シ我案ハ双方ノ義務確定シ相互主義ニ適合スルノミナラス豫メ定メタル期間中ニ於テモ必要ニ応シ短期豫告ヲ以テ之ヲ廃棄シ得ルコトトセハ後継内閣ヲ束縛スルノ虞モナシ英国委員ハ前回会見ノ際右ハ英国商業ヲ不安ノ状態ニ置クモノトシテ反対シタルモ日本カ英国トノ好誼ニ顧ミ万難ヲ排シテ税率引下ヲ諾スル以上短期豫告ノ権利ヲ実行シ再ヒ英国輿論ノ激昂ヲ招クカ如キハ常識ニ於テ想像スルヲ得ス従テ右ノ権利行使ハ実際上専ラ英国ニ存スルコトトナルヘク而カモ英国カ関税制度ヲ改メ日本品ニ課税セントスル場合ニ於テモ其ノ多少ニ応シ日本ハ必スシモ国定税率迄関税引上ノ必要ナカルヘキノミナラス次第ニ依リテハ自ラ協定ヲ希望スルコトモ可有之カ故ニ其ノ場合ニハ一定ノ期間内側ヘハ六ヶ月内ニ更ニ税率協定ヲ為スヘク商議スルコトトシ若シ不幸ニシテ右期間内ニ協定ヲ遂クルコト能ハサル場合ニ於テ甫メテ税率協定ハ無効ニ帰スルモノトシ尤商人ノ利便ヲ図ルカ為之カ実行ハ更ニ一定ノ期間例ヘハ三ヶ月後ニ於テスルモノトシ即チ最初ヨリ都合九ヶ月若ハ一年ノ猶豫ヲ置クコトトセハ然ルヘク関税改革論者カ朝ニ

立ツモ近々数月内ニ改正ヲ行フコトモ出来難カルヘキカ故ニ事ノ実際ニ差支ナク而シテ右考案ノ如クスレハ現内閣ニ於テ将来関税政策ヲ束縛スル嫌ナク又商人ニ不安ノ念ヲ与フルコトヲモ避ケ英国側ノ懸念ハ略ホ除カルル次第ナリト述ヘタルニ商務次官ハ白耳義国ノ場合ハ特別ニシテ其儘之ヲ適用スルヲ得ス且白耳義国トノ條約ハ単ニ最恵国待遇ヲ約セルモノニシテ右以外ニ何等英国ヲ束縛スル所ナシト記臆ス（白耳義條約末文ニ依レハ白耳義商品ヲ区別セサレハ何時ニテモ税率ヲ変更シ得ルモノノ如シ）併シ関税制度改革ノ場合ニハ期限内ニ於テモ更ニ協議ヲ為シ得ルトナスコトハ一理アリト言ヒ本使ノ意見ニハ敢テ反駁ヲ加ヘサルモ又彼レノ案ニ立戻リ何分関税改革論囂シキ今日故適当ノ案ヲ見出スニ甚タ困難ナリ「ヲン、ゼ、フホール」ノ意義ノ漠然タラハ或ハ品目ニ付税率ヲ掲ケ置クモ然ルヘシ尤仏独等ノ将来ノ税率ニ付テハ今日ヨリ之ヲ豫測シテ適当ノ規定ヲ為ス能ハス等ノコトヲ述ヘ結局尚熟考スルコトトナリタルカ多分先方ハ更ニ同案ヲ一層精密ニシテ提出スヘキト思ハルルニ付右ニ関スル御意見電報アリタク又本使ノ私案御是認相成ラハ右ニ関シテモ更ニ話ヲ進ムヘキニ付是亦御意見電報アリタシ

（別　電）

税率協定ニ関スル私案申報ノ件

London, ...

Recd., Dec. 8, 1910. 5-30 a.m.

Komura,

Tokio.

No. 258.

1st. Japan to agree to make reduction of duties on certain specified British goods, and the United Kingdom to agree to admit certain specified Japanese goods free of duty (or to maintain the present customs system in favour of Japanese goods without specifying articles.)

2nd. Above arrangement to hold good for a term of years.

3rd. If either Government find it desirable, during the term of the arrangement, to make modification in the same, it shall be free for them, at any time, to express wish to open negotiations for that purpose. In that case, it is obligatory for the other side to enter into such negotiations at once.

4th. If the negotiations are not brought to a satisfactory conclusion at the expiry of (six months), counting from the date on which wish for modification was expressed, or if contracting states come to conclusion that a satisfactory issue is possible of attainment before expiry of such term, then or at any time afterward, it shall be optional for the state, which originally expressed wish for modification, to terminate the whole arrangement, by giving a (six) month's notice to the other.

Kato.

二八七　明治四十三年十二月七日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定交渉ニ付回訓ノ件

別　電　加藤大使私案ニ対スル回訓

十二月七日　後七時五分発

在英　加藤大使　　小村外務大臣

第二〇五号

貴電第二五六号ニ関シ

商務省次官ノ考案ハ未タ的確ヲ欠クト雖要スルニ其満足ノモノニ非サルコトハ閣下ノ謂ハルル通ニシテ該案ニ拠ルトキハ

第一　帝国政府ハ一定ノ軽減率ニ拘束セラレテ将来或期間増税ノ自由ヲ失フニ拘ラス英国政府ハ或標準率以内迄ハ今後行動ノ自由ヲ保有シ実際上片務的タルノ嫌アリ

第二　他国ノ名ヲ指示シテ其関税待遇ヲ標準ト為スハ事体其者ニ於テ望マシカラサルノミナラス日英間ノ関税関係ヲシテ第三国ノ行動ニ依リテ左右セシムルノ地位ニ置クノ弊アリ他国将来ノ税率ハ豫測シ難ク若シ豫メ具体的ニ標準税率ヲ一定スルトキハ場合ニヨリテハ全然当初ノ目的ニ反スルカ如キ状況ヲ生スルコトナキヲ保セス

右ノ二点ハ既ニ閣下ニ於テ指摘セラレタル所ナルカ此外第三　他国ヲシテ自己ヨリモ一層多ク保護税主義ヲ行フ国ヲ撰ヒテ其関税待遇ヲ標準トシテ同様ノ協定ヲ帝国政府ニ要求セシムルニ至ルノ虞アリ又米仏等ニ於テハ現在本邦品カ約七割五分モ無税待遇ヲ享ケ其貿易額モ頗ル大ナルカ故是等ノ国モ亦其無税待遇ヲ与フル物品ヲ撰ヒテ他ノ課税国ト比較シ帝国政府ニ協定ヲ求ムルニ至ルヤモ図ラレサルニ付商務次官ノ考案ハ畢竟我ト第三国トノ交渉ニ累ヲ及ホスノ虞アリ

以上ノ次第ニ付先方ヨリ愈々該案ノ提出アラハ閣下ハ前記三点ニ基キテ之ニ不同意ヲ唱ヘラレ我案ニ付今回閣下

ノ述ヘラレタル趣意ヲ反覆シテ先方ヲシテ我案ニ同意セシムル様御尽力相成リタシ

帝国政府カ今回実質上ノ不利益ヲモ顧ミス税率ニ於テ譲歩シテ以テ妥協ヲ努メント欲スルハ閣下ノ謂ハレタルカ如ク日英両国ノ好誼ニ最モ重ヲ措クノ結果ニ外ナラサルカ故帝国政府カ短期豫告ノ権利ヲ濫用スルカ如キコトハ萬々之ナキニ付必要ト認メラルル場合ハ更ニ右ノ趣旨ヲ十分切言セラレ差支ナシ

（別　電）

加藤大使私案ニ対スル回訓

十二月八日　後三時卅分発

在英　加藤大使　　小村大臣

第二〇七号

貴電二五七号及二五八号ニ関シ閣下ノ方案ハ主義上帝国政府ノ考案ト一致セルニ付大体右ニ基キテ先方ト御交渉ノコト異存ナシ

如ク日英両国間ノ関税関係カ第三国ノ行動ニ因リテ左右セラルル皆ナク他国ノ将来ノ税率ハ豫測シ難キカ故現在ノ税率ヲ標準トスルトキハ場合ニ依リテハ全然当初ノ目的ニ反スル情況ヲ生スヘシトノコトモ一ノ空想ニシテ事実仏独等カ将来ニ於テ標準税率以下ニ関税ヲ引下クヘシトモ思ハスト言ヘリ）乍去日本政府ニ於テ之レニ御同意ナクハ致シ方ナク此外ニハ到底考案ノ附ケ方モナキ故已ムヲ得ス貴案ニツキ関係委員トモ内相談ヲ遂クヘキカ是亦同意ノ望ミ甚タ鮮シ実ハ商務大臣ヘハ前回ノ御話ノ次第ヲ語リタルニ斯クテハ英国カ関税制度ヲ改ムルトキハ日本ハ全然義務ヲ免カルルコトトナリ政府カ日本ヨリ得タル譲歩ハ甚タ不十分ナリトテ関税改革論者ノ攻撃盛ナルヘキカ故ニ之レニ同意シ兼ヌル旨述ヘラレタルカ英国外務大臣ノ意見モ多分同様ナルヘク兎ニ角他ニ考案ナキ故貴案通過ノ為メ尽力シ其結果ヲ知ラスヘキモ些カニテモ望ミヲ措カレサランコトヲ希望スト言ヒ尚同官ハ仮リニ関係大臣ニ於テ我案ニ同意ナリトスルモ自己ノ責任ヲ以テ之ヲ明言スルコトヲ避ケ多分閣議ノ結果ヲ待ツコトトナラント思ハル然ルニ閣議ハ早クモ来月中旬ナラテハ開カレサルヘキニ付時日大ニ遷延スヘク且ツ孰レニモセヨ政府ノ承諾ヲ得ルコトハ甚タ困難ニシテ現ニ総理大臣ニ於テモ之ニ不同意ナラント考フル理由アルニ付（此点ニ付テハ説明ヲ求メタルモ商務次官ハ答弁ヲ辞セリ）若シ此際関税ニ付日本国ノ譲歩ノ程度ヲ知ルコトヲ得ハ内閣員ヲ勧誘スル上ニ於テ便宜ナルモ之ヲ知ラスシテハ殆ント該案通過ノ望ナシト言ヒ再ヒ我カ譲歩程度ヲ速カニ知ランコトヲ希望シタルニ付右ハ貴電第二〇一号御訓示ノ順序ニ依リ不可能ナル次第ヲ答ヘ置キタリ尚又同官ハ我案中品目ヲ指定セス一般ニ現制度ヲ維持ストナス方ハ他国ヨリノ輸入品ト如何ナル関係ヲ生スルヤ計リ難キニ付到底同意スル能ハサルノミナラス指定品目ハ日本特産物ニ限ル必要アリ然ルニ所謂日本国ノ特産物ハ羽二重銅樟脳麦稈真田等極メテ僅少ナルカ如シト言ヘリ就テハ貴電第二〇四号中既ニ御申聞ケノ次第アルモ品目ノ指定ニ付テハ特ニ我特産物ヲ撰ハレタク且右ハ他日再ヒ話題トナルヘキニ付御撰定ノ品目至急電報アリタシ尚ホ商務次官ハ来年一月下旬議会開会トナレハ其他ノ用務極メテ多端ニシテ自カラ條約ノ談判ニ従事シ能ハサルヘキカ故ニ成ルヘク其以前ニ話ヲ進メタク実ハ「クリスマス」前ニ税率ノコトモ協議シタキ考ナリシカ其都合ニ至ラサルハ甚タ遺憾トナリト言ヘリ勿論同官差支アレハ他人代リナリテ不便ナルノミナラス同

二八八　明治四十三年十二月十日　加藤駐英大使ヨリ小村外務大臣宛（電報）

商務次官ト会談ノ件

別　電　税率協定ニ関スル新提案

十二月十日　前一〇、一〇分　東京着

小村外務大臣　　加藤大使

第二五九号

十二月八日商務次官ト復ヒ懇談同官ヨリ別電第二六〇号ノ通リノ案ヲ提出シタルニ付本使ハ帝国政府ノ之レニ同意セサル所以ヲ説明シ往電第二五八号ノ案ヲ示シ右ハ英国ノ政策ヲ将来ニ束縛セサルノミナラス現下ノ自由貿易制度ヲ執レルカ為メ日本ノ譲歩ヲ買ヒ得タルコトヲ一般ニ知ラシムルモノニシテ現政府ノ主義ニ反シ将来ノ課税標準ヲ規定スル英国案ニ比スレハ先方ニ取リテモ好都合ナルヘキ旨ヲ加ヘ彼レノ賛同ヲ求メタルニ彼レハ尚原案ヲ弁護シ（其内他国ノ名ヲ指示シテ関税待遇ノ標準トナスコトハ「フランクフォルト」條約ニモ先例アリテ何等ノ差支ナク若シ望マシカラストセハソハ寧ロ之ヲ約束スル英国ノ側ノ言フヘキ所ニシテ日本ニハ関係ナカラン又英国案ノ如ク独仏等ノ現在ノ税率ヲ標準トシテ将来ノ変更ヲ計算ニ容レサル以上貴電ノ

官程重ミヲ有スルモノハ無之ニ付成ルヘク議会前ニ話ヲ進メタク就テハ我案通過ノ望ミ甚タ尠キモ萬一ノ場合ニ事ノ進行ヲ計ル為メ仮リニ我案ヲ通過スルモノト看做シテ税率ヲ研究セラレ其成案ヲ直チニ御送付相成レハ最モ都合好ク左ナクハ電報次第直チニ御送付アル様準備相成リ電報ニテ判カルコトハ特使ヲ俟タス電報アリタク尚ホ條約ノ本文ニ関シテモ同時ニ御意見御回示アリタシ

△1（欄外註記）「フランクフォルト」條約第十一條ハ英、白、瑞西、墺、露ヲ指示シテ是等ノ国以外ニ締約国ノ一方カ与フル殊遇ハ最恵国待遇適用ノ範囲外ナリト定メタルモノニシテ本件ノ場合ト事情ヲ異ニセリ本件ノ場合ハ指示セラレタル方カ面白ク思ハス而シテ其望マシカラサルコトハ日本ノ側ノ言フヘキコトニテ英国ニハ関係ナキコト商務次官ノ言フ所ト反対ナリ」

（別　電）

税率協定ニ関スル新提案

London, ...
Recd., Dec. 10, 1910. 7.59 a.m.
Komura,
Tokio.

十二月十四日商務省次官ニ面会シタルニ同官ハ往電第二五八号我案ニ付英国外務大臣及商務大臣ニ内議ヲ遂ケタルニ結局大体ニ於テ我案ヲ委員限リ一致ノ案トナシ直ニ税率ニ関スル協議ニ移ルヘキコトトナレリ就テハ我案ヲ條約文ノ形式ニ改メ且一ニ重要ナラサル点ニ付修正ヲ加ヘタリトテ別電第二六四号ノ案ヲ提出シ本使ノ意見ヲ求メタリ修正ノ点ハ協定税改正ノ提議ヲ為スハ勘クトモ條約ノ効力ヲ生シタル日ヨリ一年後タルヘキコト及廃棄ノ通告ハ改正談判不調ニ帰シタル後一ヶ月以内ニ之ヲ行フヘキコトヲ的確ニ規定シタルニ在リテ何レモ差支アルコトハ認メサルニ付本使ノ異議ナキ旨ヲ答ヘ置ケリ尚商務省次官ハ別電括弧内ノ一句ハ必要ナシト考フルモ若シ我方ニ於テ存置シタキ意見ナレハ是亦異議ナシトノコトニ付本使ニ於テ強イテ之カ存置ヲ希望スル次第ニハ無之モ六ヶ月ノ協議期間経過前ト雖雙方ノ一致不可能ナルコトヲ認ムル場合アリト仮定シ此ノ場合ニ於テモ依然右期間ノ経過ヲ待ツハ不要ナルニ付右ノ一句ヲ挿入シ置キタル次第ナリト答ヘ置ケリ就テハ若シ閣下ニ於テモ削除ヲ可トセラルレハ左様取計フヘシ尚先方ハ本文ヲ條約内ニ規定シ別約ハ之ヲ設ケサル従前ノ通ノ趣向ニ付是亦御承知アリタシ

No. 260.

The imports of Japanese goods into the United Kingdom shall be treated more favourably in the matter of custom duties than similar imports are at present treated in Germany, France or the United States. This stipulation shall apply both generally to these imports as the whole and in particular to the following articles of Japanese origin, namely:—plain silk goods which is known as Habutae etc. Any question arising under this article shall be determined in accordance with rules agreed upon between the Contracting States.

Kato.

二八九　明治四十三年十二月十五日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

商務次官ト会談ノ件

別　電　税率協定ニ関スル英国提案

十二月十五日　後一〇時　本省着

小村外務大臣　　加藤全権大使

第二六三号

右ノ如ク協定方式委員間ニ一致シタルニ付テハ商務省次官ハ至急税率ニ関スル我意見ノ回示ヲ求メ前電ニモ申述ヘタル通ノ事情アルニ付大ニ談判ノ進捗ヲ急キ税率丈ニテモ是非「クリスマス」前ニ纏メタキ希望ヲ有シ随テ右ニ関スル御意見ハ特使ヲ待タス至急電報ニテ本使ニ御訓示アランコトヲ切望ス英国外務大臣ニモ本日別ニ面会シタル処是亦同様ノ希望ヲ幾回カ繰返シ切ニ申出ラレタリ就テハ先方ノ都合ヲモ斟酌シ至急電報ヲ以テ御訓示アランコト切望ニ堪ヘス尚英国外務大臣及商務省次官共ニ英国政府ヲシテ別電第二六四号ノ案ヲ採用セシメンカ為ニハ我方ヨリ「サブスタンシアル、コンセッション」ヲ得ンコトヲ期待致居ルニ付我譲歩ハ初メヨリ最大程度ヲ示サレンコト可然順次少シ宛ノ譲歩ヲ為スカ如キハ相手方タル当局者ノ性格ニモ顧ミ甚タ不得策ナリト信ス且無税品目ハ他国輸入品ニ影響ナキ我特産物ニ限ル必要ヲ商務省次官ニ於テ再説致居リタルニ付左様御含アリタシ尚又同官ハ本條約ニ付テモ至急談判ヲ進メンコトヲ希望シ居ルニ付是亦御意見電報アリタシ

（別　電）

税率協定ニ関スル英国提案

London, ...
Recd., Dec. 15, 1910. 5-30 p.m.

Komura,

Tokio.

No. 264.

Article.....

Articles the produce or manufacture of the United Kingdom, enumerated in part 1 of the schedule, annexed to this treaty, shall not, on importation into Japan, be subjected to customs duties higher or less favourable than those specified in the schedule.

The articles the produce or manufacture of Japan, enumerated in part 2 of the schedule, annexed to this treaty, shall be free of customs duty on importation into the United Kingdom.

Provided that, if, at any time after the expiration of one year from the commencement of this treaty, either of the contracting States desires to make modification in the schedule, it may notify its desire to the other contracting State, and thereupon negotiations for the purpose shall be entered into forthwith. If the negotiations are not brought to a satisfactory conclusion within six months from the date

of notification, (or if before expiry of that period, the contracting States agree that a satisfactory conclusion is impossible,) the contracting State which gave the notification may within one month give six month's notice to terminate the arrangement, and on expiration of such notice the present article shall cease to have effect without prejudice to the other stipulations of this treaty.

Kato.

（右訳文）

十二月十五日　東京着

小村外務大臣　　加藤大使

第二六四号

第.....條

大不列顛国内ノ生産又ハ製造ニ係ル物品ニシテ本條約附屬税率表第一部ニ掲クルモノハ日本国ニ輸入セラルルニ当リ税率表ノ定ムル所ヨリモ高率又ハ不利益ナル関税ヲ課セラルルコトナシ

日本国内ノ生産又ハ製造ニ係ル物品ニシテ本條約附屬税率表第二部ニ掲クルモノハ大不列顛国ニ輸入セラルルニ当リ関税ヲ課セラルルコトナシ

但シ本條約実施ノ日ヨリ一年ヲ経過セル後両締約国ノ一方ニ於テ前記税率表中ニ変更ヲ加ヘンコトヲ希望スルトキハ其ノ希望ヲ他ノ一方ニ通告スルコトヲ得其ノ通告アリタルトキハ直ニ右ノ目的ノ為商議ヲ開始スヘシ通告ノ日ヨリ六箇月以内ニ商議ノ結果満足ナル協定ノ成立スルニ至ラサルトキ（又ハ該期間ノ終了前両締約国ニ於テ満足ナル協定成立ノ望ナキコトニ同意スルトキ）ハ通告ヲ為シタル締約国ハ一箇月以内ニ本條約協定ヲ六箇月ノ後消滅セシムルノ豫告ヲ為スコトヲ得其ノ豫告ニ依ル期間終了ノ後ハ本條ハ本條約中他ノ條項ニ影響ヲ及ホスコトナクシテ消滅スルモノトス

二九〇　明治四十三年十二月六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

商務次官ノ内意ニ関シ情報ノ件

十二月十六日　前八時五〇分　東京著

小村外務大臣　　加藤全権大使

第二六八号

十二月十四日会見ノ際ノ余談トシテ商務省次官ハ本条約ノ規定ニモ談及シタルカ次ノ二点ニ付テハ是非日本ノ同意ヲ

得クシトテ先ツ其ノ提案第六條ニ付英国船モ日本船ト同様ノ自由及待遇ヲ受ケタシトノコトナリシカ本使惟フニ外国船ヲ内国船舶ノ到リ得ル総テノ港湾ニ到ラシムルコトハ税関ノ設置其ノ他ノ都合ニテ或ハ不可能ナルヘキモ既ニ其ノ入港ヲ許ス以上ハ現在ト同シク之ニ内国船舶ト同様ノ待遇ヲ与フルハ別ニ差支ナカルヘシト思考セラル又新条約案ニハ現行条約ニ無キ最恵国云々ノ文句ヲ加ヘラルル所右ハ如何ナル御趣意ナルヤ御回示アリタシ次テ同官ハ沿岸貿易ノ件ニ付英国政府ニテハ本条約協議ノ際ニハ勿論其ノ提案ヲ維持スヘキカ内実ヲ言ヘハ飽迄モ之ヲ主張スル積ニハアラス尤沿岸貿易ニ付最恵国待遇丈ハ是非約セラレタシトノコトナリ且貴信条機密第三号ニ依レハ帝国政府ニテハ沿岸貿易ハ一切内国船舶ノ為ニ保留セラルル御趣意ナレハ英国ニ執リテモ右ノ約束ハ何等実効無キ様ナルモ彼ハ我ニ於テ内国法律ノ規定ニ依リ或ハ他国ニ之ヲ許スコトアルヘキヲ慮リ之ヲ要求スル次第ナリト察セラルルニ付我ニ於テモ之ヲ約束スルモ別ニ差支ハナカラント思考セラル右御参考ノ為

二九一　明治四三年十二月六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

協定方式問題ニ関シ内定意見概略通知ノ件

十二月十六日　後八時五〇分発　在英　加藤大使　小村外務大臣

第二〇八号

貴電第二六三号及二六四号ニ関シ

協定方式ニ関スル英国委員ノ修正案ハ多少字句ノ修正ヲ要スル所アルカ如シト雖大体ニ於テ右ニ異議ナシ括弧ノ一句ハ之ヲ削除サレテ差支ナシ

税率問題ニ関シテハ曩ニ我方ヨリ提出シタル協定方式ノ採用セラルルモノト仮定シテ既ニ研究セシメ置キタルカ最早其調査ヲ了リタルニヨリ成ルヘク速ニ政府ニ於テ之ヲ確定スル様取計ヒ確定次第豫テノ計画通リ西比利亜経由特使ヲ以テ送付スヘシ電報ニテハ数字上ノ誤ヲ生スル虞アルノミナラス税率ノ各項ニ付詳細ノ説明ヲ為スニ非サレハ十分ノ諒解ニモ困難ニシテ委曲ヲ一々電報スルカ如キハ到底不可能ナルカ故巨細ハ特使便ニ譲ルノ外ナキニ付左様御承知アリ度不取敢我内定ノ概略ヲ述フレハ左ノ如シ

英国ヨリ減税ノ要求アリタル物品十四ノ税率数七十七ノ内四十二ニ付テハ請求ノ通リ減税ヲ承諾スヘク二十ハ或程度迄ノ軽減ニ同意スヘシ右六十二ニ関係スル英国品輸入額約三千二百五十万円ナリ残リ十五ニ付テハ軽減ニ応スルヲ得ス此輸入額二百十萬円トス又英国ヨリ新関税据置ノ要求アリタル九品目ハ我工業上重要ナル原料又ハ機械ニシテ近キ将来ニ於テ之カ税率ヲ増加スルコト萬々之ナキモノナレハ右据置ヲ協定スルノ必要ナカルヘク又既ニ我税率ノ軽減ニ於テ英国ニ対シ大ナル譲歩ヲ為シ而シテ我方ヨリ英国ニ無税据置ヲ要求スル物品ノ数及其輸出額ヲ以テ右ノ譲歩ト比較スルトキハ既ニ甚シク権衡ヲ失ヒ居レルニ更ニ英国ニ対シ（九）品目ノ税率据置ヲ承諾スルニ於テハ益々其不平均ヲ甚シカラシムルヲ以テ右ハ拒絶スルコトニ致シタシ英国提出ノC石油及藍ニ関スル要求ハ同意シ難シ我方ヨリ英国ニ無税据置ヲ請求スル物品ハ我特産品ニシテ成ルヘク他国ヨリノ輸入少ナキモノヲ選択シ羽二重、羽二重製品、漆器類、真田、花莚、樟脳及樟脳油、竹製品、菜子油等八品ニ内定セリ右輸出額約千三百萬円ナリ

以上ノ内容ハ閣下ヨリ先方ニ御開示相成リ差支ナシ本條約各條項ニ関スル我意見モ到底電報ニテハ尽シ難キニ付成ルヘク速ニ特使ニテ発送スヘシ

二九二　明治四三年十二月七日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定交渉ノ内容秘密扱ノ件

十二月十七日　後八時十分発　在英　加藤大使　小村外務大臣

第二一一号

目下両国委員間ノ内議中ニ係ル関税協定ノ方式及税率軽減ノ内容等ハ今後両国政府ノ確定承認ヲ得タル後ト雖日英新條約ノ締結ヲ完了スル迄ハ厳ニ秘密ニ付スルコトヲ必要トスルノ事情当方ニ存スルニ依リ英国側ニ於テモ夫迄ハ之ヲ漏ラスコト無之様致度旨同国外務大臣及談判委員ニ然ルヘク御請求置相成度又本省ニ於テモ右機密ノ漏泄セサル様充分厳密ニ注意中ナルニ付貴大使館ニ於テモ其御含ヲ以テ特ニ御注意ヲ煩ハシタシ

二九三　明治四三年十二月八日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定交渉ニ付請訓ノ件（三）

十二月十八日　後四時三五分　本省着　加藤全権大使　小村外務大臣

第二七一号

貴電第二〇八号ニ関シ税率ニ付テハ関係各省間ノ協議ニ成レル案及理由書共ニ幸ヒ水町財務官大藤省関税局長ヨリ貰ヒ受ケ持参セルニ付内見シタル処其ノ第二決定案ハ貴電御来示ノ内容ト殆ント全然一致シ又其ノ理由モ十分明瞭ナリ只右第二案ニ依レハ税率数七十七ノ内英国請求ノ通減税ヲ承諾セラルヘキモノ四十一、或程度迄軽減ニ同意セラルヘキモノ二十三、條件附承諾二、拒絶十一トナリ居リ御来示ノ数ト少シク一致セス右異動ノ内容ハ如何ヤ又右ノ案ニ変更ヲ要スルコトアラハ其ノ項タケ御電報アラハ我提案ハ明確ニ承知出来得ヘキニ付特使ノ来着ヲ待タス之ニ依リテ直ニ先方ト協議シ差支ナキ様存スルノミナラス時日ヲ省キタキ先方ノ希望ニモ応シ好都合ト思考スルニ付右様取計タシ又我指定品中銅ヲ加フルコトハ先方ニモ異議ナキ様ナルハ是迄ノ電報ニテ御承知ノ通ニテ之ヲ加ヘラルル方輸入額ノ差ヲ減シ便宜ナラント存スルモ貴電品目中ニ之ヲ除カレ居ルハ特ニ御主意アル次第ニヤ又英国案C caustic soda分類方ノ件ハ貴電及水町財務官ノ持参セル理由書中ニモ何等言及セラレサルカ右ニ対スル御意見如何併セテ御回示ア

リタシ最後ニ本條約ニ関スル御意見モ此上ナカラ成ルヘク速ニ御送附アランコトヲ請フ

二九四　明治四十年十二月九日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定交渉ニ付請訓ノ件（四）

十二月十九日　前四時　東京着

小村外務大臣　　加藤全権大使

第三七二号

貴電第二一一号ニ関シ萬一ニモ政府ニ於テ暫ク新條約締結完了ヲ延ハサレタキ事情アレハ談判結了ノ上ニテモ必要ノ期間調印丈ケ見合セ又其間内容ノ秘密ヲ保ツコトニ付先方ノ同意ヲ得ルコト敢テ困難ナラスト思考ス先方ニテハ電報ニテ関税及條約全体ニ関スル御意見開示セラレ難キ理由ヲ知ルニ若シ此旨既ニ屢々陳述シタル次第ニテ此上空シク時日ヲ遷延スルニ於テハ我誠意ヲ疑フニ至ルヘキヲ虞ル就テハ往電第二七一号ノ申報通御同意アランコトヲ切望ス

二九五　明治四十年十二月九日　小村外務大臣ヨリ加藤駐英大使宛（電報）

協議開始ニ当リ訓令ノ件

十二月十九日　後七時四〇分発

在英　加藤大使　　小村外務大臣

第二一二号

貴電第二七一及二七二号ニ関シ

本省ニ於テ嘗テ仮リニ内国立法ニ依リ関税軽減ニ関スル英国ノ希望ニ応スル場合ヲ想像シ試ニ本省委員ヲシテ大蔵農商務両省委員ト共同ニテ内々軽減率ヲ調査報告セシメタリト雖右ノ報告ハ勿論政府ノ議ヲ経タルニ非ス又水町財務官カ右写ヲ持参セシコトハ総理モ本大臣モ是迄毫モ承知セサリシ所ナリ然ルニ今回双務的協定ノ方式ヲ以テ関税軽減ヲ行フコトト為リタルニ就テハ本大臣ヨリ特ニ調査ノ方針ヲ示シ英国ト妥協ノ必要ニ顧ミ出来後ル限リノ譲歩ヲ為スノ趣意ヲ体セシメ更ニ三省委員ヲシテ税率軽減ノ程度ニ付調査セシメタル結果大体前回ノ最終譲歩案ヲ採用スルコトト為レルカ其変更シタル点ハ左ノ如シ

税番九六亜麻子油一ノ乙、税番二九八綿織物ノ七及九ノ各丙並ニ三五四帽子ヲ拒絶ニ加ヘ税番二七五亜麻織絲ノ

一甲乙ハ共ニ英国ノ請求通リ承諾ス

尤モ水町財務官ハ前回ノ内調査ヲ写シ取リタル趣ナレハ承諾ト拒絶トノ中間ニアル軽減程度ノ税率其他ノ数字ニ至ツテハ萬一写シ取リノ誤謬ナキヲ保シ難ク之カ正確ハ最モ大切ノ点ナルニ付閣下ハ差当リ前記ノ変更ヲ加ヘタルモノヲ以テ先方ト御協議相成差支ナキモ他日訂正ノ余地アル様必要ノ留保ヲ声明シ置カレタシ又御参考トナルヘキ各項ノ理由モ追加セラルルモノアルヘシ但シ我提案ハ明二十日ノ閣議ヲ以テ決定ノ筈ニテ決定次第直ニ電報スヘキニ付其上ニテ右内容ヲ先方ヘ示サルル様致シタシ決定案ハ矢部技師ヲシテ携帯セシムヘク月末出発西比利亜経由一月十五日頃貴地着ノ豫定ニ付正確ノ数字ハ右ニテ確メラレタク委細専門上ノ説明ハ同技師ヨリ開陳セシムヘシ

我方ヨリ無税据置要求ノ協定品中銅ヲ加ヘサリシハ外国ヨリノ輸入遙ニ大ナルノ事情ヲ考量シタルニ因ルト雖之ヲ加フルコト先方ニ於テ何等異議ナキニ於テハ右追加致シタシ又陶磁器、紙類、魚油及鯨油等モ協定品中ニ包含セシムヘシトノ議アリシモ他国ヨリ多量ニ輸入セラルル同種品ト区別スルコトノ困難ナルニ顧ミ英国ノ立場ヲ察シテ之ヲ省キタルモノナルカ若シ閣下ニ於テ先方ヲシテ之カ追加ニ同意セシメ得ヘシトノ御見込ナルニ於テハ右追加ニモ異議ナシ

英国提案C ニ関シテハ委細ハ特使便ニ譲ルノ主意ニテ前電ニ於テハ単ニ礦油及藍ニ関スル要求ニ同意シ難キコトヲ述フルニ止マリシカ荷性曹達ニ関スル件ハ新関税定率法ノ解釈上偶々我方ニ於テモ英国政府ノ希望スルカ如キ適用ヲ為スコトニ内定シ居レリ

條約対案ノ各條項ニ関スル我意見ハ頗ル多岐ニ亘レルヲ以テ矢部技師ノ便ニテ送付スヘシ

英国トノ関税協定ノ方式及内容ハ往電第二一一号ノ通リ之ヲ秘密ニ為スノ必要アル事情存スルノミナラス余リ速ニ発表セラルルトキハ他国ニ対スル交渉上我ニ不利ナル影響ヲ来スノ虞アルカ故適当ノ時期迄ハ之ヲ発表セサルコト緊要ナルヲ以テ仮令日英條約談判結了ノ上ニテモ右内容ノ秘密ヲ保ツノ必要上或期間調印ヲ見合スコト必要ナルニ付此点ニ付テハ豫メ英国当局者ト御協議置相成リタシ

二九六　明治四十三年十二月二十日　小村外務大臣ヨリ加藤駐英大使宛（電報）

閣議決定通知ノ件

十二月二十日　後四時四十分　在英　加藤大使　小村外務大臣

第二一三号

往電第二一二号ニ関シ

本日閣議決定ニ付前電ノ趣旨ニ依リ先方ト協議ヲ進行セラレ差支ナシ

我要求品ハ別電ノ通リナリ右ノ中漆器七宝器及象牙製品ハ英国統計ニ於テハ Curios ノ名ノ下ニ包括セラルルカ如キヲ以テ之ヲ一括シテ掲ゲタリ尚前電中ニ申述ヘタル銅、陶磁器、紙類、魚油及鯨油等ノ物品ニシテ之カ追加ヲ為スニ付交渉上不利益ノ影響ナク英国側カ同意スヘシト認メラルルモノハ閣下ノ御見込ニ依リ其ノ一部又ハ全部ヲ追加セラレ差支ナシ

英国ヨリ新関税据置ノ請求アリタル九品目ニ付テハ閣議ニ於テハ彼我交渉ノ余地ヲ存スル為メ右九品中七品目ニ付テハ据置ノ要求ニ応ジ得ルコトニ為セリ残余二品目即チ四六二鉄ノ二條及第六〇二製紙機械及製糖機械ハ別国ヨリノ輸入多キノミナラス鉄ノ條竿ハ内国製鉄業トノ関係モアルカ故其税率据置ニ同意スルヲ得ズ尤モ本大臣ハ前電ニ述ベシガ如ク彼我要求、物品貿易額ノ懸隔余リニ甚シキガ故成ルベク英国側ヲシテ右七品ニ関シテモ据置要求ヲ固執セシメザル様努ムベキ旨閣議ニ於テ言明シ置キタルニ付閣下ハ其御含ヲ以テ前電申進ジタル通リ据置協定品ヲ凡テ省クコトニ交渉方精々御尽力アリタシ

註　後掲三〇四、三〇五文書参看

二九七　明治四十三年十二月二十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定案中綿織物税率ニ関シ照会ノ件

十二月二十一日　前五時四十分　本省着　小村外務大臣　加藤全権大使

第二七三号

貴電第二一二号ニ関シ綿織物ニ関スル我決定案中一割五分トアルハ従価税ニテ定メラルル御趣意ナリヤ然リトセハ其ノ理由如何次ニ最近ノ統計ニ依リ綿織物九ノ甲乙丙ニ対スル各輸入額、毛織物中英国提案ヲ承諾セラルル部分及其ノ他各輸入額、亜麻子油中乙ニ対スル輸入額等折返シ返電アリタシ尚英国政府ニ於テハ我漆器ヲ他国品ト区別スルニ足ル特質ヲ知リタシトノコトニ付右御取調ノ上何分ノ義電報アリタシ

二九八　明治四十三年十二月二十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国提案ニ関シ意見具申ノ件

十二月二十一日　前六時　東京着　小村外務大臣　加藤全権大使

第二七四号

英国ノ税率提案ニハ従来ノ協定品ニアラサルモノモ含ミ居リ帝国政府ハ之ニ付テモ協定ニ同意セラルル処本官ニ於テハ先ツ従来ノ協定品ニ付テノミ我ニ於テ協定ヲ承諾スル旨ヲ示シ其他ハ必要已ムヲ得サル場合ニ至ル迄ハ之ヲ保留スルコト然ルヘクト思考スルニ付右ハ暫ク本使ノ裁量ニ御一任アランコトヲ希望ス尤モ我決定案ハ既ニ在日本英国大使ニ示サレタル次第ナルヤ折返シ何分ノ義返電アリタシ

尚鉄ノ四甲ノ三口ノ最近輸入額往電第二七三号ノ件併セテ電報アリタシ

二九九　明治四十三年十二月二十一日　小村外務大臣ヨリ加藤駐英大使宛（電報）

綿織物税率ニ付キ回答ノ件

十二月二十一日　後六時十分発　在英加藤大使　小村外務大臣

第二一五号

貴電第二七三号及二七四号ニ関シ

英国ヨリ軽減ノ要求アリタル品目ニ対スル我譲歩案ノ率ハ新国定税率同様凡テ従量税ナリ只参考ノ為メ新国定税率ヲ従価ニテ示シタル割合ニ準ジテ該譲歩率ヲモ従価ニテ示シタルニ過ギズシテ右従価ノ割合ハ先方ニ提出スルノ趣意ニ非ス綿織物七及九ノ内英国案通リ承諾スルモノ以外ニ付テハ新国定率ノ四分ノ三又ハ六分ノ五迄軽減スルコトトシ右四分ノ三ニ関シテハ参考ノ為メ従価一割五分ニ当ルコトヲ示セリ然レドモ何レノ場合ニ於テモ従価税ニテ定ムルノ趣意ニ非ス察スルニ水町財務官ノ持参セルモノハ前回内調査

ノ完全ナル写ニ非スト認メラルルニ付其御含ヲ以テ前電ノ通リ必要ノ留保ヲ声明セラレ正確ナル数字ハ我決定案ノ到着ヲ俟ツテ一々確メラレタシ

帝国政府カ従来ノ協定品ニ非ザルモノニ付テモ今回協定ヲ承諾シタル所以ハ成ルヘク譲歩ノ精神ヲ発揮シ当該物品カ余リ重要ナル関係ナキニ顧ミテ差支ナシト認メタル次第ナレバ必要已ムヲ得ザル場合迄之ヲ保留セラルルコトハ閣下ノ御裁量ニ一任ス但シ之ガ為メ他ノ英国ノ要求ニ影響ヲ及ボスガ如キコトナキ様御注意アリタシ

英国大使ニ対シテハ未ダ我決定案ヲ示サズ彼我委員限リ一致シタル協定法式ハ一両日中ニ内示スル考ナルモ税率ニ関スル内容ニ関シテハ適当ノ時機到ル迄ハ之ヲ知ラシメザル方針ナルニ付左様御承知アリタシ

綿織物九ノ甲乙丙全体ノ英国輸入額ハ四十一四十二両年平均三百八十萬円ニテ同品輸入全額ノ九割三分ニ当ル但シ此額ヲ三種夫々ニ区別シ難シ乙丙ニ対スル税率ハ甲ノ税率ニ若干ノ附加税ヲ加ヘクルモノナレバ甲ニ関シテ税率ヲ軽減スルトキハ乙丙共ニ亦右軽減丈我譲歩ノ利益ヲ受クルモノナルコトハ特ニ御注意アランコトヲ希望ス

毛織物及毛綿製中英国ヨリノ要求通リ承諾セルモノノ同国セサランコトヲ望ム旨ヲ記載シ置キタルニ先方ニテハ瓦斯機関等ニハ稍重キヲ措ク観アリシモ其ノ他ニ対シテハ別ニ異存アル模様モナカリキ従来ノ協定品ニ対スル税率ニ付テハ次官ハ一読大ニ満足ノ体ナリシカ何レ篤ト調査ノ上近日回答スヘシトノコトナリシニ付本使ハ該案ハ我ニ取リ最大限ノ譲歩ナレハ成ルヘク其ノ儘同意セラレンコトヲ望ム旨ヲ切言シ置ケリ(b)据置ノ約束ハ全部之ヲ拒絶シタルニ先方ニ於テモ強イテ異議ナキモノノ如クナリシ(c)其ノ他ノ提案ニ関シテハ其ノ(二)苛性曹達分類方法ニ付テハ帝国政府ノ意向ヲ書面ヲ以テ通告セラルル様出来間敷哉トノコトナリシニ付本使一已ノ考ニテハ別ニ差支ナカルヘシト思考スル旨答ヘ置ケリ其ノ(一)鑵入及槽入石油ニ付テハ次官ハ其ノ税率ヲ区別スルコト公平ナラントノコトナリシニ付御来示ノ趣ニ遵ヒ我ニ於テ同意シ難キ理由ヲ説明シ置ケリ其ノ(三)天然藍ノ件ニ付テハ英国政府ハ其ノ税率ノ高低ハ問フ所ニアラス只人造藍トノ差額ヲ両者成分ノ相違ニ基キ英国案ノ如キ比例ニセラレンコトヲ望ム次第ナル旨ヲ語ラレタルニ付人造藍ハ或ハ独逸国等ヨリ輸入アリ之ヲ高ムルハ特ニ他国ヲ害スルノ嫌アルカ故帝国政府ハ之ニ応シ難キ次第ナラント答ヘ置ケリ右ノ二点ニ付テハ尚何分ノ申出アルヤモ計リ難シ

次テ我方ヨリ無税輸入ヲ要求スル物品ニ付テハ貴電第二一四号所載八品ニ別電ノ通リ銅、魚油及鯨油、陶磁器、紙類ヲ加ヘ都合十二品トナシ表ヲ作リ交附シタルニ次官ハ別ニ意見ヲ述ヘサリシカ或ハ右ノ内数点ヲ減シ来ルヤモ計リ難シト思ハル且商務省次官ハ羽二重ニ付テハ他国ヨリ来ル類似品ト区別スル為「ピューア、シルク」ナル説明ヲ加ヘ置ク必要アルヤモ計リ難シトノコトナリシニ付本使一已ノ意見ニテハ別ニ差支ナカラント答ヘ置ケリ

最後ニ我新関税定率法ニ関シ質問アリ綿織物ノ内 scoured and washed tissues ハ bleached ニアラサル故 gray tissues ヲ包含セラルルモノト思考スル処如何ニヤトノコトニ付一応本国政府ヘ問合ノ上何分ノ回答ヲ為スヘシト答ヘ次テ又鉄ト云フ内ニハ鋼ヲモ含ム次第ナリヤトノコトナリシニ付本使ノ考ニテハ然ラント答ヘ置ケリ右会見ノ要領電報ス就テハ前記ノ件ニ付何分ノ義御電訓ヲ請フ要スルニ先方ハ我提案ニ付大ニ満足セル模様ニ見受ケラレ此上多少ノ申出ハ有之ナランモ大体ニ於テ困難ナキモノノ如シ

輸入額三百萬円ニシテ各国輸入全額ノ七割五分ニ当リ甲ノ(ハ)(ニ)即チ或程度迄ノ軽減ヲ承諾セルモノノ英国輸入額百九十萬円ニテ各国輸入全額ノ七割五分ヲ占ム亜麻子油中乙ノ英国輸入額ハ五萬八千円ニテ同品輸入全額ノ八割一分ニ当ル鉄四ノ甲ノ三(ロ)英国輸入額七十七萬円ニテ同品輸入全額ノ六割四分ヲ占ム以上統計ニハ凡テ台湾ノ分ヲ包含ス

我漆器ト支那品トノ間ニハ特質ノ区別ナシト雖東洋品ト独逸等ニ於ケル模擬品トノ差ハ漆即チ Natural Vanish ヲ用ユルト否トニアリ

三〇〇　明治四十三年十二月二十三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定品目分類ニ関シ照会ノ件

十二月二十三日　後一時三十八分　本省着

小村外務大臣　　加藤全権大使

第二八〇号

十二月二十二日商務省次官ト非公式会見ヲ為シ(a)税率ヲ協定スル我案ヲ交附シタリ尤従来ノ非協定品ハ之ヲ一括シテ別表ト為シ之ニ対シテハ英国政府ニ於テ強イテ減税ヲ要求

三〇一　明治四十三年十二月二十三日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定品目分類ニ関シ回答ノ件

十二月二十三日　後七時十分発

在英加藤大使　　小村外務大臣

第二一八号

貴電第二八〇号ニ関シ

一、苛性曹達ノ分類方法ニ関シテハ帝国政府ニ於テハ新関税定率法ノ解釈上前電ノ如ク英国希望通リノ適用ヲ為スコトニ内定シ明年七月ヨリ実行スル筈ナレハ閣下ハ其御含ヲ以テ之ヲ言明セラルルコト差支ナシト雖正式ニ之ヲ通告スルノ必要ヲ認メス

二、石油ハ英国ヨリノ輸入品ニ非ス又「タンク」油ニ対シ特別税率ヲ設クルハ清国ノ如キ特殊ノ事情アル国ノ外一般ノ例ニ非ス本邦ニテハ三十七年以来「タンク」油ト罐入油トノ税率上ノ区別ヲ廃止シタルモノニシテ之ヲ復活スルハ米国ヨリ区別待遇ト認メラルルノ虞アリ又「タンク」油ノ税率ヲ軽減スルトキハ従来罐入輸入ノモノモ「タンク」ニテ入ルコトトナリ関税収入ニ影響ヲ来スト同時ニ競争上内地油ヲ不利ノ地ニ置クノミナラス石油ノ

税率ニ関シテハ新関税編成ノ際各般ノ事情ニ顧ミ現行税率ニ触レス其儘ト為シ置クノ必要ヲ認メタルモノナレハ右御含ノ上先方ノ案ヲ断然拒絶セラレタシ

三、天然藍ト人造藍トノ税率ニハ既ニ幾分ノ差ヲ設ケ居レルカ右税率制定ノ際議会ノ問題トナリ両院ノ協議会ニテ決定シタル程ナレハ之ヲ軽減変更スルヲ得ス左リトテ人造藍ノ税率ノミヲ増加スルトキハ天然藍トノ税差ヲ益々大ナラシムルカ故閣下ノ謂ハルルカ如ク独逸品ニ対スル故意ノ区別待遇ト認メラルルノ虞アリ且天然藍ハ英国ヨリノ輸入品ニ非ス印度産ナルモ印度トハ別ニ関税條約アリ是等ノ理由ニ因リ英国ノ要求ニ応シ難シ

四、羽二重ニ付テハ純絹ナル説明ヲ加フルコトニ同意ス

五、普通商業上 scoured and washed tissues ト称スルモノハ仍ホ natural colour ヲ有スル限リハ bleached ニ包含セス要スルニ之カ区別ハ程度ノ問題ナリ

六、鉄ノ内ニハ鋼ヲ包含スルコト貴説ノ如シ

三〇二　明治四十三年十二月二十四日　加藤駐英大使ヨリ小村外務大臣宛

商務次官ト会談ノ件（三）

機密條第二六号　　明治四十四年一月十六日接受

明治四十三年十二月二十四日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ノ件ニ関シ商務次官トノ会談報告

本件ニ関シ一昨日商務次官ト非公式会見ノ次第ハ不取敢往電第二八〇号ヲ以テ及電報置候処尚為念左ニ談話ノ要領ヲ記述シ及御報告候

本官ハ先ツ税率ニ関スル我回答案ハ種々ノ便宜上西比利亜経由特使便ニテ送リ来ル筈ナリシモ嚢ニ貴官ヨリ希望ノ次第モアリシニ依リ其旨本国政府ヘ通知シ置キタル処今回特ニ電報ヲ以テ右通報シ来レリトテ水町財務官持参ノ内調査書及貴電ヲ以テ御来示ノ趣旨ニ遵ヒ作成シタル我対案ヲ商務次官ニ交付致置候其節本官ヨリ提示シタル書簡ハ別紙付属ノ五表ニシテ即チ(A-a)従来ノ協定品ニ対スル税率協定案(A-b)従来ノ非協定品ニ対スル協定ノ拒絶(B)新税率不増ノ約束拒絶(C)其他ノ訂正ニ対スル回答案並ニ我ヨリ要求スル無税

輸入品表是ナリ

右交付後本官ハ貴電第二一一号ヲ以テ御来示ノ趣ニ遵ヒ関税ノ協定方法並ニ税率軽減ノ内容等ハ帝国政府ニ於テ内外ニ対スル関係上当分厳ニ秘密ニ附スルコトヲ切望スル旨ヲ陳ヘタルニ商務次官ハ其意ヲ諒シ外務大臣其他関係同僚ニモ其旨ヲ伝フヘシト約セリ尤モ同次官ハ我回答ニ付諸否ヲ審査スルニ当リ或ハ物品ニ付テハ専門家ノ意見ヲ聞合ハスルノ必要アルヤモ料ラレストノコトナリシニ付本官ハ右等ノ場合ニ於テモ英国政府ハ勿論帝国政府ヨリノ譲歩額トシテ之ヲ示サルヽ訳ニハアラサルヘシト反問シタルニ同次官ハ勿論之ヲ告クル訳ニハアラサルモ彼等ハ自然ニ其意ヲ推知スルコトアルヤモ計ラレストノコトナリシニ依リ斯ノ如キハ如何トモ致方ナキモ出来得ル限リ其漏洩ヲ防カルル様致度旨談シタルニ同次官ハ克ク之ヲ了解セル旨相答候

次テ本官ハ前記各表ニ付御来示ノ趣旨ニ基キ概略ノ説明ヲ与フルニ先立チ該表ハ電報ニ依リ作成シタルモノナレハ其中ニハ数字等ニ付或ハ誤謬アルヤモ料ラレサルカ故正確ナル数字等ハ何レ来ル一月中旬ニ着英スヘキ技師ノ持参スル正本ニヨリ之ヲ確定スルコトト致度旨附言シタルニ同次官ハ之ヲ了承致候依テ本官ハ先ツ(A-b)表ニ関シ元来新條約ニ於

テハ英国トハ一切税率ニ関スル協定ヲ為ササル方針ナリシモ両国間ノ特殊親善ノ関係ニ顧ミ特ニ既定ノ方針ヲ曲ケ更ラニ協定ヲ承諾スル次第ナレハ従来ノ協定案ニアラサル物品ニ付新タニ協定ヲ約スルハ国内ニ於ケル輿論ノ趨勢ニ顧ミ帝国政府ニ於テ敢テシ得サル処ナレハ英国政府ニ於テモ我政府ノ立場ヲ推察シ斯ル物品ニ就テハ強ヒテ協定ヲ要求セラレサランコトヲ希望ス而シテ(A-a)表即チ従来ノ協定品ニ付テハ帝国政府ニ於テモ努メテ英国政府ノ要求ヲ容レ出来得ル限リノ最大譲歩ヲ為シタル次第ナレハ充分其旨ヲ諒知セラレ度シト陳ヘタルニ同次官ハ先ツ(A-a)表即チ新協定案ヲ一覧シ大ニ満足ノ体ニテ之ナラハ條約ハ先ツ締結ヲ見ルヘシト云ヒツヽ其各項ヲ通読シ二三疑問ノ点ヲ本官ニ質シタル後何レ我軽減率及拒絶等ニ付実際ノ数量ト対照調査ノ上近日何分ノ回答ヲナスヘシトノコトナリシニ依リ本官ハ繰返シ我譲歩ノ最大限ナルコトヲ述ヘ英国政府ニ於テモ可成其儘之ヲ同意セラレンコトヲ望ム旨切言致置候

次テ同次官ハ(A-b)表即チ従来ノ非協定案ニ対スル協定拒絶案ヲ一読シタルニ其内瓦斯機械等ニハ稍々重キヲ措クノ観アリシモ其他ニ付テハ特ニ異存ナキモノノ如ク(B)表即チ新税率不増ノ約束拒絶ニ付テモ強テ異議アル模様モ見ヘサリシハ之カ為メ夫等ノ国ヲ害スル嫌アルカ故帝国政府ハ之ニ応シ難キ次第ナラント答置候前記ノ如ク同次官ハ此二点ニハ稍重キヲ措クノ観アリシカ故或ハ尚此上何等申出ヲ発スルヤモ料リ難シト存候

次テ我方ヨリ要求スル無税輸入品ニ付テハ貴電第二一四号所載ノ八品ニ加フルニ魚油(鯛脱カ)及鯨油陶磁器並ニ紙類ノ四品ヲ以テシ都合十二品トナシ別表ノ通リ提出シタルカ次官ハ之ニ対シテハ別ニ何等意見ヲ述ヘサリシモ右ノ内陶磁器ノ拒絶ハ殆ト疑ナク其他ニモ尚数点ヲ減シ来ルヤモ難計ト存候尚同次官ハ羽二重ニ付テハ他国ヨリ来ル類似品ト区別スルタメ Pure Silk ナル説明ヲ加フルノ必要アルヤモ知レストノコトナリシニ付本官一個ノ考ニテハ右ハ別ニ差支ナカラント答置候

最後ニ同次官ハ我新関税定率法ニ関シ別紙附属書ノ如キ質問ヲナシ綿織物中ニ Scoured & Washed Tissues ハ Bleached ニ非サル故 Grey Tissues ノ中ニ含マルル様思考セラルル処如何ニヤトノコトナリシニ付本官ハ一応本国政府ニ問合ノ上回答スヘシト答ヘ又鉄ト云フ内ニハ鋼ヲモ含ム次第ナリヤトノ事ナリシニ付本官ノ考ニテハ然ラント答置候

カ同次官ハ本官ニ向ヒ此等(A-b)及(B)表所載ノ物品ハ左程ニ重要品トモ認メラレサルカ関係商人等ハ各其個々ノ利益ヲ計ル次第ナレハ或ハ此等ノ物品ニ付テモ尚其協定ヲ希望スルヤモ料ラレス就テハ政府ニ於テモ彼等ノ希望ニ応シ我ニ対シ更ラニ何等申出ヲ為スヤモ知レスト語レリ本官ノ察スル処ニテハ政府トシテハ此等ノ物品ニ付強ヒテ我要求ヲ固執スルコトハ可無之ト存候

嗣テ(C)表即チ前顕以外ノ訂正ニ付同次官ハ其(2)苛性曹達ノ分類方法ニ付テハ帝国政府ヨリ書面ヲ以テ其解釈カ英国ノ希望ト合致セル旨通知セラルルコトハ出来聞敷哉トノコトナリシニ付本官一個ノ考ニテハ右ハ別ニ差支ナカルヘシト思料スル旨答置候其(1)鑵入及槽入石油ノ件ニ付テハ同次官ハ其輸入税ヲ区別スルコト公平ナルヘシトノ事ナリシニ付本官ハ御来示ノ旨ニ従ヒ我ニ於テ之ニ同意シ難キ理由ヲ説明シ其(3)天然藍ノ件ニ付テハ英国政府ハ其税額ノ高低ヨリモ寧ロ人造藍ニ対スル税率トノ差額ニ重キヲ措キ即チ両者ノ成分ノ相違ニ顧ミ英国案ノ如キ比例ニ税率ヲ定メラレンコトヲ希望スル次第ナリトノコトナリシニ付本官ハ人造藍ハ或ハ独逸等ヨリ輸入アリ更ニ之カ税率ヲ増加スルハ於テ尚終リニ臨ミ本官ハ貴電第二一二号末段調印延期ノ件ニ関シ帝国政府ニ於テハ前述ノ如ク内外ニ対スル関係上関税協定ノ方法及内容等ヲ当分厳ニ秘密ニ附スルノ必要アルノミナラス日英新條約ニシテ余リニ速ニ発表セラルルニ於テハ他国トノ交渉上帝国ニ不利ナル影響ヲ来スノ虞アルニ付適当ノ時機迄其調印ヲ見合スコトト致度キ希望ヲ有スルニ付追テ交渉進捗ノ模様ニヨリ或機会ニ於テ我ヨリ右ノ希望ヲ申出ツル事アルヘキニ依リ前以テ一応貴官ニ右御承知置ヲ希フ次第ナリト語リタルニ同次官ハ余リニ永ク調印ヲ延ハスハ好マシカラサルノミナラス独逸ヨリ後レテ調印スルコトハ欲セストノコトナリシニ付條約期限ノ到来モ余リニ遠カラサルコトナレハ実際ニ於テ左程ニ永ク延期スル訳ニハ行カス察スルニ本條約ノ交渉モ多分二ヶ月ニハ渉ルヘキニ依リ其後数週間位調印ヲ延期スルニ過キサル次第ナラント答置候右申進候敬具

三〇三　明治四十三年十二月二十七日　小村外務大臣ヨリ加藤駐英大使宛

我新関税定率法第九類布帛及布帛製品ニ関スル「ノート」ノ件

附属書「ノート」（一）（二）（三）（四）

明治四十四年一月十六日接受

機密第二七号

明治四十三年十二月二十七日

在英特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

本件ニ関シ本月二十二日会見ノ際商務次官ハ我新関税定率法第九類布帛及布帛製品ニ関スル notes ニ付別紙附属書a b c所載ノ如キ條文ノ改正又ハ追加ヲ要求シタルニ依リ本官ハ右ノ内a c ノ二点ハ法律ノ変更ニ外ナラサルカ故帝国政府ニテハ之ニ応シ難カルヘク且ツ此等ハ差当リ至急解決ヲ要スル事項トモ思ハレサルニ依リ何レ書面ニテ本国政府ヘ問合ハスルコトト致度尤モb点即チ grey ナル文字ニハ "Scoured" and "Washed" tissuesヲ包含スルヤ否ヤハ畢竟法文ノ解釈問題ニ属スルカ故若シ御希望ナラハ電報ニテ本国政府ノ意見ヲ問合ハセテモ可ナリト述ヘタルニ同次官ハ然ラハ先ツb点ヲ電報ニテ問合セラレ度シトノコトナリシニ付往電第二八〇号ヲ以テ右請訓ニ及ヒタル次第ニ有之候

右ニ対シ貴電第二一八号ヲ以テ御回示ノ趣ニ依レハ普通商業上 "Scoured" and "Washed" ト称スルモノハ尚 Natural Colour ヲ有スル限リ bleached ニ包含セス要スルニ之カ区別ハ程度ノ問題ナリトノコトニ有之候処 Scour 又ハ Wash セハ布帛ハ幾分其色合ヲ変スヘキ筈ナレハ貴電ニ所謂 Natural Colour トハ如何ナル程度ニ於ケル色合ナリヤ勿論全ク Scour 又ハ Wash セサル以前ノ原色ヲ意味スル義トハ不被思候処篤ト些カ明確ヲ欠クノ感有之候間不取敢御電示ノ趣ヲ直訳シ同時ニ右ニ対スル本官一個ノ註解ヲ加ヘ別紙d ノ通先方ヘ通牒致置候就テハ右註解ニテ可然哉何分ノ義御回示相煩度候

尚其他ノ二点a c ニ付テハ本官ハ一応前記ノ通リ回答ハ致置候得共就中a点ニ就テハ我法文ヲ杓子定規的ニ解釈適用スルコトトナラハ先方ノ杞憂モ穴勝無理ナラスト被存候間縦シ法律ハ改正セストモ其適用上先方ノ要求ヲ考量ニ加フルコトトシ其旨先方ニ回答スルコトト致候テハ如何歟ト存候又c点ニ付テハ先方ニ於テハ日本ノ気候ハ英国ヨリ湿ルカ故英国品ハ日本ニテ幾分其重量ヲ増加スルノ気味アリトテ右ノ要求ヲナス次第ニ有之候処本官ニ於テハ果シテ右様ノ事実之アルヤ否ヤ承知不致候ニ付篤ト御調究ノ上前記諸点ト併セ先方ヘ対スル回答振御回示相成候様致度此段及稟請候　敬具

（附属書）

（一）

a

Group IX.

Notes.

Note 4 to read as follows:

"The number of threads constituting the tissues shall be calculated by counting elementary threads in any two parts of the tissues and taking the mean.

Fractions of threads, that is threads which touch one of the sides of the counting-glass along its whole length, will not be counted.

（二）

b

Note 6.

The term "grey" in this group includes "scoured" and "washed" tissues.

（三）

c

Note 7.

A margin of 5% shall be allowed in each weight category specified in this group. Differences between declared and actual weights which do not exceed this margin shall not involve the classification of tissues in classes subject to higher duties than those applicable to the classes under which declared.

（四）

d

A. Does the term "Grey" include scoured and washed tissues?

Answer. Literal translation.

What is commonly called scoured and washed tissue in trade will not be included in the term "Bleached", so long as natural colour is retained. The Distinction is in fact a question of degree.

I take it to mean that scoured and washed tissues is not included in the term "Bleached". To which category a tissue belongs has to be decided by actual examination of the article.

B. Is "Steel" included in "Iron"?

Answer. Yes.

三〇四　明治四十三年十二月二十六日　小村外務大臣ヨリ加藤駐英大使宛

日英関税問題ニ関スル閣議決定書送附ノ件

附属書　閣議決定書

機密第　第三三号

明治四十三年十二月廿八日達済

在英　加藤大使宛　　小村外務大臣

日英関税問題ニ関スル閣議決定ノ趣ハ曩ニ電報ニテ大要申進置候処右閣議ノ全文閣下内密ノ御参考迄ニ別紙写ノ通リ御送附致候間御査閲相成度候英国ヨリ我新関税据置ノ要求アリタル九税目ニ付テハ彼我交渉ノ余地ヲ存シ置カンガ為メ閣議ニ於テハ其七税目ニ関シ英国ノ要求ヲ承諾シ得ルコトニ致置候ヘ共彼我譲歩ノ既ニ大ニ懸隔アルニ顧ミ税率据置ニ関スル要求ニ付テハ英国政府ヲシテ成ルヘク之ヲ固執セシメサル様充分尽力スベキ旨本大臣ヨリ閣議ニ於テ言明致候義ハ当時既ニ電報ニテ申進シタル通ニ付左様御承知相成度候

尚別紙閣議附属書即チ税率協定ニ関スル我対案ノ詳細ナル説明ハ本便ト同時ニ別信ニテ差進候間委曲右ニテ御承知相成度候敬具

ニ至ツテ大要左ノ如キ協定案ヲ提出セリ

一、綿織物其ノ他総計十四品目七十七税率ニ付夫々若干ノ軽減ヲ為スコト

一、紡績機械其ノ他総計九品目二十税率ニ付新関税ヲ据置キ今後之ヲ引上ケサルコト

一、前二項ノ軽減及据置ハ之ヲ条約ニ載セテ協定税率ト為シ此協定税率ハ英国ニ輸入セラルル日本品カ関税上好遇ヲ受クルニ由リ之ヲ適用スルモノニシテ該好遇カ米・独・仏・露各国ニ於テ同様ノ日本品ノ受クル関税待遇ヨリモ概シテ良好ナル限リハ英国ヨリ右協定税率ノ適用ヲ請求スルヲ得ルモノト定ムルコト

前記ノ提案ハ畢竟協定税率ヲ以テ英国ノ自由貿易主義ニ対スル報酬ト為シ英国カ該主義ヲ捨テ、仏独乃至露米ノ如キ保護貿易主義ニ変セサル限リハ本邦ヨリ協定税率ヲ許与スヘシトイフニ在リ要スルニ英国政府ハ協定ノ体裁ヲ装メテ双務的ノ観アラシメント企図シタルモノナリト雖是亦到底片務的協定タルヲ免レス蓋シ本案ニ拠ルトキハ英国カ純然タル保護貿易主義ニ変セサル限リハ帝国政府ハ協定税率ノ桎梏ヲ脱スルヲ得サルニ反シ英国ハ一モ自国ノ税率ヲ協定スルコトナク何等税権ニ覊束ヲ受クス何時ニテモ其必要ト

（附属書）

十二月二十日閣議

帝国政府ハ既定ノ方針ニ依リ本年七八月関係各国ニ対シテ現行通商条約廃棄ノ通告ヲ発シ嗣テ豫メ閣議ノ決定ヲ経タル新条約案ヲ提出シテ商議ノ開始ヲ求メタルニ過般独墨両国ヨリ対案ノ提出アリタル外目下各国仍ホ我提案ノ研究中タリ但シ英国ニ対シテハ他ノ列国ニ先ンジテ新条約案ヲ提出スルノ得策ナルヲ認メ既ニ本年四月之ヲ同国政府ニ交付シ速ニ新条約ノ訂立ヲ見ント欲スルノ希望ヲ開陳シタルニ同国商工業者ハ英国重要輸入品ノ税率我新関税ニ於テ激増セリト認メ之カ軽減ニ尽力センコトヲ英国政府ニ求メテ世論ヲ動カシ且ツ此機ニ際シ在野党カ我新関税ヲ藉リテ其ノ主要ノ政綱タル関税改革論ヲ鼓吹スルト共ニ現政府攻撃ノ好武器トシ自由貿易主義ヲ批難セルヲ以テ英国政府ハ最モ関税問題ニ重ヲ措キ我提案ノ最恵国待遇主義ノミニテハ不充分ト為シ此問題ニ付満足ナル解決ヲ見ルヲ得スンハ仮令其ノ他ノ事項ニ関シ条約ノ商議ヲ了スルトモ断シテ調印スルコトヲ得スト述ヘ帝国政府カ片務的税率協定ヲ肯諾スルコト能ハサル所以ヲ詳説シタルニ対シテハ主義上之ヲ認容セサルニ非スト雖税率ニ関シテ我考量ヲ求メテ已マス七月

認ムル場合ニ税率ノ変更乃至関税政策ノ改革ヲ行フノ自由ヲ保有スルモノニシテ只英国カ純然タル保護貿易主義ニ変シタル場合ニハ帝国ハ協定税率ノ覊絆ヨリ脱却スルヲ得ルノ理ナリト雖我義務ノ消長ハ全然英国ノ択フ所ニ任スルヲ以テ到底之ヲ双務的ナリト謂フヲ得ス加之今次若シ帝国政府ニ於テ斯ノ如キ協定ニ同意センカ新条約満期ノ時ニ至ルモ再ヒ同様ノ協定ヲ拒ムニ辞ナカルヘク又々片務的協定ヲ継続セサルヲ得サルノ結果遂ニ帝国多年ノ宿望タル税権ノ回復ハ其ノ目的ヲ達スルヲ得サルコトトナリ現行条約ノ廃棄新条約ノ締結ヲシテ全ク其ノ意義ヲ失ハシムルニ至ルヘシ

且又英国ニ対シテ右ノ如ク純然タル片務的協定ヲ承諾スルニ於テハ米仏ノ如キ本邦品ノ好販路トシテ遙ニ英国ヨリモ上位ニ在リ而モ複税制国ニシテ現ニ本邦品ニ最低税率ノ利益ヲ許与スルモノニ対シテモ亦均シク片務的協定ヲ約諾セサルヘカラサルニ至リ其弊ノ及フ所甚大ナルノ虞アリトス上述ノ次第ナルヲ以テ前記英国政府ノ提案ヲ承諾スルハ再ヒ片務的協定ヲ約諾スルモノニシテ条約改訂ニ関スル既定ノ方針ニ背反シ帝国ノ威信ト経済的永遠ノ利益トヲ損傷スルモノナルニ因リ到底同意スルコトヲ得ス

然リト雖日英両国間ニハ同盟ノ関係アリ該同盟ハ帝国外交政策ノ骨子ニシテ之ヲ鞏固ニシ之カ永続ヲ図ルノ極メテ必要ナルコト論ヲ俟タス固ヨリ関税問題ノ解決ヲ以テ同盟ノ永続ヲ期シ得ヘシト言フヲ得スト雖苟モ同盟ノ情誼ニ影響シ其ノ鞏固ニ害アルカ如キ事態ハ努メテ之ヲ防遏セサルヘカラス故ニ帝国政府ハ大局ノ利害ニ顧ミ同盟ノ情誼ヲ念ヒ條約改訂ノ根本的方針ニ背反セサル範囲内ニ於テ関税問題解決ノ方法ヲ求ムルコト必要ナリト信ス

惟フニ関税協定ニ関シテハ二個ノ問題アリ一ハ主義上ノ根本條件ニシテ他ハ税率ノ事項タリ而シテ所謂税権ノ回復ハ主義上ノ根本條件ニ屬スルモノニシテ即チ帝国政府カ片務的協定ノ地位ヨリ脱却セント欲スルニアリ故ニ帝国政府ノ最モ重キヲ措ク所ハ主義ノ問題ニシテ税率ノ多寡ノ如キハ之ニ比スレハ寧ロ第二位ノ事項ト謂ハサルヘカラス然ルニ英国政府ノ希望スル所ハ我税率ニ付讓歩ヲ得ルヲ主眼トシ帝国政府カ片務的協定ニ応スル能ハサル所以ノ趣旨ハ敢テ之ヲ諒セサルニ非サルヲ以テ帝国政府ハ此事情ニ鑑ミ其主義ヲ傷ケスシテ成ルヘク税率ノ讓歩ニ於テ英国政府ノ希望ニ応シ以テ本問題ノ解決ヲ図ルノ得策ナルヲ認メ英国政府ニ対シ其ノ提案ハ帝国政府カ最モ重キヲ措ク所ノ主義上ノ要項即チ第一我税権ノ独立ト牴触セサルコト第二他国トノ交渉ニ累ヲ及ホサザルコトノ二條件ヲ具備セサルヲ以テ到底同意スル能ハサルモノナル所以ヲ縷述シ若シ双務的ノ協定方式ヲ採ルニ於テハ帝国政府ハ両国特殊ノ親交ニ顧ミ敢テ税率ノ協定ヲ為スヲ辞セザルヘク即チ帝国政府カ一定ノ英国品ニ対シテ或程度迄英国政府ノ希望ニ応シテ税率ヲ軽減スルト同時ニ英国政府ニ於テモ亦若干ノ本邦特産品ニ対シ現在ノ無税制度ヲ維持スヘキコトヲ約スルトキハ両国均シク其ノ税権ニ拘束ヲ受クルモノナルヲ以テ仮令実質的利益ノ上ニ於テハ相互均衡ヲ得サルトモ仍ホ双務的タリト謂フヲ得ヘク前記主義上ノ要件ヲ缺カサルモノト認メラルヽヲ以テ英国政府ニ対シ右ノ方式ニ付考量ヲ求メ要スルニ適当ナル協定方式ヲ案出シテ以テ本問題ノ解決ニ資センコトヲ請求セリ

然ルニ無税制度ノ据置ヲ約束スルコトハ英国政府ニ於テ甚タ困難ヲ感シ容易ニ我協定方式案ニ同意スルニ至ラス先ツ税率ニ関スル我讓歩ノ内容ヲ知ルニ非スンハ方式ニ付其ノ意見ヲ定ムルヲ得スト主張シ之ニ反シテ帝国政府ハ豫メ方式ニ関スル意見ノ一致ヲ見ルニ非スンバ税率ノ内容ヲ議スルニ由ナシト弁シ彼我交渉ノ結果折衷ノ弁法ヲ設ケ両国談

判委員ヲシテ委員限ノ責任ヲ以テ先ツ方式ニ付協議セシメ双方ノ意見ノ一致ヲ見タル後税率問題ノ協議ニ移リ之ヲ結了シタル上一切ノ結果ヲ両国政府ニ提出シ其ノ承認ヲ求メシムルコトトナレリ

仍テ加藤大使ニ訓令シ協定方式ニ関スル我提案ノ貫徹ニ尽力セシメタルニ会商ノ結果大体英国委員ノ同意ヲ得ルニ至レリ協定案ノ要旨左ノ如シ

一　定ノ英国品ニ対シ協定税率ヲ設クルト同時ニ一定ノ日本品ニ対シ英国ニ於テ果税セサルコトヲ約シ右ノ條項ヲ通商航海條約中ニ挿入シ品名及税率ハ附屬表ヲ以テ之ヲ定メ條約実施ノ日ヨリ一年ヲ経過シタル後両締約国ノ孰レカ一方ニ於テ右税率表中ニ変更ヲ加ヘンコトヲ希望スルトキハ之ヲ他ノ一方ニ通告シテ商議ヲ開始シ六箇月以内ニ満足ナル協定ノ成立スルニ至ラサル場合ニハ当初右通告ヲナシタル国ヨリ一箇月以内ニ本條項ヲ六箇月ノ後消滅セシムルノ豫告ヲナスコトヲ得該期間終了ノ後ハ本條項ハ條約ノ他ノ條項ニ影響ヲ及ホスコトナクシテ消滅スルモノトス

右ノ如ク彼我協定ノ方式ニ付両国委員間ニ一致ヲ見ルニ至リタルヲ以テ之ヨリ税率ノ協議ニ移ラサルヘカラス然ルニ豫メ前記方式ヲ基礎トシテ税率問題ニ付外務、大蔵、農商務三省委員ヲシテ会同調査セシメタルニ其ノ結果別紙ノ通ニシテ之カ概要ヲ挙クレハ左ノ如シ

一　帝国政府ヨリ無税据置ヲ英国ニ要求スル物品ハ本邦特産品ニシテ成ルヘク別国ヨリ輸入少キモノヲ択ミ羽二重、羽二重製品、漆器七宝器象牙製品、花莚、樟脳及樟脳油、竹製品、菜子油、真田ノ八品類トス此対英輸入額最近二箇年平均千三百萬円ナリ

二　英国政府ヨリ我新関税ノ軽減ヲ要求セル十四品目ノ税率数七十七ノ内四十二ニ対シテハ請求ノ通リ承諾シ二十ニ付テハ請求通リニ非サルモ或程度迄ノ軽減ニ同意シ右六十二税率ニ関係アル英国ヨリノ輸入品価額三千二百五十萬円ナリ残余十五税率ニ関シテハ軽減ヲ拒絶ス此英国輸入品価額二百十萬円ナリ

次ニ英国政府ヨリ我新関税ノ据置ヲ請求シタル九品目ニ付テハ七品目税率ノ据置ニ同意シ二品目ニ付テハ之ヲ拒絶ス前者ニ関スル英国ヨリノ輸入品価額千百萬円ニシテ後者ニ関スルモノハ三百三十萬円ナリ

右調査ハ税率問題ニ付テハ努メテ英国ノ希望ニ応セントスルノ趣意ヲ体シテ成リタルモノニシテ我要求品ノ英国ニ対

スル輸出価額ヲ以テ我関税譲歩ニ関係アル英国輸入品ノ価額ニ比較スルトキハ彼此頗ル相懸隔シ大ニ権衡ヲ失スルモノアリト雖畢竟双務主義ヲ缺カサル限ハ日英特殊ノ関係ヲ顧念スルト同時ニ英国ノ約束カ我物品ニ課税セサルニアルノ事情ヲ酌量シ税率ニ於テハ帝国政府ヨリ成ルヘク譲歩シテ以テ妥協ヲ期スルノ必要アルニ因リ右調査ノ結果ヲ標準トシテ我委員ヲシテ英国委員ト商議セシムル事ニ御決定相成度此段閣議ヲ請フ

（朱書）
『附屬書類ハ機條第三四号甲号ニ対スル附屬書「英国ニ対シ無税据置ヲ請求スヘキ物品」並ニ同乙号ニ対スル附屬書第三号表「英国政府ヨリ我改正関税ノ軽減ヲ請求セル提案ニ関スル我対案」及第五号表「英国政府ヨリ本邦改正関税ノ据置ヲ請求セル品目ニ関スル我対案」ト同一ニ付キ之カ綴込ヲ省略ス』

註　右附屬表ハ次号附屬書附屬表参照

サル様尽力スヘシト言明セル関税据置案品中ノ七税目ニ付テモ協定ヲ承諾スルコトニ相成居リ又閣下ノ御裁量ニヨリ軽減承諾ヲ留保セラレタル現行非協定品亜麻子油、重炭酸曹達、綿絲類、手巾、肌衣、真鍮及青銅ノ筒及管ノ六税目ニ対シテモ之カ軽減ヲ許スコトニ相成居リ尚我方ヨリ無税据置ヲ請求スル物品モ当初ノ八品ニ止メ銅、陶磁器、紙類、魚油及鯨油等ノ物品ハ談判ノ都合ニヨリ追加シテ可ナルモノトシテ説明致置候

特ニ御注意ヲ希望致度ハ綿織物ニ対スル軽減率ニシテ右ハ改正率ノ三分ノ二、四分ノ三、又ハ六分ノ五ニ擬定致候処愈確定ノ税率表作成ノ節ニハ独立ノ数額ヲ示スコトニ可相成然ルニ之ヲ算出スルニ当リ銭位以下ニ及ブトキハ実施ノ際課税上不便ナルニヨリ協定税目表中ニハ別冊丙号記載ノ如ク各税率ヲ十銭位ニ止メ其以下ハ四捨五入ノ法ニヨルコトト致度又同様ニ四六二番ノ四鉄板中関税軽減ヲ許スヘキ甲ノ三薄板及乙ノ一ノ(イ)葉鉄及葉鋼ノ両税率モ亦談判ノ際十銭位ニ繰上ケ毎百斤三十銭又ハ七十銭ト協定スルコトニ致度候

税率ニ関スル専門的説明ニ付テハ委細矢部技師ヨリ御聞取相成候様致度此段申進候敬具

（附屬甲、乙、丙号添付ノ事）

三〇五　明治四十三年十二月二六日　小村外務大臣ヨリ加藤駐英大使宛

日英関税協定案説明書送付ノ件

附屬書一　英国ニ対スル無税据置ヲ請求スヘキ物品ニ関スル説明書

二　関税ニ関スル英国対案ニ対スル我対案説明書

（矢部技師便）

明治四十三年十二月廿八日達済

機密條第三四号

在英　加藤大使宛　　小村外務大臣

関税協定ニ関シ既ニ彼我委員間限一致ヲ見タル方式ニ基キテ作成シタル日英関税協定案ニ付御参考ノ為メ別冊

一、甲号英国ニ対シ無税据置ヲ請求スヘキ物品ニ関スル説明書

二、乙号我新関税ニ関スル英国政府ノ提案ニ対スル我対案説明書

三、丙号相互協定税目案

及御送付候

尤モ右各書類ハ閣議決定ノ協定案ノ儘ニ依リ説明作成シタルモノニ有之候間閣議ノ際本大臣カ英国ヲシテ固執セシメ

（附屬書一）

甲号

英国ニ対シ無税据置ヲ請求スヘキ物品ニ関スル説明書

英国ハ現今自由貿易主義ヲ採用シ本邦輸出品中茶（英国統計ニヨル本邦ヨリノ輸入額十五萬円）、葉烟草（同上九千円）、醤油等ノ外課税セラルルモノナキカ故ニ各種本邦重要輸出品一切ニ対シ無税据置ヲ請求スルモ英国ニ対シ何等産業上及財政上ノ損害ヲ及ホスモノニアラズト雖本邦特産品ニアラザル物品ニ対シ無税据置ヲ約スルコトハ別国トノ関係上英国政府ノ承諾スル能ハサル所ナルヘシト認メ又無税据置ヲ請求スル物品ノ数ヲシテ徒ラニ多大ナラシメサラムカ為メ本邦特産品中ニテモ将来課税ニ適セサル物品ニシテ無税据置ヲ約セシムルノ必要ナキモノハ之ヲ削除スル方針ヲ採用シ凡ソ左ノ標準ニ依リ無税据置ヲ請求スヘキ物品ヲ撰択セリ

一、対英本邦重要輸出品中本邦ノ特産品ニシテ別国ヨリ輸入額多カラサルモノ

二、将来英国ニ於テ関税政策変更ノ場合ニハ或ハ課税セラ

ルヽコトアルヘキ虞アル物品ニシテ今後輸出増進ノ見込アルモノ

先ツ試ニ本邦貿易年表ニ依リ明治四十一年四十二年両年平均英国ヘノ輸出額十萬円以上ノ物品ヲ金額ノ大ナルモノヨリ順次列記スレハ左ノ如シ

（備考　四十一年、四十二年両年平均樟脳及樟脳油ノ英国ヘノ輸出額ハ台湾ヲ包含ス）

品名	三十二年、三十三年平均英国ヘノ輸出額	四十一年、四十二年平均英国ヘノ輸出額
	円	円
羽二重	一、七一一、七〇四	七、三〇〇、〇四〇
銅（塊及錠）	一、〇四八、八四八	五、九五三、四五五
真田（麦稈、経木、麦稈経木混織）	一、七三三、三九五	一、六四〇、六三一
菜子油	八	一、〇九六、三九六
絹手巾	八四、六四三	一、〇五一、三三〇
樟脳及樟脳油	三三六、八一九	九五二、一七九
米	一、一七七、三四	九四三、八七一
毛皮	二〇七、三三七	七一〇、八三八
魚油及鯨油	三九、二〇八	五三二、五三六

額遙カニ本邦ノ分ニ優越セルヲ以テ協定ヲ請求スルニ恰好ナル物品ナリト謂フヲ得ズ次ニ銅ノ塊及錠、毛皮、魚油及鯨油、石炭、木材及経木、屑絹糸ノ六品ハ重要ナル原料品ニシテ将来輸出額ニ影響ヲ及ホスカ如キ課税ヲ受クル虞ナク又別国ヨリノ輸入本邦ノ分ヨリモ遙カニ大ナルカ故ニ是亦協定ノ申込ヲナスニ適セズ

以上別国ヨリノ輸入額多キコトヲ主因トシテ協定ニ適セズト認ムル各種物品ノ英国ニ於ケル輸入状況ヲ示セハ左ノ如シ

但右ノ中陶磁器、紙類、銅ノ塊及錠、魚油及鯨油ノ四品ハ後ニ述フル理由ニヨリ談判上ノ都合ニヨリ之ヲ請求品中ニ加フルヲ可トス

（備考　輸入額ハ英国統計一九〇八年一九〇九年平均英国ヘノ輸入総額ヲ示シ一磅ヲ十円ト換算スヌ紙製品及石炭ノ輸入額ハ不明ニ付之ヲ略ス）

英国統計ニ依ル品名	本邦ヨリ英国ヘノ輸入額	英国輸入総額ニ対スル割合
	円	%
Rice	五四一、三五五	六
陶磁器	二九〇、一三四	二五、四九〇
紙類	一四八、七三四	二八六、五七三
竹製品	一〇七、九五八	三六一、三九一
百合根	一三七、一三六	三六一、〇七七
薄荷脳及薄荷油	五一、三三六	二四〇、〇九四
絹製寝衣	三四、〇六一	三三八、九〇三
地氈	四七〇、八九〇	二一九、三六〇
抬衣	二、一一六	一七六、六四八
石炭	七、七〇〇	一六三、三三〇
漆器	三三三、七二七	一六一、七一〇
木蠟	二〇、七四〇	一五七、三三〇
鈕釦	五、七二七	一四八、六一九
木材及経木	一六八	一三九、二九一
屑絹糸	二七一、九九〇	一三六、九〇八
玩具	一一七、〇三九	一二四、二一五
帯類	—	一〇七、九四四
紙製品	八六、四〇三	一〇三、〇四三

然ルニ前記重要輸出品中米、陶磁器、紙類、地氈、抬衣、鈕釦、玩具、紙製品ノ八品ハ将来英国関税政策改革ノ場合ニハ或ハ課税セラルヽノ虞アル物品ナルモ別国ヨリノ輸入

China ware, porcelain and parian	三三一、一六五	八	仏蘭西、独逸
Peper for printing or writing, unprinted, not or reels	三一九、二八五	二	独逸、諸威、白耳義、仏蘭西、瑞典、米国
Mats and mattings（地氈及花莚ヲ包含ス）	一三九、四四五	一三	白耳義、露西亜、独逸、清国
Linen manufactures（抬衣ヲ包含ス）	四一七、五七五	六	白耳義、独逸、仏蘭西
Buttons and studs, not of metal	八三、八三五	二	独逸、仏蘭西、白耳義、瑞西、米国
Toys and Games	一一一、四〇〇	一	独逸、仏蘭西、米国
Copper, unwrought	七、九〇、五五五	一三	米国、智利
Furs, seal skins undressed	五〇〇、一九〇	三	米国
Furs, unenumerated, undressed	一八二、五三〇	一	米国、独逸露西亜、清国
Fish oil	七一三、五七五	一七	丁抹
Oak, hewn	一五五、八一〇	二	米国、露西亜、独逸、墺洪国
Knubs or husks of silk and waste	一三八、八四〇	三	清国、仏蘭西、伊太利

仍テ是等別国ヨリノ輸入多キ物品ヲ協定品目ヨリ除ク時ハ

羽二重、真田、菜子油、絹手巾、樟脳及樟脳油、百合根、薄荷脳及薄荷油、絹製寝衣、漆器、木蠟、帯類ノ十一品ノミ残ルベシ然ルニ其ノ内百合根、薄荷脳及薄荷油、木蠟ノ三品ハ本邦特産品ナルモ其ノ性質重税ヲ受クヘキモノニアラサルヲ以テ是亦談判ノ都合ニヨルノ外進ンテ無税据置ヲ請求スルノ要ナシ今左ニ無税据置請求ノ要アル八物品竝ニ談判ノ都合ニヨリ追加シテ可ナル七物品ニ付逐次説明スヘシ

第一英国ニ対シ無税据置ヲ請求スベキ物品

一、羽二重

英国統計ニテハ羽二重ヲ Silk manufactures, wholly of silk: broad stuffs-silk or satin 中ニ包含セシメ本項物品輸入総額六千八百十万円中本邦ヨリ輸入セラルルモノハ七百三十万円（一九〇八、一九〇九年平均英国ヘノ輸入総額ニヨル以下倣之）即チ総額ノ一割一分ニ過キズシテ仏蘭西ヨリノ輸入三千三百八十万円、瑞西ヨリノ輸入千六百九十万円、伊太利ヨリノ輸入七百六十七万円等アルモ是等欧州ヨリノ輸入品ハ羽二重トハ全ク異リタル別種ノ絹織物ニシテ現ニ独仏両国ニ於テハ本邦産羽二重ニ対シ欧州産絹織物ト異リタル税率ヲ課シ独逸ニ於テハ税番四〇一タフタ類似ノ密織物（close woven tissues of

the nature of taffeta ribbon (taffet-binding)）ノ税率ヲ適用シ仏国ニ於テハ税番四五九絹織物中ニ Pongees, Corah and tussah or tussor, in the style of smooth or twilled cloth ナル特種税目ヲ設ケ更ニ之ヲ Habutai or similar ニ対スル税率ト Shantungs, Honan, Assan 等ノ支那又ハ印度産絹紬類ニ対スル税率トニ区別セリ斯ノ如ク羽二重ハ其ノ特色ヲ有スルカ故ニ別国絹織物ノ輸入多キコトハ協定ノ故障トナラサルヘシ且ツ本品ハ本邦ニ取リテハ対英輸出品中輸出額最モ多ク且ツ将来最モ有望ナル物品ナルヲ以テ無税据置ヲ請求スルノ必要最モ切ナリトス但シ英国ニ於テハ本邦ヨリ輸入スル羽二重ニ加工ノ上更ニ別国ニ再輸出スルモノ多キヲ以テ此点ヨリイヘハ英国ハ寧ロ之ヲ原料品トシテ特別ノ待遇ヲナスノ必要アルモノニシテ現ニ保護主義ノ仏、独ニ於テモ尚羽二重ニ対シテハ他ノ絹織物ヨリモ低税ヲ設ケ或ハ仮免税制等ヲ拡張シテ其加工業ヲ奨励シ居レリ

二、羽二重製品（羽二重製ノ絹手巾、屏風、炉屏、寝衣其他ノ物品ヲモ包含ス）

本邦ヨリ英国ヘ輸出スル絹製品ノ主ナルモノハ絹手巾、絹製寝衣、屏風、炉屏、帯類等ニシテ右ノ中ニハ多少羽二重以外ノ絹布類例ヘバ縮緬、琥珀、甲斐絹等ヲ以テ製造シタルモノヲ包含スト雖羽二重ニ捺染、刺繍、縁縫其ノ他ノ加工ヲ施シタルモノ大部分ヲ占ムルカ故ニ羽二重製品ニ限リ協定ヲ求ムルコトヽセリ但シ絹製品ニシテ羽二重ヲ主要原料トスル以上ハ他ノ材料例ヘハ綿、木、紙、金具、等ヲ使用スルモ羽二重製品ト見做サルヘキモノトス尚 Handkerchiefs, Screens, Apparel 等ハ羽二重製品中主要ナルモノヲ列記セルニ過キスシテ其他ノ羽二重製品ヲ除外スル趣旨ニ非ス参考ノ為屏風（絹製）、炉屏、絹製品（別ニ掲ケサル）ノ本邦統計ニヨル輸出額ヲ示サン

品名		
絹製屏風	不明	三十二、三年平均英国ヘノ輸出額　四十一、二年平均英国ヘノ輸出額　一二、八四五円
炉屏	二二、六一〇円	一五、八七〇
絹製品	五四、一〇四	二八、六〇九

（以上三品ノ外絹手巾、寝衣、帯類等ノ各種絹製品最近二年平均英国ヘノ輸出額百四十五萬円中ニハ羽二重以外ノ絹製品ヲ包含セリ但別表（印刷物）所載ノ羽二重製品ノ輸出額ハ帯類ヲ包含セス）

是等各種絹製品中絹製寝衣以外ノモノハ英国統計ニテ Other kinds of silk manufactures mixed or not with other materials, silk predominating ノ項中ニ計上セラレ本邦ヨリノ輸入ハ其総額ノ一割五分ニ過キスシテ仏、独ヨリノ輸入ハ本邦ヨリ多キモ両国品ハ羽二重製品トハ品質ヲ異ニスルコト羽二重ノ項下ニ於テ述ベタルト同ジ而シテ絹製寝衣ハ Apparel, not water proofed, of other materials 中ニ計上セラレ本邦ヨリノ輸入総額三十六萬円トス

三、真田（麦稈、経木、麦稈経木混織）

右物品ハ英国統計ニテ Plaiting of straw and other materials トシテ掲ゲラル、モノニシテ本邦ヨリノ総輸入額ハ二百四十七萬円（純輸入額即チ英国ニテ消費セラル、モノ百五十三萬円）即チ英国輸入総額ニ対シ三割三分ヲ占メ各国中最上位ニアリテ瑞西百七十一萬円、清国百六十六萬円、伊太利八十八萬円之ニ次グ斯ク本邦ヨリノ輸入ハ別国ニ比シ最モ多キノミナラズ本品ハ英国ニ取リ重要ナル工業原料品タルガ故之ヲ無税据置要求品目中ニ加フルモ英国政府ニ於テ多大ノ不便ヲ受クルコトナカラム、左ニ参考ノ為メ本品各種類ノ輸出額ヲ示サム

品名	三十二・三年平均英国ヘノ輸出額	四十一・二年平均英国ヘノ輸出額
麦稈真田	一、七三、〇五	一、〇七一、三五
経木真田	二三	五七、六三
麦稈経木混織	—	一一、五五
計	一、七三、二九	一、二四〇、六三

四、樟脳及樟脳油

英国統計ニテハ本品ノ為メニ特別ノ名目ヲ設ケズ之ヲ Chemical manufactures unenumerated 中ニ包含セシメ居ルモノヽ如ク本邦ヨリノ輸入総額ヲ六十六萬円ト計上セルモ本邦統計ニ依ル樟脳及樟脳油ノ輸出額ニ比スレハ大差アルカ故ニ仍ホ研究ヲ要ス

元来本品ハ主トシテ本邦ニ於テ産出セラレ英領印度清国等ニハ少額ノ産出アルニ過キス（英国統計ニ掲グル前記名目ノ物品清国ヨリノ輸入額三十萬円英領印度ヨリノ輸入額六十六萬円トアルモ何レモ全部樟脳ノミトハ見難シ）従テ本邦特産品トシテ無税協定ヲ請求スルニ適当ナル物品ナリ尤モ本品ハ英国工業ニ取リ重要ナル原料品ナルカ故ニ将来課税ヲ受クル虞少キモ英領印度産ノ為メニ他日或ハ殖民地特恵税品ノ設置セラルヽ憂ナシトセス

其他同		二二、九一五
計	一〇七、九五八	一二六、一三九一
竹材	九四、三〇七	七二、八〇五

（備考）竹材中何等ノ加工ヲナササルモノハ竹製品ト見做サザルモ幾分ノ加工ヲ施シタル杖等ハ之ヲ竹製品中ニ包含シテ協定スルモノトス但英国統計ニヨルニ Canes and sticks, unmounted ノ欄ニ於テモ独逸ヲ除クノ外本邦ノ輸入最モ多シ尤モ独逸ヨリ輸入スルモノハ竹製品以外ノ sticks ナルカ如シ

六、漆器、七宝器、象牙製品

英国統計中 Curios ナル項ニ於ケル本邦ヨリノ輸入額実ニ百萬円ノ多キニ上リ該品ノ輸入総額ノ六割六分ノ多キヲ占メ別国ヨリノ輸入ハ清国二十四萬円埃及五萬円等ニ過ギス而シテ本項中ニハ漆器、七宝器、象牙製品、金銀器、青銅製品、アンチモニー製品、木製品等（右七品ノ本邦ヨリ英国ヘノ輸出額ハ本邦統計ニヨルニ四十九萬円ナリ）ヲ包含スルモノヽ如シ尤モ Curios ヲ協定品名トナスコトハ其ノ範囲ニ付議論ヲ惹起スルノ虞アルヲ以テ重要ナル特産品名ヲ列記スルコトヽセリ即チ前記金銀器以下ノ四品ニハ本邦品ノ特質ヲ認メ難キヲ以テ之ヲ除キ

五、竹製品

竹製品トシテ本邦ヨリ英国ニ輸出セラルヽモノハ籠、簾、行李及鞄、杖等ニシテ英国統計ニテハ籠、行李及鞄等ヲ Baskets and basketware ナル項中ニ包含セシメ右項下ニ於テ本邦ヨリノ輸入額三十七萬円ヲ計上セリ（但此項中ニハ本邦ヨリ輸出ノ柳行李、経木籠等六千円ヲモ包含ス）又杖等ハ竹材ト共ニ之ヲ Canes and sticks, unmounted 中ニ包含セシムルモノヽ如ク右項中ニ本邦ヨリノ輸入額十九萬円ヲ計上セリ英国統計ノ分類此ノ如キヲ以テ本邦ヨリノ竹製品輸入額ハ英国輸入総額ノ何割ヲ占ムルヤハ之ヲ知ルヲ得サルモ竹材カ本邦又ハ南方亜細亜ノ特産物タルニ鑑ミ本邦以外ノ諸国ヨリスル竹製品ノ輸入額極メテ微々タルモノナラムト想像ス次ニ参考ノ為メ是等各種竹製品及竹材ノ本邦輸出額ヲ示サム

品名	三十二・三年平均英国ヘノ輸出額	四十一・二年平均英国ヘノ輸出額
籠	不明	一七、四二二円
簾	同	六、〇五九
行李及鞄	同	一九九、四八一
杖	同	一五、四六四

漆器以下ノ三品ノミヲ協定品中ニ加ヘタリ

漆器ハ本邦及清国ノ特産ニシテ他ニ殆ント之ヲ生産セス近時独逸等ニテ製作スル模造品ハ外観上漆器ニ類似スルモノアルモ右ハ Artificial varnish ヲ用キタルモノニシテ漆即チ natural varnish ヲ用キタルモノハ本邦及清国ノ特産ト言フモ不可ナシ

七宝器モ亦特色アル本邦及清国ノ製産品ト認ム

象牙製品ハ別国ノ生産ナシトセサルモ本邦ノ特色タル手工品ハ別国ヨリノ輸入少ナカルヘク若シ英国カ象牙製品トシテ協定スルコトニ異存アラハ之ヲ Ivory works (Curios) ナル名称ヲ設ケ協定スルモ差支ナシ

左ニ参考ノ為メ前記三品ノ各別本邦輸出額ヲ示サン

品名	三十二・三年平均英国ヘノ輸出額	四十一・二年平均英国ヘノ輸出額
漆器	一一三、七二六円	一六一、七一〇円
七宝器	三九、〇一一	三四、八五五
象牙製品	三八、三二六	五六、七七六
計	三〇一、〇六三	二五三、三四一

七、菜子油

本邦産ノ英国輸入額ハ英国統計ニヨレハ百二十六萬円ニシテ其輸入総額ノ四割三分ヲ占メ第一位ニアリ、独逸ヨ

リノ七十五萬円、白耳義ヨリノ五十八萬円、清国ヨリノ二十一萬円之ニ次ク本品ハ英国ニ取リ重要ナル原料品ニシテ将来課税セラルヽノ虞少ナキカ如キモ同品ハ四十年以来相応ノ輸出アル本邦ノ特産品ニシテ英国ヘノ輸出額ハ本邦輸出総額ノ七割八分ノ多キヲ占ムルヲ以テ無税据置請求品中ニ加ヘタリ

八、花莚

花莚ハ藺草(rush)ヲ以テ織出セル敷物ニシテ本邦及清国ノ外他国ニハ産出ナシ英国ヘノ輸出額ハ本日微々タリト雖精良品ノ将来有望ナルモノアルヲ以テ之ヲ協定請求品中ニ掲ケタリ

品名	三十一・二年平均英国ヘノ輸出額	四十一・二年平均英国ヘノ輸出額
花莚	三一、〇四三円	七六、二九八円

前記ノ八品ハ我方ヨリ協定ヲ請求スル物品ニシテ英国ヘノ輸出額千二百九十萬円ナリ即チ英国ヘノ輸出総額ノ四割九分ヲ占ム然ルニ今回英国ニ関税軽減ヲ許スベキ物品ノ本邦輸入総額三千二百五十萬円ニ比スルトキハ僅ニ四割ニ過キス

其ノ他陶磁器、紙類、魚油及鯨油、銅塊及錻、百合根、薄荷脳薄荷油、木蠟ノ七品ハ談判ノ都合ニヨリ無税協定品中ニ加フルヲ可トスルヲ以テ左ニ説明スヘシ

一、陶磁器

本邦ヨリ輸入スル陶磁器ハ英国輸入総額ノ八分ニ過キスシテ仏独ヨリノ輸入ハ遙ニ本邦ノ分ヨリ多キモ大体ヨリ言ヘハ本邦輸出陶磁器ノ特色ハ手工ヲ以テ彩色ヲ施セル点ニアリト謂フヲ得ベク欧州産普通ノ陶磁器ノ如ク銅板絵等ヲ以テ彩色ヲ施スコトナシ尤モ仏国産ノ高価品中ニハ手工ヲ以テ彩色ヲ施スモノアリトノコトナレバ厳密ニ論スルトキハ明確ナル区別ヲ設クルコト困難ナルベシ

二、紙類

前述シタルカ如ク本邦紙類ノ英国輸入額ハ英国輸入総額ニ対シ僅ニ二分ニ相当スルニ過キサルモ本邦ヨリ輸出スル紙類ハ雁皮紙、薄葉紙、吉野紙、典具帖、鳥ノ子紙等欧州ニハ生産ナキ我特産品ナリ但協定上其ノ特色ヲ掲記スルハ多少困難ナルモノアルモ農商務省ノ調査ニヨル本邦紙類ノ如ク樹皮ノ繊維ヲ以テ製シタル紙ハ外国ニハ稀ナルヲ以テ右樹皮繊維製品トシテ協定セハ別国産ハ該協定ニ均霑スルコトナカラン

三、魚油及鯨油

本品ニハ本邦産ノ特色トシテ指摘スヘキ点ナキモ本邦ヨリノ輸入額ハ英国輸入総額ノ一割七分ニ相当シ其ノ数量ニ於テハ第一位ヲ占ムル丁抹ト伯仲ノ間ニアリ且ツ本品ノ輸出ハ将来好望ナルノミナラス課税ヲ不利トスル性質ヲ有スル原料品ナルカ故ニ無税据置ヲ約スルモ英国ニ取リ多大ノ不便ナカラム

四、銅塊及錻

本品ハ本邦ニトリテ羽二重ニ次ク対英最重要輸出品ナルカ英国ニ於テ産出セサル重要原料品ニ属シ之ニ課税スルハ不利ナル影響ヲ来スヘキ性質ヲ有シ且本邦ヨリノ輸入ハ米国、智利ニ次キ総額ノ一割二分ニ過キサレトモ談判ノ都合ニヨリ無税据置ヲ請求スルモ可ナリ

五、薄荷脳及薄荷油

本品ハ本邦輸出ノ沃度類(最近二年平均本邦輸出額十三萬円)等ト共ニ Drugs unenumerated 中ニ包含セシムルモノヽ如ク本邦ヨリノ輸入額三十六萬円ト計上シ居レリ元来本品ハ其ノ性質上重税ヲ受クル虞ナク又課税ノ有無ニヨリ其ノ需要ニ多大ノ増減ヲ来スコトナカルヘキモ本邦ノ特産品ニシテ米独等ヨリノ輸入ハ本邦ヨリ少額ナリト推測セラルルヲ以テ談判ノ都合ニヨリ之ヲ協定品中ニ加フルコト可ナリ

六、百合根

英国統計ニテハ本品ヲ Flower roots and bulbs 中ニ包含セシメ本項中本邦ヨリノ輸入額ヲ五十五萬円ト計上シ本項ニ属スル物品輸入額ノ一割一分ニ過キサルモ百合根ハ本邦ノ特産品ナルカ故ニ本品ノミニ就テ言ヘハ別国ヨリノ輸入ハ些々タルモノナルヘシ故ニ談判ノ都合ニヨリテハ之ヲ協定品目中ニ加ヘテ可ナリ

七、木蠟

英国統計ニテハ本品ヲパラフィンワックス以外ノ各種ノ蠟中ニ包含セシムルカ故ニ本邦ヨリノ輸入額十二萬円ハ輸入総額ニ対シ僅々五分ニ過キサルモ元来木蠟ハ本邦ノ特産ニシテ清国産木蠟、伯剌西爾産木蠟等ノ類似品トハ之ヲ産出スル樹木ノ種類異ナルヲ以テ本邦木蠟ノ特色ヲ指摘スルコト困難ナラス又最モ本邦産ニ近似セル清国産ハ英国ヘノ輸入僅ニ一萬二千円ニ過キス(伯剌西爾品ノ英国ヘノ輸入額ハ三十五萬円アリ)右ノ事情ナルヲ以テ談判ノ都合ニヨリテハ本品ヲ協定品中ニ加フルコト可ナリ

尚終ニ附言スヘキハ以上列記セル本邦特産品中清国ヨリノ

同種品ノ輸入アルモノ少ナカラサルモ清国品ハ英国ニ於テ
條約上最恵待遇ノ保障ヲ有セス

（附屬書甲号ニ対スル附屬表）

英国ニ対シ無税据置ヲ請求スヘキ物品

（備考）輸出額ニハ台湾ノ分ヲ包含ス

	協定スヘキ品名	四十一、二年平均本邦ヨリ英国ヘノ輸出額	本邦輸出総額ニ対スル英国ヘノ輸出額割合
		円	%
一	羽二重	七、三〇〇、〇四〇	七
二	羽二重製品（羽二重製ノ絹手巾、屏風、炉屏、寝衣、其他ノ物品ヲ包含ス）	一、三四五、四七七	三〇
三	真田（麦稈、経木、麦稈経木混織）	一、六四〇、六三一	三三
四	樟脳及樟脳油	九三三、一七九	一六
五	竹製品	三六一、三九一	三〇
六	漆器、七宝器、象牙製品	三三三、二四一	三
七	菜子油	一、〇九六、三九六	六
八	花莚	六六、三九八	一
	合計	二三、九三五、七三三	英国ヘノ輸出総額ニ対スル割合

（附屬書二）

乙号

関税ニ関スル英国提案ニ対スル我対案説明書

第一　英国政府ヨリ我改正関税ノ軽減ヲ請求セル提案ニ関スル我対案説明書

（附屬第一号表甲第二号表甲）（甲第三号表第四号表第六号表参照）

英国ヨリ関税軽減ヲ要求シタル品目ハ十四税目七十七税率ノ多キニ及ヒ右品目ノ本邦輸入総額三千九百十四萬円（明治四十一年、四十二年平均以下之ニ倣フ）中英国ヨリ輸入セラルル額三千三百三十七萬円ニシテ英国ヨリノ総輸入額ニ対シ三割四分ノ多キヲ占メ之ヲ英国ヨリノ有税品輸入総額ニ比スルトキハ実ニ四割一分ニ達ス又英国提案通リ全部関税軽減ヲ承諾スルモノト仮定スルトキハ之カ為ニ生スヘキ関税減収想定額約二百四十二萬円ノ多キニ及ブベシ（附屬第二号甲号表ノ一参照）

帝国政府ハ関税問題妥協ノ必要上税率ニ付テハ出来得ル限リノ譲歩ヲナスノ精神ヲ以テ英国提案ニ考量ヲ加ヘ附屬第三号表ニ記載ノ如ク我軽減案ヲ決定セリ右ハ我最大譲歩ニシテ内国生産及政治上ノ関係並ニ別国トノ通商関係ヲモ併セ顧慮スルニ於テハ到底該表ニ示シタル以上ニ軽減ヲ承諾スルヲ得ス

（備考）前記統計ハ本邦内地ニ関スル分ノミニシテ此外台湾ニ付テハ英国ヨリ関税軽減ヲ要求セル物品ノ輸入総額百四十八萬円ニシテ内英国ヨリノ輸入額百三十萬円ヲ占メ右軽減ノ為ニ生スヘキ関税減収額約九萬五千円ト推算セラル（附屬第二号甲号表ノ二参照）

以下述ブル所ハ我対案ノ各項決定ノ理由ヲ説明スルモノニシテ畢竟英案許否ノ動機ヲ腹蔵ナク開示セルモノナリ従テ其中ニハ之ヲ其儘英国政府ニ言明スルトキハ却テ不利ナル結果ヲ見ルノ虞アルモノナシトセス例ヘハ或ル物品ハ内国生産ノ見込アルヲ以テ之カ税率軽減ヲ承諾シ難キ主因ト為セリト雖之ヲ明言スルトキハ英国政府ハ改正税率実施ノ為ニ内国生産ヲ益々助長セシメ輸入減少ヲ見ルニ至ルヘキヲ豫想シ却テ一層関税軽減ヲ主張スルノ結果ヲ見ルコトアルヘシ故ニ英国政府ニ対シテハ各品目ニ関スル我主張ニ付適当ノ範囲ニ説明ヲ止ムルノ必要アリ

（以下附屬第三号表参照）

（九六）　亜麻子油

本品ノ現行税率カ甚タ低キハ之ヲ原料トスル「ペーント」ニ対シ特ニ低率ナル協定税ノ存スル為本邦「ペーント」業ノ保護上已ムヲ得ス其ノ原料タル本品ニ対シ低率ヲ設ケタルモノナリ従テ本品ノ原料タル亜麻子ノ税率ト比較スルトキハ権衡上甚タ当ヲ得ス（亜麻子ノ現行税率ハ従価一割五分、亜麻子油ノ現行従量税ハ「ボイルド」油及「其ノ他」ノモノヲ混淆シテ従価標準率六分ニ当レリ）到底内地ニ於テ外国産亜麻子ヲ原料トスル製油業ノ成立シ得ヘキ余地ナシ然レヘモ亜麻子ノ税率ハ北海道ニ於ケル生産トノ関係上甚タシク切下クルヲ許サスシテ改正税率ニ於テハ之ヲ従価一割標準ニ引下ケタルノミ従テ英案ノ通リ亜麻子油ノ税率ヲ引下クル時ハ現行税率同様之カ原料タル亜麻子トノ間ニ権衡ヲ失シ協定税率ノ為ニ制セラルヽ税率ノ不権衡ヲ匡正スルヲ以テ主眼トセル改正税率ノ主旨ヲ没却スルニ至ルヘシ仍テ甲「ボイルド」油ノミニ対シ英案ヲ承諾スヘキモ乙「其ノ他」ニ対シテハ英案ヲ承諾スルトキハ亜麻子ノ従価率ヨリモ却テ低率トナルヲ以テ到底之ヲ承諾シ難シ尤モ右乙「其ノ他」ニ対スル英国輸入額ハ極メテ僅少ナリ

（一六六）　重炭酸曹達

本品ハ現今協定税ナク且ツ本品ニ対スル税率ヲ軽減スルトキハ他ノ薬品トノ権衡ヲ失スルニ至ルヘキモ元来本品ハ内国ニ生産ナキ物品ナルノミナラス且ツ改正税率ニ於テ幾分引上ケタルモノナルヲ以テ英案ヲ承諾スルモ不可ナシ

（二一六六）　ペーント

本品ハ内国ニ於ケル生産甚タ有望ニシテ現行協定税率ノ撤廃ハ当業者多年ノ希望ナリ従テ英案ノ如ク半製品ノ税率ト近似セル程度ニ引下クルハ彼等当業者ノ大ニ苦痛トスヘキ所ナルガ故ニ其ノ軽減ハ之ヲ従価二割見当ニ止ムルヲ要ス

（二一七三）　綿糸及長サ十「メートル」ノ重量三「グラム」ヲ超エサル綿線

本品ノ改正税率従価標準ハ現行税率ト異ルコトナシ唯平均価格ノ高上ニ基キ之ヨリ改算シタル従量税率ニ於テ幾分ノ引上ケヲ見タルノミ従テ之カ軽減ヲ承諾スルノ要ナシト雖本品ノ製造ハ現行税率ノ下ニ於テ発達ヲ遂ケ殊ニ本品主要輸入者タル英国「コーツ」会社ハ本邦生産者ト合同シ本邦ニ於テ工場ヲ新設シ当方面ノ需要ハ夫レニテ応セントノ計画熟セルヲ以テ英案ノ如ク現行国定税率ノ程度迄之カ関税軽減ヲ許スモ悪影響ヲ来スコト尠シ従テ英案ヲ承諾ス

（二一七五）　亜麻織絲

本品ニ対スル英国ノ提案税率ハ我議会ヘ提出シタル政府原案ニ等シキカ故ニ政府ハ英案通リ之ヲ軽減スルトモ産業上支障ナキヲ信スルヲ以テ之ヲ承諾ス但シ元来本品ノ改正税率ハ政府案ニ於テハ本品最近輸入平均価格ニ対スル従価一割ヨリ算出シタルモノナリシカ議会ニ於テハ内国生産者ノ運動ニヨリ本品ノ政府案税率ハ低キニ失シ従価一割以下ニ相当スルコトヲ主張シテ止マサリシカ為メ過去数年間ニ遡リテ平均価格ヲ算出シ右ニ限リ従価一割ヲ基トシ従量税ノ修正ヲナシタルモノナリ従テ本品ニ対スル税率ノ軽減ハ或ハ物議ヲ生ズルノ虞ナシトセズ政府ノ固ヨリ好ム所ニ非スト雖畢竟妥協ヲ重ンズルノ精神ヲ以テ之カ譲歩ヲ辞セザルナリ

（二一九八）　綿織物

綿織物ニ付現行條約ノ当初協定シタル従価率ハ従価一割ナリシヲ改正税率ハ従価二割標準ニヨル従量税ニ定メタリ之ヲ外国税率ニ比スレバ自由貿易主義ノ国ヲ除ク外何レモ本邦ヨリ高率ナルカ故ニ改正税率ヲ以テ高率ナリト主張スルヲ得ス尤モ現今ノ従量協定率ハ今ヨリ十五年前ノ輸入平均価格ヲ基礎トシテ従量税トナシ其ノ後何等改算ヲ為スヲ得サリシガ為メ之ヲ明治四十二年ノ輸入平均価格ニ依リテ計算スルトキハ当初ノ協定従価率ヨリモ甚タ低ク生金巾ハ七分四厘晒金巾ハ八分六厘、色金巾ハ七分九厘、綿繻子及綿「イタリアンス」ハ七分九厘、更紗ハ八分三厘、綿天鵞絨ハ八分六厘、寒冷紗ハ八分五厘（但シ綿「フランネル」及傘用綿布ハ従量税ノ設ケナク従価一割ヲ適用セラル）ニ過キサルカ故ニ税額現実ノ引上ケハ従価率ニヨル引上ケヨリモ大ナルモノアリ畢竟品質ノ高上、価格ノ騰貴等ニ基ク自然ノ結果ナルカ故ニ已ムヲ得サル所ナリ然レトモ帝国政府ハ其英国主要輸入品タルニ鑑ミ英国提案ニ対シ左ノ如キ程度ニ於テ税率軽減ニ同意セント欲ス

一、天鵞絨「プラッシユ」其ノ他ノ「パイル」織物（「パイル」ヲ切リタルト否トヲ別タス）

本品ノ英国提案ハ甲「生地ノモノ」ニ対シテハ僅ニ従価一割一分八厘乙「其ノ他」ニ対シテハ一割二分ニ相当シ安政條約ノ遺物タル現行協定税率ノ従価率ト略同様タラシメントスルモノニシテ輸入額多キ本品ニ付テハ財政上及内国生産ノ関係上到底之ヲ承諾シ難シ然レトモ妥協ノ精神ニヨリ現行協定従価税率ノ約五割増（現行実際税率従価八分六厘ノ約七割五分増）タル従価一割五分迄譲歩ヲ為サントス

七、平織布（別項ニ掲ケサルモノ）

本号中甲「生地ノモノ」ニ属スル物品ハ生金巾、生シーチング、天笠布、綿帆布（乙、丙ニ属スルモノモアリ）等、乙「単ニ漂白シタルモノ」ニ属スル物品ハ晒金巾、晒シーチング、寒冷紗、連製手巾等又丙「其ノ他」ニ属スルモノ

ハ更紗、色金巾、緋金巾等ニシテ右等各種ノ物品ヲ通算スルトキハ本号平織布ニ属スル物品ノ推算輸入総額実ニ一千〇四十六萬円（台湾ヲ包含セズ以下之ヲ倣フ）内英国ヨリノ輸入額一千〇十七萬円ノ多キヲ占ム従テ本号ニ関スル関税ハ最モ重要ナル問題ニ属ス尚乙、丙ニ対スル税率ハ甲「生地ノモノ」ノ税率ニ若干円ヲ加フルモノナルヲ以テ甲ニ対スル税率ノ軽減ハ同時ニ乙及丙ニモ及ブモノナルコトハ頗ル注意ヲ要スル点ナリトス

甲　生地ノモノ

甲ノ二及三ノ各(ロ)(ハ)並乙、丙ノ之ニ相当スルモノハ已ニ内地ニ於テ生産ヲ始メ之ヲ保護スルトキハ其発達有望ニシテ就中甲ノ三(ロ)(ハ)ハ本邦ニ取リ一層重要ナルモノナリ「右甲ノ二及三ノ各(ロ)(ハ)並乙、丙ノ之ニ相当スルモノハ生金巾、ハ晒金巾、更紗、ノ大部分其ノ他連製手巾、寒冷紗、シーチング、天笠布、色金巾、緋金巾等ヲ包含シ其ノ本邦輸入総額八百六十五萬円内英国ヨリノ輸入額八百四十一萬円ノ多キヲ占ム」故ニ甲ノ二及三ノ各(ロ)(ハ)即チ四税率ニ対シテハ努メテ其軽減ヲ避ケザルベカラズ然レトモ右甲ノ二及三ノ(ロ)(ハ)ニ対スル税率ノ軽減ハ英国ニ取リテモ其ノ重キヲ措ク所ナルヘキヲ以テ妥協ノ必要上英案ト改正税率トノ中

間即チ改正税率ノ六分ノ五迄軽減ヲ承諾セントス右改正税率ノ六分ノ五ハ従価一割六分七厘ニ相当シ我譲歩シ得ヘキ極度ニシテ而カモ此ノ譲歩ハ我対案ノ全体ヲ通ジテ最モ重要ナルモノナルヲ知ラサルヘカラズ

甲ノ二ノ(イ)(ニ)及甲ノ三ノ(ニ)ハ輸入額相当ニアリ（右三税目ニ屬スル物品ノ本邦輸入総額百五十二萬円）且ツ内国ニ於ケル事業一歩ヲ進ムルトキハ好ク之ヲ生産スルニ至ルヘキ見込アルヲ以テ是亦従価一割五分ヲ以テ最終ノ譲歩トナスヲ要ス

之ニ反シ甲ノ一全部、甲ノ二ノ(ホ)及甲ノ三ノ(イ)(ホ)ハ内地ニ於テ生産ナク又輸入少ナク甲ノ四及五ノ全部ハ内国ニ於テ既ニ可ナリ発達シ居レルカ故ニ英案ヲ承諾シテ差支ナシ（右ニ対スル本邦輸入総額二十九萬円トス）尚ホ本号綿織物ノ軽減税率ヲ協定スル場合ニ現実適用スヘキ税率額ヲ明記スルニ当リテハ課税ノ便宜上十銭ノ位ニ止メ其ノ以下ハ四捨五入ノ法ニヨリ取捨スルコトニ取極ムルヲ要ス例ヘバ二十三円ノ三分ノ二即チ十五円三十三銭三厘ヲ十五円三十銭ト為シ又三十一円ノ三分ノ二即チ二十円六十六銭六厘ヲ二十円七十銭ト為スガ如シ

乙、単ニ漂白シタルモノ

更紗及緋金巾ノ現行協定税率ハ毎方碼一銭二厘色金巾ハ一銭三厘ニシテ生金巾ノ税率ニ比シ倍額以上ナリ而シテ改正税率ニ於テハ生地ノモノヽ、税率ニ七円ヲ加フルコトト為セルヲ以テ本邦輸入ノ大部分ヲ占ムル甲ノ二及三ノ(ロ)(ハ)ノ平均税率十四円二十五銭ニ比シ七円増即四割九分増トナル計算ニシテ多大ノ税差アルモノト云フヲ得ス尤モ本邦ニ輸入多キ数多ノ標本ニヨリ現行協定税率ニ於ケル更紗ト生金巾トノ税差ヲ見ルニ四円〇三銭乃至四円四十六銭ナルガ故改正税率ニ於ケル七円ハ一見充分ナル保護ヲ為セルモノト云フヲ得ヘキガ如キモ更紗ノ如キハ甚タ精巧ナル工程ヲ要スルモノ多ク之ヲ以テ決シテ過大ナル保護ト認ムルヲ得ズ又綿織物全体ニ対スル税率引上トノ権衡上之ヲ引下クルノ余地ナク且ツ乙同様八、紋織布等ノ丙トノ釣合モアルヲ以テ之ガ軽減ヲ拒絶セント欲ス

九、其ノ他

本号ニ屬スル物品ハ綿繻子及綿、イタリアンス、傘用綿布、、雲斎布、綾金巾等ニシテ本邦ヘノ推算輸入総額三百八十一萬円内英国ヨリノ輸入額三百五十七萬円トス

而シテ本号中甲ノ三ノ(ロ)(ハ)(ニ)及乙、丙ノ之ニ相当スルモノハ財政上並ニ内国生産ノ関係上恰モ平織布中ノ甲ノ二及三

「単ニ漂白シタルモノ」ノ改正税率ハ「生地ノモノ」ノ税率ニ三円ヲ加ヘタルモノナリ然ルニ現行協定税率ニ於テモ生金中ノ税率ハ毎方碼六厘晒金巾ハ一銭ニシテ毎方碼四厘ノ税差アリ晒金巾ノ税率ノ方生金巾ニ比シ六割七分方高シ而シテ右生金巾及晒金巾ニ対スル現行協定税率ニ改正税率ト同様毎百斤ニ対スル税率ニ改算シ両品ノ税差ヲ見ルヲ為メ甲ノ二及三ノ(ロ)(ハ)ニ相当スルモノニシテ現今本邦ニ輸入セラルヽ数多ノ標本ヲ蒐集シ其ノ総平均ヨリ算出セルニ両品ノ税差甲ノ二ノ(ロ)ニ於テ二円九十八銭同(ハ)ニ於テ三円〇六銭甲ノ三ノ(ロ)ニ於テ二円五十一銭同(ハ)ニ於テ二円五十五銭ニシテ之ヲ平均スルニ改正税率ニ於ケル税差三円ト大差ナシ従テ英案ノ如ク右税差ヲ二円ニ減ゼントスルハ本邦ニ於ケル漂白業者ヲシテ現状ヨリモ不利ノ地位ニ立タシムルモノナルヲ以テ到底承諾スルヲ得ズ当初條約改正準備委員会ニ於テ「乙」ニ対スル税率ヲ定ムルニ当リ今一層多クノ保護ヲ為スノ要アルベシトノ議論モアリシ位ナレバ右税差ハ改正税率ノ定ムル所以下ニ引下クルヲ得ス又之ガ軽減ヲ許ストキハ八、紋織布及繻織布ノ乙ニ対スル税率トノ権衡ヲ失スルニ至ルコトヲモ考慮セサルヘカラス

丙、其ノ他

ノ各(ロ)(ハ)ト同様特ニ重要ナルモノナリ（本号甲ノ三ノ(ロ)(ハ)(ニ)中ニハ綿繻子及綿イタリアンス、傘用綿布等ノ大部分ヲ包含シ其ノ推算輸入総額二百八十三萬円内英国ヨリ輸入額二百六十五萬円ニ及フ）故ニ平織布ノ項ニ述ベタルト同様ノ趣旨ニテ英案ト改正税率トノ中間即チ改正率ノ六分ノ五迄軽減ヲ許スヘシ

甲ノ二ノ(ハ)(ニ)ハ是亦内国生産ノ関係上従価一割五分見当ヲ限リ軽減ヲ許スベシ（右甲ノ二ノ(ロ)(ハ)ノ推算本邦輸入総額二十九萬円ナリ）

之ニ反シ甲ノ一ノ全部、甲ノ二ノ(イ)(ロ)(ホ)、甲ノ三ノ(イ)、甲ノ四及五ノ全部（以上推算本邦輸入総額六十九萬円内英国ヨリノ輸入額六十五萬円）ハ英案ヲ承諾シテ差支ナシ

本号乙、「単ニ漂白シタルモノ」、丙、「其ノ他」ニ対シテハ平織布同様全然軽減ヲ拒絶スヘシ但本号ニ屬スル物品中綿繻子及綿イタリアンス、雲斎布、綾金巾等ニ対シテハ現行協定税率ニ於テ晒シタルモノ又ハ染メ、捺染シタルモノニ付税率ヲ区分セサルモ傘用綿布ニ対シテハ従価一割ヲ実行シ居ルカ故ニ染メタルモノ等ハ実際生地ノモノノ税率ヨリモ相当ニ高シ

（三〇一）毛織物、毛綿交織物及毛又ハ毛綿ト絹トノ交織物

二、其ノ他

本号ニ屬スル物品ハ『天鵞絨、プラッシュ、其ノ他ノ「パイル」織物』以外ノ毛織物ニシテ内英国ヨリ関税軽減ヲ要求セル物品ハ甲、「毛製ノモノ」ノ(ロ)(ハ)(ニ)乙、「毛綿製ノモノ」ノ内(ハ)(ニ)ノ五税率ニ屬シ其ノ内ニ包含スル物品ハ羅紗、セルヂス、イタリアンクロース、フランネル、ローラークロース、アルパカ等ニシテモスリン以外ノ毛織物ノ殆ント全部ヲ包含シ右五税率ニ屬スル物品ハ推算本邦輸入総額六百四十三萬円内英国ヨリノ輸入額四百八十萬円ナリ英国ヨリ関税軽減ヲ要求セサル甲、「毛製ノモノ」(イ)（モスリンヲ包含ス）ニ属スルモノハ英国ヨリノ輸入僅ニ五萬円ニ過キサルモ乙、「毛綿製ノモノ」ノ内(イ)(ロ)ニ屬スルモノハ合セテ百三萬円ニシテ相応ニ多額ナリ尤モ毛織物ハ綿織物等ト異ナリ英国ヨリノ輸入額ハ輸入総額ノ七割五分ニシテ独逸等別国ヨリノ輸入多キ物品ナルコトヲ注意セサル可カラス

甲、毛製ノモノ

英国ヨリ税率軽減ヲ要求シタル甲ノ内(ロ)(ハ)(ニ)ニハ本邦ニ輸入セラルヽ羅紗及セルヂス、ローラークロース、フランネル、旗布、毛純子等ヲ包含シ「モスリン」ヲ含マス而シテ右三税目ニ対スル本邦輸入総額三百四萬円内英国ヨリノ輸入額二百二十八萬円トス是等ノ物品ハ内国ニ於テ未タ生産不充分ナルモ之ヲ保護スルトキハ頗ル有望ノ事業トナル見込アルノミナラス本品ハ比較的上流社会ニ使用セラルヽモノナルカ故ニ改正率ノ如ク従価二割五分ヲ課スルモ不相当ト言フヲ得ス然レトモ現今低率ナル協定アルコトニ鑑ミ(ロ)ニ対シテハ英案ヲ承諾シ(ハ)(ニ)ニ対シテハ英案ヨリ少シク高キ従価二割見当（英案ハ一割八分七厘）迄譲歩スベシ

乙、毛綿製ノモノ

英国ノ提案セル乙、「毛綿製ノモノ」(ハ)(ロ)ノ二税率ニ屬スルモノハ羅紗及セルヂス（毛綿製）、アルパカ、イタリアンクロース等ヲ包含シ本邦輸入総額三百三十九萬円中英国ヨリノ輸入額二百五十三萬円トス而シテ是等物品モ亦本邦ニ於ケル生産有望ナリト雖英国提案ハ従価二割見当ニテ前項軽減ノ割合ニ準セル故之ヲ承諾スルモ可ナリ

（三一四）毛巾（単製ノモノ）

一、綿製ノモノ

本品ハ現今協定品ニアラサルモ余リ重要ナラザル物品ナルヲ以テ現行税率ノ据置ヲ求ムル英案ヲ承諾シテ可ナリ

（三四六）肌衣（上下ヲ別タス）

一、メリヤス製ノモノ

乙、毛製又ハ毛綿製ノモノ

本品ノ改正税率ハ現行従量税率ノ改算ニ過キサルモ余リ重要ナラサル物品ナルヲ以テ最近輸入価格ニ対スル現行従量税ノ実際ノ割合即チ約従価三割五分ヲ標準トシ之ヨリ算出シタル従量税迄軽減スルヲ承諾ス但シ其ノ以下ニ軽減スルトキハ綿メリヤス製ノ肌衣ノ改正税率毎百斤百十五円ヨリモ却テ低率ドナリテ権衡ヲ失シ又原料タル毛絲ノ税率ノ引上ケラレタル額ニ対シテモ権衡ヲ得サルコトヽナルヘキヲ以テ承諾シ難シ

（備考）毛又ハ毛綿メリヤス製肌衣ノ現行従価標準ハ四割ナルモ最近輸入品ハ価格騰貴セル為メ之ニ現行従量税ヲ適用スルトキハ現実ノ関税ハ右従価標準ヨリ低シ即チ明治四十二年輸入平均価格ニヨレハ毛製ノモノ毎打二十一円七十八銭毛綿製ノモノ十三円七十三銭ニシテ右ニ対スル現行税率ハ毛製ノモノ七円毛綿製ノモノ四円二十銭ナルカ故ニ現実課税ノ従価割合ハ前者ニ対シ三割二分後者ニ対シ三割一分トナル而シテ毛製ノモノヽ方輸入多キ故毛又ハ毛綿製肌衣ノ現行税率ヲ従価三割二分ト見做シ右ト同率ヲ改正税率ニヨル課税単位ニ適用スルトキハ毎百斤百〇六円四十銭トナル然ルニ改正税率ニ於テハ本品ノ原料タル、編物用毛絲ヲ現行毎百斤九円十六銭九厘ヨリ十七円五十銭ニ引上ケタルカ故ニ其ノ差増八円三十三銭一厘トナリ（現行税番二二〇及改正税率税番二八三ノ丙ノ一ノ(ロ)参照）右差増ヲ前記百〇六円四十銭ニ加フルトキハ百十四円七十三銭一厘トナル故ニ本号毛又ハ毛綿製肌衣ニ対スル改正税率ハ毎百斤百十五円ヨリ下ルヲ得ス

（三五四）帽子及帽体

二、其ノ他

乙、フエルト製ノモノ

乙ノ一　帽子

本品ハ現今従価一割ト云フカ如キ低率ナル協定税ノ存スルモ右ハ全ク物品ノ性質ヲ無視シテ定メタル安政條約ノ遺物ニシテ本品ニ対シテハ他ノ衣類及同附屬品ニ対スル税率ト同様従価四割以上ノ従量税ヲ課スベキモノトス（例ヘハ肌衣、手袋、足袋、襟飾、靴、身辺粧飾用細貨類等ハ総テ四割又ハ五割標準ナリ）左レバ現行税率ニ於テハ協定ノ為メ已ムヲ得ス不権衡ヲ忍ヒタルモ若シ新税率ニ於テモ現行

協定ノ低率ナリシヲ理由トシテ英案ノ如キ軽減ヲ承諾スルカ如キコトアラハ仏国トノ現今協定品タル各種仮製細貨類ニ対シテモ改正税率ニ於テ過当ノ引上ケヲ為シタルモノトシテ軽減ヲ承諾セサルヘカラサルノ虞アリ又本品ニ対シ幾分ニテモ軽減ヲ許ストキハ帽体ノ(イ)「形リタルモノ」ノ税率ト権衡ヲ失フニ至ルヲ以テ之ヲ承諾シ難シ

(四六二)鉄

一、塊及錠

甲、銑鉄

本品ハ重要ナル原料品ニ属スルカ故ニ現行率ノ据置ヲ求ムル英案ヲ承諾スルニ異議ナシ

四、板

甲、金属ヲ鍍セサルモノ

甲ノ三、其ノ他

(イ)、厚サ〇、七「ミリメートル」ヲ超エサルモノ

本品ニハ発電機、電動機等ノ製作ニ使用スル板ノ外種々雑用ノ板ヲ包含スレトモ改正率ハ素ト電気機械製作業保護ノ為メ特ニ低率トナシタルモノナルガ更ニ之ヲ軽減シ現行協定率ト同様ナル英案ヲ承諾ス但シ現行率毎百斤二十九銭六厘ハ計算ニ便ナラサルヲ以テ談判ノ際成ルヘク之ヲ三十銭ニ切リ上クルヲ可トス

(ロ)　厚サ一、五「ミリメートル」ヲ超エサルモノ

本品ノ改正税率ハ本邦一般製作工業保護ノ為メ特ニ條約改正準備委員会ニ於テ低ク定メタルモノナルカ故ニ之ヲ諸外国ノ税率ニ比スルニ甚タ低シ従テ此ノ上引下クルハ本邦製鉄業ノ上ニ大影響ヲ及ホスヘク且(ハ)「其ノ他」ノ税率毎百斤六十銭トノ権衡ヲ失スルニ至ルヲ以テ到底英案ノ如ク毎百斤五十銭ニ軽減スルコトハ承諾シ難シ猶ホ本品鉄板ハ英国ヨリノ輸入額ハ七十七萬円ニ過キサルモ本邦輸入総額ハ百二十萬円ニシテ英国ヨリノ輸入額ハ総額ノ六割四分ニ過キサルカ故ニ英国ニ対スル関税軽減ノ為メ別国品ノ均霑スル利益ノ大ナルコトヲモ注意セサルヘカラス

乙、卑金属ヲ鍍シタルモノ

乙ノ一、錫鍍シタルモノ(葉鉄及葉綱)

(イ)　尋常ノモノ

本品ハ英国ヨリノ輸入額ハ二百八十六萬円ノ多額ニ上ルモ本品ハ未タ内国ニ於テ生産ノ見込ナキ物品ナルヲ以テ財政上ノ損失ヲ忍ヒ現行率ト同様ナル英案通リ軽減スルコトヲ承諾ス但シ現行率毎百斤六十九銭一厘ハ計算ニ便ナラサルヲ以テ談判ノ際成ルヘク七十銭ニ切上クルヲ可トス

乙ノ二、電鍍シタルモノ(波形ト否トヲ別クス)

本品ノ本邦輸入総額ハ四百九十八萬円(内英国ヨリノ輸入額殆ド三百九十萬円)ニ上リ英案ヲ承諾スルモノト仮定セハ此一品ノ為メニ関税減収額五十一萬円ノ多キニ及ブ加之本品ハ已ニ内国ニ於テ生産シ将来有望ナル事業トナルヘキ見込アリ又本品ハ普通ノ鉄板、鉄條竿等ノ如ク一般工業ノ原料ニ供セラルヽニ非ズ且鉄板ニ加工シタルモノナルカ故ニ鉄板等ヨリモ比較的低キ税率ヲ課スルカ如キ不権衡ニ出デ難シ(厚サ〇、七「ミリメートル」ヲ超エサル薄板ニ対シテハ特ニ電気機械製作業ノ為メ低率ヲ設ケタルモノナルコト既述ノ如シ)仍テ妥協ノ為メ鉄條竿、鉄板等ト同率ナル従価一割五分標準迄本品税率ノ軽減ヲ承諾セシトス但シ毎百斤一円五十銭以下ニ軽減スルコトハ到底同意シ難キ所トス

(四七一)真鍮及青銅

五、筒及管

本品ハ従来協定品ニ非ザルモ余リ重要ナラサル物品ニシテ且英案ハ現行率ヨリモ幾分高キヲ以テ之ヲ承諾ス

(四七七)釘、リベツト、螺旋釘、牝牡螺旋釘、(貴金属ヲ用キタルモノ又ハ貴金属ヲ鍍シタルモノヲ除ク)

三、鉄螺旋釘

五、鉄牝牡螺旋釘及ワッシヤー

六、鉄リベツト

本品ハ何レモ内国ニ於テ生産スル物品ナルモ他ノ鉄類同様低率トセシ為メ改正税率ハ諸外国ノ税率ニ比シ低ク且本品ニ対シ軽減ヲナス時ハ独、米ヨリノ重要輸入品タル一、鉄釘ニ対シテモ権衡上引下ケノ必要ヲ生スヘキヲ以テ之カ軽減ヲ承諾シ難シ猶鉄螺旋釘、鉄牝牡螺旋釘ハ輸入ノ竿鉄ヨリ製造シツヽアルモノナルヲ以テ本品ニ対シテ英案ヲ容ルヽトキハ竿鉄ノ税率ト権衡ヲ得サルニ至ルヘシ而シテ右三品英国ヨリノ輸入額ハ僅ニ四十三萬円ニ過キサルカ故ニ之カ拒絶ハ彼ノ強テ争フヘキモノニアラサラム

(五七七)瓦斯機関、石油機関及熱気機関

本品ハ現時協定ナク内国生産発達ノ見込多ク且本品ニ対スル関税ヲ軽減スルトキハ他ノ一般機械類税率トノ権衡ヲ破リ又別国ヨリ其特産機械類ニ対シ同様ノ軽減ヲ要求セラルヽ虞アルヲ以テ到底応諾シ難キ所ナリ彼ノ本邦輸出産業奨励上重要ナル機械類ニシテ而モ内国ニ生産不充分ナル紡

績機械等ニ対シ従価一割五分標準ノ税率ヲ設ケタルハ此場合ニ援用スヘキ例ニアラス

以上我案ノ程度ニ於テ関税軽減ヲ許ス時ハ之カ為ニ生スヘキ関税減収額百四十萬円（外ニ台湾ノ分五萬八千円）トナル而シテ英国ノ提案セル物品中其希望通リ又ハ幾分ノ関税軽減ヲ許セルモノハ六十二税率（右六十二税率ハ十一税目ニ関係シ其中英案通リ承諾シタルモノ四十二税率幾分ノ軽減ヲ許シタルモノ二十税率トス）ニシテ右ニ対スル本邦輸入総額三千六百十一萬円内英国ヨリノ輸入額三千百二十四萬円ナルガ故英国ヨリ関税軽減ヲ要求セル物品ノ英国ヨリノ輸入総額三千三百三十七萬円ニ対シ九割三分六厘（台湾ヲ合算スルトキハ九割三分九厘）ヲ占ム（附属第四号表参照）

然ルニ全然関税軽減ヲ拒絶セル物品ハ亜麻子油ノ乙、綿織物ノ七及九ノ中乙、丙、帽子、鉄板ノ厚サ一・五「ミリメートル」ヲ超エサルモノ釘類、瓦斯機関類ニ対スル十五税率ニシテ六税目ニ関係スルモ其中ノ三税目ニ付テハ一部分ニ対シテノミ拒絶セルモノニシテ全然拒絶セルハ三税目ノミ而モ右関税軽減ヲ拒絶シタル物品ニ対スル英国ヨリノ輸入額ハ僅ニ二百十三萬円ニシテ英国ヨリ関税軽減ヲ要求シタル物品ニ対シ六分四厘（台湾ヲ合算スルトキハ六分

一厘）即チ英国ヨリ本邦ヘノ総輸入額ニ対シ僅ニ二分七厘（台湾ヲ合算スルトキハ二分五厘）ヲ超エズ

第二　英国政府ヨリ本邦改正関税ノ据置ヲ請求セル品目ニ関スル我対案説明書

（附属第一号表ノ乙、附属第二号表ノ乙、附属第五号表第六号表参照）

英国ヨリ関税据置ヲ希望セル物品ハ九税目二十税率ニシテ右ニ関スル本邦輸入総額二千二百九十五萬円（明治四十一年四十二年平均台湾合算以下倣之）ナリ内英国ヨリ輸入額千四百十八萬円ナルヲ以テ前記本邦輸入総額ニ対シテハ六割二分英国ヨリノ有税品輸入総額八千四百九十四萬円ニ対シテハ一割七分ヲ含ム（以下第五号表参照）

（一六三）苛性曹達及苛性加里

（一六五ノ一）曹達灰

苛性曹達、苛性加里及曹達灰ハ本邦ニ於テ幾分生産アルモ漂白用又ハ紙、硝子、石鹸製造等ノ重要ナル工業原料ニシテ近キ将来ニハ之カ税率ヲ引上クルノ見込ナシ故ニ改正率ノ据置ヲ約スルモ妨ナシ

（四六二）鉄

二、條及竿（テー形アングル形等ノ形状ヲ有スルモノヲ含ム）

本品ハ鉄材中其輸入額最モ多ク又製鉄業上最モ重要ナル関

係ヲ有スルモノナリ然ルニ改正税率ハ本品ガ本邦一般工業ニ取リ重要原料タルノ理由ニ顧ミ製鉄所当局ノ切望ヲ斥ケ現行国定率ヲ半減シ従価一割五分標準ニ定メタルノミナラステー形アングル形等ノ形状ヲ有スルモノ及鋼ノ條竿ニ対シテハ現行税率ノ如ク別種ノ税率ヲ設ケス本号ニ包含セシムルコトヽナシタルヲ以テ是等ニ対シテハ既ニ従来ノ公信中ニ述ヘシ如ク現行税率ヨリモ却テ低減セラルヽコトトナレリ加之本品本邦輸入総額七百四十一萬円中英国ヨリノ輸入ハ二百〇七萬円即チ総額ノ二割八分ニ過キスシテ独逸ヨリノ輸入額ハ三百〇四萬円ニ上リ英国ヨリモ多ク白国ヨリノ輸入亦英国ト伯仲ノ間ニアリ是等諸般ノ関係上英国ニ対シテ本件税率ノ据置ヲ約束スルコトニハ同意シ難シ

（五九六）別号ニ掲ケサル金属工及木工機械

（五九七）紡績機械

（五九八）織布機

（五九九）織布整理機械

（六〇一）絲布染色機械

以上各種機械ハ内国工業奨励ノ為メ特ニ低税トシ他ノ機械類ノ従価二割標準ニ対シ従価一割五分標準ニ定メタルモノニシテ近キ将来ニハ之ヲ引上クルノ見込ナシ故ニ英国政府ノ希望ヲ承諾スルモ可ナリ但シ之ガ税率据置ヲ協定スルニ当リテハ本邦定率法列記ノ品名全部ヲ掲記スルノ要ナク英国提案ニヨル品名ノミヲ掲クルヲ可トス例ヘハ五九六番金属工及木工機械中ニローリングマシン、ドローイングマシン等ヲ含ムコトヲ掲クルニ及バズ及五九七番ニハ紡績機械ノミヲ掲クルニ止メ紡績準備機械以下ヲ併記スルニ及バザルガ如シ尤モ是等同一番号ニ属スル機械ニシテ英国提案ニ省略セラレタルモノニ対シ必ズシモ他日関税ヲ引上クルコトアルヘシトイフノ趣旨ニハアラス畢竟先方ノ明記以上ニ我ヨリ進ンテ協定品名ノ範囲ヲ増加スルノ必要ナキニヨル従テ先方ヨリ是等ノ機械ヲ定率法ニ示セル通リ詳細ニ列記スルコトヲ求ムルニ於テハ強ヒテ之ヲ拒否スルノ要ナシ

（六〇二）製紙機械、製糖機械

本号ニ属スル機械中製紙機械ハ本邦工業奨励ノ為メ低税ヲ設ケタルモノナルモ製糖機械ハ議会ノ修正ニヨリ追加セラレタルモノナリ而シテ是等機械ニ付英国ヨリノ輸入額ハ総額ノ三割九分ニ過キスシテ米国及希哇ヨリノ輸入ハ百四十余萬円ニシテ英国ヨリモ多ク其他独逸ヨリノ輸入モ少カラザルコト左表ノ如シ故ニ英国ニ対シテ本件税率ノ据置ヲ承諾スルコトハ帝国政府ノ同意スル克ハザル所ナリ

（備考）製紙機械ハ本邦輸入ノモノノミニシテ台湾ヲ包含セス之ニ反シテ製糖機械ハ台湾ヘノ輸入額ノミトス

国名	製紙機械	製糖機械	計
英国	二二五、九九一円	八二八、六三九円	一、〇五四、六三〇円
米国及布哇	七八五、七三九	六一三、三〇一	一、三九九、〇四〇
独逸	三六、四八〇	四一〇、〇九六	四四六、五七六
其ノ他ノ諸国	一、二二四	七一、〇五二	七二、二七六
計	一、〇四九、四三四	一、九二三、〇八八	二、九七二、五二二

第三　英国政府ヨリ関税ノ改正及適用ニ関シ要求アリタル品目ニ関スル我回答説明書

一、改正税目一一二番ノ二即チ原油以外ノ礦油ニ対シ「タンク」ニヨリ輸入セラルヽモノ（imported in bulk）ハ鑵入ノモノヨリモ低キ税率ヲ課スベキ規定ヲ設クルコト

本件英国ノ要求ハ之ヲ拒絶ス

槽入石油ニ対シ鑵入石油ヨリモ低キ税率ヲ課スヘキ規定ヲ要求セルハ彼ノ英国資本ノ経営ニ係リ英商「サミユル・サミユル」商会ノ一手輸入ニ屬スル露油及「ボルネオ」油ガ主トシテ槽入ナルニ反シ其ノ競争品タル米油カ主トシテ鑵入ナルカ故ニ（別表参照）米油ヨリモ有利ナル取扱ヲ受ケント欲スルカ為メナリト思考セラルヽモ石油ハ第一英国ヨリノ輸入品ニ非ズ又槽入石油ニ対シ特別税率ヲ設クルハ清国ノ如キ特殊ノ事情アル国ノ外一般ノ例ニ非ズ且若シ英国希望ノ如ク槽入油ニ対シ鑵入石油ヨリモ低キ税率ヲ課スルトキハ従来鑵入ニテ輸入セラレシモノモ槽入ニテ輸入セラルヽニ至リ其ノ結果ハ我関税収入額ノ上ニ多額ノ減少ヲ見ルヘキト同時ニ外油トノ競争上本邦越後産石油ヲ不利ノ地ニ置クコトトナルベシ畢竟新関税編成ノ際各般ノ事情ニ顧ミ石油ノ税率ニハ手ヲ触レズ現行其儘ニ為シ置クノ必要ヲ認メタルモノナレバ之ガ変更ニハ到底同意シ難シ尚槽入石油ニ対シ鑵入石油ヨリモ低キ税率ヲ課スルコトハ三十七年十月之ヲ廃シタル所ニシテ若シ今更ニ之ヲ復活スルトキハ鑵入石油ノ輸入国タル米国政府ヨリ区別待遇ト認メラルヽノ虞ナシトセス（別表参照）故ニ是等種々ノ理由ニ因リ本件英国ノ要求ハ断然拒絶スルヲ要ス

一、石油（鑵入ノ）国別輸入額対照表（大蔵省調査）

年次／国別	蘭領印度	伊太利	露領亜細亜	北米合衆国	其他諸国	計
三十五年	—	—	二、九二四、〇三八瓦	五七、五〇九、七六三瓦	六六瓦	六〇、四三三、八六七瓦
	—	—	五八五、六二二円	一二、〇八三、七一一円	五九円	一二、六六九、三九二円
三十六年	—	—	六、六四四、六五三	三三、四九六、七六〇	—	三九、一四一、四一三
	—	—	一、三三七、五七七	六、八二二、八五八	—	八、一六〇、四三五
三十七年	—	九〇〇、一四〇瓦	一三、四六三、二八五	四八、八一一、〇一四	—	六三、一七四、四三九
	—	二一三、三三三円	三、二二七、六四一	一一、一五二、二七一	—	一四、五九三、二四五
三十八年	一〇〇、一八五瓦	—	四、六八〇、〇三〇	三六、八一七、三四六	五〇〇	四一、五九八、〇六一
	一八、〇五八円	—	一、〇六〇、五二二	七、六三九、九六四	一〇六	八、七一八、六五〇
三十九年	—	—	—	四四、五一〇、五三九	—	四四、五一〇、五三九
	—	—	—	九、五五六、一九八	—	九、五五六、一九八
四十年	二四六、五四〇	—	一五五	四〇、〇六一、八三一	一二	四〇、三〇八、五三八
	七八、八七九	—	三一	八、六四一、〇五五	四	八、七一九、九六九
四十一年	一、〇六〇	—	—	三九、七八二、四八二	五	三九、七八三、五四七
	二一二	—	—	八、七六九、九四〇	三	八、七七〇、一五五
四十二年	二、〇六五	—	—	二八、五一〇、一三九	八〇	二八、五一二、二八四
	六二五	—	—	五、九六〇、八七九	六八	五、九六一、五六八

二、石油（其ノ他）国別輸入額対照表

年次／国別	英領印度	蘭領印度	露領亜細亜	北米合衆国	其他諸国	計
三十五年	—	—	一四、九七四、五〇〇瓦	七一、七八七瓦	—	一五、〇四六、二八七瓦
	—	—	二、二五四、〇三四円	一三、七四四円	—	二、二六七、七七八円
三十六年	—	—	二〇、六二四、三五二	一四、四四一	—	二〇、六三八、七九三
	—	—	三、二九二、六六三	二、五九九	—	三、二九五、二六二
三十七年	—	一一、九七三、三〇七瓦	六、五二四、〇五五	—	—	一八、四九七、三六二
	—	二、四五〇、四〇七円	一、一五七、八三八	—	—	三、六〇八、二四五

三十八年	—	八、七八二、六四七	八、三三二、六〇一	—	—	一七、一〇五、二四八
	—	一、七八二、九三八	一、五五九、六七三	—	—	三、三四二、六一一
三十九年	一、六四九、九三六瓦	一一、〇八四、二七九	一、一八四、二〇三	—	五一瓦	一四、九一八、四六九
	二九六、九八八円	二、二八四、一九四	一八九、五〇〇	—	一三円	二、七七〇、六九五
四十年	—	三三、八四七、七八一	一、五八一、三三二	四、四二七、九八五	—	二九、八五七、〇八八
	—	四、四四〇、九五四	二九七、六五〇	八六六、二二七	—	五、六〇四、八三一
四十一年	—	二八、九八一、〇九九	—	三、四四三、一八七	—	三二、四二四、二八六
	—	五、五三七、八五七	—	七九七、一八八	—	六、三三五、〇四五
四十二年	—	二三、四八三、一六六	—	五、四三一、四六六	—	二八、九一四、六三三
	—	四、六一五、五三一	—	一、〇八〇、二〇〇	—	五、六九五、七三一

三、石油輸入数量及価額表

年次	数量	価額
三十五年	七五、四八〇、一五四瓦	一四、九三七、一七〇円
三十六年	五九、七八〇、二〇六	一一、四五五、六九七
三十七年	八一、六七一、八〇一	一八、二〇一、四九〇
三十八年	五八、七〇三、三〇九	一二、〇六一、二六一
三十九年	五九、四三九、〇〇八	一二、三二六、八九三
四十年	七〇、一六五、六二六	一四、三二四、八〇〇
四十一年	七二、二〇七、八三三	一五、一〇五、二〇〇
四十二年	五七、四二六、九一六	一一、六五七、二九九

石油税率沿革表

三十二年一月一日実施(一)鑵入石油	十米ガルロン	円 〇、一六
(二)其ノ他	同	〇、一〇
三十四年十月一日実施(一)鑵入石油	同	〇、三三
(二)其ノ他	同	〇、二〇
三十七年十月一日実施石油(増徴税ヲ併セテ)	同	〇、七六
三十八年七月一日実施石油(同上)	同	〇、九六
三十九年十月一日実施石油	同	〇、九六

二、改正税目一六三番（苛性曹達及苛性加里）ニ関シ工場組織ヲ以テ製造セラルヽ普通ノ商売品苛性曹達（Caustic soda produced on a manufacturing scale and being ordinary caustic soda of commerce）即チ六十度七十度、七十六度及七十七度品（styled 60 percent. etc.）ハ分類上精製品中ニ加エス一六三番ノ二（即チ精製ニアラサルモノ）ニヨリ課税セラルヘキコト

本件ニ付テハ本邦改正関税定率法ノ解釈上偶々既ニ英国政府ノ希望ノ如キ適用ヲ為スコトニ内定セリト回答シテ差支ナシ

改正税率第一六三番ノ一「精製ノモノ」ハ罎入等ニテ輸入セラルヽ極精製ノモノニシテ英国提案ニアルカ如キ程度ノ

苛性曹達（精製ノモノ）輸入額対照表（大蔵省調査）

国名	四十年 数量	四十年 価額	四十一年 数量	四十一年 価額	四十二年 数量	四十二年 価格
	斤	円	斤	円	斤	円
英吉利	—	—	一五〇	一一五	—	—
仏蘭西	—	—	三七八	一七四	—	—
独逸	四、三一五	二、〇一七	五、五三四	二、六六八	六、一八六	二、六七〇
米国	—	—	九六	三四	—	—
瑞典	—	—	—	—	三、〇五四	一、四一三
瑞西	—	—	—	—	三七八	二〇一
計	四、三一五	二、〇一七	六、一五八	二、九九一	九、六一八	四、二八四
其ノ他						
英吉利	一六、七五五、〇三一	一、一四六、五六四	一五、二九二、〇五一	一、〇八六、三三八	一七、九四四、九五六	一、三〇四、八四七
独逸	三三二、八四五	二二、五九九	四六八、四五三	三一、八一二	—	—
其他諸国	—	—	一一八	九	—	—
計	一七、〇七七、八七六	一、一六九、一六三	一五、七六〇、六二三	一、一一八、一五九	一七、九四四、九五六	一、三〇四、八四七
総計	一七、〇八二、一九一	一、一七一、一八〇	一五、七六六、七八〇	一、一二一、一五〇	一七、九五四、五七四	一、三〇九、一三一

三、天然藍ノ税率ハ人造藍ノ税率ノ三分ノ二ヲ超ユルヲ得ス

本件英国ノ要求ハ到底之ニ応スルヲ得ズ

元来天然藍ハ英国ヨリノ輸入品ニアラザルモ英領印度ヨリノ輸入品ニシテ現行條約締結ノ際ニハ英国トノ協定税品中ニ加ヘラレタリ然ルニ独逸ヨリノ人造藍モ亦之ニ均霑シ同一低税ヲ以テ輸入ヲ許サレシ為メ天然藍ハ之カ為メ圧倒セラレ益々輸入ノ減少ヲ見ルニ至レリ即チ両品ノ本邦輸入額ノ消長ヲ見ルニ左ノ如シ

備考　三十六年迄ハ人造藍ヲ区別セス

年次	天然藍	人造藍	計
明治三十七年	五〇〇、三七七円	一、六一七、三〇一円	二、一一七、六七八円
明治四十年	七五二、九六四	五、一二三、七四一	五、八七六、七〇五
明治四十二年	二四九、六四六	四、三九六、六五七	四、六四六、三〇三

斯ノ如ク人造藍ハ外国輸入ノ天然藍ヲ苦シメタルノミナラス本邦阿波ニ於ケル天然藍モ亦之カ為メニ苦境ニ沈淪シ是等当業者ハ関税保護ヲ切望シテ止マス三十九年関税定率法改正ノ際ニハ熱心ナル運動ノ結果之ヲ従価三割標準ニ引上ケ現行協定率撤廃ノ期ヲ待ツコト久シカリシカ今回ノ改正関税ニハ政府原案ガ之ヲ従価一割標準トナセシ為メ当業者ハ更ニ激烈ナル運動ヲ為シ其結果両院協議会ニ於テ天然藍毎百斤三十三円七十銭（従価約一割五分九厘）人造藍毎百斤四十円（従価一割八分二厘）ニ定メタリ右改正率ハ天然藍ノ方従量税ニ於テモ亦従価標準ニ於テモ人造藍ヨリモ低シト雖英国提案ハ一層其税差ヲ大ニシ前者ノ税率ハ後者ノ三分ノ二以下ニ定メンコトヲ請求セルモノナルカ故ニ更ニ人造藍ノ税率ヲ高ムルニ非ズンバ天然藍ノ税率ヲ毎百斤二十六円七十銭（一割二分六厘）ニ引下ケサルヘカラス

然ルニ藍ノ税率ハ前記ノ如キ沿革ヲ有シ殊ニ新税率ハ両院ノ協議会ヲ経テ決定シタル程ノモノナレバ之ヲ軽減変更スルコトヲ得ザルノミナラズ天然藍ハ英本国ノ産物ニアラズ若又人造藍ノ税率ヲ更ニ高ムルニ於テハ独逸政府ハ之ヲ以テ故意ノ区別的待遇ト認ムルノ虞アリ故ニ上述各般ノ理由ニ因リ本件英国ノ要求ハ到底之ヲ容ルヽヲ得ズ

附屬表（一）

（附屬乙号ニ対スル附屬表ノ中第三号表）

英国政府ヨリ我改正関税ノ軽減ヲ請求セル提案ニ関スル我対案

（備考）輸入額ハ台湾ノ分ヲ合算ス×印ヲ付セルハ推定輸入額トス

番税	英国ノ提案セル品名	単位	改正率税 税率	改正率税 従価ニテ示シタル税率	英国提案ノ税率 税率	英国提案ノ税率 従価ニテ示シタル税率	我軽減案 税率	我軽減案 従価ニテ示シタル税率	四十一、二年平均 本邦輸入総額ニ対スル割合
九六	亜麻子油								
	一　罐入又ハ樽入ノモノ								
	甲　ボイルド油	毎百斤	三、〇〇円	一五、〇%	二、〇〇円	一〇、〇%	承諾	一〇、〇%	×　一三一、四三九円　八一%
	乙　其ノ他	同	一、六〇	一〇、〇	一、〇〇	六、三	拒絶	一〇、〇	×　五八、八六七　八一
	備考　本品ハ従来協定品ニ非サルモ「ペーント」ノ原料ニシテ「ペーント」ニ対シ関税軽減ヲ承諾スル以上ハ本品ノ税率ヲモ亦引下ケテ可ナルカ故ニ英案ヲ承諾ス但シ乙「其ノ他」ニ対シテハ亜麻子ノ税率トノ権衡ヲ失スルヲ以テ之ヲ承諾セサルヲ可トス								
一六六	重炭酸曹達	同	〇、九五	二〇、〇	〇、七〇	一四、七	承諾	一四、七	二五一、九二六　九八
	備考　本品ハ現今協定ナキモ内国生産ナキヲ以テ英案ヲ承諾スルモ差支ナシ								
二六六	ペーント								
	四　其ノ他								
	船底塗料、パテントドライヤー及エナメルペーント以外ノモノ								

甲	一箇ノ重量容器共六瓲ヲ超エサルモノ	毎百斤容器共	六、四〇	三〇、〇	三、三〇	一六、四	四、三五	円	三〇、〇	三三、六五八
乙	其ノ他	毎百斤	四、九五	三〇、〇	二、三五	一六、四	三、三〇		三〇、〇	
	備考	現今低率ナル協定存スルヲ以テ之ヲ従価二割迄引下クルモ不可ナシ（右従価二割軽減率ヲ現行協定率ニ比スルトキハ甲ハ三倍以上乙ハ二倍半ノ引上ケトナル）但シ英案ハ其税率余リニ低ク内国生産トノ関係上之ヲ承諾シ難シ								

二七　綿糸及長十米重量三瓦ヲ超エサル綿線

二　其ノ他（綛造以外ノモノ）

甲	木製ノ糸巻ニ巻キタルモノ	毎百斤糸巻共	三五、九〇	三〇、〇	二九、四〇	二四、六	承諾	二四、九	二四五、八〇七	九五
	備考	本品ハ已ニ英国当業者カ日英合同資本ニテ日本ニテ製造シ当方面ノ需要ハ其レニテ応セムト尽力シツヽアルカ故現行国定率迄軽減スルモ悪影響ヲ来スコトナシ								

二七　亜麻織糸

一　単撚ノモノ

甲	生ノモノ	毎百斤	一〇、五	—	八、六〇	—	承諾	—		
乙	其ノ他	同	一二、四〇	—	九、三五	—	承諾	—	三三六、四三六	八九
	備考	英案ハ原政府案ト同率ナルカ故ニ之ヲ承諾スルモ差支ナシ								

二九　綿織物

一　天鵞絨、プラッシュ其ノ他ノパイル織物（パイルヲ切リタルト否トヲ別タス）

甲	生地ノモノ	毎百斤	三四、〇〇	三〇、〇	二〇、〇〇	一一、八	三五、五〇	一五、〇	一、三六五、九八四	九三
乙	其ノ他	同	四〇、〇〇	三四、〇〇	二四、〇〇	一二、〇	三〇、〇〇	一五、〇		
	備考	本品ハ已ニ内国ニ於テ生産シ有望ノ事業ナルモ従価一割五分迄軽減スルハ差支ナシ								

七ノ）平織布（別項ニ掲ケサルモノ）

甲　生地ノモノ

甲ノ一	百平方米ニ付五瓲ヲ超エサルモノニシテ五糎平方内ニ於ケル経緯ノ糸数									
イ	十九以内ノモノ	同	三三、〇〇	三〇、〇	二一、〇〇	三〇、〇	改正率ノ三分ノ二	三三、三	承諾	一三、三
ロ	二十七以内	同	三一、〇〇	三〇、〇	一四、〇〇	三〇、〇	同	三三、三	改正率ノ六分ノ五	一六、七
ハ	三十五以内	同	四三、〇〇	三〇、〇	一八、〇〇	三〇、〇	同	三三、三		
ニ	四十三以内	同	五七、〇〇	三〇、〇	三三、〇〇	三〇、〇	同	三三、三	改正率ノ四分ノ三	一五、七
ホ	其ノ他	同	七七、〇〇	三〇、〇	二八、〇〇	三〇、〇	同	三三、三	承諾	一三、〇
甲ノ二	百平方米ニ付十瓲ヲ超エサルモノニシテ五糎平方内ニ於ケル経緯ノ糸数									
イ	十九以内ノモノ	同	三三、〇〇	三〇、〇	二一、〇〇	三〇、〇	改正率ノ三分ノ二	三三、三	改正率ノ四分ノ三	一五、〇
ロ	二十七以内	同	三一、〇〇	三〇、〇	一四、〇〇	三〇、〇	同	三三、三	改正率ノ六分ノ五	一六、七
ハ	三十五以内	同	四三、〇〇	三〇、〇	一八、〇〇	三〇、〇	同	三三、三		
ニ	四十三以内	同	五七、〇〇	三〇、〇	三三、〇〇	三〇、〇	同	三三、三	改正率ノ四分ノ三	一五、七
ホ	其ノ他	同	七七、〇〇	三〇、〇	二八、〇〇	三〇、〇	同	三三、三	承諾	一三、〇
甲ノ三	百平方米ニ付二十瓲ヲ超エサルモノニシテ五糎平方内ニ於ケル経緯ノ糸数									

×一〇、九九一、三〇〇　九七%

イ　十九以内ノモノ	同	一〇、〇〇	二〇、〇	同	一三、三	承諾
ロ　二十七以内	同	一一、〇〇	二〇、〇	同	一三、三	改正率ノ六分
ハ　三十五以内	同	一四、〇〇	二〇、〇	同	一三、三	改正率ノ五
ニ　四十三以内	同	一八、〇〇	二〇、〇	同	一三、三	改正率ノ四分ノ三
ホ　其ノ他	同	三〇、〇〇	二〇、〇	同	一三、三	承諾
甲ノ四　百平方米ニ付三十瓩ヲ超エサルモノニシテ五粍平方内ニ於ケル経緯ノ糸数						
イ　十九以内ノモノ	同	九、〇〇	二〇、〇	改正率ノ三分ノ二	一三、三	承諾
ロ　二十七以内	同	一〇、〇〇	二〇、〇			
ハ　三十五以内	同	一一、〇〇	二〇、〇			
ニ　四十三以内	同	一六、〇〇	二〇、〇			
ホ　其ノ他	同	二〇、〇〇	二〇、〇			
甲ノ五　其ノ他	同	一四、〇〇	二〇、〇	改正率ノ三分ノ二	一三、三	承諾
乙　単ニ漂白シタルモノ		生地ノモノノ税率ニ三円ヲ加フ		生地ノモノノ税率ニ二円ヲ加フ	—	拒絶
丙　其ノ他		生地ノモノノ税率ニ七円ヲ加フ		生地ノモノノ税率ニ五円ヲ加フ	—	拒絶

備考　本品ノ中甲ノ二及三ノ各（ロ）（ハ）ハ已ニ内国ニ於テ生産シ之ヲ保護スルトキハ其ノ発達有望ニシテ就中甲ノ三ノ（ロ）（ハ）ハ内国生産ノ関係上本邦ニ取リ一層重要ナルモノナリ然レトモ右甲ノ二、三ノ各（ロ）（ハ）ハ英国ヨリノ輸入甚タ多額ナルカ故彼ニ取リテモ其ノ最モ重キヲ置ク所ナラム〔甲ノ二、三ノ（ロ）（ハ）並ニ其ノ乙及丙ニ相当スルモノハ輸入生金巾、晒金巾、更紗等ノ大部分ヲ包含ス〕従テ幾分ノ軽減ヲ承諾スルニ非サレハ妥協困難ナルベキガ唯其ノ度合ヲ努メテ僅少ニスルノ要アルヲ以テ改正率ノ六分ノ五迄軽減スルコトニ同意スヘシ

又甲ノ二ノ（イ）（ニ）及甲ノ三ノ（ニ）ニ付テハ（ロ）（ハ）ノ場合ヨリモ多ク軽減シ得ヘシト雖是亦相応ノ輸入額アリ且甲ノ二ノ（ニ）及甲ノ三ノ（ニ）ハ内国生産ニ関係アルヲ以テ従価一割五分以下ニ引下クサルヲ可トス

甲ノ一及甲ノ二ノ（ホ）甲ノ三ノ（イ）（ホ）ハ内国ニ於テ生産ナク輸入モ少ナシ又甲ノ四及五ハ内国ニ於ケル生産可ナリ発達シ居レリ故ニ此等ニ関シテハ英案通リ承諾スルモ差支ナシ

乙、丙ニ対スル税率ニ関シテハ乙ハ已ニ現行協定税率ノ下ニ於テスラ「生ノモノ」トノ間ニ毎百斤三円内外ノ税差アリテ改正率ノ税差ト約同様ナルヲ以テ軽減ヲ承諾シ難シ丙ニ対スル改正率モ亦其ノ保護厚シト言フヲ得サルヲ以テ成ルヘク之ヲ拒絶スルヲ可トス

（参照）

本邦輸入総額（台湾ヲ包含セス）

× 一〇、四六三、八二二円

甲ノ一、甲ノ二（ホ）、甲ノ三（イ）（ホ）甲ノ四、甲ノ五

× 二八七、七五四円

甲ノ二、（イ）（ニ）、甲ノ三（ニ）

× 一、五二三、五三三円

甲ノ二（ロ）（ハ）、甲ノ三（ロ）（ハ）

× 八、六五二、五三五円

九．其ノ他

甲　生地ノモノ

甲ノ一　百平方米ニ付五瓩ヲ超エサルモノニシテ五粍平方内ニ於ケル経緯ノ糸数

イ　十九以内ノモノ	毎百斤	円 二四、〇〇	二〇、〇%	改正率ノ三分ノ二	一三、三%	承諾	一三、三%
ロ　二十七以内	同	三三、〇〇	二〇、〇				
ハ　三十五以内	同	四四、〇〇	二〇、〇				
ニ　四十三以内	同	九五、〇〇	二〇、〇				
ホ　其ノ他	同	八〇、〇〇	二〇、〇				

甲ノ二　百平方米ニ付十瓩ヲ超エサルモノニシテ五粍平方内ニ於ケル経緯ノ糸数

イ　十九以内ノモノ	同	一二、〇〇	二〇、〇	改正率ノ三分ノ二	一三、三	承諾	一三、三
ロ　二十七以内	同	一五、〇〇	二〇、〇				
ハ　三十五以内	同	一九、〇〇	二〇、〇	同	一三、三	改正率ノ四分ノ三	一五、〇
ニ　四十三以内	同	二四、〇〇	二〇、〇	同	一三、三		
ホ　其ノ他	同	三〇、〇〇	二〇、〇	同	一三、三	承諾	一三、三

甲ノ三　百平方米ニ付二十瓩ヲ超エサルモノニシテ五粍平方内ニ於ケル経緯ノ糸数

イ　二十七以内ノモノ	同	一二、〇〇	二〇、〇	改正率ノ三分ノ二	一三、三	承諾	一三、三
ロ　三十五以内	同	一五、〇〇	二〇、〇	同	一三、三	改正率ノ六分ノ五	一六、七
ハ　四十三以内	同	二〇、〇〇	二〇、〇	同	一三、三		
ニ　其ノ他	同	二五、〇〇	二〇、〇	同	一三、三		

甲ノ四　百平方米ニ付三十瓩ヲ超エサルモノニシテ五粍平方内ニ於ケル経緯ノ糸数

イ　二十七以内ノモノ	同	一一、〇〇	二〇、〇	改正率ノ三分ノ二	一三、三	承諾	一三、三
ロ　三十五以内	同	一三、〇〇	二〇、〇				
ハ　四十三以内	同	一七、〇〇	二〇、〇				
ニ　其ノ他	同	二三、〇〇	二〇、〇				

甲ノ五　其ノ他	同	一五、〇〇	二〇、〇	同	一三、三	承諾	一三、三
乙　単ニ漂白シタルモノノ	生地ノモノノ税率ニ三円ヲ加フ			生地ノモノノ税率ニ二円ヲ加フ		拒絶	—
丙　其ノ他	生地ノモノノ税率ニ七円ヲ加フ			生地ノモノノ税率ニ五円ヲ加フ		拒絶	—

備考　本品ノ中甲ノ三ノ（ロ）（ハ）（ニ）〔此ノ中ニ主トシテ綿繻子及綿イタリアンスヲ包含ス〕ハ英国ヨリノ輸入多額ナルモ本邦ニ取リテモ内国生産ノ関係上特ニ重要ナルヲ以テ改正率ノ六分ノ五以下ニ軽減セサルヲ要ス又甲ノ二ノ（ハ）（ニ）ハ内国生産ノ関係上従価一割五分以下ニ軽減セサルヲ要ス之ニ反シ甲ノ一、甲ノ二ノ（イ）（ロ）（ホ）甲ノ三ノ（イ）ハ輸入少ナク又内国ニ生産少ナク甲ノ四及五ハ輸入少ナク内国ノ生産可ナリ発達セルヲ以テ共ニ英案ヲ承諾スルモ可ナリ

乙、丙ニ関シテハ平織巾ノ場合ニ於ケルト同シク軽減ヲ拒絶スルヲ可トス

（参照）
本邦輸入総額（台湾ヲ包含セス）
×　三、八一二、三九七円
甲ノ一、甲ノ二（イ）（ロ）（ホ）、
甲ノ三（イ）、甲ノ四、甲ノ五、
×　六九一、一八八円
甲ノ二（ハ）（ニ）
×　二九二、〇三〇円
甲ノ三（ロ）（ハ）（ニ）
×　二、八二九、一七九円

三〇一　毛織物、毛綿交織物及毛又ハ毛綿ト絹トノ交織物

二　其ノ他
天鵞絨、プラッシュ其ノ他ノパイル織物以外ノモノ

甲　毛製ノモノ

ロ　一平方米ニ付二百瓦ヲ超エサルモノ	毎百斤	七〇、〇〇円	三五、〇％	三五、三〇円	二〇、五％	承諾	二〇、五％
ハ　一平方米ニ付五百瓦ヲ超エサルモノ	同	六〇、〇〇	三五、〇	四五、〇〇	一八、七	四八、〇〇	二〇、〇
ニ　其ノ他	同	五〇、〇〇	三五、〇	三七、三〇	一八、七	四〇、〇〇	二〇、〇

乙　毛綿製ノモノ

ハ　一平方米ニ付五百瓦ヲ超エサルモノ	同	三七、三〇	三五、〇	三〇、〇〇	二、〇〇	承諾	二〇、〇
ニ　其ノ他	同	三三、三〇	三五、〇	一八、〇〇	一八、〇		

×　四、九三五、九九七円（台湾ニ関シテハ毛織物全部ノ輸入額ヲ合算ス）　一七％

備考　本品ノ内国生産状態ニ鑑ミルニ之ヲ保護スルトキハ頗ル有望ノ事業トナルヘキ見込アルモ改正率ハ引上ケノ割合比較的高ク且ツ英国提案ニ係ル種類ノ物品ハ未タ内国ニ於テ生産不充分ナルヲ以テ甲ノ（ロ）及乙ハ英国提案通リ軽減シ甲ノ（ハ）及（ニ）ハ従価二割標準ニ引下ケテ可ナリ

三〇四　手巾（単製ノモノ）

一　綿製ノモノ	毎百打	三五、九〇円	三五、〇％	三一、〇〇円	二九、七％	承諾	二九、七％

備考　本品ノ改正税率ハ現行従量税率ノ改算ニ過キサルモ余リ重要ナラサル物品ナルヲ以テ従価三割五分標準ヨリ算出シタル従量税ニ軽減スルモ可ナリ但シ其レ以上ニ軽減スル時ハ綿メリヤス製ノ肌衣ヨリモ却テ低率トナリテ権衡ヲ失シ又毛糸ノ税率ノ引上ケラレタル額トモ権衡ヲ得サルコトトナル

三〇五　肌衣（上下ヲ別タス）

一　メリヤス製ノモノ						
乙　毛製又ハ毛綿製ノモノ	同	一三三、〇〇	四〇、〇	一〇〇、〇〇	三〇、〇	一五、〇〇	三四、六	一三一、六九	八九

備考　本品ノ改正税率ハ現今低率ナル協定ノ存スルモ若シ改正率ヲ軽減スルトキハ他ノ物品殊ニ帽体トノ権衡ヲ失シ且ツ内国製帽事業トノ関係モアルヲ以テ之カ軽減ヲ拒絶スルヲ可トス

三〇六　帽子及帽体

二　其ノ他（貴金属等ヲ用ヒサルモノ）

乙　フェルト製ノモノ						
乙ノ一　帽子	同	七、三〇	四〇、〇	三、三五	三〇、〇	拒絶	四〇、〇	三九一、〇四七	八四

備考　本品ニハ現今低率ナル協定ノ存スルモ若シ改正率ヲ軽減スルトキハ他ノ物品殊ニ帽体トノ権衡ヲ失シ且ツ内国製帽事業トノ関係モアルヲ以テ之カ軽減ヲ拒絶スルヲ可トス

四六三　鉄

一　塊及錠

甲　銑鉄　毎百斤　〇、一〇　五、〇　〇、〇八三　四、二　承諾　四、二　二、三五二、九三三　七〇　円

備考　本品ハ我工業ノ重要ナル原料品ニ屬スルカ故ニ現行率ノ据置ヲ求ムル英案通リ同意シテ差支ナシ

四　板

甲　金屬ヲ鍍セサルモノ

甲ノ三　其ノ他（有紋又ハ波形ニアラサルモノ）

イ　厚サ〇、七粍以内ノモノ　同　〇、四〇　七、五　〇、二九六　五、六　承諾　五、六　×　四三三、四九七　円　六四

備考　本品ハ発電機、電動機等ノ製作ニ使用スル板ノ外種々雑用ノ板ヲ包含スレトモ改正率ニ於テハ電気機械製作業ノ為メ特ニ低率ニ定メタルモノナルカ更ニ之ヲ軽減シ現行率同様ナル英案ヲ容ルルモ可ナリ但シ現行率ハ計算ニ便ナラサルヲ以テ成ルヘク談判ノ際ニ三十銭ヲ切上クルヲ可トス

ロ　厚サ一、五粍以内ノモノ　同　〇、七五　一五、〇　〇、三〇　一〇、〇　拒絶　一五、〇　×　七七〇、〇四六　円　六四

備考　本品ノ改正率ハ已ニ準備委員会ニ於テ原案ヲ引下ケ諸外国ノ税率ニ比スルモ低ク且内国生産モアルノミナラス英案ヲ承諾スルトキハ（ハ）トノ権衡ヲ失スルヲ以テ之ヲ拒絶スルヲ要ス

乙　卑金屬ヲ鍍シタルモノ

乙ノ一　錫鍍シタルモノ（葉鉄及葉鋼）

イ　尋常ノモノ　同　〇、九〇　一〇、〇　〇、六九一　七、七　承諾　七、七　二、八七二、四八一　九九

備考　本品ノ改正率ハ現行従量税率ノ改算ニ過キサルモ素ト未タ内国ニ於テ生産ノ見込ナキ物品ナルヲ以テ軽減ヲ承諾スルモ可ナリ但シ現行税率ハ計算ニ便ナラサルヲ以テ談判ノ際ニ七十銭ニ切上クルヲ可トス

乙ノ二　電鍍シタルモノ（波形ト否トヲ別タス）　同　二、〇〇　二〇、〇　一、〇〇　一〇、〇　一、三〇　一、三〇　三、八五五、三九　七八

備考　本品ハ已ニ内国ニ於テ生産シ将来見込アル事業トナルヘキモノナルモ現今低率ナル協定率ヲ存シ又〇七粍以下ノ板ニ軽減ヲ承諾シタル以上ハ之カ権衡上従価一割五分迄軽減ヲ承諾スルモ可ナリ

四七一　真鍮及青銅

五　筒及管

甲　金屬ヲ鍍セサルモノ　同　一二、九〇　三五、〇　一〇、〇〇　一九、四　承諾　一九、四　三五五、五三三　円　九二

乙　卑金屬ヲ鍍シタルモノ　同　一四、九〇　三五、〇　一三、〇〇　二〇、〇　承諾　二〇、〇

備考　本品ハ従来協定ナキモ余リ重要ナラサル物品ナルカ故現行税率ヨリモ少シク高キ英案ヲ承諾スルモ可ナリ

四七七　釘、リベット、螺旋釘、牝牡螺旋釘類

貴金屬ヲ用キタルモノ又ハ貴金屬ヲ鍍シタルモノヲ除ク

三　鉄螺旋釘　同　四、五五　二〇、〇　二、五〇　一一、〇　拒絶　二〇、〇　一三三、一四三　円　六九

五　鉄牝牡螺旋釘及ワッシャー　同　二、〇〇　二〇、〇　一、〇〇　一〇、〇　同　二〇、〇　一五六、九四八　五三

六　鉄リベット　同　一、四〇　二〇、〇　〇、七五　一〇、七　同　二〇、〇　一四〇、六八八　六六

備考　本品ハ何レモ内国ニ於テ生産シ且ツ其ノ改正税率ハ諸外国税率ニ比シ低ク又本品ニ対シ軽減ヲナス時ハ独米ヨリノ重要輸入品タル鉄釘ニ対シテモ権衡上引下ケノ必要ヲ生スヘキヲ以テ軽減ヲ拒絶スルヲ要ス猶鉄螺旋釘、鉄牝牡螺旋釘ハ輸入ノ竿鉄ヨリ製造シツツアルモノナルヲ以テ本品ニ対シテ英案ヲ容ルル時ハ竿鉄ノ税率ト権衡ヲ得サルニ至リ可シ

五七七　瓦斯機関、石油機関及熱気機関

一	一個ノ重量百瓩ヲ超エサルモノ	同	三〇、〇〇	二〇、〇	改正率ノ四分ノ三	一五、〇	拒絶
二	一個ノ重量二百五十瓩以内ノモノ	同	二〇、〇〇	二〇、〇			
三	一個ノ重量千瓩以内ノモノ	同	九、〇〇	二〇、〇			
四	一個ノ重量二千五百瓩以内ノモノ	同	七、〇〇	二〇、〇			
五	其ノ他	同	五、〇〇	二〇、〇			

二〇、〇　四八二、四四六円　七三

備考　本品ハ現時協定ナク内国生産発達ノ見込多ク且ツ本品ニ対スル関税軽減ハ機械類税率トノ権衡ヲ破ルニ至ルヲ以テ軽減ヲ承諾セサルヲ要ス

計　十四税目　三四、六七二、五二六円

備考　承諾及一部軽減ノモノ　三三、五四〇、〇四一円
拒絶ノモノ　二、一三三、四八五円

附属表二

（附属乙号ニ対スル附属表ノ中第五号表）

英国政府ヨリ本邦改正関税ノ据置ヲ請求セル品目ニ関スル我対案

（備考）輸入額ニハ台湾ノ分ヲ包含ス

税番	英国ノ提案セル品名	単位	改正税率 税率	改正税率 従価ニテ示シタル税率	我対案	四十一・二年平均英国ヨリ輸入額	本邦輸入総額ニ対スル割合
一六三	苛性曹達及苛性加里						
一	精製ノモノ	毎百斤	七、二五円	二割	承諾	五八円	二%
二	其ノ他	同	〇、七〇	一割	承諾	一、一九五、五九二	九九

（備考）重要工業原料ニシテ近キ将来ニハ之ヲ引上クルノ見込ナシ故ニ据置ノ請求ヲ承諾シテ差支ナシ

一六五	炭酸曹達						
一	曹達灰	同	〇、三五	一割	承諾	八九一、七五四	一〇〇

（備考）同右

四六二	鉄						
二	條及竿（テー形、アングル形等ノ形状ヲ有スルモノヲ含ム）	同	〇、六〇	一割五分	拒絶	二、〇六五、五四〇	二八

（備考）本品ハ製鉄業上重要ナル関係ヲ有シ且ツ別国ヨリノ輸入多キヲ以テ据置ノ請求ヲ拒絶スルヲ要ス

五九六	別号ニ掲ケサル金属工及木工機械（ローリングマシン、ドローイングマシン、ネールメーキングマシン、モールヂングマシン、フランヂングマシン、ベンヂングマシン、リベツチングマシン等ヲ含ム）			
一	一箇ノ重量二十五瓩ヲ超エザルモノ	同	三七、五〇	
二	一箇ノ重量五十瓩以内	同	二二、五〇	
三	一箇ノ重量百瓩以内	同	一四、三〇	

四	一箇ノ重量二百五十瓩以内	同	一二、八〇			
五	一箇ノ重量五百瓩以内	同	一一、三〇			
六	一箇ノ重量千瓩以内	同	九、八〇	一割五分	承諾	二、三一五、八三九円 七五%
七	一箇ノ重量二千五百瓩以内	同	六、八〇			
八	一箇ノ重量五千瓩以内	同	六、〇〇			
九	一箇ノ重量五万瓩以内	同	三、八〇			
十	其ノ他	同	三、五〇			
五九七	紡績機械、紡績準備機械、紡績糸整理機械、織布準備機械及撚糸製造機械（ジンニングマシン、スコアリングマシン、バンドリングマシン等ヲ含ム）	同	四、一五	一割五分	承諾	五、三二六、〇一九 九三
五九八	織布機					
一	金属製ノモノ	同	二、四〇	一割五分	承諾	九一一、三五九 八一
二	其ノ他	従価	一割五分			
五九九	織布整理機械	毎百斤	四、八〇	一割五分	承諾	六一、二五七 七九
六〇一	糸布染色機械（捺染機械ヲ含ム）、糸布漂白機械及マーセライジングマシン	従価	一割五分		承諾	一九四、八九九 九三

（備考）此等各種機械ハ内国工業奨励ノ為メ特ニ低税ヲ設ケタルモノナレハ近キ将来ニハ之ヲ引上クルノ見込ナシ故ニ其据置ノ請求ヲ承諾シテ差支ナシ

六〇二	製糸機械、製紙準備機械、製糖用ノ甘蔗圧搾機、糖汁加熱機、糖汁空気攪拌機、糖汁瀘過機、糖汁清浄用瓦斯発生機、糖汁蒸発機、結晶機、廃汽冷却機及其ノ附属排気喞筒、分蜜機及其ノ附属水圧喞筒、砂糖乾燥機及骨炭再焼機	同	一割五分	拒絶	一、二一八、九六〇	三九

（備考）本機械モ亦同様ノ理由ニヨリ低率ヲ設ケタルモノニテ近キ将来ニ引上クルノ見込ナキモ英国ヨリノ輸入割合僅少ナルヲ以テ据置ノ請求ヲ拒絶スルヲ要ス

計	九税目	一四、一八一、二七七	承諾ノモノ 一〇、八九六、七七七 拒絶ノモノ 三、二八四、五〇〇

三〇六　明治四十三年十二月二十八日　小村外務大臣ヨリ加藤駐英大使宛

新條約英国対案ニ関スル修正意見書送附ノ件

附属書一　英国対案ニ対スル我修正意見

二　我原案ト英対案トノ比較対照表

明治四十三年十二月二十八日

機密條　第三五号

在英　加藤大使宛　小村外務大臣

新條約ニ関スル英国対案ニ付テハ慎重ナル調査ヲ遂ゲ別冊甲号ノ通リ我修正意見ヲ開陳致候間右御査閲ノ上該意見ニ依リ先方ト御交渉相成リ充分我希望ノ貫徹候様御尽力相成度候

英国対案ハ我提案ニ増減変更ヲ加ヘタル箇所甚多ク従テ我修正意見モ自然多論ナルヲ免レス候ヘ共要スルニ重大ナル

主義又ハ実質ニ差支ナキ限ハ成ルベク英国対案ニ同意スルヲ辞セザルノ趣意当方ニ成テハ充分慶拝致居候然ルニ貴電第一六六号中「キャムベル」氏談話ニモ税率ノ点ニ於テ帝国政府ヨリ大体譲歩スルトキハ條約ハ差シタル困難ナク妥協スルヲ得ベシト有之候間既ニ帝国政府ニ於テ関税ニ付大ニ英国政府ニ譲歩スルコトニ決シタル以上ハ條約ノ各條項ニ関シテハ英国政府ニ於テ成ルベク我意見ニ同意スルニ吝ナラザランコトヲ期待致候就テハ閣下ニ於テ右ノ御含ヲ以テ精々御尽力有之度候

尚我原案ト英国対案トヲ比較対照シタル印刷物ニ今回ノ我修正意見ヲ記入シ御参考ノ為別冊乙号ノ通リ差進候右乙号ハ固ヨリ其儘之ヲ先方ヘ提出スベキ趣意ニハ無之単ニ我修正意見ヲ一目瞭然タラシメンガ為メ御参考上作成シタルニ過ギズ候右ノ外御便宜ノ為メ該印刷物十部同封御送附致候間御査収相成度候

右申進候

敬具

追テ新條約ノ有効期限ハ嘗テ申進候通リ十年ト致度候ヘ共先方ノ希望ニ依リテハ現行條約同様十二年トスルモ異議無之候

英国ノ條約中之ヲ載スルモノ少カラス近ク一九〇五年ノ英尼條約ノ如キ亦此例ニ屬スト雖之カ記載ハ必スシモ其要アルニ非サルヲ以テ削除ニ同意シテ可ナリ又英国対案全体ヲ通シテ我提案中ノ「dominions and possessions」ナル文字ニ代フルニ「territories」ナル文字ヲ以テセルガ是亦我ニ於テ強テ異議アルコトナシ但シ前回ノ條約改正ニ際シテハ我提案中ニ「territories」ノ文字ヲ用ヒタルニ英国政府ハ之ヲ凡テ「dominions and possessions」ニ改メンコトヲ希望シ従テ之カ修正ヲ見タルニ拘ラス今回ハ所謂模範條約案及最近ノ英国條約ノ例ノ如ク却テ「territories」ノ文字ヲ択ヒ往年ト其取捨ヲ異ニスルニ至リタル理由ヲ解セズ旅行及居住ノ自由ハ我提案ニ於テハ本條第一号中ニ規定セル所ナリ元来此等ノ自由ハ先ツ入国滞在ノ自由ヲ豫想スルモノナルカ故本條冒頭ニ於テハ我提案ノ如ク単ニ入国及滞在ノ自由ヲ規定スルニ止ムルコト寧ロ論理的ナルカ如シト雖旅行及居住ノ自由ハ入国及滞在ノ自由ト共ニ両国民交通ノ第一要件ナルカ故之ヲ冒頭ニ於テ入国滞在ノ自由ト一列ニ記スルコト縦令絶対的ニ必要ナルニ非ストスルモ尚其不可ナルモノアルヲ見ス且第一号ニ於テハ単ニ待遇ノ基礎ヲ規定セルモノニシテ自由其モノハ本條冒頭ニ於テ特揭セラレ

又條約調印済ノ上ハ成ルベク速ニ批准交換手続ヲ致度ニ付右交換ノ場所ハ東京ニ定ムルコト、致度候

（附屬書一）

機密條　第三五号　別冊

甲号

英国対案ニ対スル修正意見

英国対案ニ対スル修正意見

「前　文」

條約前文ニ関スル英国対案ハ同国カ近来殊ニ襲用セル例文（所謂模範條約案、ニカラグア條約、ルーメーニヤ條約、バルゲーリヤ條約、サーヴィヤ條約参照）ヲ挿入センコトヲ欲シテ強テ我提案ニ修正ヲ加ヘタルモノニシテ文章ノ全体ヨリ通観スルトキハ批評ノ余地アリト雖モ実際ニ影響スル所ナキヲ以テ之ヲ容ルヽモ不可ナシ

第一條　冒頭

本條冒頭ニ於テハ英国対案ハ我提案中ノ「家族ト共ニ」ナル語ヲ削除シ且「in all parts of the dominions and possessions」ヲ改メテ「in the territories」ト為シ「滞在」ノ代リニ「旅行及居住」ヲ加ヘタリ「家族ト共ニ」ナル語ハ

タルモノナリトノ見解ヲ取リ難キニモアラス従テ本冒頭ハ全部英国対案ヲ容レテ不可ナシ

第一号

英国対案ハ修学研究ノ保障ヲ省キタルモ英国殖民地ニ対スル関係ヲ顧慮スルトキハ之ヲ保存スル方寧ロ我利益ナルヘク又対米交渉上ノ便宜ヨリ言フモ帝国ト他国トノ新條約中ニ之ヲ省略セサルヲ本邦ノ為特策ト認ム一八六八年ノ米清條約第七條ニ類似ノ規定アリ又英国対案ハ「business and industries」ナル語ヲ以テ我提案中ノ「callings, professions, industrial and manufacturing undertakings」ナル語ニ代ヘタリト雖若シ前者カ後者ト同一ノ意義ニ帰着スルモノナリト解釈セラルヽニ於テハ右修正ヲ容ルヽモ支障ナシ但シ本号規定ノ事項ニ付英国対案ハ待遇ノ基礎ヲ国民待遇ト改メタリト雖右ハ我提案通リ最恵国民待遇ニ止ムルコトヲ主張セサルヲ得ス尤モ細別シテ云ヘハ旅行及居住ニ付テハ内国民待遇ヲ保障スルコト必スシモ不可ナシト雖職業及営業ニ付テハ我国ニ於テハ法律上之ヲ内国臣民ノミニ許可スルモノアリ例ヘハ礦山採掘業、仲買営業、弁護士業、移民取扱業、水先案内業等ハ之ヲ内国民ノミニ留保セリ「バージ」ノ著書「殖民地法及外国法集釈」ニ依レハ水先案内

業ニ付テハ英国ニ於テモ亦之ヲ外国人ニ許サス故ニ本号ノ規定ヲ国内法ト調和セシメンカ為ニハ我提案ノ如ク最恵国民待遇ノ保障ニ止メサル可カラス之ヲ要スルニ英国対案ヲ次ノ如ク修正スレハ可ナリ

"I. Shall, in all that relates to travel and residence; to the pursuit of their studies and investigations; and to the exercise of their business and industries, be placed in all respects on the same footing as the subjects or citizens of the most favoured nation."

右ハ固ヨリ「business and industries」ヲ「callings, professions and industrial and manufacturing undertakings」ト同一意義ニ帰着スルモノト豫定シタル上ノ論ナルガ或ハ前者ニハ Professions ヲ包含セスシテ其代リニ商業ヲ掩有スルガ如ク認メラルヽノ疑ナキ克ハス故ニ寧ロ我原案ノ行文通リヲ維持スルコトヲ主張スルヲ可ナリト認ム

本号記載ノ事項ニ付テハ外国人ニ必スシモ純然タル国民待遇ヲ保證セサルノ国少カラス本邦ニテモ原則トシテハ内外人平等ナルモ例外トシテ前記ノ如ク多少国法上ノ制限アルヲ以テ此点ニ付テハ我方ハ英国政府カ最恵国民待遇ノ保障ニテ満足スルニ至ランコトヲ希望セサルヲ得ス一九〇五年

英羅（ルーマニヤ）通商條約ト同時ニ調印セラレタル宣言書ニ於テハ「本條約ノ規定ハ内国産業奨励等ノ為メ各締約国ニ於テ施行セラヽル特別ノ法令規則ニシテ外国人一般ニ適用セラルヽモノヽ効力ヲ妨クルコトナク又各締約国ノ国法ニ遵ヒ或種ノ営業若ハ職業ニ従事スルコトヲ内国民ノミニ留保セルコトモ本條約ノ為メニ其効力ヲ妨ケラルヽコトナシ」云々ト規定セリ以テ参考トナスニ足ルヘシ一九一〇年ノ英孟（モンテネグロ）條約ハ居住、商工業等ノ経営、之ニ関スル税金等ニ付単ニ最恵国民待遇ヲ保障スルニ止マレリ

第二号

英国対案ハ現行日英條約第三條第二項前段ノ規定ト殆ント同一ナルガ畢竟我提案ト唯行文ヲ異ニスルノミニシテ其趣旨ニ於テハ同一ナリ然ルニ我提案ノ方簡単ニシテ却テ各般ノ場合ヲ網羅セルカ故対案ニ優レリト認ム但シ英文ノ方ニ於テ我提案ノ nationals トアルヲ英国対案ノ如ク native subjects ト改ムルコトニ異議ナシ

第三号

英国対案ニ於テ我提案中ノ manufacturing ナル文字ヲ削除シタルハ manufacturing purposes ト云フ語ノ面白カラサルヲ認メタ因ルニルモノナランガ之ヲ削除スルトモ other lawful purposes ナル概括的文字アル以上ハ実質上異動アルコトナシ又本号ノ権利ニ付国民待遇タルコトヲ明記セルモ我ニ於テ素ヨリ之ヲ拒ムノ趣旨ニ非サルニ由リ凡テ英国対案通リ承諾シテ可ナリ

第四号

第二十六帝国議会ノ協賛ヲ経テ発布セラレタル外国人土地所有権法ハ相互ノ條件ヲ主義ト為セルカ故土地所有権ノ取得享有ニ関シテ国民待遇ハ勿論ノコト無條件ノ最恵国民待遇ヲ約スルコトモ明カニ我立法ト相容レサルモノト謂ハサルヘカラス従テ帝国政府ハ本件ヲ両国内国法ノ規定ニ一任センコトヲ主張スルノ外ナシ尤モ土地所有権ニ付條約ニ明文ナクトモ帝国臣民カ現今ノ如ク英国ニ於テ土地所有ヲ妨ケラレサル以上ハ英国臣民ハ帝国ニ於テ別国民ヨリモ劣レル待遇ヲ享クルノ憂ナキハ勿論ナリ

不動産中土地以外ニ関シテハ帝国政府ハ必スシモ英国対案ヲ拒ムモノニアラスト雖條約文ニ於テ特ニ土地ヲ除外スルコトヲ明記スルハ体裁上却テ面白カラサルノミナラス或ハ誤解ヲ招クノ虞アリ然ルニ不動産ニ関シテハ既ニ第三号ニ於テ規定スル所モアルカ故本号ハ動産ノミニ関スルコトヽ為シ不動産ノ文字ヲ全然削除スルヲ可トス尤モ動産ニ付テモ日本銀行其他二三特種銀行ノ株券等ハ外国人ニ所有ヲ許サヽルヲ以テ仮令相続ニ依ルトモ外国人ハ内国民同様ノ條件ヲ以テ之ヲ取得スルヲ得ス例ヘハ若干ノ期限内ニ売却セサルヘカラサルカ如キ制限ヲ受クヘキニ由リ英国対案中 or acquire the same by inheritance ノ文字ハ之ヲ削除スルヲ要ス但シ強テ此文字ヲ保存セントセハ内国民同様ノ條件云々ヲ改メテ最恵国民同様ノ條件云々ト為スニ於テハ異議ナシ一九〇五年ノ英羅條約第三條第一項第二段及一八九四年露独條約及一九〇五年露勃條約第二條第一項第二段前半等ノ規定ハ最恵国民同様ノ條件トナセリ

第五号

現行條約締結当時ニ在リテハ或ハ本号ノ規定ハ其必要アリシヤモ知レス然レトモ今日ノ事態ノ下ニ新條約ヲ締結セントスルニ於テ尚再ヒ之カ為メ一條項ヲ設クルノ必要ヲ見サルノミナラス之カ挿入ハ体面上帝国政府ノ好マサル所ナリ英国政府ノ所謂模範條約案中ニモ亦斯ル條項ヲ存セス

本号ハ十九世紀ニ英国カ墨西哥、中南米諸国、暹羅、支那等ト締結シタル諸條約中ニ今尚存スル規定ニシテ欧米諸大国間ノ現行條約中ニハ勿論最近英国カ南米ニカラグ

ア国及バルカン諸小邦ト調印シタル條約中ニモ之ヲ見ス

第六号

我提案ノ後半ハ各締約国臣民ニ訴願及行政訴訟ノ権利ヲ享有セシメントスルモノニシテ之ヲ存置スルノ有益ナルヲ認ム英国対案後半（full liberty 以下）ノ如キハ其必要ナキニ似タリト雖強テ之カ存置ヲ希望スルニ於テハ我提案ノ末尾ニ之ヲ追加スルモ不可ナシ

第七号

我提案ノ方簡単ニシテ而モ好ク尽セルヲ以テ之カ維持ヲ希望ス（但 nationals ヲ native subjects ト改ムルニ異議ナキコト前ノ如シ以下倣之）然レトモ已ムヲ得スンハ英国対案中ヨリ or in any other particular ナル文字ヲ削除シテ之ニ同意スルモ強テ不可ナシ右ノ文字ハ其意義余リ広漠ニ失シ却テ紛議ヲ醸スノ虞アリ所謂模範條約案並英国現行諸條約中ノ当該條文中ニモ斯ル文字ヲ用ヒタルモノナシ（英国ト「ニカラグア」、羅馬尼亜、勃牙利亜、塞耳比亜等ノ各條約及一九〇七年仏塞條約第一條、一九〇八年独葡條約第一條等参照）

第八号

英国対案ノ末尾ニ "in connection with the importation or exportation of merchandise" ナル修正ヲ加エタル上ナラハ之ニ同意スルモ強テ不可ナシ蓋シ対案ノ儘ニテハ其範囲余リ広漠ニ失シ例ヘハ内地ニ於テ特種産業開発保護ノ目的ヲ以テ特定ノ内国民ニ交付スル奨励金ノ如キモノニ迄外国人カ均霑ヲ主張シ得ルカ如キ疑義ヲ存スルノ虞アレハナリ

一九〇五年ノ英尼及英勃條約等多クノ英国條約ニ於テハ対案同様ノ規定ヲ存スルモ一九〇五年ノ英羅條約一九〇七年ノ英塞條約一九一〇年ノ英孟條約等ニハ之ヲ見ス又概シテ大陸諸国間ノ條約殊ニ最近ノ條約例ヘハ一九〇四年伊瑞西條約一九〇五年露勃條約一九〇六年墺瑞西條約同年墺白條約一九〇七年独孟條約等ニ於テハ本号ノ如キ規定ヲ設クルコトナシ一九〇八年独葡條約第四條ハ戻税ニ付最恵国民待遇ヲ保障スルノミ一九〇二年ノ米西條約一九〇三年ノ伊玖條約一九〇七年ノ仏加條約等ニモ亦対案ノ如キ條項ナシ故ニ成ルヘクハ本号ノ削除ヲ希望スト雖已ムヲ得スンハ前記ノ修正ヲ以テ其ノ挿入ニ同意スヘシ

第二條

英国対案ハ一九〇五年英羅條約及一九〇七年英塞條約第四條等ト同一ナリ然ルニ我国ニハ陪審制度ノ存セサルノミナラス外国人ヲシテ司法、行政又ハ自治上ノ職務ヲ行ハシムルノ観念モナキカ故 They shall not be compelled to accept any judicial, administrative, or municipal functions whatever, other than those imposed by the laws relating to juries ナル文句ハ無用ナルノミナラズ却テ誤解ヲ招クノ虞アリ其ノ他要スルニ英案ヨリモ我提案ノ方行文簡単ニシテ而モ同一ノ目的ヲ達シ得ヘキカ故、我案ノ維持ヲ希望ス然レトモ已ムヲ得スンハ英案中ヨリ前記ノ文句ヲ削除シテ同意スルモ強テ不可ナシ現行條約ニモ亦右ノ如キ文句ナシ

第三條

英国対案ハ我提案ニ対シテ一二用語ノ修正ヲ為シタルノミニシテ毫モ実質上ノ変更ナキカ故之ヲ承諾ス

第四條

成ルヘク我提案通リヲ維持センコトヲ希望ス

英国対案ニハ我提案中ノ on condition of reciprocity 及 of the same rank ノ文字ヲ省キ又末尾ノ on explaining the reasons for which it thought proper to do so ヲ on sufficient reason being given ト改メタリ然ルニ on explaining……云々ノ文句ニ付テハ一九〇二年ノ米西修好交通條約第十四條ノ on stating the reason for which it has thought proper so to do 及一八五三年米仏領事職務條約第一條一八五六年英蘭殖民地領事職務條約第三條一八七一年米独領事職務條約第二條一八七八年米蘭領事職務條約第二條等ニ於ケル同様文句ノ例アリ英国対案ノ如ク sufficient reason ナル文字ヲ用ユルトキハ取消理由ノ充分ナルヤ否ヤヲ條約上争議ノ問題ト為スカ如キ観アルカ故我方ノ文句ヲ維持シタシト雖実際ニ於テハ結局同一ニ帰スヘシト認メラルヽニヨリ先方ニ於テ其ノ変更ヲ固執スルニ於テハ之ニ同意スルトモ不可ナシ

領事館ノ特典ニ関シテ相互ノ條件ヲ規定スルコトハ最近ノ傾向ノ如シ一八九六年日仏條約、一九〇七年日露條約一九〇五年独墺追加條約、一九〇六年独瑞西條約等其例少カラス又 of the same rank ナル語ハ日独領事職務條約中ニモ存シ米国諸領事職務條約及一九〇八年独葡通商航海條約第二十四條ニモ其例アリ（日白領事職務條約及一九〇三年西希條約等ニ於テハ of the same rank and the same quality ナル文字ヲ用ユ）何レモ我提案ノ儘ニテ可ナリト認ムト雖英国対案ノ通リ之ヲ削除スルコトニ同意スルモ可ナリ

第五條

対案ハ字句ノ修正ニ止マレルヲ以テ同意スヘシ現行特別約定ハ之ヲ廃止シ本條ヲ採用スルヲ希望ス

第六條

英国対案ハ英羅及英塞條約第一條第一項及第二項ト同シク唯末尾ニ or subjects or citizens of the most favoured nation ナル字句ヲ附加セルノ差アルノミ一八八三年英伊條約、一八八六年英希條約及一九〇五年英尼條約等亦前記二條約ト殆ント異ナルナシ然レトモ英国対案ハ開港ト不開港トヲ問ハス出入ノ自由ヲ英国船舶ニ得セシメントスルモノナルカ故船舶法及関税法等我現行ノ法規ニ反シ且貿易ノ取締ヲ困難ナラシムルヲ以テ同意シ難シ、我提案ノ如ク締約国船舶出入自由ノ場所ヲ外国通商ノ為開カレタル地ニ限レル條約ハ其例少カラス一八二九年米墺條約、一八五九年英露條約、一八六六年英哥條約、一八七一年米伊條約、一九〇三年伊玖條約等皆然リ我現行諸條約モ亦此例ニ屬ス素ト本條ノ目的ハ両国間ノ通商航海ノ自由ヲ保障セントスルニ在リテ畢竟国際貿易ノ問題ニ屬ス故ニ我提案ヲ以テ適当ナリト認ム

英国対案末段ニ関シ現行日英條約第三條ニ於テモ通商航海適応セシムルヲ要シ随テ長期ノ固定ヲ不便トスレハナリ従テ両者分離ノ傾向近来益々多シ

三、英国カ印度ニ関シ日本国ト締結シタル近時ノ諸條約ハ関税事項ヲ目的トセルモノナルカ皆短期豫告ヲ以テ何時ニテモ廃棄シ得ルコト、セリ尤モ近時諸国ニ於テ一般通商航海條約中ニ関税事項ヲ包含セシムル場合ニハ條約全体ヲ短期豫告ニテ廃棄シ得ルコト、定ムルカ又ハ其有效期間長期ニ亘ラサルコト通例ナリ然レトモ此ノ如キハ通商航海條約全体ヲ屢々改廃ノ危険ニ陥シキルヽノ虞アルヲ以テ寧ロ関税事項ヲ分離スルヲ得策ナリトス

四、帝国政府ハ今回英国ト同時ニ他ノ諸外国トモ新條約ヲ締結セントスルモノナルカ故提案ノ形式ニ於テモ各国ニ対シ一律ト為スノ必要アリ殊ニ英国ノ如キ母国ト殖民地ノ間又ハ殖民地相互間ニ関税制度ヲ異ニスルモノニ対シテハ関税條約ヲ一般通商航海條約ヨリ分離スル方各地ノ事情ニ応シテ協定ヲ為シ得ルノ便利アルヘシ

以上ハ当初我提案ニ於テ通商航海條約ト関税條約トヲ分離セシ理由ナリト雖英国ニ対シテハ強テ右分離ヲ主張スルノ必要ナク税率協定ニ関シテモ通商航海條約中ニ一條

ニ関シ国民待遇ヲ保障セルカ如シト雖右ハ其前後ノ関係ヨリ推ストキハ畢竟外国貿易ヲ行フ上ニ於テ締約国民ニ対シ国民待遇ヲ保障セルモノナリト解釈セサルヘカラス故ニ帝国政府ハ我提案中ノ equally with the subjects or citizens of the most favoured nation ナル文句ヲ削除スルコトニハ異議ナシト雖英国対案ニハ同意シ難シ

第七條

帝国政府カ其提案ニ於テ輸入税ハ今後両国間ノ特別取極又ハ各自ノ内国法ニ依リテ之ヲ定ムト為シ別ニ特別相互関税條約ヲ以テ輸入税及輸入貨物ノ待遇ニ関スル事項ヲ規定シ之ヲ通商航海ニ関スル一般條約ヨリ分離セシメタル理由ハ左ノ如シ

一、従来関税問題ノ為ニ已ムヲ得ス通商航海條約全体ヲ廃棄シタル例諸国ニ多ク英国ノ如キモ独白トノ條約ニ付其経験ヲ有セリ然レトモ此ノ如キハ甚タ望マシカラサルコトニシテ関税條約ヲ分離スルニ於テハ此弊ヲ免ルヽヲ得ヘシ現行日西條約ニ於テハ両者相独立セリ

二、居住交通ノ一般事項ニ関シテハ諸国共概シテ長期ノ條約ヲ締結スルヲ厭ハスト雖関税事項ニ付テハ短期條約ヲ択フヲ例トス畢竟関税ハ経済財政ノ諸般ノ事情ノ変動ニ項トシテ挿入シ得ヘキ適当ナル方式両国間ニ商定セラルヘク期待セラルヽヲ以テ玆ニハ両條約ヲ合一スルコトヽシテ英国対案ニ関スル修正意見ヲ述フヘシ

対案第七條第一項ノ前半ハ英羅及英塞條約第五條ト全ク同一ニシテ我特別條約案第一條ニ該当ス然ルニ近時ノ通商條約ハ通例右特別條約案ニ採用セル文句ヲ用ヒ英国諸殖民地ニ関スル数多ノ英仏関税條約ノ如キ又一九〇五年ノ英勃條約第五條第一項ノ如キ皆此例ニ屬スルカ故我特別條約案第一條ヲ以テ通商航海條約案第七條第一項ト為スコトヲ希望ス但シ dominions and possessions ノ文字ハ之ヲ territories ニ改ムヘシ

本條第二項トシテハ当初ノ我提案ノ如ク輸出税ニ関スル規定ヲ充当スルヲ希望スト雖輸入トハ是非共之ヲ別箇ノ條文ニ分離スルノ必要アルコトヲ英国側ニテ固執スルニ於テハ輸出税ニ関スルコトハ之ヲ英国対案第八條ノ如ク独立セル一條ニ移スコトニ必スシモ異議ナシ

我提案第六條第三項ニ於テハ輸出入ノ禁止及制限ニ関スル件ヲ一併ニ規定セルガ右ハ一九〇五年ノ英勃條約第四條第二項等最近條約ニ多数ノ先例アリ簡単ニシテ可ナルカ故第七條第二項ニ我提案第六條第二項ヲ充当スルヲ希望スルト

等シク第三項トシテ我提案第六條第三項ヲ採用センコトヲ希望スト雖前述ノ如ク輸出ト輸入トハ別々ノ箇條ヲ用ユルノ必要アルコトヲ英国側ニ於テ固執スルニ於テハ英国対案第七條第一項ノ後半及第二項ヲ併合シ本條第二項トシテ採用スルコトニ同意スヘシ

但シ第一項トシテ我特別條約案第一條ヲ採用スル結果右第二項ノ冒頭 Nor shall any ヲ No ニ改ムルノ必要アリ又第二項ノ末尾 and of the measures applicable in either ……to articles enjoying a direct or indirect bounty in the other ノ削除ヲ主張ス蓋シ此字句ハ英国ト「バルカン」諸小邦トノ條約並ニ英尼條約中ニ見ユル所ナルモ普通他ノ諸外国條約中ニ存セサル新奇ノモノニシテ奨励金ノ性質及実際ノ事情如何ヲ問ハス之ヲ受クル物品ニ対シテ一概ニ区別待遇ヲ為シ得ルコトヽ豫定スルハ適当ナラスト認ム英勅條約附屬最終議定書ニ於テモ同條約第四條第二項所載ノ bounty ナル語ハ内国産業奨励ニ関スル一九〇五年一月二十五日（二月七日）ノ勅国法律ニ依リ勅国内国産業ニ許与スル特典ニ対シテ適用スルコトナシ云々トノ制限ヲ設ケタリ以テ参考ニ資スルニ足ルヘシ

尚英国対案第七條第一項後半ト第二項トヲ併合シテ第二項トナシ前記一句ヲ削除スルノ結果 The only exceptions to these general provisions は The exceptions to this provision ト改正スルノ要アリ

以上ノ意見ヲ綜合スルニ第七條ハ其第一項トシテ我特別関税條約案第一條ヲ採用シ第二項及第三項トシテ我通商航海條約案第六條第二項及第三項ヲ充当スルコトヲ希望スルモ已ムヲ得サレハ右第二項及第三項ノ代リニ第二項ノミトシテ英国対案第七條第一項ノ後半及第二項ニ修正ヲ加ヘタル左案ヲ充当スルニ同意スヘシ

第二項

No prohibition or restriction shall be maintained or imposed on the importation of any article the produce or manufacture of either of the Contracting Parties into the territories of the other, from whatever place arriving, which shall not equally extend to the importation of the like articles being the produce or manufacture of any other foreign country. The exceptions to this provision shall be in the case of the sanitary or other prohibitions occasioned by the necessity of securing the safety of persons, or of cattle, or of plants useful to agriculture.

第八條

本條英国案ハ英羅及英塞條約第六條ヲ採用セルモノヽ如シ然ルニ前條ノ下ニ於テ述ヘタルカ如ク其第二項及第三項トシテ我原案第六條第二項及第三項ヲ採用スル場合ニハ本條ハ無用ニ帰スト雖輸出ト輸入トヲ別々ノ独立セル條文ニテ規定スルコトヽナラハ本條ハ英国案ノ通リニ同意スヘシ

尚税率協定ニ関スル方式決定セハ之ニ関スル一箇條ヲ第八條トシテ挿入シ第七條ハ単ニ一項ニ止メ前掲第二項ヲ第九條トナシ本條ヲ第十條ト改メ以下順次繰リ下クヘシ

第九條

本條英国案中ニハ存セサル規定ナリ英羅及英塞條約第七條ヨリ来レルモノヽ如シ一九〇八年独葡條約第十條等他国ノ條約ニモ其例乏シカラス之ニ同意シテ可ナリ但シ通過貨物ニ関シテハ其通過上遵守スヘキ規則アルカ故（我関税法参照）through the territories of the other ノ後ニ in conformity with the laws of the country ノ文字ヲ加ヘンコトヲ希望ス

第十條

本條モ亦英羅及英塞條約第八條ニ倣ヘリ然レトモ他ニモ其例多シ本條第一項ハ我特別條約案第二條ニ該当シ大同小異ナルガ英国案ノ通承諾シテ可ナリ

第十一條

本條英国案中我提案ノ dominions and possessions ヲ territories ニ改メタルハ異議ナシ但シ帝国政府ハ本條第二項中段ノ exemption ナル文字ヲ privilege ニ改メント欲ス蓋シ本件ノ場合ハ無條件ノ免税ニ非ス仮免税ノ特典ニシテ privilege ノ文字ヲ適当ナリト認ムレハナリ

第十二條

本條英国案ハ全然一九〇六年英白協約ヲ採用セルモノニシテ一九〇七年英仏協約第二條乃至第四條ノ規定モ亦大差ナシ本條大体ノ趣旨ニハ異存ナキモ冒頭 The High Contracting Parties ヨリ mutually agree that 迄ノ文句ハ英白協約ノ如キ本件ニ関スル単行規定タルモノニ在ツテハ必要ナルヘキモ本條ニハ適当ナラス故ニ之ヲ削除シテ The marks, etc. ヲ以テ始マリ upon such samples ノ「such」ヲ省キテ the ヲ以テ之ニ代ヘ「samples」ノ後ニ mentioned in the preceding article ヲ加フルコトヽ為セハ足レリ又 the proper authority ノ文字ヲ them ト改メ即チ輸出地ノ税関ヲシテ見本目録ノ認證官庁タラシムルコトヲ希望ス尚本案ハ輸出地ニ於テ特別ノ手続ヲ履ミタル見本

ニ対シ輸入先ニ於テ検査省略ノ利便ヲ許与スルニ在リト雖前條第二項前段ニ規定セル担保提供ノ條件（我新関税定率法第八條第六号参照）ニハ従ハサルヘカラサルカ故右担保ノ為メ税額決定ノ必要アリ従テ本條ノ所謂 full description there of（明細ナル説明）ニハ各見本品ノ品質数量及価格ノ精確ナル記載アルコトヲ要ス

第十三條

本條ハ一九〇七年英塞條約第八條第一項第二節一九〇五年英羅條約附屬宣言書第三項及英勃條約第七條ト略相同シ所謂 any certificates that may be required for commercial travellers トハ legitimation certificates (cartes de legitimation), certificates of licence to trade, identity certificates 等旅商ノ身元證明ニ関スルモノニシテ前條ノ所謂 officially attested list of samples ヲ包含セサルコト勿論ナリト解ス

尚本條ニ所謂 commercial travellers ハ第十一條ニ用ヒタル同一文字ヨリモ広義ニシテ第十一條ノ商人工業者及其使用スル旅商ハ凡テ此広義ノ「旅商」ナル文字ニ包含セラルヽモノト認ム

以上二点ハ或ハ他日誤解ヲ生ゼザル様談判録ニテ明瞭ナラセルニテ明ナリ故ニ別ニ理由アルヘク之カ説明ヲ得クシ但シ帝国政府ハ強テ右変更ニ反対セントスルモノニ非ス本條ノ末段ニ於テモ英国案ハ我提案ニ対シ多少字句ノ修正ヲ加ヘタルモノアルモ其意味ニ於テ毫モ異ナル所ナキカ故帝国政府ハ該修正ニ同意スヘシ

第十七條

英国対案モ我提案モ畢竟同一ノ結果ニ帰スヘシト雖我提案ニ於テハ船舶国籍認識ノ実際的標準ヲ規定セル点ニ於テ却テ便利ナリト認ム英国対案ハ同国常套ノ書式ニシテ我対案ハ欧米諸條約中其ノ例ニ乏シカラス一九〇二年米西條約第十一條一九〇三年伊玖條約第二十條ノ如キ亦然リ但シ英国政府ニ於テ固ク自案ヲ主張スルニ於テハ敢テ之ヲ拒ムコトナシ

第十八條

英国対案ニ同意シテ可ナリ但シ我提案中ノ territorial waters ヲ改メテ ports of the territories ト為シタルハ賛成シ難ク之ヲ原案ノ文字ニ復スルカ或ハ the territories of ノ文字ヲ削除スルコトヲ希望ス」本條ニ於テ Government 及 public functionaries ニ加フルニ更ニ local authorities ナル語ヲ挿入シタル如キハ之カ前例ナキノミナラス所謂模

シムル必要アルヘシ

第十四條

英国対案ニ同意ス

第十五條

本條英案ハ一九〇五年英羅條約第九條ト殆ト相同シト雖商品ノ輸出入ニ関スル内国船待遇ト共ニ旅客ノ輸送ニ関スル内国船待遇迄モ併セテ明文ニ顕ハシタルハ嚆新ニシテ他ニ其例ヲ見サル所ナルカ如シ然レトモ要スルニ貨客ノ輸出入ニ関シ締約国船舶ニ対シテ内国船舶ノ待遇ヲ保障スルノ点ニ於テハ我提案ト其趣ヲ異ニスルコトナク却テ行文大ニ簡単ナルヲ以テ同意シテ可ナリ

第十六條

英国対案ハ territorial waters ヲ改メテ ports, docks, roadsteads, and harbours ト為セリ之レ所謂模範條約案第十二條ニ則リシモノナルヘク一九〇五年英羅條約第十一條亦同シ現行日英條約ニハ更ニ basins 及 rivers ヲモ併挙セリ我提案ハ是等一切ヲ包括センカ為メ territorial waters ノ文字ヲ用キテ簡便ヲ図リタルニ英国政府ガ之ヲ前記ノ如ク改メタル理由如何其必スシモ territorial waters ノ文字ニ反対スルニ非サルコトハ第十九條ニ於テ之ヲ採用範條約案ニ於テモ之ヲ見サル所ナリ右ハ何等特別ノ理由ニ出テタルモノナルヤ承知シタシ

尚我提案中ノ transit or canalage ナル文字ハ英国対案中ニハ削除セラレタルモ同対案ニ於テ other analogous dues or charges of whatever nature, or under whatever denomination ナル広義ノ一句アル以上ハ該文字ノ有無ニヨリ何等実際上ノ異同ヲ生スルコトナシ英国政府モ多分此趣意ヨリ其未タ慣用セサル該文字ヲ省略シタルモノナルヘシ

第十九條

本條英案ハ其趣旨ニ於テ毫モ我提案ニ異ナル所ナキヲ以テ之ニ同意スヘシ

第二十條

英国対案第一項ハ一九〇五年英羅條約第十條ト同シ帝国政府カ沿岸貿易ヲ全然国内立法ノ規定ニ留保シ條約上最恵国待遇ヲモ保障スルコトヲ欲セザル所以ハ他日萬一相互ノ條件ヲ以テ沿岸貿易ヲ許与セントスル場合ニ帝国ト諸国トノ條約中ニ本件ニ関スル最恵国待遇ノ保障アルトキハ其目的ヲ達スルコト能ハサレハナリ斯ル場合ヲ想像スルトキハ條約ニ最恵国待遇ノ保障ナキ方英国ニハ寧ロ益アルトモ損ナ

ク帝国政府カ英国現制ノ継続スル限リ同国船舶ニ対シテ他国ニ対スルヨリモ不利ナル待遇ヲ与フルノ憂アル筈モナシ且ツ我提案ノ如キ規定ハ仏露、英仏、米西、仏墺、仏塞、独葡、勃瑞典等諸條約ニモ其例アリ然リト雖英国政府ノ希望スル所ハ究竟最恵国待遇ノ保障ニ在ルモノヽ如ク認メラルヽニ付我原案第一項ノ終ニ現行條約中ノ規定ト同趣旨ノ左ノ一句ヲ加フルニ同意スヘシ

It is, however, understood that the subjects and vessels of either Contracting Party shall enjoy in this respect most favoured nation treatment in the territories of the other.

英国対案第二項ハ我提案ト同趣旨ニシテ却テ一層簡単ナルヲ以テ之ニ同意スヘシ但シ念ノ為 one port to another ノ port ノ次ニ of entry ノ文字ヲ挿入センコトヲ希望ス

対案第三項ハ帝国政府ノ容ルヽ能ハサル所ナリ現行條約ノ字句及精神ニ顧ミ其消滅後帝国政府ガ重ネテ沿岸貿易ニ関スル現在ノ特権ヲ許与スルノ意思ヲ有スルモノニアラサルコトハ英国政府ニ於テモ充分諒解セラルヽ所ナルヘシ殊ニ英国対案ハ英国船舶ニ対シ現在ヨリモ一層広汎ナル特権ヲ得セシムルノ結果アリ何トナレハ現行條約締結以後帝国政府ハ自ラ新ナル数多ノ開港場ヲ設定セシヲ以テ対案ニ所謂現開港ナル文字ハ現行條約第十一條ノ現開港ナル文字ヨリモ其ノ範囲更ニ大ナレハナリ英国ハ現ニ二三重要ナラサル例外ヲ除キテハ他ノ諸国ヨリ斯ル特権ヲ取得シ居ラス

我提案第十五條

英国対案ニ於テハ本條ハ全ク削除セラレタリ然レトモ之ト同様ノ規定ハ一六六七年英西條約第十九條、一八五六年英蘭領事職務條約第十二條ニ存スルノミナラス他国ノ通商條約及領事職務條約中ニモ多ク見ル所ニシテ航海業ノ利益上本條ノ規定アルコト得策ナルヘキニ付成ルヘク之ヲ新條約中ニ挿入センコトヲ希望ス

第二十一條

本條対案ハ現行日英條約第十四條ニ依レリ其第一項ハ英羅條約第十五條ト同シ英国諸條約中此他ニモ右第一項ト類似ノ規定ヲ有スルモノ多シ然ルニ英国法律ハ軍艦脱走者ノ引渡ヲ認メサルカ故対案ノ如クセハ本邦ノミ本條ニヨリ英国軍艦脱走者ノ引渡シヲ為シ英国ヨリハ我軍艦脱走者ノ引渡ヲ受ケ得サルコトトナルヘシ而シテ英孟、英蘭、英サルヴェーダー諸條約並一八五四年ノ英仏條約等ハ商船脱走者ノミニ付テ規定セリ故ニ帝国政府ハ成ルヘクハ我提案ノ

維持ヲ希望スト雖英国政府ノ希望ヲ容レンカ為我提案中ノ merchant ノ文字ヲ削除スルコトニ同意スヘシ右削除ノ上ハ英国政府ハ我提案ニ異議ナカルヘシト信ス

第二十二條

本條対案ハ一九〇五年英尼條約第九條ト同シク所謂模範條約案ト其撰ヲ一ニス英羅及英勃條約ハ多少右ト相違セルモ大体類似セリ英国以外ノ諸外国間ノ最近條約ニ於テハ多クハ難破船ノ救助、特典等ニ関シ概括的ニ国民待遇ヲ保障スルコトヲ規定シ英国対案ニ於ケルカ如ク煩雑ニシテ強テ必要ナキノ事項迄モ明文ニ載スルコトナシ例ヘハ一九〇二年米西條約第十條一九〇六年独瑞典條約第十七條等ノ如シ我提案ハ此趨勢ニ鑑ミタルモノニシテ帝国政府ハ其採用ヲ希望ス但「局外中立ノ義務ニ反セサル限リ」ナル一句ハ必スシモ其要ナキヲ以テ之ヲ削除スルニ異議ナシ然リト雖英国政府ニシテ強テ其対案ヲ主張スルニ於テハ之ニ同意スルモ可ナリ玆ニ附言スヘキハ帝国政府ハ新條約施行ノ日ヨリ一八七八年ノ難破船費用償還約定ヲ廃止セント欲スルカ故此趣ハ談判中英国政府ニ通シテ適当ノ方法ヲ以テ右廃止ヲ明ニスルノ必要アリトス

第二十三條

既ニ輸入税ニ関スル規定ヲモ本條約ニ合一シテ我提案第六條第一項ノ必要ヲ見サルコトヽナリ又対案第二十條修正意見中ニ述ヘタルカ如ク帝国政府カ沿岸貿易ニ付最恵国待遇ヲ互約スルコトニ同意スル以上ハ第二十三條英国対案ヲ容ルヽニ異議ナシ

我特別関税條約案第五條

帝国政府ハ前記第二十三條ノ次ニ我特別関税條約案第五條ノ規定ヲ左ノ如ク一箇ノ條文トシテ挿入センコトヲ希望ス

The stipulations of this Treaty do not apply to—

1st The produce of the national fisheries of the Contracting Parties as well as of fisheries which in the matter of the importation of their produce, are assimilated of national fisheries, and

2nt Tariff concessions which either Contracting Party has granted or may grant exceptionally to contiguous States to facilitate frontier traffic.

第二十四條

本條英案ハ日英現行條約第十七條及英塞條約第十一條ト同シク只 trade names 及 hong marks ナル文字ヲ附加スル点ニ於テ異ナルノミ

帝国政府ハ既ニ一八八三年ノ萬国工業所有権保護同盟條約

及一九〇〇年ノ同追加條約ニ加入セルヲ以テ通商航海條約ニ於テ更ニ本條ヲ設クルノ必要ナシ然レトモ他日本件ノ事項ニ付特ニ協約ヲ必要トスルノ事情アルニ至ラハ其折商議スルコトヲ辞セサルヘシ

第二十五條

本條英案ハ英塞條約第十二條及英尼條約第十八條ト同シ原産地詐称禁止ニ関スル一八九三年ノ英羅條約ハ一八九一年ノ「マドリッド」取極ト全然相符合スト雖本條英案ハ左ノ二規定ヲ缺ク点ニ於テ「マドリッド」取極及英羅條約ト異ナレリ

「法令ニ依リ輸入ノ際差押ヲ許サヽル国ニ於テハ輸入禁止ヲ以テ輸入差押ニ代フルコトヲ得」

「法令ニ依リ内地差押ヲ許サヽル国ニ於テハ其国法ニ依リ同様ノ場合ニ内国民ニ与フル救済方法ヲ以テ内地差押ニ代フルコトヲ得」

然レトモ大体ニ於テ英案ハ「マドリッド」取極ニ依リタルモノト見ルヲ得ヘシ

然ルニ日英両国ノ共ニ加入セル工業所有権保護ニ関スル萬国同盟條約及一九〇〇年ノ同附屬議定書ヲ綜合スレハ生産原地詐称防遏ノ為メ左ノ如キ規定アリ

製産地ノ表示トシテ虚偽ニ一定ノ地名ヲ附セシ総テノ製産物ハ同盟国内ニ輸入ノ際之ヲ差押フルコトヲ得ヘシ但シ此ノ表示ニ虚構ノ商号ヲ附加シ若ハ詐偽ノ意思ヲ以テ僭用シタル商号ヲ附加シタルトキニ限ル

右ノ差押ハ検事若ハ利害関係人ノ請求ニ因リ各同盟国ノ法律ニ従ヒ之ヲ執行スヘシ

法令ニ依リ輸入ノ際差押ヲ許サヽル国ニ於テハ輸入禁止ヲ以テ輸入差押ニ代フルコトヲ得ヘシ

通過ノ場合ニ於テハ当該官庁ハ差押ヲ為スノ義務ナキモノトス

右製産物ノ生産、製造或ハ商業ニ従事スル生産者、製造者或ハ商人ニシテ産地トシテ詐称セラレタル土地若ハ該地所在ノ地方ニ住居スル者ハ総テ之ヲ利害関係人ト看做ス」

本條約ノ利益ヲ享受スル者ハ同盟各国ニ於テ不正ノ競争ニ関シ其内国人ニ附与スルト同様ノ保護ヲ享受スヘシ

帝国政府ハ今日ノ処右ノ同盟條約以上ニ新義務ヲ負担スルコトニ同意シ難シ特ニ内地差押ノ問題ハ頗ル慎重ナル研究ニ俟タサルヘカラス仏国ノ如キハ英国ト同シク「マドリッド」取極ノ調印者タリト雖内地差押ニハ同意セサルコト本年八月六日付條公第七号在英大使館来信附屬新聞切抜ニテ

推察セラル

本年六月倫敦ニ開催セラレタル第四回萬国商業会議所及商工業団体会議ニ於テモ「マドリッド」取極ニ各国ノ加入ヲ推奨スルノ決議ヲ為スニ至ラス先ツ国際的保護ヲ要スル各国特産品ノ研究ヲ行フコトヲ議決シタルニ止レリ

要スルニ帝国政府ハ左ノ三理由ニヨリ本條英案ニ同意シ難シ

一　本邦ニ於テハ内国ノ産地スラ之ヲ保護スルノ法令未タ存セス

二　英国案ハ「マドリッド」取極ニ基クリト雖右取極ハ未タ列国多数ノ加入スルニ至ラス僅ニ西、仏、英、瑞西、葡、玖瑪等ニ止レリ

三　英国案ノ目的トスル所ハ之カ実行上難問多ク今後長時日ノ研究ヲ経ルニ非スンハ容易ニ之ヲ承諾シ難シ

以上ノ理由ニ依リ帝国政府ハ差当リ萬国工業所有権保護ニ関スル同盟條約並同附屬議定書ノ規定ヲ以テ満足シ本條ハ之ヲ削除センコトヲ主張ス

第二十六條

本條英案ハ英塞條約第十四條第一項及英勃條約第十八條ヨリ来レルカ如シ帝国政府ハ本條ニ対シテハ同意スルヲ得ス

第二十七條

本條ハ所謂模範條約案第二十條ト同シ但シ本條ニ於テハ其第二項トシテ租借地ニ関スル規定ヲ設ケ又模範條約案ニ於テ殖民地加入通告期限一箇年トアルヲ二箇年ト改メタルノ差異アルノミ英羅條約第十七條英塞條約第十三條及英勃條約第二十條第一項及第二項ハ模範條約案ト同シ但シ英塞及英羅條約ニ於テハ英国対案第三項ニ該当スルモノ末尾ニ於テ次ノ一句アリ

In such cases the Colony, Possession or Protectorate concerned shall communicate its intention in accordance with the procedure mentioned above.

帝国政府ハ英国対案ニ同意スル能ハス同案ハ独リ日英現行條約第十九條ニ記載セラレタル英国自治殖民地ヲ新條約適用区域ヨリ除外セルノミナラス現行條約カ初メヨリ其ノ適用地域内ニ包含セル直轄殖民地ヲモ亦除外シ英国一切ノ海外領ニ対シ新條約ニ加入スルト否トノ自由ヲ有セシムルモノナルガ是等海外領中ニハ地理上貿易上其他種々ノ点ヨリ帝国ト密接重要ナル関係アルモノ少カラサルヲ以テ帝国政府ハ其加入不加入ヲ懸案ト為スカ如キ約案ヲ承諾スルヲ得ス帝国政府ハ現行條約ニ加入セル加奈陀、ニューフォン

ドランド、南阿聯邦等ノ自治殖民地モ亦新條約締結ノ上ハ直ニ之ニ加入センコトヲ切望スルモノナリト雖我提案第十九條ヲ起草スルニ当リ濠州、印度其ノ他現行條約ニ加入セサリシ殖民地ト共ニ上記ノ諸殖民地ヲモ併セテ條約適用地域外ニ置キタル所以ハ自治殖民地ガ條約締結上事実ニ於テ殆ンド独立権ヲ有スルニ顧ミ現行條約ノ当該規定ヲ踏襲シタル次第ニシテ決シテ上記諸殖民地加入ノ問題ニ対シ冷淡ナルモノニ非ス却テ英国海外領地及殖民地ノ一切カ新條約ニ加入センコトヲ希望スルモノナリ帝国政府ハ帝国ト英国海外殖民地トノ経済的関係ノ密接ナルニ鑑ミ本問題ニ付欧州ノ諸国殊ニ「バルカン」諸小邦ノ例ニ倣フヲ得ス就中香港、海峡殖民地等ノ地方カ條約ノ適用区域内ニアルト否トハ帝国政府ニ取リ対岸ノ火災視スルヲ得ス故ニ英国対案ハ帝国政府ノ豫期ニ反スルコト甚シク且ツ現行條約ヨリモ一層不満足ナルモノナルヲ以テ到底同意ヲ表スル能ハサルナリ

且ツ帝国政府ハ現行條約締結後新ニ領土ヲ獲得セルコト少ナカラサルモ新條約案ニ於テハ敢テ之ヲ條約適用ノ地域外ニ置カンコトヲ主張セス成ルヘク両帝国ノ全体ニ亘リテ條約関係ヲ有スルコトヲ希望スルモノナレハ英国政府ニ於テ

モ亦同様ノ趣旨ヲ以テ我提案第十九條ヲ採用スルニ同意センコトヲ期待ス

尚英国対案第三項ノ如キハ萬国殖民地等ヲシテ本邦製産品ニ対シ最恵国待遇ヲ許与スルノ義務ヲ負ハシムルモノニ非ス其許否ハ是等殖民地ノ選択ノ自由ニ委シ而モ帝国政府ハ斯ル自由ヲ有セス右殖民地等ガ我製産品ニ最恵国待遇ヲ与フルコトヲ欲スル限ハ我国ハ殖民地製産品ニ最恵国待遇ヲ与フルノ義務ニ束縛セラルヽモノナレバ我義務ノ消長ハ彼ノ撰択如何ニ依リテ決セラルヽモノト謂フヘリ到底片務的クルヲ免レズ従テ帝国政府ノ固ヨリ同意スル能ハザル所ナリ

租借地ハ我提案ニ於テハ所謂管治地ニ包含セルノ趣意ニテ特ニ租借地云々ノ明文ヲ設クルノ必要ナカルヘク却テ清国ノ如キ第三者ヲシテ誤解セシムルノ虞ナキニモアラサルニ因リ之ヲ省略スルヲ可ナリト認ム現ニ英羅條約第十七條ニハ租借地ノ明文ナキニ拘ラス同條ニ基キ威海衛ハ該條約ニ加入セリ（ドベルナード英国條約集七一九頁参照）

第二十八條

本條英案ハ其第二項及第三項ヲ削除スルニ於テハ之ニ同意シテ可ナリ

我特別関税條約案第三條

我特別関税條約案第三條原産地證明ニ関スル規定ハ英国対案中ニハ全然之ヲ省略セルガ原産地證明書提出ノ義務ヲ原則トシテ免除スヘキコトヲ声明セル前段ノ規定ハ英国ニ対シテハ強テ其必要ナク又協定税率其ノ他最低ノ税率ノ便益ヲ享ケントスルモノニシテ原産地證明書ヲ提出セシムルコトヲ得ル旨ヲ声明セル後段ノ規定ハ條約ノ明文ヲ要セスシテ現在ニテモ実行シ得ル所ナレハ本條ノ存置ヲ主張セサルヘシ

以上ハ英国対案ニ関スル我修正意見ナリ

之ヲ要スルニ帝国政府ハ重要ナル主義又ハ実質ニ影響ナキ限リ成ルヘク英国対案ニ同意スルヲ辞セスト雖帝国政府ハ既ニ関税ノ問題ニ於テ大ニ英国ニ譲歩シタルカ故キャムベル氏カ加藤大使ニ対スル談話中ニ税率ノ点ニ於テ日本国政府ヨリ大体譲歩スルトキハ條約ハ差シタル困難ナク妥協スルヲ得ヘシトアリタルガ如ク英国政府ニ於テ成ルヘク我提案ニ同意スルニ吝ナラサランコトヲ希望ス英国対案ハ字句ニ於テモ故ラ我提案ニ変更ヲ加ヘタル箇所少カラスト雖帝国政府カ今回十有余国ト新條約ヲ締結スルニ当リテハ成ルヘク各條約ヲ通シテ其條項及行文ノ一致ヲ保持スルノ必要ヲ感スルコトハ勿論ニシテ従テ努メテ其提案ノ原形ヲ破壊セサランコトヲ欲スルハ英国政府カ其所謂模範約約案ニ遵由センコトヲ望ムヨリモ一層切ナルモノアリ故ニ帝国政府ハ英国政府カ之ヲ諒シテ充分ノ考量ヲ加ヘンコトヲ希望ス

註　附屬書二ハ之ヲ省略ス

（備　考）

次ニ掲ゲタル

（附屬書ニ）　機密（條）第三（五）号　別冊乙号

ハ本文末尾註記ノ省略文書ノ標題ニシテ、印刷セル表ハソノ別冊乙号ニ拠ッテ加藤大使ノ加筆補正シタルモノ、明治四十四年二月二日機密條第八号文書附屬トシテ小村大臣宛送付サレタルナリ。

冒頭ニ左ノ註記アリ

The nots italics are those of the Japanese Ambasador.

The notes in ink are the British comments and proposals.

（附屬書ニ）　機密第三号別冊乙号　我原案ト英対案トノ比較対照表

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Draft Treaty of Commerce and Navigation between Japan and Great Britain.	*British Counter-Draft of proposed Treaty of Commerce and Navigation between the United Kingdom and Japan.*	——
	Preamble.	
His Majesty the Emperor of Japan and His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, being desirous to strengthen the relations of amity and good understanding which happily exist between them and between their subjects, and believing that the fixation in a manner clear and positive of the rules which are hereafter to govern the commercial intercourse between their two countries, will contribute to the realisation of this most desirable result, have resolved to conclude a Treaty of Commerce and Navigation for that purpose, and have named their Plenipotentiaries, that is to say:	His Majesty the Emperor of Japan and His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, being desirous to strengthen the relations of amity and good understanding which happily exist between them and between their subjects, and to facilitate and extend the commercial relations between their two countries, have resolved to conclude a Treaty of Commerce and Navigation for that purpose, and have named their Plenipotentiaries, that is to say:	*Acceptable.*
His Majesty the Emperor of Japan,	His Majesty the Emperor of Japan,	
And His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India,	And His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India,	
Who, after having communicated to each other their respective full powers, found to be in good and due form, have agreed upon the following Articles:—	Who, after having communicated to each other their respective full powers, found to be in good and due form, have agreed upon the following Articles:—	

B

Draft Treaty of Commerce and Navigation between Japan and Great Britain.	*British Counter-Draft of proposed Treaty of Commerce and Navigation between the United Kingdom and Japan.*	—
ARTICLE 1.	ARTICLE 1.	*Acceptable.*
The subjects of each of the ~~High~~ Contracting Parties shall have full liberty, with their families, to enter and sojourn in all parts of the dominions and possessions of the other and conforming themselves to the laws of the country—	The subjects of each of the High Contracting Parties shall have full liberty to enter, travel, and reside in the territories of the other, and, conforming themselves to the laws of the country—	
1. Shall, in all that relates to travel and residence; to the pursuit of their studies and investigations; to the exercise of their callings and professions, and to the prosecution of their industrial and manufacturing undertakings, be placed, in all respects, on the same footing as the subjects or citizens of the most favoured nation,	1. Shall, in all that relates to travel and residence, and to the pursuit of their business and industries, be placed in all respects on the same footing as nativ subjects.	*Original draft preferable.* The following wording is suggested. "shall be placed on the same footing as native subjects in all that relates to travel and residence and the pursuit of any occupations which are not at present confined by law to native subjects; and as regards the pursuit of other occupations and of educational studies shall be placed in all respects on the same footing as the subjects or citizens of the most favoured nation.
2. They shall have the right, equally with ~~nationals, native subjects~~, to carry on their commerce and trade in all kinds of merchandise of lawful commerce, either in person or by agents, singly, or in partnerships with foreigners or native subjects.	2. They shall have the right, equally with native subjects, to carry on their commerce and to trade either by wholesale or retail in all kinds of produce, manufactures, and merchandise of lawful commerce, either in person or by agents, singly, or in partnerships with foreigners or native subjects.	*Original draft preferable.* The Japanese draft is agreed to, with the addition of the words in red ink.
3. They shall be permitted to own or hire and occupy the houses, manufactories, warehouses, shops, and premises which may be necessary for them and to lease land for residential, commercial, industrial, manufacturing and other lawful purposes;	3. They shall be permitted to own or hire and occupy houses, manufactories, warehouses, shops, and premises which may be necessary for them, and to own or lease land for residential, commercial, industrial, and other lawful purposes, in the same manner as native subjects.	*Acceptable.* The omission of the words in red ink is agreed to but an assurance is desired as to the intention of the Japanese Government to amend the present law with regard to the ownership of land by foreigners.
	4. They shall, on a condition of reciprocity, be at full liberty to acquire and possess every description of *movable* property, ~~movable or immovable~~, which the laws of the country permit or shall permit the subjects or citizens of any other foreign country to acquire and possess. They may dispose of the same by sale, exchange, gift, marriage, testament, or in any other manner, ~~or acquire the same by inheritance~~, under the same conditions which are or shall be established with regard to native subjects. They shall also be permitted, on compliance with the laws of the country, freely to export the proceeds of the sale of their property and their goods in general without being subjected as foreigners to other or higher duties than those to which subjects of the country would be liable under similar circumstances.	*Acceptable, with modification.* The British draft, in its original form, to be maintained with the addition of the words in red ink.
4. They shall enjoy constant and complete protection and security for their persons and property; shall have free and easy access to the Courts of Justice in pursuit and defence of their rights, and shall also be allowed to prosecute their claims ~~against the State and its organs~~ before the tribunals or other authorities having jurisdiction in such matters,	5. ~~They shall enjoy entire liberty of conscience, and, subject to the laws, ordinances, and regulations, shall enjoy the right of private or public exercise of their worship, and also the right of burying their respective countrymen according to their religious customs, in such suitable and convenient places as may be established and maintained for the purpose.~~ 6. ~~They shall enjoy constant and complete protection and security for their persons and property~~, shall have free and easy access to the Courts of Justice in pursuit and defence of their rights, and *and shall have* full liberty, equally with native subjects, to choose and employ lawyers and advocates to represent them before such Courts, or *authorities*, and generally shall have the same rights and privileges as native subjects in all that concerns the administration of justice.	* ~~These words in red ink to be omitted.~~ *Unnecessary and undesirable.* We do not desire to press for this against the strong wish of the Japanese Government, but should like some further explanation, in view of the fact that the article appears in the Russo-Japanese Treaty. *Original draft, with addition, to its end, of the latter part of the British draft, may be adopted.* Agreed, subject to the modification indicated in red ink, the object of which is to extend the scope of the paragraph to proceedings before administrative courts in regard to other claims than those against the State (e.g. in the United Kingdom, proceedings before the Comptroller General of Patents)

Draft Treaty of Commerce and Navigation between Japan and Great Britain	*British Counter-Draft of proposed Treaty of Commerce and Navigation between the United Kingdom and Japan.*	—
6 And they shall not be compelled to pay taxes, fees, charges, or contributions of any kind whatever, other or higher than those which are or may be paid by ~~nationals~~ *native subjects* or the subjects or citizens of the most favoured nation.	7. They shall not be subject, in respect of their persons or property, or in respect of their commerce or industry, or in any other particular, to any taxes, fees, or charges, whether general or local, or to imposts or obligations of any kind whatever, other or higher than those which are or may be imposed upon native subjects or the subjects or citizens of the most favoured nation. 8 And they shall enjoy a perfect equality of treatment with native subjects in all that relates to facilities for warehousing under bond, bounties, and drawbacks *in connection with the importation or exportation of merchandise.*	*Original draft preferable.* Agreed *Acceptable with modification.* Agreed with the further modification indicated in red ink
	ARTICLE 2.	
5. They shall be exempted from all compulsory military services, whether in the army, navy, national guard, or militia; from all contributions imposed in lieu of personal service, and from all forced loans and military requisitions or contributions unless imposed on them equally with ~~nationals~~ *native subjects* as owners, lessees, or occupiers of immovable property,	The subjects of each of the Contracting Parties in the territories of the other shall be exempted from all compulsory military service whatever, whether in the army, navy, national guard, or militia. They shall not be compelled to accept any judicial, administrative, or municipal functions whatever, other than those imposed by the laws relating to juries, and they shall be exempt from all contributions, whether pecuniary or in kind, imposed as an equivalent for personal service, as well as from any military exaction or requisition. The charges connected with the possession by any title of landed property are, however, excepted, as well as compulsory billeting and other special military exactions	*Original draft preferable.* The Japanese draft can be accepted, with the addition of the last paragraph of the British draft, subject to an understanding (either in the Treaty or an Exchange of Notes) that nothing in the Treaty prejudices the position of existing holders of perpetual leases

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	or requisitions to which all subjects of the country may be liable as owners or occupiers of real property. In the above respects the subjects of each of the Contracting Parties shall not be accorded in the territories of the other less favourable treatment than that which is or may be accorded to subjects or citizens of the most favoured nation.	
ARTICLE 2. The dwellings, warehouses, manufactories, and shops of the subjects of each of the High Contracting Parties in the dominions and possessions of the other and all premises appertaining thereto used for lawful purposes, shall be respected. It shall not be allowable to proceed to make a domiciliary visit to, or a search of, any such buildings and premises, or to examine or inspect books, papers, or accounts, except under the conditions and with the forms prescribed by the laws for nationals.	ARTICLE 3. The dwellings, warehouses, manufactories, and shops of the subjects of each of the High Contracting Parties in the territories of the other, and all premises appertaining thereto used for lawful purposes, shall be respected. It shall not be allowable to proceed to make a domiciliary visit to, or a search of, any such buildings and premises, or to examine or inspect books, papers, or accounts, except under the conditions and with the forms prescribed by the laws for native subjects.	*Acceptable.*
ARTICLE 3. Each of the High Contracting Parties may appoint Consuls-General, Consuls, Vice-Consuls, and Consular Agents in all the ports, cities, and places of the other, except in those where it may not be convenient to recognise such officers. This exception, however, shall not be made in regard to one of the Contracting Parties without being made likewise in regard to all other Powers. Such Consuls-General, Consuls, Vice-Consuls and Consular Agents, having received exequaturs or other sufficient authorisations from the Government of the	ARTICLE 4. Each of the High Contracting Parties may appoint Consuls-General, Consuls, Vice-Consuls, and Consular Agents in all the ports, cities, and places of the other, except in those where it may not be convenient to recognise such officers. This exception, however, shall not be made in regard to one of the Contracting Parties without being made likewise in regard to all other Powers. Such Consuls-General, Consuls, Vice-Consuls, and Consular Agents, having received exequaturs or other sufficient authorisations from the Government of the	*The retention of the original wording desirable.* Further consideration will be given to this Article.

Draft Treaty of Commerce and Navigation between Japan and Great Britain.	*British Counter-Draft of proposed Treaty of Commerce and Navigation between the United Kingdom and Japan.*	
country to which they are appointed, shall, on condition of reciprocity, have the right to exercise the functions and to enjoy the privileges, exemptions, and immunities which are or may be granted to the Consular officers of the same rank of the most favoured nation. The Government issuing exequaturs or other authorisations has the right in its discretion to cancel the same on explaining the reasons for which it thought proper to do so.	country to which they are appointed, shall have the right to exercise their functions and to enjoy the privileges, exemptions, and immunities which are or may be granted to the Consular officers of the most favoured nation. The Government issuing exequaturs or other authorisations has the right in its discretion to cancel the same on sufficient reason being given.	
ARTICLE 4.	ARTICLE 5.	
In case of the death of a subject of one of the High Contracting Parties in the dominions or possessions of the other, without leaving at the place of his decease any person entitled by the laws of the decedent's country to take charge of and administer the estate, the competent Consular officer of the State to which the deceased belonged, shall have the right, either personally or by delegate, to represent and act for such absent person during his absence, and to take all measures and to perform all acts necessary to the due administration and winding up of the estate. But nothing contained in this Article shall be held to deprive the Courts of the country where the property is situated of jurisdiction in cases in which they would otherwise be competent.	In case of the death of a subject of one of the High Contracting Parties in the territories of the other, without leaving at the place of his decease any person entitled by the laws of the decedent's country to take charge of and administer the estate, the competent Consular officer of the State to which the deceased belonged shall have the right, either personally or by delegate, to represent and act for such absent person during his absence, and to take all measures and to perform all acts necessary to the due administration and winding up of the estate. But nothing contained in this Article shall be held to deprive the Courts of the country where the property is situated of jurisdiction in cases in which they would otherwise be competent.	*Acceptable.* An alternative draft is under consideration.
The foregoing provisions shall also apply in case of a subject of one of the Contracting Parties, dying outside of the dominions and possessions of the other, but possessing property therein without leaving any person there, entitled to take charge of and administer the estate.	The foregoing provisions shall also apply in case of a subject of one of the Contracting Parties dying outside the territories of the other, but possessing property therein, without leaving any person there entitled to take charge of and administer the estate.	
	It is suggested that this Article might be omitted and the Convention for the Protection of the Estates of Deceased Persons continued for a further term of years.	*Retention of this Article is preferable.*
ARTICLE 5.	ARTICLE 6.	
There shall be between the ~~dominions and possessions~~ *territories* of the two High Contracting Parties reciprocal freedom of commerce and navigation. The subjects of each of the Contracting Parties, ~~equally with the subjects or citizens of the most favoured nation,~~ shall have liberty freely to come with their ships and cargoes to all places, ports, and rivers in the ~~dominions and possessions~~ *territories* of the other, which are or may be opened to foreign commerce, ~~subject always to the~~ laws of the country to which they thus come ~~shall~~ enjoy the same ———	~~There shall be between the territories of the two High Contracting Parties reciprocal freedom of commerce and navigation.~~ ~~The subjects of each of the Contracting Parties shall have liberty freely to come with their ships and cargoes to all places, ports, and rivers in the territories of the other, to which native subjects are or may be permitted to come, and shall enjoy the same rights, privileges, liberties, favours, immunities, and exemptions in matters of commerce and navigation as are or may be enjoyed by native subjects or citizens of the most favoured nation.~~	*Original draft with modification to be maintained.* Acceptable subject to the modification in red ink.
ARTICLE 6.	ARTICLE 7.	
~~The import duties on articles, the produce or manufacture of the dominions and possessions of one of the High Contracting Parties, upon importation into the dominions and possessions of the other, shall henceforth be regulated either by special~~	~~Articles, the produce or manufacture of one of the Contracting Parties, imported into the territories of the other, from whatever place arriving, shall not be subjected to other or higher duties or charges than those paid on the like articles, the produce or~~	*For paragraph 1—* *Article I* of the draft special Customs Convention to be adopted.* Agreed, subject to the amendment indicated in red ink.

* *Articles, the produce or manufacture of the territories of one Contracting Party upon importation into the territories of the other shall enjoy the lowest rates of customs duty applicable to similar articles of any other foreign origin.*

Draft Treaty of Commerce and Navigation between Japan and Great Britain.	*British Counter-Draft of proposed Treaty of Commerce and Navigation between the United Kingdom and Japan.*	—
~~arrangements between the two States or by the internal legislation of each.~~ Neither Contracting Party shall impose any other or higher duties or charges on the exportation of any article to the ~~dominions and possessions~~ *territories* of the other, than are or may be payable on the exportation of the like article to any other foreign country. Nor shall any prohibition or restriction be maintained or imposed by either State on the importation or exportation of any article from or to the ~~dominions and possessions~~ *territories* of the other, which shall not equally extend to the like article imported from or exported to any other country. The last provision is not, however, applicable to prohibitions or restrictions maintained or imposed as sanitary measures or for purposes of protecting animals and useful plants.	~~manufacture of any other foreign country. Nor shall any~~ *No* prohibition or restriction *shall* be maintained or imposed on the importation of any article the produce or manufacture of either of the Contracting Parties into the territories of the other, from whatever place arriving, which shall not equally extend to the importation of the like articles being the produce or manufacture of any other foreign country. ~~The only exception to these general~~ *This* provisions ~~shall be in the case of~~ is not applicable to the sanitary or other prohibitions occasioned by the necessity of securing the safety of persons, or of cattle, or of plants useful to agriculture, ~~and of the measures applicable in either of the two countries to articles enjoying a direct or indirect bounty in the other.~~ or to measures taken to counteract bounties. [~~Articles, the produce or manufacture of the United Kingdom, enumerated in the schedule annexed to this Treaty, shall not, on importation into Japan, be subjected to higher duties than those mentioned in the said schedule.~~ ~~The benefit of this Article is granted by Japan in consideration of favourable customs treatment accorded to Japanese goods imported into the United Kingdom, and it is understood that it can only be claimed by the United Kingdom so long as such treatment continues to be more favourable on the whole than the customs treatment accorded to similar Japanese goods by any of the following countries, viz.: United States of America, Germany, France, or Russia.~~ ~~Any question as to whether this condition continues to be fulfilled shall, at the request of either party, be determined by arbitration.~~]	*For paragraphs 2 and 3—* *Japan's original proposal to be retained. But if necessary the second sentence of paragraph 1 combined with paragraph 2 (as modified) of the counter-draft may be accepted as paragraph 2. In this case Article 7 will consist of two paragraphs only.* The British draft as amended is preferred subject to the modifications indicated in red ink. The last phrase appears to be necessary in order to comply with existing legislation in Japan as well as in the United Kingdom. ∞ *A new and independent Article is to be inserted here containing a satisfactory formula for Tariff Convention to be agreed upon between the two Governments. In this case, paragraph 2 of Article 7, as proposed in the last part of the remarks under the same Article, may stand as an independent Article, following the new Article above mentioned.*
	ARTICLE 8. Articles, the produce or manufacture of one of the Contracting Parties, exported to the territories of the other, shall not be subjected on export to other or higher charges than those paid on the like articles exported to another foreign country. Nor shall any prohibition restriction be imposed on the exportation of any article from the territories of either of the two Contracting Parties to the territories of the other which shall not equally extend to the exportation of the like article to any other foreign country.	*This Article will not be necessary in case of adoption of Japan's original proposal regarding paragraphs 2 and 3 of Article 6 as the corresponding paragraphs of Article 7. But should the second sentence of paragraph 1 combined with paragraph 2 (as modified) of Article 7 of the Counter-Proposal stand as paragraph 2 of that Article, or as an independent Article, it would be necessary to retain the present Article.* This should stand with the modification indicated in red ink
	ARTICLE 9. Articles, the produce or manufacture of one of the Contracting Parties, passing in transit through the territories of the other, *in conformity with the laws of the country*, shall be reciprocally free from all transit duties, whether they pass direct, or whether during transit they are unloaded, warehoused, and reloaded.	*Acceptable with addition of a phrase.* Agreed

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	ARTICLE 10. No internal duties levied for the benefit of the State, local authorities, or corporations which affect, or may affect, the production, manufacture, or consumption of any article in the territories of either of the Contracting Parties shall for any reason be a higher or more burdensome charge on articles the produce or manufacture of the other than on similar articles of native origin. The produce or manufacture of either of the Contracting Parties imported into the territories of the other, and intended for warehousing or transit, shall not be subjected to any internal duty.	*Acceptable.* 10
ARTICLE 7. Merchants and manufacturers, subjects of one of the High Contracting Parties, as well as merchants and manufacturers domiciled and exercising their commerce and industries in the dominions and possessions of such party, may, in the dominions and possessions of the other, either personally or by means of commercial travellers make purchases or collect orders, with or without samples, and such merchants, manufacturers, and their commercial travellers, while so making purchases and collecting orders, shall, in the matter of taxation and facilities, enjoy the most-favoured-nation treatment.	ARTICLE 11. Merchants and manufacturers, subjects of one of the High Contracting Parties, as well as merchants and manufacturers domiciled and exercising their commerce and industries in the territories of such party, may, in the territories of the other, either personally or by means of commercial travellers, make purchases or collect orders with or without samples, and such merchants, manufacturers, and their commercial travellers, while so making purchases and collecting orders, shall, in the matter of taxation and facilities, enjoy the most-favoured-nation treatment.	*Acceptable, but the alteration of the word "exemption" into "privilege" to be proposed.* Agreed
Articles imported as samples for the purposes above mentioned, shall, in each country, be temporarily admitted free of duty on compliance with the Customs Regulations and formalities established to assure their re-exportation or the payment of the prescribed customs duties if not re-exported within the period allowed by law But the foregoing privilege shall not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be identified upon re-exportation. The determination of the question of the qualification of samples for duty-free admission rests, in all cases, exclusively with the competent authorities of the place where the importation is effected.	Articles imported as samples for the purposes above mentioned shall, in each country, be temporarily admitted free of duty on compliance with the Customs Regulations and formalities established to assure their re-exportation or the payment of the prescribed customs duties if not re-exported within the period allowed by law But the foregoing ~~exemption~~ *privilege* shall not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be identified upon re-exportation. The determination of the question of the qualification of samples for duty-free admission rests, in all cases, exclusively with the competent authorities of the place where the importation is effected.	
	ARTICLE 12. ~~The High Contracting Parties, being desirous of facilitating the clearance through their respective Customs Departments of samples of dutiable goods brought into the territories of one of them by commercial travellers of the other to be used as models or patterns for the purpose of obtaining orders and not for sale, mutually agree that the~~ *The* marks, stamps, or seals placed upon ~~such~~ *the* samples *mentioned in the preceding Article* by the Customs authorities of one country at the time of exportation, and the officially attested list of such samples containing a full description thereof issued by ~~the proper authority,~~ *them* shall be reciprocally accepted by the Customs officials of the other as establishing their character as samples and exempting them from inspection except so far as may be necessary to establish that the samples produced are	*As altered, this Article is acceptable upon the understanding that the officially attested list as mentioned therein contains, among others, an accurate description of quality, quantity or number, and value of each sample, as it is required for fixing the amount of customs duty, the security for which is to be deposited with the Customs on importation of samples, in accordance with No. 6, Article 8 of the Revised Customs Tariff Law of Japan.* 11 Agreed. The accompanying extracts from the British Customs Regulations (Note B) will it is hoped be deemed satisfactory [The Article follows the line of Agreements already concluded with France, the United States, Germany, Belgium, Switzerland and Italy]

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	those enumerated in the list. The Customs authorities of either country may, however, affix a supplementary mark to such samples in special cases where they may think this precaution necessary.	
	ARTICLE 13.	
	The Chambers of Commerce, as well as such other Trade Associations and other recognised Commercial Associations in the Contracting States as may be authorised in this behalf, shall be mutually accepted as competent authorities for issuing any certificates that may be required for commercial travellers.	*Acceptable. It is presumed that the term "certificates" used in this Article does not include the list as mentioned in the preceding Article. It may be noted that the term "commercial travellers" is used here in a wider sense than that mentioned in Article 11.* Agreed, the above interpretation is correct. 12
ARTICLE 8.	ARTICLE 14.	
Limited liability and other Companies and Associations, commercial, industrial, and financial, already or hereafter to be organised in accordance with the laws of either High Contracting Party and domiciled in the dominions and possessions of such party, are authorised, in the dominions and possessions of the other, to exercise their rights and appear in the Courts either as plaintiffs or defendants, subject to the laws of such other party.	Limited liability and other Companies and Associations, commercial, industrial, and financial, already or hereafter to be organised in accordance with the laws of either High Contracting Party and domiciled in the territories of such party, are authorised, in the territories of the other, to exercise their rights and appear in the Courts either as plaintiffs or defendants, subject to the laws of such other party.	*Acceptable.* On reconsideration, this Article seems unnecessary and it is proposed to omit it.
ARTICLE 9.	ARTICLE 15.	
All articles which are or may be legally imported into the ports of either High Contracting Party in national vessels may likewise be imported into those ports in vessels of the other Contracting Party, without being liable to any other or higher duties or charges of whatever denomination than if such articles were imported in national vessels. Such reciprocal equality of treatment shall take effect without distinction, whether such articles come directly from the place of origin or from any other foreign place. [218]	Each of the Contracting Parties shall permit the importation or exportation of all merchandise which may be legally imported or exported, and also the carriage of passengers from or to their respective territories, upon the vessels of the other; and such vessels, their cargoes, and passengers, shall enjoy the same privileges, and shall not be subjected to any other or higher duties or charges than national vessels and their cargoes and passengers.	*Acceptable.*
In the same manner, there shall be perfect equality of treatment in regard to exportation, so that the same export duties shall be paid, and the same bounties and drawbacks allowed in the dominions and possessions of each of the Contracting Parties on the exportation of any article which is or may be legally exported therefrom, whether such exportation shall take place in Japanese or in British vessels, and whatever may be the place of destination, whether a port of the other party or of any third Power.		13
ARTICLE 10.	ARTICLE 16.	
In all that regards the stationing, loading, and unloading of vessels in the territorial waters of the High Contracting Parties, no privileges or facilities shall be granted by either party to national vessels which are not equally, in like cases, granted to the vessels of the other country; the intention of the Contracting Parties being that in these respects the respective vessels shall be treated on the footing of perfect equality.	In all that regards the stationing, loading, and unloading of vessels in the ports, docks, roadsteads, and harbours of the High Contracting Parties, no privileges or facilities shall be granted by either party to national vessels which are not equally, in like cases, granted to the vessels of the other country; the intention of the Contracting Parties being that in these respects also the vessels of the two countries shall be treated on the footing of perfect equality.	*Acceptable.*
ARTICLE 11.	ARTICLE 17.	
Merchant vessels navigating under the British and Japanese flags and carrying the papers required by	All vessels which according to British law are to be deemed British vessels, and all vessels which according	*The maintenance of the original draft is desirable.* The British draft is preferred

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their national laws to prove their nationality, shall in Japan and Great Britain be deemed to be British and Japanese vessels respectively	to Japanese law are to be deemed Japanese vessels, shall, for the purposes of this Treaty, be deemed British and Japanese vessels respectively.	
ARTICLE 12.	ARTICLE 18.	
No duties of tonnage, transit, or canalage, harbour, pilotage, lighthouse, quarantine, or other similar or corresponding duties or charges of whatever denomination, levied in the name or for the profit of Government, public functionaries, private individuals, corporations, or establishments of any kind, shall be imposed in the territorial waters of either country upon the vessels of the other which shall not equally, under the same conditions, be imposed on national vessels in general, or vessels of the most favoured nation. Such equality of treatment shall apply reciprocally to the respective vessels from whatever place they may arrive and whatever may be their place of destination.	No duties of tonnage, harbour, pilotage, lighthouse, quarantine, or other analogous duties or charges of whatever nature, or under whatever denomination, levied in the name or for the profit of Government, local authorities, public functionaries, private individuals, corporations, or establishments of any kind, shall be imposed in the ports of ~~the territories of~~ either country upon the vessels of the other which shall not equally, under the same conditions, be imposed in like cases on national vessels in general or vessels of the most favoured nation. Such equality of treatment shall apply to the vessels of either country from whatever place they may arrive and whatever may be their destination.	*Acceptable, with the omission of the words "the territories of" after "in the ports of," although the adoption of the words "territorial waters" is more desirable.* Agreed, with the omission of the words "the territories of".
ARTICLE 13.	ARTICLE 19.	
Vessels charged with performance of regular scheduled postal service of one of the High Contracting Parties, whether belonging to the State or subsidised by it for the purpose, shall enjoy in the territorial waters of the other, the same facilities, privileges, and immunities as are granted to like vessels of the most favoured nation.	Vessels charged with performance of regular scheduled postal service of one of the High Contracting Parties shall enjoy in the territorial waters of the other the same special facilities, privileges, and immunities as are granted to like vessels of the most favoured nation.	*Acceptable.*
ARTICLE 14	ARTICLE 20.	
The coasting trade of the High Contracting Parties is excepted from the provisions of the present Treaty, and shall be regulated according to the laws of Japan and Great Britain respectively *It is, however, understood that the subjects and vessels of either Contracting Party shall enjoy in this respect most-favoured-nation treatment in the territories of the other* ~~A vessel of one of the Contracting Parties laden in a foreign country with cargo destined for two or more ports of entry in the dominions and possessions of the other, may discharge a portion of her cargo at one of the said ports, and, continuing her voyage to the other port or ports of destination, there discharge the remainder of her cargo, subject always to the laws, Tariffs, and Customs Regulations of the country of destination and in like manner and under the same reservation, the vessels of one of the Contracting Parties shall be permitted to load at several ports of the other, for the same outward voyages.~~	~~The provisions of the Treaty relating to the mutual concession of national treatment in matters of navigation do not apply to the coasting trade, in respect of which the subjects and vessels of the Contracting Parties shall enjoy most-favoured-nation treatment.~~ British and Japanese vessels may, nevertheless, proceed from one port *of entry* to another, either for the purpose of discharging the whole or part of their cargoes brought from abroad or of taking on board the whole or part of their cargoes for a foreign destination. ~~It is, moreover, agreed that so long as Japanese vessels are in practice admitted to the coasting trade of the United Kingdom, British vessels shall be allowed to carry passengers and cargo between the existing open ports of the Japanese Empire, excepting to or from the ports of Osaka, Niigata, and Ebisu-minato.~~	*Paragraph 1 in the original draft, with addition of a provision guaranteeing most-favoured-nation treatment, will remain as paragraph 1, and British paragraph 2, with addition of the words "of entry" after the word "port," will be adopted as paragraph 2.* A modified formula has already been submitted An explanation is desired of the term port of entry
ARTICLE 15.		*Reconsideration to be requested of the British Government for the retention of this Article.* Agreed, subject to the modifications indicated in red ink.
The competent Consular officers of each of the High Contracting Parties in the ~~dominions and possessions~~ *territories* of the other shall have exclusive charge of the internal order of the merchant-vessels of their nation and shall alone take cognisance of differences which may arise, either at sea or in the territorial waters of the other party, between the captains, officers, and crews, and particularly in reference to the adjust-		

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~~Nothing in this article shall affect the jurisdiction of the territorial authorities~~ ment of wages and execution of contracts. But in the event of any disturbance or disorder on board a merchant-vessel of either Contracting Party in the territorial waters of the other, of a nature to cause, or ~~to be~~ likely to cause, in the opinion of the competent authorities of the place where the disturbance or disorder occurs, a breach of the peace or trouble in port or on shore, ~~the territorial authorities shall in such case have jurisdiction.~~		
ARTICLE 16.	ARTICLE 21.	
If any seaman should desert from any ~~merchant~~ ship belonging to either of the High Contracting Parties in the territorial waters of the other, the local authorities shall, within the limits of law, be bound to give every assistance in their power for the ~~apprehension and handing over~~ recovering of such deserter, on application to that effect being made to them by the competent Consular officer of the country to which the ship of the deserter may belong, accompanied by an assurance that all expenses connected therewith will be repaid.	The Consular officers of each of the Contracting Parties residing in the territories of the other shall receive from the local authorities such assistance as can by law be given to them for the recovery of deserters from the vessels of their respective countries.	*Original proposal is preferable, but, if necessary, the word "merchant" before the word "ship" may be omitted in order to meet the wishes of the British Government.* Agreed, subject to the modifications indicated in red ink.
It is understood that this stipulation shall not apply to the subjects of the country where the desertion takes place.	Provided that this stipulation shall not apply to subjects of the State in whose territory the desertion takes place.	
ARTICLE 17.	ARTICLE 22.	
In cases of shipwreck, damages at sea, or forced putting in, each High Contracting Party shall ~~as far as the obligations of neutrality permit,~~ afford to	Any vessel of either of the Contracting Parties which may be compelled by stress of weather or by accident to take shelter in a port of the other shall be	*Maintenance of the original draft is desirable. The expression "as far as the obligations of neutrality permit" may be omitted.* Further consideration will be given to this Article; at present the British draft is [illegible]

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the vessels of the other, whether belonging to the State or to individuals, the same assistance and protection and the same immunities as are in like cases granted to the national vessels. Articles saved from such wrecked or damaged vessels shall be exempt from customs duties unless cleared for consumption, in which case they shall pay the prescribed duties

at liberty to refit therein, to procure all necessary stores, and to put to sea again without paying any dues other than such as would be payable in a similar case by a national vessel. In case, however, the master of a merchant-vessel should be under the necessity of disposing of a part of his merchandise in order to defray the expenses, he shall be bound to conform to the Regulations and Tariffs of the place to which he may have come.

If any vessel of one of the Contracting Parties should run aground or be wrecked upon the coasts of the other, such vessel, and all parts thereof, and all furniture and appurtenances belonging thereunto, and all goods and merchandise saved therefrom, including any which may have been cast into the sea, or the proceeds thereof, if sold, as well as all papers found on board such stranded or wrecked vessel, shall be given up to the owners or their agents when claimed by them. If there are no such owners or agents on the spot, then the same shall be delivered to the British or Japanese Consular officer in whose district the wreck or stranding may have taken place upon being claimed by him within the period fixed by the laws of the country, and such Consular officer, owners, or agents shall pay only the expenses incurred in the preservation of the property, together with the salvage or other expenses which would have been payable in the like case of a wreck of a national vessel.

The Contracting Parties agree, moreover, that merchandise saved shall not be subjected to the payment of any customs duty unless cleared for internal consumption.

In the case either of a vessel being driven in by

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	stress of weather, run aground, or wrecked, the respective Consular officers shall, if the owner or master or other agent of the owner is not present, or is present and requires it, be authorised to interpose in order to afford the necessary assistance to their fellow-countrymen.	
ARTICLE 18. Except as otherwise expressly provided in this Treaty, the High Contracting Parties agree that, in all that concerns commerce, navigation, and industry, any privilege, favour or immunity which either Contracting Party has actually granted, or may hereafter grant, to the subjects or citizens of any other State shall be extended immediately and unconditionally to the subjects of the other Contracting Party.	ARTICLE 23. The High Contracting Parties agree that, in all that concerns commerce, navigation, and industry, any favour, privilege, or immunity which either Contracting Party has actually granted, or may hereafter grant, to the ships, subjects, or citizens of any other foreign State shall be extended immediately and unconditionally to the ships or subjects of the other Contracting Party, it being their intention that the commerce, navigation, and industry of each country shall be placed in all respects on the footing of the most favoured nation.	*Acceptable.* 18 *It is proposed to insert here Article 5 of Japan's draft Customs Convention as an independent article:—* ARTICLE *The stipulations of this Treaty do not apply to—* *1st. The produce of the national fisheries of the Contracting Parties as well as of fisheries which, in the matter of importation of their produce, are assimilated to national fisheries; and* *2nd. Tariff concessions which either Contracting Party has granted or may grant exceptionally to contiguous States to facilitate frontier traffic.* *Unnecessary. But if in future it is found unsatisfactory without some arrangement, the matter may be dealt with in a separate Agreement.* It is desired to retain this Article, with the addition of the words in red ink.
	ARTICLE 24. ~~The subjects of each of the High Contracting Parties shall have, in the territories of the other, the same rights as native subjects in regard to patents~~ for inventions, ~~trade-marks~~ trade names, ~~brand-marks~~ and designs, ~~upon~~ fulfilment of ~~such~~ formalities as ~~are prescribed by law~~.	see separate Note C attached
	ARTICLE 25. ~~All goods bearing marks or descriptions which state or manifestly suggest that the goods are the produce or manufacture of one of the Contracting States shall, if such statement or suggestion be false, be seized on importation into either of the two States. The seizure may also be effected in the State where the false indication of origin has been applied, or in that into which the goods bearing the false indication may have been imported.~~ ~~The seizure shall be effected either at the request of the proper Government Department or of an interested party, whether an individual or a Society, in conformity with the domestic legislation of each State, but the authorities are not bound to effect the seizure of goods in transit.~~ ~~The Tribunals of each country shall decide what appellations, on account of their generic character, do not fall within the provisions of the present Article.~~	*Not acceptable.* *1. In Japan there is no legislation as yet for the protection of home products against false indication of origin.* *2. The Madrid arrangement, in which the British proposal seems to have originated, has not yet secured the adhesion of most Powers.* *3. The proposed stipulation presents many difficulties in its execution which demand careful consideration.* *In these circumstances, Japanese Government are not yet prepared to accept British proposal.* 19 The Article is not pressed in the circumstances, but an assurance would be welcomed of the Japanese intention to legislate at an early date in the direction desired.
	ARTICLE 26. ~~The High Contracting Parties agree that any controversy between them as to the rates of customs duty which are applicable to any British or Japanese~~	*Not acceptable.* This Article is withdrawn.

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	goods ~~respectively~~ ~~in virtue of the present Treaty shall, on the demand of either party, be determined by arbitration.~~	
ARTICLE 19.	ARTICLE 27.	
The stipulations of the present Treaty shall be applicable to all the territories and possessions belonging to or administered by either of the High Contracting Parties excepting the following Colonies and foreign possessions of His Britannic Majesty, that is to say, except to— India. The Dominion of Canada. Newfoundland. ~~The Cape.~~ ~~Natal.~~ *The Union of South Africa.* The Commonwealth of Australia. New Zealand.	~~The stipulations of the present Treaty shall not be applicable to any of His Britannic Majesty's Dominions, Colonies, Possessions, or Protectorates beyond the seas, unless notice of adhesion shall have been given on behalf of any such Dominion, Colony, Possession, or Protectorate by His Britannic Majesty's Representative at Tokyo before the expiration of two years from the date of the exchange of the ratifications of the present Treaty.~~	*Not acceptable.* *As regards leased territories it may be pointed out that Japan's idea is to cover them by the expression "All the territories and possessions . . . . administered by . . . ."* The form of this Article is the subject of a Note furnished to the Japanese Ambassador 20
Provided that the stipulation of the present Treaty shall be made applicable to any of the above-named Colonies or foreign possessions on whose behalf notice to that effect shall have been given to the Japanese Government by His Britannic Majesty's Representative at Tokyo, within two years from the date of the exchange of ratifications of the present Treaty.	~~They shall, however, apply to the territories which either Contracting Party has leased, or may lease in the future, from any third Power.~~ ~~Nevertheless, the goods produced or manufactured in any of His Britannic Majesty's Dominions, Colonies, Possessions, and Protectorates shall enjoy in Japan complete and unconditional most-favoured-nation treatment, so long as such Dominion, Colony, Possession, or Protectorate shall accord to goods the produce or manufacture of Japan treatment as favourable as it gives to the produce or manufacture of any other foreign country.~~	
ARTICLE 21.	ARTICLE 28.	*Acceptable with the omission of the last two paragraphs.* See the note on the preceding article.
The present Treaty shall be ratified and the ratifications thereof shall be exchanged at as soon as possible and not later than months from the present date.	The present Treaty shall be ratified, and the ratifications exchanged at as soon as possible It shall enter into operation on the , and remain in force until . In case neither of the High Contracting Parties shall have given notice to the other, twelve months before the expiration of the said period, of its intention to terminate the Treaty, it shall continue operative until the expiration of one year from the date on which either of the Contracting Parties shall have denounced it.	
ARTICLE 20.	~~As regards the British Dominions, Colonies, Possessions, and Protectorates to which the present Treaty may have been made applicable in virtue of Article 27, however, either of the Contracting Parties shall have the right to terminate it separately at any time on giving twelve months' notice to that effect.~~	21
The present Treaty shall enter into operation on the and remain in force until In case neither of the High Contracting Parties shall have given notice to the other twelve months before the expiration of the said period, of its intention to terminate the Treaty, it shall continue operative until the expiration of one year from the date on which either of the Contracting Parties shall have denounced it.	~~It is understood that the stipulations of the present and of the preceding Article referring to British Dominions, Colonies, Possessions, and Protectorates apply also to the island of Cyprus.~~	
In witness whereof &c. &c. &c. Done at &c. &c. &c.	SCHEDULE.	

三〇七　明治四十年一月三日　加藤駐英大使ヨリ小村外務大臣宛

本邦新関税率攻撃論者ノ満鉄社債反対運動ニ関スル件

機密第一号　一月廿三日　接受

明治四十四年一月二日

在英

特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

不日発行セラルベキ満鉄社債ニ関シ倫敦商業会議所ガ我レニ不利ナル通牒ヲ「ランカシヤー」其他ノ商業会議所ニ発シ London city and Midland Bank 頭取 Sir Edward H. Holden モ亦各新聞ニ同様ノ意見ヲ投書致シ候次第ハ大要客年末往電第二八一号ヲ以テ及稟報候通ニ有之候処右通牒並投書切抜（「スタンダード」新聞所載ノ分）別紙甲号ノ通茲ニ及御送付候間御査閲相成度尚前顕 Holden 儀ハ客年往電二四一号及同年十一月二十五日附條公第一三号拙信ヲ以テ及報告置候当国外務大臣ト諸商業会議所 Deputation トノ会見ノ際之レニ加ハリ同大臣ニ意見ヲ述ベタル一人ニ有之内聞スル所ニヨレバ同人ハ該投書ノ寄稿ニ先チ

日英関税談判ノ経過如何ヲ外務当局者ニ質シタル処当局者ハ客年貴電第二一一号御訓令ニ従ヒ豫テ本使ヨリ依頼ノ次第モ有之旁々彼我交渉ノ内容ヲ打明クズ只単ニ目下談判ハ進行中ニテ好都合ニ赴ク望アリトノコトヲ答弁シタル趣ニシテ畢竟 Holden ハ此答弁ニ満足セザリシモノト察セラレ候此義往電第二八一号補足旁御参考迄申添候且又本日発行ノ「スタンダード」新聞ハ「日本関税ノ英国貿易ニ及ボス影響」ト題シ新関税率ニ関スル論議ヲ試ミ更ニ "Japan Chronicle" 主筆 Robert Young（目下当地滞在中ノ由）ノ談ニヨリテ現行日英通商條約ノ規定ハ頗ル英人ニ不利ナリトテ土地所有権、沿岸、貿易、株券所有等ノ諸問題ニモ論及致居候処之レ亦 loan ノコトニ付テハ Holden 等ノ論旨ト相類スル箇所ヲ含ミ彼レ之レ多少御参考トモ可相成ニ付別紙乙号切抜ノ通茲ニ併セテ及御送付候間御査閲相成度此段申進候敬具

註　附属新聞切抜省略

三〇八

明治四十四年一月四日　加藤駐英大使ヨリ
小村外務大臣宛

死亡者財産保護規定ニ関スル件

一月三十一日接受

機密　第二号

明治四十四年一月四日

在英
特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

本日外務省極東課長「オルストン」氏山座参事官ヲ訪ヒ曩ニ本使ヨリ英国政府ニ及提出置候新通商航海條約案第四條死亡者財産保護規定ノ件ニ関シ内務省（Home Office）ヨリ問合セ来レル廉アリ即チ死亡者所属国ノ領事官カ相続財産ノ管理ヲ為ス場合ニ先ツ当該裁判所ニ死亡者遺産ノ管理證書 Letters of Administration ヲ請求スルコトハ日本国ニ於テハ或ハ不要ナルヘキモ英国ニ於テハ法律上絶対ノ要件ニシテ而モ一方條約ノ規定ヲ以テ法律ヲ変更スルハ英国法ノ許サザル所タリ然ルニ右第四條但書ニハ「本條ノ規定ハ本来財産所在国裁判所ノ管轄ニ属スル事件ニ付其ノ管轄権ヲ奪フモノト為スコトヲ得ズ」トアリ、故ニ此但書ニ

依リ英国ニ在ル日本国領事官ハ依然当該裁判所ニ死亡者遺産ノ管理證書ヲ請求スルモノト解シテ差支ナキヤトノコトナルカ此解釈ノ当否果シテ如何ノモノニヤト質問致候ニヨリ、同参事官ハ客年四月十四日附機密第五号貴信附属新條約案説明書ニ「本條ノ適用ニ依リ領事官ハ当然管理権ヲ有スルカ故ニ現行日英死亡者財産保護條約ニ於ケルカ如ク之カ為裁判所ニ対シ管理證書ヲ請求スルノ必要ナシ斯ノ如ク領事ハ本條ノ適用ニ依リ当然ノ管理権ヲ有スト雖相続財産ニ関シ争ヲ生シタルカ如キ場合ニハ固ヨリ仍ホ財産所在国裁判所ノ管轄ニ属スヘキモノニシテ本條但書ハ此趣意ヲ明ニシタルモノナリ、即本條ノ規定存在前本来裁判所カ管轄権ヲ有スル事件ニ付テハ本條アルカ為領事官ニ管轄権ヲ与フルモノト見ルヲ得ス換言スレハ裁判所ノ管轄権カ奪ハルルコトナシト云フニ在リ」ト云ヒ（四十六頁）、更ニ「前已ニ述ヘタルカ如ク領事ハ本條ニ依リ当然管理権ヲ有スルモノナルカ故ニ此権利有無ノ問題ハ本條但書ノ為ニ影響ヲ受クルコトナシ」（四十七頁）等トアル趣旨ヲ敷衍説明シ、要スルニ本條ノ精神ハ英国内務省ノ解釈ノ如キ意味ニハ非ス條約ニ依リテ相互ノ領事官ニ一定ノ場合ニ於ケル死亡者財産管理権ヲ与フル主意ニシテ但書ハ単ニ相続財産ニ関ス

ル係争事件ノ裁判管轄ヲ規定セルモノナリト答ヘタル処「オルストン」氏ハ然ラハ右ノ趣ヲ以テ内務当局者トモ相談スヘキガ英国ニ於テハ前陳ノ通リ條約ヲ以テ法律ヲ変更スルコト能スト思考スルカ故ニ或ハ右第四條ヲ新條約ヨリ除キ従前ノ日英死亡者財産保護條約ヲ継続センコトヲ提議スルニ至ルヤモ測ラレサル旨ヲ述ヘ退出致シタル趣ニ有之候

就テハ本條ヲ其マヽ新條約中ニ存置致スコトハ多分望ミナカルヘク何レ談判ノ際英国政府ヨリ現行ノ死亡者財産保護條約継続ノ議ヲ申出ツルニ至ルヘシト察セラレ候処、右ノ場合ニハ直チニ之ヲ御承諾相成ル哉将又本條ニ適宜ノ修正ヲ加ヘテ先方ノ合意ヲ求メラルルコトト可相成乎、回答振ノ程豫メ御考慮置相成様致度、何レ適当ノ時機ニ至ラハ以電報更メテ可及請訓候ヘ共不取敢此段及稟申候敬具

三〇九

明治四十四年一月十日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

税率協定ニ関スル英国側覚書電報ノ件

小村外務大臣時代　改正稟議ト対英交渉　三〇九

別　電一　税率協定英国側覚書要領
二　税率協定品名通報ノ件

一月十日　前八、〇五　東京着

小村外務大臣　　加藤全権大使

第三号

税率協定ニ関スル我対案ニ対シ一月七日商務省次官ヨリ別電第四号ノ如キ覚書ヲ送リ越シ右ニ付私的会見ヲ求メタルニ付本使ハ一月十日会見スヘキ旨ヲ約シ置キタリ先方ニ於テハ大体ニ於テ我譲歩ニ同意シ来レルカ故本使ニ於テハ勿論十分我対案ヲ維持スルニ努力スヘキモ我ニ於テモ尚此上幾分先方ノ要求ヲ容ルヽコト已ムヲ得サルヘシト思料ス尤モ右ニ関シテハ一月十日会見ノ上更ニ篤ト先方ノ真意ヲ確メ何分ノ御訓令ヲ仰クヘシ

右不取敢電報ス

（別　電一）

税率協定英国側覚書要領

一月十日　后一、四〇　本省着

小村外務大臣　　加藤全権大使

第四号

覚書要領左ノ如シ

第一、第三項ニ記載ノ分ヲ除クノ外ハ次ノ條件ヲ以テ従来ノ協定品ニ対スル日本ノ譲歩ニ同意ス

甲　綿織物七及九ノ漂白及其ノ他ニ対スル附加税三円若ハ七円ハ之ヲ生地ノ協定税率ニ加フル旨ヲ協定税表ニ記載スルコト

乙　Scoured and washed tissues ハ生地ノ内ニ含マルルコトヲ協定税表ニ附記スルコト

丙　織物ノ総数ハ二ケ所ノ平均ニ依リ計算シ且 counting glass ノ一端ニ接スル或糸ノ fraction ハ計算ニ入レサルコト竝日本ノ気候ハ湿ルカ故布帛ノ重量ヲ計ルニ方リ申告重量ト実際ノ重量トノ差額五分迄ハ之ヲ寛恕スルコトヲ主張シテ是等ニ付満足ナル妥定ヲ為スコト（去月二十七日附條機密第二七号拙信参照）

第二、第三項記載ノ分ニ対シ日本国政府ニ於テ満足ナル軽減ヲ与フルニ於テハ甲577機械類（瓦斯機関類）ヲ除クノ外ハ従来ノ非協定品全部竝477釘類ノ五、及六（牝牡螺旋釘リベット）ニ対スル税率軽減ノ要求乙税率不動ノ要求全部並丙112礦油ノ二及236天然藍ニ関スル訂正要求ハ之ヲ撤回スルコト（尤第三項記載ノ要求カ完全ニ容レラレサル場合ニハ追テ此等ニ付要求ヲ為スコトアルヘシト附記セリ）

第三、甲、綿織物七Aノ二 b c d 5/6 ノモノ 5/6 Aノ三 b c 5/6 同九Aノ三 b c d 5/6 ニ対スル日本ノ譲歩ハ乍遺憾同意シ難シ何トナレハ此等ハ特ニ英国製造者ニ関係アル品ニシテ「マンチェスター」ハ六分ノ一ノ軽減ニテハ全然不満足ナルヘケレハナリ英国委員ニ於テハ三分ノ一ノ軽減要求ハ実ニ穏当ナリト思考スルモ特ニ妥協ノ精神ヲ以テ四分（15%）ノ一ノ軽減ヲハ最後ノ決定トシテ同意スルコト

乙、毛織物毛綿織物Aノcdニ対スル日本国ノ五分ノ一ノ軽減ニハ同意シ難ク英国ニテハ右両者ニ対シ其ノ至テ穏当ナリト認ムル当初ノ要求ヲ主張セント欲スルモ茲ニ又妥協ノ精神ヲ以テ不十分ナカラモ其ノC丈ニ対スル四分ノ一ノ軽減ニテ満足スヘシ

丙、鉄板Aノ三bノ税率ハ甚タ高キニ日本国ニ於テ毫モ譲歩セラレサルハ大ニ失望セリトテ修正ヲ要メ六十銭ニ軽減方要求セリ

丁、電鍍鉄板ヲ二円ヨリ一円五十銭ニ軽減スル丈ニテハ英国商人ハ満足セサルカ故一円二十銭ニ減セラレタシ

戊、felt hats ニ対スル英国ノ要求全額ヲ容レ難クハ五円ニ減セラレタシ

癸、477ノ三 iron screw ニ対スル要求全額ヲ容レ難クハ三円二十五銭ニ減セラレタシ

第四、従来ノ非協定品（1.43%）ニ対シテハ此際新タニ税率ノ協定ヲ為シ難シトノコトナルモ単ニ之ヲ577ノ機関類ノ（五）「其他」ニ限ルコトヽシ日本国ニ於テ之ニ同意セラレンコトヲ望ムトテ右五ヲ三円七十五銭ニ軽減方ヲ要求セリ

第五、以上ノ税率ノ協定ヲ表ニシテ附属シ来レリ（同表ニハ従来ノ協定品七種ニ対スル我譲歩税率及先方ノ新要求税率ヲ列記シ但シ477ノ鉄釘類ニ付テハ単ニ其ノ三 iron screw ノ新要求税率ノミヲ記セリ次ニ577機械類ノ五「其ノ他」ニ対スル新要求税率ヲ記載シ最後ニ欄外ニ notes トシテ甲、washed and scoured tissues ハ生地ノモノニ包含セラルヽコト乙、布帛ノ系数計算法　丙同重量寛恕ノ件ニ付附記スルコトヽセリ

第六、以上ノ要求ヲ日本国ニ於テ容認スル場合ニハ別電第五号ノ通日本品ノ無税輸入ヲ承諾スルコト

（別電二）

税率協定品名通報ノ件

London, ...

Recd., Jan. 10, 1911. 8-50 a.m.

Komura,

Tokio.

No. 5

Habutaye of pure silk not dyed or printed.

Handkerchiefe of habutaye of pure silk not dyed or printed.

Copper unwrought in ingot or slab.

Plaiting of straw and other material.

Camphar and camphor oil.

Baskets (including trunks) and baskets wared of bamboo.

Mats and mattings of rush.

Lacquered wares of wood coated with lac and finished in natural varnish.

Kato.

三一〇　明治四十年一月十日　小村外務大臣宛　加藤駐英大使ヨリ

税率協定ニ関スル商務次官覚書写送付ノ件

附屬書一　覚書
　二　附屬表一
　三　附屬表二

一月三十一日接受

機密　第三号

明治四十年一月十日

在英
特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

税率協定ニ関スル我対案ニ対シ本月七日商務次官ヨリ送付致越候覚書ノ件ニ関シテハ往電第三号並其別電ノ往電第四号及第五号ヲ以テ及電置候処右覚書並同附屬表全文別紙甲乙丙号ノ通ニ通宛茲ニ及御送付候間御査閲相成度此段申進候敬具

（附屬書一）

甲号　覚書

MEMORANDUM.

I. Subject to the exceptions specified below (see

paragraph) (iii) all the concessions offered by the Japanese Government under Part A (a) of the Memorandum handed in by the Japanese Ambassador can be provisionally accepted.

This is on the understanding that:—

(a) "Bleached" and "other" Cotton Tissues (298 (7) B and C. and 298 (9) B and C.) will be dutiable at the conventional rates agreed upon for Grey tissues plus 3 and 7 yen respectively, and this will be inscribed in the Conventional Tariff.

(b) The explanation obtained from the Japanese Government as to "scoured" and "washed" tissues will be included at a note to the Conventional Tariff.

(c) A satisfactory arrangement is arrived at with regard to the mode of counting the threads of tissues for the purposes of the Tariff, and the allowance of a reasonable margin of error to meet climatic and other unavoidable causes of variation in weight.

II. If satisfactory reductions can be obtained with regard to the articles specified in paragraph iii the claim put forward for reductions of duty in respect of Tariff numbers, 96, 166, 273, 324, 346, 471, and 477 (5) & (6), for the conventionalisation of the rates under Tariff numbers 163.* 165, 462 (2), 596, 597, 598, 599, 601 and 602, and for amendments affecting tariff numbers 112 (2) and 236, will be dropped.

Of course the right to revert to any of these demands in the event of the requests under paragraph iii not being completely complied with, is fully reserved.

III. (a) With great regret it is found impossible to accept the proposed concessions with regard to the classes of cotton tissues included under the following tariff numbers:—

298 (7) (A) A-2 (b) and (c)
A-3 (b) and (c)
298 (9) (A) A-3 (b), (c) and (d).

It is found on examination that these sub-classes are those which in a pre-eminent degree interest British manufacturers, and Manchester would be entirely dis-satisfied with a reduction of one-sixth off the proposed duties, which would be of little real benefit to their trade. The British delegates thought they were very moderate in limiting their demand to a reduction ofone-third; but in the spirit of conciliation a reduction of one-quarter on these sub-classes will be accepted as a settlement.

(b) As regards woollen tissues the reduction of only one-fifth offered by the Japanese Government in respect of tariff number 301 (2) A (c) and (d) cannot be accepted, and the reduction originally requested (viz. one-quarter, a very moderate demand) is pressed for. Here again for the purpose of compromise we will be content, though reluctantly, that the reduction by one quarter shall be confined to 301 (2) A (c) only (viz. tissues weighing not more than 500 grammes per sq. metre).

(c) As regards Iron and Steel Plates and Sheets it is disappointing to find that no reduction is

* As regards No. 163 it is desired that the satisfactory explanation given by the Japanese Ambassador as to the intented classification of the ordinary caustic soda of commerce shall be embodied in an official letter which can be communicated to the traders interested.

offered in respect of the very high duty proposed for Black Plates falling within the subclass 462 (4) (A) A-3 (b), and reconsideration of this item, with a view to some substantial abatement, is asked for.

(d) On 462 (4) (B) B-2 (Galvanished Sheets) the original British request was for a reduction in the rate of duty from 2 yen to 1 yen. The Japanese offer of a reduction to 1.50 yen will not be satisfactory to British traders. We should, however, for purposes of compromise, be willing to be content with a duty of 1.20 yen.

(e) 354 (2) (B) (1) Felt Hats. If the full reduction asked for cannot be granted, it is urged that the duty should not exceed 5 yen per dozen.

(f) No. 477 (3) Iron Screws. If the full reduction asked cannot be granted it is urged that the duty should not exceed 3.25 yen.

IV. As regards the articles included in the Section A-b of the Ambassador's Memorandum, the only one to which it is desired to refer is No. 577. Gas Engines. It is hoped that the Japanese Government request to H. M. Government not to press for any reduction in duty on this class on the ground that it was not included in the old Conventional Tariff, will be waived if the proposed reduction is confined solely to the heaviest class of gas engines, viz. those weighing over 2,500 kilogs. (classed as (5) "Other" in the Japanese tariff.) It is believed that these heavier engines are not manufactured in Japan. A duty of 3.75 yen per 100 kin is accordingly suggested for this sub-class.

V. A revised Draft of Part 1 of the Schedule, amended in accordance with the above paragraphs, is appended (Annex A).

VI. If the tariff reductions asked for are conceded, the list of goods enumerated in Annex B. can be inserted in Part II of the Schedule.

(附屬書11)
乙号　附屬表1

Annex A.

REVISED SCHEDULE

Part I.

Tariff No.	Classification.	Rates of Duty. Yens per 100 Kin.
Ex. 266	Paints:	
	4. Other:	
	(A) Each weighing not more than 6 kilogrammes, including the weight of receptacle.	4.25
	(B) Other: „ „	3.30
Ex. 275	Linen Yarns:	
	1. Single:	
	(A) Grey „ „	8.60
	(B) Other „ „	9.25
Ex. 298	Tissues of Cotton:	
	1. Velvets, plushes and other pile tissues, with piles cut or uncut:	
	(A) Grey „ „	25.50
	(B) Other „ „	30.00

Yens
per 100 Kin.

7. Plain tissues, not otherwise provided for:

(A) Grey:

A-1 weighing not more than 5 kilos per 100 sq. metres, and having in a square of 5millim. side, in warp and woof:

a. 19 threads or less 15.33
b. 27 threads or less 20.67
c. 35 threads or less 28.67
d. 43 threads or less 38.00
e. more than 43 threads 51.33

A-2 weighing not more than 10 kilos per 100 sq. metres, and having in a square of 5 millim. side, in warp and woof:

a. 19 threads or less 8.25
b. 27 threads or less 10.50
c. 35 threads or less 13.50
d. 43 threads or less 16.50
e. more than 43 threads 18.67

Ex. 298 (contd)

A-3 weighing not more than 20 kilos per 100 sq. metres, and having in a square of 5 millim. side, in warp and woof:

a. 19 threads or less 6.67
b. 27 threads or less 8.25
c. 35 threads or less 10.50
d. 43 threads or less 13.50
e. more than 43 threads 14.67

A-4 weighing not more than 30 kilos per 100 sq. metres, and having in a square of 5 millim. side, in warp and woof:

a. 19 threads or less 6.00
b. 27 threads or less 6.67
c. 35 threads or less 8.00
d. 43 threads or less 10.67
e. more than 43 threads 13.33

A-5 Other 9.33

B. Bleached simply .....The above duties on grey tissues plus 3 yen per 100 kin

C. Other .....The above duties on grey tissues plus 7 yen per 100 kin

9. Other:

A. Grey:

A-1 weighing not more than 5 kilos per 100 square metres, and having in a square of 5 millim. side, in warp and woof;

a. 19 threads or less.....16.00
b. 27 threads or less.....21.33
c. 35 threads or less.....29.33
d. 43 threads or less.....39.33
e. more than 43 threads 53.33

		Yen per 100 kin.
	A-2 weighing not more than 10 kilos per 100 sq. metres, and having in a square of 5 millim. side, in warp and woof:	
	a. 19 threads or less	8.00
	b. 27 threads or less	10.00
	c. 35 threads or less	14.25
	d. 43 threads or less	18.00
	e. more than 43 threads	20.00
Ex. 298 (contd)	A-3 weighing not more than 20 kilos per 100 sq. metres, and having in a square of 5 millim. side, in warp and woof:	
	a. 27 threads or less	8.00
	b. 35 threads or less	11.25
	c. 43 threads or less	15.00
	d. more than 43 threads	18.75
	A-4 weighing not more than 30 kilos per 100 square metres, and having in a square of 5 millim. side, in warp and woof:	
	a. 27 threads or less	7.33
	b. 35 threads or less	8.67
	c. 43 threads or less	11.33
	d. more than 43 threads	14.67
	A-5 Other	10.00
	B. Bleached simply	The above duties on grey tissues plus 3 yen per 100 kin.
	C. Other	The above duties on grey tissues plus 7 yen per 100 kin.
Ex. 301	Tissues of Wool and Mixed Tissues of Wool and Cotton, &c.	
	2. Other:	
	A. of wool:	
	b. weighing not more than 200 grammes per square metre.	57.50
	c. weighing not more than 500 grammes per square metre.	45.00
	d. Other	40.00
	B. Of wool and cotton:	
	c. weighing not more than 500 grammes per square metre.	30.00
	d. Other	18.00
Ex. 354	Hats and Bodies:	Yen per Dozen.
	2. Other:	
	B. Of felt:	
	B-1 Hats	5.00
Ex. 462	Iron (including Steel)	Yens
	1. In lumps, ingots, blooms, billets and slabs:	per 100 Kin.
	A. Pig Iron	0.083
	4. Plates and Sheets:	
	A. Not coated with metals:	

	Yens per 100 Kin.
A-3. Other:	
a. not exceeding 0.7 millim. in thickness	0.296
b. not exceeding 1.5 millim. in thickness	0.60
B. Coates with base metals:	
B-1. Tinned:	
a. Ordinary	0,691
B-2. Galvanized (corrugated or not)	1.20
Nails, rivets screws, etc.	
(3) Iron Screws.	3.25
Gas Engines, Petroleum Engines and Hot-Air Engines:	
(5) Other	3.75

(Notes to be added in accordance with the covering Memorandum with regard to
(a) the inclusion of washed and scoured tissues as "grey";
(b) the method of counting threads;
(c) allowance for accidental variation of weight.)

（附属書三）
丙号　附属表二

ANNEX B.

SCHEDULE.

PART II.

Habutae of pure silk, not dyed or printed.
Handkerchiefs of habutae of pure silk, not dyed or printed.
Copper, unwrought, in ingots or slabs.
Plaiting of Straw and other materials.
Camphor and Camphor Oil.
Baskets (including Trunks) and Basketware of Bamboo.
Mats and Matting of Rush.
Lacquered wares or wood, coated with lac and finished in natural varnish.

三一一　明治四十四年一月十一日　小村外務大臣宛　加藤在英大使ヨリ（電報）

税率協定ニ付テ請訓ノ件

一月十一日　前一一、一〇　本省着

小村外務大臣　　加藤全権大使

第六号

往電第四号ニ関シ一月十日商務局次官ト懇談ヲ遂ケタルニ結局先方ハ第三甲、綿織物及丁、電鍍鉄板ニ関スル先方ノ要求ヲ容レタルニ於テハ其ノ他ノ減税要求ハ総テ撤回スヘシ綿織物ハ「マンチェスター」産ニテ最重要品ニ属シ電鍍鉄板ハ「バーミンガム」「ブリストル」其ノ他ノ地方ニ亘リテ産シ次ニ重キヲ措クモノナルニ付右二品ニ付テハ是非トモ承諾ヲ得タク第三乙、毛織物ハ「ブラドフォード」ノ産ニテ是亦承諾ヲ得ハ甚タ幸ナリトノコトナリ蓋先方ニ於テハ綿織物ニ最重ヲ置ケルニ付強イテ主張セハ毛織物ノミナラス電鍍鉄板モ或ハ撤回スルナランカト存スルモ今日ノ譲歩程度ニ於テスラ当国民間ニ於テハ随分批難アルヘク商務省次官モ進テ新聞ヲ操縦シテ輿論ノ反対ヲ緩和スル為我助力ヲ求ムル必要アルヘキ旨内話致居タル様ノ次第ニテ民間ノ希望ニ照ラセハ本日迄ニ先方ノ為セル譲歩ハ意外ニ多大ナリト認メサルヲ得サル次第ニ付英国政府ノ立場ヲモ斟酌シ且新條約ニシテ英国々民ノ批難スル所トナランニハ我譲歩ノ精神ニ副ハス結局我大体ノ利益ニモアラサルニ付綿織物

ノミナラス電鍍鉄板竝毛織物モ先方ノ希望ヲ容レ以テ満足ニ税率問題ヲ解決セラレン方可然前記諸地方ハ何レモ我新税ニ極力反対シ「ブラドフォード」ノ如キ其ノ率先者ナルヘクレハ此点ヲモ篤ト御考量アランコトヲ希望ス

scoured and washed tissues 及 canstic soda（貴電第二一二号及第二一八号参照）分類方ニ付テハ公文ノ往復又ハ協定税率中ニ附記スルコトヲ為サス単ニ会見録中ニ我解釈ヲ記入シ而シテ先方ニ於テ之ヲ当業者等ニ示スコトヽシ差支ナクハ先方ハ異議ナク往電第四号中第一丙ニ付テハ矢部氏来着ノ上其ノ意見ヲモ聞ク考ナルカ先方モ重量ニ五分ノマージンヲ置クコトハ多キニ過キスヤトテ目下専門家ニ諮問中ノ由依テ此点ハ本日未決ノ儘ニ置ケリ将又無税品目ヲ幾分削除シタル所以ハ他国ヨリ同様ノ輸入品多ク日本品ト区別困難ナリトノ理由ニ帰ス尤綿織物及電鍍鉄板ヲ先方希望ノ通ニセハ菜子油ハ之ヲ加フルモ異議ナシトノコトナリ

以上ノ諸点御詮議ノ上至急何分ノ御電訓アリタシ

三一二　明治四十年一月十二日　小村外務大臣ヨリ
石井外務次官宛（電報）

英国覚書ニ対シ大蔵省ノ意見ヲ求ムル件

附　記一　大蔵省意見

二　技術上ノ点ニ関スル坂口大蔵技師ノ意見

一月十一日　前一一、五五　熱海発
后一二、四〇　東京着

石井次官　　小村大臣

第八号

在英大使来電第三号乃至第五号閲読英国委員覚書ニ対シテハ追テ同大使請訓ヲ俟テ訓令スヘキモ豫メ大蔵省ト協議ヲ遂ケ置クヲ要スル事項モアルニ付右電報写ヲ大蔵次官ニ内示シ考究方申入レ置カレタシ

右電報写ヲ総理大臣ヘモ御送付アリタシ

（附　記一）

大蔵省意見

加藤大使来電第四号覚書要領ニ対スル意見

第一

甲　異議ナシ

（但三円若ハ七円ナル金額ニ付拘束ヲ受ケサルコトトナレハ尚ホ可ナリ）

乙　washed and scoured and tissue トアレトモ之ニ制限ヲ加ヘテ washed and scoured cotton tissues ドナスノ要アリ

wished and scoured トノミ記シテハ将来疑義ヲ惹起ス恐アルヲ以テ washed and scoured シタルモノニシテ grey colour ヲ脱セサルモノハ生地ノ中ニ含ムトノ解釈ヲ会見録ニ記入サルヽコトハ差支ナシ

丙

一　織物ノ意匠上ヨリ起リ絲数ニ粗密アル場合ニハ絲数ノ最モ多キ部分ニ於テ計算スルコト当然ニシテ是レ我税表ノ規定スルトコロナルヲ以テ二ヶ所平均ノ計算法ニ同意スルコト能ハス又技術ノ拙劣ヨリ起ル織ムラアル布帛ニ対シテハ税関ハ特ニ織ムラヲ撰ンテ計算スルカ如キ取扱ヲ為サヽルヲ以テ自ラ衡平ノ判定ヲ得ルモノトス二ヶ所平均計算法ハ検鏡スヘキ箇所ニ付キ官民ノ間ニ異見ヲ生シ税関ノ取扱ヲ繁雑ニスル恐アリ故ニ是レ亦之ニ同意セサルヲ可トス

二　絲数ノ「フラクション」ニ就テハ税関ヲシテ之ヲ切捨ツルノ取扱ヲ為シムヘシ但條約ニ依リ取扱手続ニ拘束ヲ受クルハ面白カラサルヲ以テ協定中ニハ之ヲ記セサルヲ可トス

三　布帛ノ重量ニ付公差ヲ設クル如キハ文明諸国ニ其例ヲ見サルトコロニシテ詐偽脱税ヲ図ルノ恐アリ故ニ同意シ難シ

第二

第三

甲　同意

乙　同意

丙　不同意但先方撤回ニ付意見ヲ云フ必要ヲ見ス

丁　本品ニ対スル譲歩ハ製鉄所ノ関係上甚タ困難ナルモ妥協ノ精神ヲ以テ勉メテ同意ス

戊　同意シ差支ナキモ先方撤回ニ付意見ヲ云フ必要ヲ見ス

癸　不同意但先方撤回ニ付意見ヲ云フ必要ヲ見ス

第四　五七七ノ機械類ノ五ニ就テハ或ル修正ヲ加ヘ協定シ差支ナキモ先方撤回ニ付意見ヲ云フ必要ヲ見ス

加藤大使来電第五号ニ対スル意見

二　「純絹製ニシテ染メサル又ハ捺染セサル羽二重手巾」ヲ「純絹製ニシテ染メサル（染絲ヲ混織シ又ハ

染絲ヲ以テ刺繍若ハ縁縫シタルハ染メタルモノト看做サス）又ハ捺染セサル羽二重手巾」ト改メラレタシ

八「漆ヲ塗シ天然ヴァニシユヲ以テ完製セル木製漆器」ヲ「漆（漆樹ノ液汁）ヲ以テ塗リタル器物」ト改メラレタシ

菜子油ハ是非加ヘラレタシ

（附記二）

在英加藤大使来電第四号中技術上ノ点ニ関スル坂口大蔵技師ノ意見

第一項

乙　Scoured and washed tissues ハ之ヲ生地ノ中ニ含マルヽコトヽナスモ綿織物ニ就テハ差支ナシ然レトモ麻織物中ニハ scoured and washed ノモノニシテ其ノ程度進ミ生地ノ色即 natural colour ヨリモ白色ナルモノ無シトセス又綿織物ト雖トモ将来幾分白色トナリタルモノニ対シテモ単ニ Scoured and washed サレタルモノトシテ生地ノ取扱ヲ享ケムト欲スルモノ出ルナキヲ保セサルヲ以テ之ヲ英国ト協定スルカ如キ場合ニハ議事録等ノ中ニ前ニ在英加藤大使宛往電セルカ如ク Scoured and washed ノモノハ「natural colour

ヲ失ハサル限リ」之ヲ生地ノモノヽ中ニ包含セシムルコトヲ記載シ置クヲ必要トス

丙　織物ノ絲数ハ二ヶ所ノ平均ニヨリ計算スヘキコトヽナスノ件ニ付テハ改正関税定率法第九類布帛及布帛製品ニ対スル註四ニ「織物ノ絲数ハ其ノ絲数ノ最モ多キ部分ニ於ケル単撚絲ニ依リテ之ヲ計算ス」ナル規定ト扞格スルヲ以テ之ヲ承諾セサルヲ可トス然レトモ右絲数ノ最モ多キ部分ニヨリ計算スヘシトノ規定ハ本邦税関ニ於テ故意ニ絲数ノ多キ処ヲ択ヒテ之ヲ計算スルノ趣旨ニ非ス唯輸入者ヲシテ特ニ絲数ノ少ナキ場所ヲ指示シテ之ヲ計算スヘシト謂フカ如キ主張ヲナサシメサル精神ナリ

Counting glass ノ一端ニ接スル或絲ノ fraction ヲ計算ニ入レサルコトハ欧州諸国中之ヲ採用スル国多ク（例ヘハ仏伊ノ如シ）又関税行政上特ニ反対スヘキ程ノ事項ニ非ス然レトモ我関税定率法ノ精神ハ経緯ノ絲数幾何ヲ超エサルモノト規定セルヲ以テ fraction ハ之ヲ計算中ニ入ルヘキ筈ナリ尤モ実際関税ヲ適用スル場合ニ fraction ヲ計算ニ入ルヽト否トニヨリ課税額ニ差異ヲ来スカ如キ場合ニハ強テ之ヲ計算ニ入レテ高キ方ノ税率ヲ適用スルカ如キコトナカルヘシ

日本ノ気候ハ湿潤ナルカ故ニ布帛ノ重量ヲ計ルニ当リ申告重量ト実際重量トノ差額五分迄ハ之ヲ寛恕スヘシトノ件ニ関シテハ斯カル規定ハ何レノ諸国ニモ之ヲ見サル所ナルノミナラス関税行政上不公平ヲ来シ又関税収入ニモ関係スルヲ以テ之ヲ承諾シ難シ本邦気候ハ湿潤ナリトスルモ輸入布帛類ノ本邦ヘノ輸入ノ実際重量ト該品輸出地ニ於ケル重量トノ差異ハ之ヲ輸出スル対手国ノ気候如何ニヨリ自ラ相異ナルカ故ニ前述ノ五分ノ差額ヲ以テ適当ナル減量ト見做シ難ク各輸出国ノ如何ニヨリ相当ノ割合ニテ寛恕ヲ行ハサルヘカラサルヘシ又英案ノ如キ規定ヲ採用スル時ハ輸入地ニ於ケル実際ノ重量ヨリモ五分ヲ減シタル重量ヲ申告スル輸入者ヲシテ最モ利益アル地歩ヲ得セシムルニ至ルカ故ニ其ノ結果故意ニ申告重量ヲ少額ニスルモノヲ生シ不正ノ輸入者ニ却テ利益ヲ得セシムル結果トナルヘシ

綿織物ノ七ノ甲ノ二ノ(ロ)(ハ)及三ノ(ロ)(ハ)並ニ九ノ甲ノ三ノ(ロ)(ハ)(ニ)ニ付新税率ノ五分ノ一丈軽減ヲ為スコトニ同意シ電鍍鉄板ニ付テハ尋常ノ葉鉄及葉鋼ニ関スル軽減税額ノ二倍即壱円四拾銭迄軽減シ毛織物類甲ノ(ハ)ニ付テハ(ロ)(ニ)等トノ権衡上最早此上ノ譲歩ヲ為サスシテ成ルヘク右ニテ一切ヲ纏ムルコト

綿織物七及九ノ各乙丙ニ対スル附加税其者ハ協定ノ限ニ非サルコトヲ同時ニ明ニスルコト綿織物ノ scoured and washed tissues 及 Canstic soda ノ分類方ニ関スル件ハ来電六号ニ通リ曩ニ電報ニ及ヒタル我解釈ヲ会見録ニ止ムルニ異議ナシ

織物絲数ノ計算法ハ関税定率法第九類布帛及布帛製品ニ関スル註四ニハ織物ノ絲数ハ其ノ絲数ノ最モ多キ部分ニ於ケル単撚絲ニ依リテ計算ストアルカ故英国請求ノ如ク二ヶ所ノ平均ニ依リ計算スルコトハ右ノ規定ニ反セリ我規定ノ趣意ハ商人カ特ニ絲数ノ少キ部分ヲ択ヒテ計算ヲ求ムルコトヲ防クニアリテ故ラアブノルマルニ絲ノ多キ所ヲ択フノ主意ニ非ス又我関税定率法ニ於テハ経緯ノ絲数若干ヲ超エサルモノトシテ分類規定セルカ故 fraction ハ計算中ニ入ルヘシト雖実際ニ於テハ fraction ノ大小如何等ニ顧ミ成ルヘク公平ヲ期スル筈ナリ右ノ次第ニ付計算法ニ関スル英国ノ要求ハ之ヲ固執セシメサルコトニ致シタシ布帛ノ重量ニ公差ヲ認ムルコトハ諸国ニ例ナキノミナラス本邦ノ気候ニモ時季ニ依リテ相違アリ又輸出国ノ気候ニモ差違アルカ故右

ノ如キ公差ヲ設クルハ関税待遇上不公平ヲ来シ殊ニ始ヨリ故意ニ申告重量ヲ減スルカ如キ不正商人ニ利益ヲ与フルコトヽナリ関税収入ニモ影響スルカ故同意シ難シ

我要求品中漆器ニ付英国案ハ

lacquered wares of wood coated with lac and finished in natural varnish

ト為シ木製ニ限レルカ成ルヘクハ紙製ヲモ含メンカ為メ of wood ヲ削除スルコト又 natural varnish ヲ以テ本邦ノ所謂漆ヲ意味スルモノトセハ之ト区別セル lac ハ別種ノ物即チ印度産 Scaleinsect ノ分泌液ヲ指スノ感アリ然レドモハ lac ハヴァニシュ用ニ供スルモ本邦漆器ニハ用キサル由ナレハ我漆器ノ英文ハ

lacquered wares or wares coated with lacquer, juice of Rhus Vernicifera

トシ or 以下ヲ註釈ト為スコトニ致シタシ

我定率法ノ英訳ニハ漆ヲ lacquer juice of Rhus Vernicifera ト為セリ

我要求中ニ七宝器及菜子油ヲ復活致シタシ之カ為メニ銅ヲ省クモ異議ナシ

日本漆器ト支那漆器トハ区別ナシ

日本漆器ト独逸等ニ於ケル模擬品トハ Natural varnish ヲ用ヒルト artificial varnish ヲ用フルト両者ノ異ナル所ナリ

漆其ノモノハ natural varnish ノ一ニシテ漆即チ natural varnish ナリ

varnish ハ rasin 樹脂類ヲ テレビン ニ溶解シクルモノナリ

東洋漆器ト独逸等ノ模造品トハ其ノ外見ニテハ専門家ヲ除キ区別シ難シ（鑑定ハ其ノ艶ニ依リ或ハ之ヲ削リテナス）

化学的ニ塗料ノ査定

一、酸若クハアルカリニ対スル作用

日本品ハ右ニ対シ強シ（変化ヲ起サス）独逸品等ハアルカリニ対シテ直チニ変化ス

二、溶解剤ニ対スル作用

物理的

一、熱湯ヲ注キタル場合

漆器ハ強ク Varnish ハ弱シ

日本産漆器ハ木地ヲ表ハスモノ少ナクヴワニスハ之ヲ表出ス然レトモ近来独逸等ノ模造品ニテ木地ヲ表ハササルモノアリ

日本産清国産ノ両者ハ普通東洋漆器ト称セラルヽモノニシテ区別ナク成作ノ模様等ハ其ヲ区別スヘキ点ナレトモ元ヨリ模造品ヲ作ラムトシテナシタルモノハ之ヲ区別シ易カラス

三一三　明治四四年二月三日　小村外務大臣ヨリ石井外務次官宛（電報）

税率協定ニ付回訓ニ関スル件

一月十二日　后四、三〇　熱海発
五、四〇　東京着

石井外務次官　　小村外務大臣

第九号

在英大使来電第六号ニ関シテハ左ノ趣旨ニテ回訓シ可然ト思考ス

㈠　英国委員ノ減税ヲ要求セル種類ノ綿織物ノ輸入ハ頗ル多額ニシテ随テ国庫ノ収入ニモ影響スル処大ナルヲ以テ此上減税ヲ為スハ帝国政府ノ最困難トスル処ナルモ英国政府ノ立場ニ顧ミ和衷推譲ノ精神ヲ以テ更ニ譲歩ヲ為スノ主意ヲ述フルコト

㈡　綿織物（七甲ノ二甲ノ三ロハ九甲ノ三ロハニ）毛織物

（二甲ノハ）及電鍍鉄板ノ税率ハ左ノ條件ニテ英国委員希望ノ通軽減スルコト

イ　当方ニ於テ前記三税目ニ対スル減税ヲ承諾スル以上ハ英国委員ハ其ノ他ノ要求ヲ総テ撤回スルコト

ロ　無税据置ヲ要求スル品目中ニ菜子油ヲ加フルコト

ハ　覚書第一項ニ記載ノ事項ハ協定税率表ニ掲ケスシテ単ニ会見録中ニ記入シ置クコト但シ丙ニ付テハ大蔵省ノ同意ヲ要ス

ニ　通商條約中不動産所有権沿岸貿易及條約適用ノ範囲ニ関シテハ英国委員ニ於テ我修正意見ヲ容ルヽコト

右ニテ御異存ナクハ電訓案ヲ可然御起草相成総理大臣ノ同意ヲ得テ発送セラレタシ閣議決定ノ軽減案ハ英国政府ト交渉ノ標準ヲ示シタルモノナレハ多少其ノ範囲外ニ亘ル減税ヲ為スモ更ニ閣議ヲ要セサルコトヽ思考スルニ付其旨併セテ総理大臣ヘ御申入アリタシ

三一四　明治四十一年一月十三日　加藤駐英大使ヨリ
小村外務大臣宛

商務次官ト会談ノ件（四）

機密條公　第四号　二月一日　接受

明治四十四年一月十三日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

客年十二月二十二日本官ヨリ提出シ置キタリシ税率協定ニ関スル我対案ニ対シ本月七日商務次官ヨリ一覚書ニ英国品ニ対スル協定税率表並ニ我無税品目表ヲ添付シ送リ越シ（機密条第三号往信附属書参照）右ニ付例ノ通リ非公式ノ会見ヲ求メタルニ依リ本官ハ之ニ応シ本月十日会見スヘキ旨約シ置キタル処同次官ハ約ニ従ヒ同日当館ヘ来訪セリ依テ本官ハ右ニ付同官ト懇談数刻ニ及ヒタルカ其要領ハ既ニ往電第六号ヲ以テ及電報置候得共尚御参考ノ為メ左ニ会談ノ次第ヲ二項ニ分チ臚陳致候間御査閲相成度候

第一　我ヨリ要求スル無税輸入品ニ就キ

我ヨリ要求スル無税輸入品十二目ニ対シ先方ハ数点ノ削除ヲ行ヒ且或修正ヲ加ヘ来リタルニ依リ本官ハ先ツ右ニ付説明ヲ求メタルニ商務次官ハ

一、日本ヨリ輸出セラルル羽二重ハ pure silk ニシテ且ツ多クハ白地ナルヲ以テ之ニ対シ of pure silk ナル説明ノ外更ラニ not dyed or printed ナル文字ヲ追加セリ

二、日本ヨリ来ル銅ハ多クハ unwrought ナルヲ以テ之ヲ説明ニ加ヘ又其 plates and sheets ハ輸入額至ツテ少量ナルカ故之ヲ削除シタル次第ナリ

三、真田類ハ全部容認セリ

四、樟脳及同油モ然リ

五、羽二重製品中 Screens and apparels 等ハ他国ヨリモ同種ノ品多額輸入アリ日本品ト区別スルコト困難ナルヲ以テ之ヲ削除シ其主タル手巾ノミヲ存セリ

六、菜子油ハ他国ヨリモ輸入アルノミナラス内実ヲ云ヘハ当国 Hull ニ於テ同油ヲ製造シ居ルヲ以テ幾分之ヲ保護スルノ趣意ニテ之ヲ削除シタル訳ナリ

七、魚油及鯨油ハ他国ヨリ多量ノ輸入アリ且該油ハ Newfoundland ノ重要輸出品ナルヲ以テ他日関税改革ヲ行フコトアル場合ニ右ニ対シ colonial preference ヲ与フルノ余地ヲ存スル為メ之ヲ削除セリ

八、陶磁器ハ他国ヨリモ多量ノ輸入アルノミナラス日本品ヲ此等ト区別スルハ不可能ナルカ故之ヲ削除セリ

九、七宝及象牙細工モ同様他国ヨリモ来リ且区別困難ナルカ故之ヲ削除シ漆器ニ対シテハ仏国税法ニ倣ヒ finished in natural varnish ノ外尚 of wood coated with lac ナル説明ヲ加フルコトトセリ

十、紙類ハ他国ヨリ多額ノ輸入アリ且ツ雁皮薄葉等税関吏ニ於テ其紙質ヲ了解スルコト困難ナルヘキヲ以テ之ヲ削除シタルカ若シ適当明瞭ナル定義ヲ下スヲ得ハ之ヲ加フルモ差支ナシ

十一、竹製品ニ付テハ他国ヨリモ輸入セラルルカ故日本ヨリ来ル主ナルモノ即チ Trunks 及 Basketswares ノミヲ存スルコトトセリ

十二、花莚類ハ其儘之ヲ承諾セリ

ト述ヘタルニ依リ本官ハ右ノ内菜子油ハ日本ニ於テモ比較的重キヲ措ク品ナレハ之ニ付テハ更ラニ何等申出ヲナスヤモ知レスト語リ置ケリ

第二、英国品ニ対スル税率協定ニ就キ

本官ハ先ツ先方ヨリ送リ越シタル覚書第一項ニ記載セル三件ニ付

甲　綿織物七及九ノ漂白其他ニ対スル附加税ハ之ヲ生地ノモノノ協定税ニ加フヘキ旨協定税率表中ニ記載スルコトハ帝国政府ニ於テモ別ニ異議ナカルヘシト思考スルモ

乙　Scoured and washed tissues カ grey ノ中ニ包含セラルルコトヲ協定税率表ニ附記シ又ハ同覚書ノ欄外ニ記載セラルル苛性曹達ノ分類方ニ付公文ヲ交換スルコトハ別ニ必要之ナカルヘシト思考スルニ依リ右ニ付テハ本件交渉確定ノ際作成スヘキ会見録中ニ我解釈ヲ記入シ置クコトセハ可然旨述ヘタルニ商務次官ハ右会見録ノ一節ヲ当業者ニ示シ差支ナシトノコトナラハ夫ニテ異議ナシトノコトナリキ

丙　織物ノ糸数又ハ重量ノ計量方ニ関スル英国ノ要求ニ付テハ何レ近日ノ内着英スヘキ矢部技師ノ意見ヲ諮問スル考ナレハ夫迄ハ之ヲ留保シ置キ度キカ一体英国政府ニ於テハ右重量ノ相違ニ付テハ確カニ実験セラレタル次第ナリヤ又之カ為メ五分ノ margin ヲ置クハ余リ多キニ過キルノ感ナキニ非スト語リタルニ同次官ハ右ハ当業者中頻リニ之ヲ主張スルモノアルカ故提議シタル次第ナルカ五分ノ margin ハ自分自ラモ多キニ過キスヤト思考シ目下専門家ニ諮問中ナルカ故追テ何分ノ確答ヲナスヘシトノコトナリキ

嗣テ税率軽減ニ関スル先方ノ新要求ニ付本官ハ先ツ覚書第四項所載ノ瓦斯機械類ハ従来協定品ニアラス帝国政府ニ於テハ此等ニ対シテハ主義トシテ協定ヲ為シ難ケレハ英国政府ニ於テモ強ヒテ之ニ対シ協定ヲ求メラルル訳ニハアラサルヘシト云ヒタルニ商務次官ハ黙シテ答フル処ナカリシモ其態度ヨリ察スルニ先方ニテモ強ヒテ之カ協定ヲ要求スルノ考ニハアラサリシカ如シ

追ツテ本官ハ第三項ニ移リ抑モ帝国政府ハ英国ノ要求ニ対シ出来得ル限リノ最大ノ譲歩ヲナシタル次第ナレハ尚此上更ラニ軽減ヲナスハ至難ナルヘシト思料スル処一体英国側ニ於テハ今回更ラニ減率ヲ要求セラルル品目中何レニ最モ重キヲ措カルル次第ナリヤト質シタルニ同次官ハ其最モ重キヲ措クハ綿織物ナルカ其次ハ毛織物次テ電鍍板下ツテハ鍍金セサル鉄板、帽子、鉄螺旋釘ノ順序ナリトノコトナリシニ付本官ハ試ミニ若シ英国政府ニ於テ綿織物ニ対スル現在ノ我譲歩ニテ満足セラレスハ一割六分六厘ヲ更ラニ一割六分迄軽減スルコトトシ其他ノ要求ハ一切之ヲ撤回セラルルコトハ出来間敷哉之ハ勿論本官一個ノ考ナルモ若シ貴方ニ於テ之ニ同意セラルルニ於テハ其旨日本国政府ヘ禀申スヘシトテ先方ノ真意ノ在ル処ヲ探リタルニ同次官ハ右ハ何分自分一個ニテハ決シ兼スルニ付一応関係官僚ト相談スヘシトテ即刻商務省ヨリ本件担当者ノ一人タルスタンレー及東京英国大使館商務官クローノ両氏ヲ当館ヘ呼寄セ暫時別室ニテ協議ヲ凝セリ

其後同次官ハ本官ノ室ニ帰来シ曩ニ自分ハ綿織物ノ次ニハ毛織物ヲ重要ナリト語リタルカ右ハ些カ考違ニテ電鍍板ノ方重要ナリ実ハ綿織物ニ付テハ一応極内密ニ Manchester ノ当業者ヘ諮リタルニ彼等ハ日本ノ六分ノ一ノ譲歩ニテハ到底満足セス依テ之ニ対シテハ是非共四分ノ一軽減即チ一割五分迄減率セラレ度シ之ハ英国側ニ於テ最モ重要視スル点ナリト云ヒ且ツ当業者ノ云フ処ニ依レハ三分ノ一ニ当ル軽減ヲ得ハ今後或期間ハ日本製品ト競争シ得ルナラント思考スルモ四分ノ一減ニテハ到底成功覚束ナシト悲観シ居ルモ政府ニ於テハ妥協ノ精神ニテ軽減ノ要求ヲ四分ノ一ニ止ムル次第ナル旨ヲモ附言セリ次々電鍍板ハ Birmingham Bristol 其他諸ノ地方ニ亘リテ産シ綿織物ニ次キテ重要視スル品ナレハ之ニ付テモ承諾ヲ得度ク若シ日本ニ於テ右二品ニ付英国ノ要求通リ承諾セラルルニ於テハ毛織物鍍金セサル鉄板、帽子、鉄螺旋釘並ニ瓦斯機械類ニ対スル要求ハ総テ之ヲ撤回スヘシ尤モ毛職物ハ Bradford ノ産ニテ同地ハ中々八釜敷処ナレハ之ニ付テモ更ラニ減税ノ承諾ヲ得ハ甚タ幸ナリ尚又綿織物及電鍍板ニ付英国ノ要求ヲ其儘容レラルルニ於テハ菜子油ヲ無税品中ニ加フルコトヲ承諾スヘシト云ヘリ

前述ノ次第ニテ先方ニ於テハ綿織物ニ最モ重キヲ措クルカ故強ヒテ主張セハ毛織物ノミナラス電鍍板ヲモ或ハ撤回スルナランカト存セラルルモ是迄先方ニ於テハ至ツテ妥譲的態度ヲ以テ交渉シ来リ今日ノ譲歩ノ程度ニ於テスラ当国民間ニ於テハ随分非難アルヘシト想ハル現ニ商務次官モ右会談中追ツテ新聞ヲ操縦シ輿論ノ反対ヲ緩和スル為メ我助力ヲ求ムルノ必要アルヘキ旨内話シ居タル様ノ次第ニテ民間ノ希望ニ照ラセハ本日迄ニ英国ノ為セル譲歩ハ意外ニ多大ナリト認メサルヲ得サル次第ニ有之候得ハ英国政府ノ立場ヲモ斟酌シ且ツ新条約ニシテ英国国民ノ非難スル処トナランニハ我譲歩ノ精神ニモ副ハス大体上我利益ニモアラサルニ付綿織物ノミナラス電鍍板並ニ毛織物ニ付テモ先方ノ希望ヲ容レ以テ満足ニ税率問題ヲ解決セラレンコト可然ト存シ且又前記諸地方ハ何レモ我新税ニ対シ極力反対シ Bradford ノ如キ其率先者ナルニ付此等ノ点ヲモ篤ト御考量ノ上何分ノ義御回訓ニ接シ度右電禀ニ及ヒタル次第ニ御座候先ハ前電確メ旁此段申進候敬具

三一五　明治四十四年一月十六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

税率協定ニツイテ回訓ノ件

一月十六日　後五時一分発

在英　加藤大使　　小村大臣

第九号

貴電四号乃至六号ニ関シ

政府ニ於テ篤ト考量ヲ加ヘタルニ英国委員ガ此上尚減税ヲ要求スル種類ノ綿織物ハ其輸入頗ル多額ニシテ千余万円ニ上リ又電鍍鉄板ノ輸入モ約五百万円ヲ算シ従テ此等物品ニ関シ税率軽減ノ度大ナルトキハ国庫ノ収入ニモ影響スル所大ナルカ故既ニ為シタル我譲歩以上ノ減税ヲ行フハ帝国政府ノ最困難トスル所ナリト雖政府ハ英国政府ノ立場ニ顧ミ和衷推譲ノ精神ヲ以テ自ラ難キヲ忍ビ更ニ譲歩ヲ為スコトニ決セリ毛織物二甲ノ㈥㈡ニ対スル税率ハ㈣ノ税率ヲ英国要求ノ通リ軽減シテ其従価割ニ準シテ均ク従価二割迄軽減

シタルモノニシテ此上軽減スルハ権衡上ニ於テモ不可ナリト雖是亦同様ノ精神ヲ発揮シ英国ノ希望ニ応スルヲ辞セサルヘシ就テハ

第一、左記ノ四條件ヲ以テ英国委員希望ノ通リ綿織物七甲ノ二(ロ)(ハ)甲ノ三(ロ)(ハ)九甲ノ三(ロ)(ハ)(ニ)及毛織物二甲ノ(ハ)ニ付四分ノ一軽減ヲ為シ電鍍鉄板ノ税率ヲ一円二十銭ニ減額スルコトニ同意スヘキ旨閣下ヨリ先方ニ言明セラレタシ

一、我方ニ於テ右譲歩ヲ為ス以上ハ英国委員ハ其覚書ニ掲ケタル他ノ減税要求一切即チ貴電第四号第三項ノ丙、戊、癸、及第四項ノ要求ヲ総テ撤回スルコト(従テ貴電第四号第二項ニ掲クル要求モ凡テ撤回セラルヽハ勿論ナリ斯クテ協定ハ一ペイント、二亜麻織糸、三綿織物、四毛織物、毛綿交織物、五鉄ノ五品目ニ関スルコトトナルヘシ英国当初ノ軽減要求十四品目輸入額三千四百余万円ニ対シ右五品目ニテ輸入額三千百余万円ニ達スルカ故品目ノ大ニ減シタルニ均ラス実質上英国ノ要求カ大ナル削減ヲ受ケサルヲ知ルニ足ルヘシ

二、無税待遇ヲ保障スル我物品中ニ菜子油ヲ復活スルコト

三、貴電第四号第一項丙織物糸数ノ計算法ニ関スル条件及布帛ノ重量ニ公差ヲ設クルノ請求ハ之ヲ撤回スルコト

我新関税率法第九類ノ註四ニ織物ノ絲数ハ其ノ絲数ノ最多キ部分ニ於ケル単撚絲ニ依リテ計算ストアルハ商人カ特ニ糸数ノ少キ部分ヲ択ヒテ計算センコトヲ主張スルヲ防カンカ為ニシテ技術上ノ不完全ニ因リテ生スル織叢(ムラ)アルカ如キ場合ニ特ニ織叢ヲ択ヒテ糸数ヲ計算スルノ趣意ニ非ス従テ実際ノ取扱上公平ヲ欠クノ憂ナシ英国委員請求ノ如ク二個所平均トスルトキハ検鏡スヘキ箇所ニ付争ヲ生シ税関ノ取扱ヲ繁雑ナラシムルノ虞アリテ同意シ難シ糸数ノ「フラクション」ハ税関ヲシテ其大小等ニ照ラシテ之ヲ切捨テ公平ナル取扱ヲ為サシムヘシト雖国際協定ニ依リテ取扱手続ニ拘束ヲ受クルハ好マシカラス又布帛ノ重量ニ公差ヲ設クルカ如キハ諸国ニ其例ヲ見サル所ニシテ詐偽脱税ヲ図ル不正商人ニ其機会ヲ与フルノ虞アルカ故同意シ難シ

四、通商條約ノ各項ニ関シテハ英国委員ニ於テ成ルヘク我修正意見ニ同意シ殊ニ不動産所有権沿岸貿易及條約適用区域等ニ関シテハ是非共英国委員ニ於テ我修正意見ニ同意スルコト

第二、右修正意見ハ矢部技師ニ託送シタル書類ニテ委細御承知相成リタシ又今回先方ヘ回答セラルルニ際シテハ税率ノ詳細ニ付予テ申進シタル如ク矢部技師ヨリ御受取ノ書類ニ依リテ一応之ヲ確メラレタシ税番四六二鉄ノ四板甲ノ三(イ)及乙ノ一(イ)各軽減要求率二十九銭六厘及六十九銭一厘ハ既往ノ経験ニ照ラシ計算上不便ナルカ故之ヲ三十銭及七十銭ニ切上クルコトニ御交渉相成リタシ綿織物ニ付テモ新税率ノ三分ノ二又ハ四分ノ三ヲ算出シテ協定税表ニ記載スルニ当リテハ銭位ハ四捨五入シテ十位ニ止ムルコトニ御協議置相成リタシ

第三、貴電第四号第一項甲ニ対シテハ異議ナシト雖附加税ノ額其者ハ協定ノ限ニ非サルコトヲ同時ニ明ニスルコトヲ要ス

曩ニ電報シタル如ク Scoured and washed cotton tissues ノ grey colour ヲ脱セサルモノハ綿織物生地ノ中ニ包含ストノ我解釈及苛性曹達ノ分類方ニ関スル我解釈ハ貴電第六号ノ通リ之ヲ会見録ニ止ムルニ異議ナシ

第四、無税待遇ヲ保障スル我物品中ニ前記ノ如ク必ス菜子油ヲ復活スルノ外成ルヘクバ七宝器ヲモ復活シ又染メサル又ハ捺染(ナッセン)セサル純絹羽二重手巾ニ付テハ染絲ヲ混織(マゼオリ)シ又ハ染絲ヲ以テ刺繍若ハ縁縫(フチヌイ)シタルモノハ染メタルモノト看做サストノ註ヲ加フルコトニ致シタシ又漆器ニハ紙製ヲモ含マセンカ為メ木製ナル制限ヲ取リ単ニ lacquered wares ト為シ註釈ノ意ニテ or wares coated with lacquer, juice of rhus vernicifera ト附加スルコトヲ希望ス lacquer, juice of 云々ハ我定率法ノ英訳中ニ漆ノ文字ニ用キ居レリ英国案ノ如ク「ラック」ト「ナチュラルヴアーニシユ」ト並ヘテ相区別スルトキハ誤解ヲ生スル虞アリ我漆器ニハ虫ノ分泌液タル「ラック」ヲ使用スルコトナシ

右ノ外英国委員カ我要求品ニ付加ヘタル制限又ハ削除ニ対シテハ強テ反対スルコトナシ

以上ノ趣旨ニテ然ルヘク御交渉相成リ本問題妥結方御尽力ヲ望ム

三一六　明治四十年一月十七日　加藤村駐英外務大臣宛ヨリ（電報）

新條約交渉ニ關スル經過竝ニツイテ英政府ヘ申入レノ件

一月十七日午后四時五〇分發

在英加藤大使　小村大臣

第一三号

本大臣ハ来週中適当ノ機会ニ於テ外交ニ関スル演説ヲ為シ日英新條約談判ニモ言及スル筈ナルカ税率協定ノ方式及減税ノ内容ハ絶対ニ秘密ニ付スルコト勿論ニテ只條約談判ノ大体ニ付左ノ趣意ニテ開陳スヘシ即チ「英国トノ新條約ニ付テハ両国政府ノ意思既ニ疏通シ談判ハ目下順当ニ進行中ナルヲ以テ遠カラサル内終了ヲ告ケ両国共ニ満足スヘキ新條約ノ成立ヲ見ルニ至ルヘキハ帝国政府ノ確信スル所ナリ」

就テハ閣下ハ右ノ次第ヲ参考ノ為メ豫メ内々英国政府ノ承知ニ入レ置カレタシ

三一七　明治四十年一月十七日　小加村藤駐英外務大臣宛ヨリ（電報）

英国側ノ修正意見電報ノ件

London, ...

Received, January 17, 1911. 10-20 a.m.

Komura,

Tokio.

No. 10.

Under-Secretary of the Board of Trade addressed me a note January 14 setting forth the following alterations which the British Government desired to make in their counter draft of Treaty of Commerce:

The phrase "and in all that relates to the exercise of callings and professions other than industrial on the same footing as the subjects or citizens of most favoured nation" to be added to the end of paragraph 1 Article 1.

Words "own or" to the inserted before "lease land" in paragraph 3 Article 1.

Words "native subjects or" to be inserted before "the subjects or citizens" in paragraph 4 Article 1.

Words "other than by existing perpetual lease" to be added after "landed property" in Article II.

An alternative article to be submitted by the British Government later on regarding Articlle V and the new formula to be substituted for Article 7A.

Article 14 to be struck out.

"Generally as regards protection from dishonest competition" to be added after "design" in Article 24.

Words "provided that for the purpose of this Article the leased territory of His Britannic Majesty's Colony of Hongkong shall be treated as if it formed part of that Colony" to be added to the end of Second Paragraph Article 27.

Kato.

三一八　明治四十年一月十七日　小加村藤駐英外務大臣宛ヨリ（電報）

日加條約廢棄通告ヲ了シタル件

附記　右告示案

（一月十七日）一月十八日前三、三五　本倫敦省着發

小村外務大臣　加藤全權大使

第一四号

機密第一九号、一月十七日日加條約廢棄通告ヲ了セリ

註　右訓電後掲三一三文書

（附記）

告示案

明治四十四年一月十一日起草

明治四十四年一月十八日發遣

報送第一一六号

日加修交通商航海條約廢棄通告ニ関スル告示案

外務省告示第一号

帝国政府ハ明治三十九年一月三十一日調印ノ日本帝国及英領加奈陀間修交通商航海條約ヲ本年七月十七日ヨリ無効ニ帰セシメムコトヲ欲シ本年一月十七日英国政府ニ対シ此ノ旨通告ニ及ヒタリ

明治四十四年一月十九日

外務大臣伯爵　小村寿太郎

三一九　明治四十年一月六日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

附加税ノ協定ニ関スル件

一月十八日　前九、二二　本省着

小村外務大臣　　加藤全権大使

第一六号

貴電第九号第三前段ニ関シ綿織物ノ漂白及其ノ他ニ対スル附加税額其モノハ協定ノ限ニ在ラサルコトヲ同時ニ明ニスルコトヲ要ストノコトナルモ十二月二十二日会談ノ際商務省次官ハ本件ニ付漂白及其他ニ対スル附加税ノ三円及七円ハ生地軽減税率ニ加ヘ之ヲ（不明）税トスル義ナルヤト質問シタルニ付本使ハ貴電第二一五号所載ノ趣旨ヲ右様ニ解釈シ然リト答ヘ置ケリ依テ先方ニ於テハ今回右附加税額其ノモノニ対スル軽減ノ要求撤回ノ代リトシテ往電第四号第一項甲所載ノ如キ要求ヲ為シ来レル次第ニテ本使ハ一月十日会見ノ際ニモ右ノ旨協定税表ニ記載スルコトハ帝国政府ニ於テモ異議ナカルヘシト明言セリ就テハ此際貴電ノ如キ主張ヲ為スニ於テハ折角落着シツヽアル交渉モ根本ヨリ混乱セラルル虞アルノミナラス又道理ヨリ云フモ若シ貴見ニ遵ヘハ漂白及其他ニ対スル税金ノ基礎タル生地ノ税率ハ一様ノ増額ヲ行フノ適当ナラサルヲ認ムト雖要スルニ條約上束縛ノ明記ヲ欲セサルノ趣意ニ出テシナリ乍去先方ニ於テ御来示ノ如ク右附加税ノ据置ヲ求メ商議ノ成行貴電ノ如クハ政府ニ於テハ本件要求ニ同意スヘシ

三二一　明治四十年一月九日　小村外務大臣ヨリ
加藤駐英大使宛（電報）

英国側修正意見ニ対シ回訓ノ件

一月十九日　午后五時三十分発

在英加藤大使　　小村大臣

第一六号

貴電第十号ニ関シ

新條約英国対案ニ関スル我修正意見ハ過日御落手ノ書類ニテ御承知ノ通ナル所今回英国政府ノ其ノ対案ニ対スル修正ハ我修正意見ト行違ニ提出セラレタルモノナレハ閣下ハ既送ノ我意見書ニ依リ殊ニ往電第九号ノ訓令ヲ体セラレ先方ニ御交渉相成リタシ「現在ノ永代借地権ニ依ルモノノ外」ナル制限ヲ第二條ニ追加スルコトハ同意シ難シ永代借地ノ件ハ通商條約以外ニ協定スヘキ問題ナレハ本件ニ関スル希望ハ右協定ノ際提出セラルルコトニ致シクシ又英国政府カ既ニ一旦同意セル我提案第五條ニ対シ更ニ新案ヲ提出セントスルニ関シテハ其ノ理由ノ税明及新案ニ接シタル上ニテ我意見ヲ述フベク目下我方ニ於テハ我原案ノ維持ヲ主張スヘシ次ニ貴電ニ所謂第七條Aトハ税率協定ニ関スル英国当初ノ提案ヲ意味スルモノナリヤ果シテ然ラハ帝国政府ニ於テモ両国決定ノ協定方式ヲ第七條ノ次ニ一個條トシテ挿入スルニ異議ナキコト意見書記載ノ通ナリ尚商事会社互認ニ関スル第十四條ヲ削除セントスル主意如何ヲ承知セサルカ我方ニ於テハ差当リ原案ノ維持ヲ主張致シタシ

三二二　明治四十年一月二十日　小村外務大臣ヨリ
加藤駐英内田駐米大使宛

新條約締結談判ノ進行概況内報ノ件

機密條第一号

在英加藤大使

機密條第二号

在米内田大使

明治四十四年一月二十日

小村大臣

新條約締結ノ為之カ商議ノ基礎トシテ帝国政府ニ於テ爰ニ英国外十二ヶ国政府ニ対シ夫々我対案ヲ提出ニ及置候処英国ヨリハ已ニ対案ヲ接受シ目下両国間ニ於テ商議着々進行中ニ有之独逸亦対案ヲ提出シ来リタルヲ以テ現ニ審議中ニシテ仏国亦我提案ヲ商議ノ基礎トナスコトヲ承諾シ目下之ニ対スル同政府ノ意見ヲ定ムルニ専ナルカ如クニシテ衛国ニ在リテハ王政時代中ニ対案ノ提出アリタルモ其後直ニ革命アリタル為交渉中絶ニ会シ居候西班牙、伊太利等モ遠カラス対案提出ニ至ルヘキ模様ニシテ其ノ他ノ諸国ニ於テハ目下尚ホ我提案ノ取調中ト相見エ候米国政府ニ於テハ現行條約存続期間ノ問題ヲ離レ本年七月十七日ヨリ実施シ得ヘキ新條約ヲ締結スルコトニ関スル我提議ニ対シ目下折角友好的ニ配慮シ対案ノ調製ニ従事致居候

右新條約締結談判ノ概況一応御参考迄ニ御内報ニ及候敬具

三一三　明治四十四年一月二十日　小村外務大臣宛　加藤在英大使ヨリ

日加修好通商條約廃棄通告済ノ件

附屬書一　右廃棄通告文写

二　右接受英国政府回答

機密第五号

明治四十四年一月二十日

在英特命全権大使　加藤高明（印）

外務大臣伯爵　小村寿太郎殿

本件ニ関シ客年十一月十一日附機密第二九号貴信ヲ以テ通告案文御送附相成候ニ付該案文ニ依リ別紙甲号写ノ体裁ニ通告文相認メ本月十七日附ヲ以テ英国政府ニ致送附即チ往電第一四号ヲ以テ致電置候ト同時ニ在「オッタワ」中村総領事ヘモ及電報候次第ニ有之候処英国政府ヨリハ本月十八日附ヲ以テ別紙乙号写如ク右通告接受ノ旨並ニ右通告写ヲ植民大臣ニ送達シタル旨回答致越候仍テ玆ニ通告及回答ノ写一併及御送付候間御査閲相成度此段申進候敬具

（附屬書一）

甲号

Japanese Embassy,
London.
January 17th., 1911.

Sir

In compliance with instructions from my Government I have the honour to notify you of the intention of the Imperial Government, as intimated in my letter of the 17th July, 1910, to terminate the Convention dated January 31 1906, regarding Commercial Relations between Japan and Canada. Consequently that Convention will in accordance with the provisions of Article II cease to have effect from the 17th July, 1911.

I have to add that in view of the increasing importance of the commercial relations between Japan and Government on behalf of the Dominion will adhere to the new commercial arrangement now in contemplation between the Japanese and the British Governments so that an understanding responding more closely to the actual needs of the situation than does the existing arrangement may in due course be established between Japan and Canada.

I have the honour to be, with the highest consideration,

Sir,

Your most obedient, humble Servant,

(Signed) Takaaki Kato.

The Right Honourable
Sir Edward Grey, Bart., M. P.,
&c., &c., &c.

（附屬書二）

乙号

Foreign Office,
January 18th., 1911.

Your Excellency,

I have honour to acknowledge the receipt of your Note of the 17th instant in which your Excellency is so good as to inform me that the Japanese Government intend to terminate the Convention of January 31st 1906 regarding Commercial relations between Japan and Canada, and that consequently the Convention in question will, as provided by its terms, cease to have effect from July 17th 1911.

A copy of Your Excellency's Note has at once been communicated to the Secretary of State for the Colonies.

I have the honour to be, with the highest consideration,

Your Excellency's most obedient, humble Servant,

(for Sir Edward Grey)

(Signed) F. A. Campbell.

His Excellency
Monsieur Takaaki Kato,
&c., &c., &c.

三二四　明治四十年一月二十日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

税率協定方式英国修正案ニ関シ請訓ノ件

一月二十日　前六、三五　倫敦発　本省着　加藤全権大使　小村外務大臣

第二〇号

貴電第二〇八号ニ関シ税率協定ノ方式ニ関スル英国委員ノ修正案ニ付字句ノ修正ヲ要スルモノアラバ成ルベク至急電報アリタシ

三二五　明治四十年一月二十日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

日英條約案対照表手交説明ノ件

別電　沿岸貿易ニ関スル英国政府修正案通報ノ件

（一月二十日）　一月二十一日　前一〇、五五　倫敦発　本省着　加藤全権大使　小村外務大臣

第二一号

貴電第九号ノ趣旨ニ遵ヒ覚書ヲ作製シ矢部技師持参ノ彼我條約案対照表ニ我修正意見ヲ附記シタルモノト共ニ（已ムヲ得サル場合譲ルヘキ点ニ付テハ姑ク秘セリ）一月十八日商務省次官ニ送附シ翌日同官ト非公式会見ヲ為シタルカ貴電第九号四條件中第一及ヒ第二ニ付テハ勿論先方ニ於テ異議ナク第三条件ニ付テハ布帛重量ニ関スル要求ハ之ヲ撤回スルモ可ナルカ総数計算法ノ件ハ当業者ニ於テ熱心ニ主張スル者アリトノコトナリシニ付本使ハ御電報ノ趣旨ニ矢部技師ヨリ聞取タル説明ニ基キ新関税定率法ノ註四ハ平織物ニ織叢アル場合ニ其ノ最糸数多キ部分ヲ択ヒテ計算スルノ趣意ニアラス斯ル場合ニハ相当数ヶ所ノ平均ヲ取リ計算スル次第ニシテ右註ハ要スルニ紋?織物其他フヽンシー物等ノ如ク糸数ノ一様ナラサル布帛ニ対スル糸数ノ計算方ヲ示シタルモノナレハ別ニ英国案ノ如キ改正ヲ行フ必要ナカルヘシト述ヘタルニ斯ル意義ナラハ差支ナキ様ナルカ公式会見ノ際本使ヨリ其ノ旨ヲ言述スルヲ得ヘキヤトノコトナリシニ付右ハ別ニ差支ナカルヘシト答ヘ置タリ右可然ヤ電報アリタシ次ニ第四條件ニ移リ㈠同官ハ沿岸貿易ノ件ニ付テハ千九百七年殖民地会議ニ於テ沿岸貿易ノ定義トシテ最適当ナリトテ満場一致ヲ以テ議定シタル別電第二二号所載ノ如キ文句ヲ関係條文中ニ挿入スルノ承諾ヲ得ハ本件要求ハ乍残念撤回シ日本国案ニ同意スヘシト云ヘリ㈡次テ本官ハ土地所有権ニ関スル我法律ヲ説明シテ日本国ニ於テハ已ニ斯ノ如キ法律ヲ制定シタルコトナレハ條約ヲ以テ之ニ牴触スルカ如キ約束ヲ為スハ不可能ナリト述ヘタルニ同官ハ直ニ之ヲ了認シタルガセメテハ単ニ最恵国臣民待遇丈ニテモ約セラレタシトノコトナリシニ付本官ハ英国カ現在ノ制度ヲ継続スル以上右約束ヲ為サレ実際ニ於テ差支ナキ様ナルモ理論トシテハ何時制度ノ変更セラルルナキヲ保セス然ルニ日本国ニ於テハ右権利ヲ附与スルニ付レシプロシチーヲ立法ノ根本主義トセルコトナレハ無條件ニ最恵国臣民待遇ヲ約スルコトモ出来難シト云ヒタルニ然ラハ該権利ノ附与ヲ相互的トシテ最恵国待遇ヲ約束スルノ規定ヲ設クルコトトセハ如何ヤト答ヘラレタリシニ付右様ノ規定出来得ヘクムハ本官一己ノ意見ニテハ主義ニ於テ差支ナキ様思考スルカ右様ノ規定ヲ按出セラレナハ其ノ上ニテ何分ノ意見ヲ述フヘシト答ヘ置ケリ就テハ若シ右通知ニ接シタラハ早速電報スヘシ㈢終リニ條約適用区域ノ件ニ付同官ハ近時自治殖民地ハ勿論直轄殖民地ニ於テモ自ラ條約ニ加盟スルト否ヤトヲ決センコトヲ希望スルノ傾向アルカ故ニ英国政府ニ於テモ近年来此等殖民地ハ條約ノ適用区域ヨリ除外スルノ方針ヲ採リ居レリ随テ本件ハ全ク主義上ヨリノ問題ニテ甚タ難件ナルカ一体日本国ニ於テハ執レノ殖民地ヲ主眼トセラルル義ナリヤト問ヒタルニ付香港海峡殖民地等ハ其ノ重ナルモノナリト述ヘタルニ同官ハ若シ日本ニ於テ強イテ本件ヲ主張セラレ之ニ付英国ノ同意ヲ得サレハ税率ノ譲歩モ確定セストノコトナラハ協定方式ニ付テモ直ニ閣議ニ附スルヲ得ス又?殖民省ニ於テモ結局各殖民地ノ意向ヲ問フニアラサレハ其ノ意見ヲ確定スルヲ得サルヘキニ付交渉ハ甚タ遅延スル次第ナリ就テハ此際日本ノ税率譲歩ヲ内閣ニ提示シ協定方式ヲ決定スル訳ニハ参ラサルヤトノコトナリシニ付本使ハ殖民地ノコトハ我税率譲歩ノ一條件ナレハ右ハ同意シ難シ尤先ツ殖民省丈ノ意見ニテモ聞合セ本使ニ通知セラルルヲ得ハ其ノ上ニテ何分ノ義本国政府ヘ禀申スヘシト云ヒタルニ殖民省ニテモ勿論其ノ想像意見ヲ示スニ過キサルヘキモ早速問合スヘシトノコトナリキ、

本使惟フニ帝国政府ニ於テ本件同意ヲ絶対條件トセラルルニ於テハ英国政府ニ於テモ一応條約ノ内容ヲ殖民地ニ示シ其ノ加盟ト否トヲ決セサルヘカラサル次第ナルカ斯クテハ其ノ間ニ多数ノ時日ヲ要シ交渉ハ暫時行詰マリノ状態ニ陥

ル次第ナルニ付本使ニ於テハ追テ本條約ノ協議ニ移リ本件ニ付交渉スル場合ニハ勿論我主張ヲ貫徹スル様努ムヘキモ一先之ヲ條件中ヨリ取除カレ税率ニ関スル（脱）ヲ結了セシメラルルコト然ルヘキニアラスヤト思考ス何レ不日殖民省ノ意見ヲ通知シ来ルヘキニ付更ニ何分ノ請訓ヲ為スヘキカ右豫メ御詮議置ヲ請フ尚本條約ノ各條ニ付テモ大略同次官ト共ニ閲読（?）シタルニ其ノ中英国ノ対案第一條第五項信教ノ自由ノ件ニ対シ我憲法ニモ明文アルコトナレハ斯ル規定ハ不必要ナリト述ヘタルニ次官ハ之カ削除ニ同意シ第二十五條生産原地詐称処分方ノ件ニ付テハ御送附ノ説明書ノ趣旨ニテ説明シタルニ右様ノ次第ナラハ致方ナシトテ之レカ削除ニ同意シ第二十六條ノ関税争議ヲ仲裁ニ附スルノ件モ削除ニ同意シタリ其ノ他ノ條項ニ付テハ彼我ノ間ニ多少互譲ヲ為サハ差シタル困難モナク妥協ヲ見ルヘシト思考ス尚無税品ニ関シ菜子油ハ勿論七宝器ノ追加及絹羽二重「ハンカチーフ」ニ関スル我要求ヲ容ルルコト及膝器ニ付テハ尚少シク定義（不明）取調ノ必要アルモ大体ニ於テ我要求ヲ容ルルコトトナルヘキコト尚綿織物ノ四捨五入及鉄ノ二品ヲ三十銭及七十銭ト為スコトモ承諾スル旨使ヲ以テ通知シ来レリ右不取敢電報ス

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

貴電第九号ヲ以テ御来示ノ趣旨ニ遵ヒ英国品ニ対スル協定税率表及我新譲歩ニ対スル四條件無税品ニ関スル新要求其他 gray ナル文字カ Scoured and washed tissues ヲ包含スト云フハ単ニ綿織物ニ限ルコト等ヲ列記シタル一ノ覚書ヲ作成シ矢部技師持参ノ彼我條約案対照表ニ我修正意見ヲ附記シタルモノト共ニ（尤モ不得已場合ニ我ヨリ譲歩スヘキ点ニ付テハ暫ラク之ヲ秘シ何等記載セス）一月十八日商務次官ヘ送付シ翌商務省ニ於テ同次官ト非公式ノ会見ヲナシタル次第ハ往電第二十一号ヲ以テ及電報置候処茲ニ御参考ノ為メ前顕協定税率表及覚書写御送付致候間御査閲相成度尚同日沿岸貿易ノ件ニ関シ同次官ヨリ本官ヘ交付シタル別紙書面写一通（往電第二十二号参照）併セテ添付差進候敬具．

註　附屬書省略

註　條約案対照表後掲二月二日加藤大使来翰三三八文書附屬書一参照

（別　電）

沿岸貿易ニ関スル英国政府修正案通報ノ件

London, ...
Received, January 22, 1911. 12-05 a.m.

Komura,

Tokio.

No. 22.

Vessel engaged in oversea trade shall not be deemed to engage in the coasting-trade merely because it carries between two British or Japanes ports (1) passengers holding through tickets to or from some oversea place (2) merchandise consigned on through bill of lading to or from some oversea place.

三二六　明治四十年一月二十日　加藤駐英大使ヨリ　小村外務大臣宛

修正覚書提出ノ件

機密條　第六号

明治四十四年一月二十日　二月十三日　接受

三二七　明治四十四年一月二十一日　小村外務大臣ヨリ　加藤駐英大使宛（電報）

英国側ノ協定方式案ヲ修正スル件

別　電　税率協定修正方式案

一月廿一日　後三時二〇分発　在英　加藤大使　小村大臣

第十七号

貴電二〇号ニ関シ

一、協定方式案第一項中 higher ノ文字ヲ customs duties ノ前ニ置キ or less favourable ノ三字ヲ削除致シタシ右ハ英国当初ノ提案及英セルビヤ條約亦同様ナリ

二、第三項中 Commencement of this treaty ハ精確ナラザルノ嫌アルガ故 date this Treaty takes effect ニ改メ Contracting States or State トアルハ凡テ Contracting Parties or Party ニ改メテ他ノ條文ノ用語ト同一ナラシメ又 terminate the arrangement ハ一層的確ニ abrogate the present Article ト修正致シタシ

以上修正ノ結果全文ハ第一八号ノ如シ

（別　電）

税率協定修正方式案

一月廿一日後五時廿五分発

第十八号

Article.....

The Articles, the produce or manufacture of the United Kingdom, enumerated in part 1 of the schedule, unnexed to this treaty, shall not, on importation into Japan, be subjected to higher customs duties than those specified in the schedule.

The articles, the produce or manufacture of Japan, enumerated in part II of the schedule, annexed to this treaty, shall be free of customs duty on importation into the United Kingdom.

Provided that, if, at any time after the expiration of one year from the date this treaty takes effect, either of the contracting Parties desires to make modification in the schedule, it may notify its desire to the other contracting Party and thereupon negotiations for the purpose shall be entered into forthwith. If the negotiations are not brought to a satisfactory conclusion within six months from the date of notification, the contracting Party which gave the notification may within one month give six month's notice to abrogate the present article, and on expiration of such notice the present article shall cease to have effect without prejudice to the other stipulations of this treaty.

三二八　明治四十四年一月二十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

小村外務大臣ノ議会演説ニ関スル件（一）（二）

（一）

一月二十一日　前六時四〇分　倫敦発　本省着

小村外務大臣　　加藤全権大使

第二三号至急

貴電第十三号ニ関シ本使ハ閣下御演説ノ趣旨ヲ別電ノ通翻訳シ外務大臣ニ内報シ置キタルニ一月二十日同官ト会見ノ際 perfect understanding exists トアリテハ既ニ大体ニ於テ協定成立シ居ルモノト解セラレ当国議会ニ於ケル質問ニ対シ答弁ニ窮スヘキニ付除キ単ニ two Government are convinced that 云々ト致サレタシトノコトナリ就テハ意志疏通ノ点丈ハ除カルル様致シタシ

（二）

London, ...

Recd., Jan. 21, 1911. 7-40 a.m.

Komura,

Tokio.

Betsuden. No. 24.

With regard to the new treaty with Great Britain, perfect understanding exists between the Governments, and the Imperial Government are convinced that the negotiations which are making smooth progress will, at no distant date, result in the conclusion of a treaty which is satisfactory to both countries.

Kato.

三二九　明治四十四年一月二十一日　小村外務大臣ヨリ加藤駐英大使宛（電報）

議会演説ニ関シ回答ノ件

（マヽ）

一月二十一日　前後七時三十五分発

在英　加藤大使　　小村大臣

第一九号

貴電二三号ニ関シ

意志ノ疏通云々ノ一句ハ削除スルコトト為セリ演説ノ英訳ハ豫メ在米大使ヲ経テ電報シ置クヘク尚右演説ヲ為シタル上ハ直ニ其ノ旨ヲ電報スヘキニ付其ノ節ハ貴官ニ於テ右英訳全文ヲ発表セラレタシ

三三〇　明治四十四年一月二十一日　小村外務大臣ヨリ加藤駐英大使宛（電報）

織物糸数計算法ニ関シ回答ノ件

一月二十二日　午後二時五分発

在英　加藤大使　　小村大臣

第二〇号

貴電第二一号及二二号ニ関シ

絲数計算法ニ付御来示ノ如キ我趣旨ヲ公式会見ノ際言明セラルルコト差支ナシ沿岸貿易ニ関スル先方ノ申出ニ対シテハ更ニ研究ノ上ニテ回電スヘシ土地所有権及條約適用区域ノ件ニ付テハ閣下ヨリノ続報ヲ待ツテ詮議致スヘシ

三三一　明治卅四年一月三十五日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

矢部技師持参ノ條約案修正意見書ニ関スル件

一月二十五日　午前一一、〇〇　東京着

小村外務大臣　　加藤全権大使

第弐八号

一月二十七日商務省次官ト再ヒ会見シ非公式交渉ヲ継続スル筈ナルカ矢部技師持参ノ條約ニ関スル修正意見書ヲ閲スルニ重大問題ニ付テハ暫ク措キ其他ニ多少尚説明又ハ御再考ヲ煩ハシタキ廉アリ本官ニ於テモ御来示ノ趣ニ遵ヒ十分我主張ヲ貫徹スル様努ムヘキハ勿論ナルモ単ニ行文ノ相違又ハ事実害ナキモノニ付テハ已ムヲ得サル場合ニハ我ニ於テ妥譲ノ態度ニ出テ談判ノ進捗ヲ図ルコト可然ト思考ス就テハ交渉上本使ニ裁量ノ余地ヲ与フル為左記ノ廉々ニ対スル帝国政府最後ノ譲歩点折返シ電報ニテ御内示アランコトヲ請フ

英国対案第一條第一号我原案ニ多少先方ノ希望ヲ容レ旅行居住ニ付内国人待遇修学研究 callings professions business 及 industries ニ最恵国待遇ヲ約スルコトトシ可然ヤ

第二彼我両案ハ字句異ナルノミナレハ已ムヲ得サレハ英案ヲ容レ可然ヤ

第八我末文追加ニ関聯シ商務省次官ハ何故英人ハ日本人ト同様産業奨励金ニ均霑シ得サルヤト質問シタルカ帝国政府ニ於テハ実際如何ナル産業ニ付内国臣民ニノミ特別ノ保護ヲ与ヘラルル御趣意ナリヤ

第二條英案ヨリ削除セラレタル文句ハ日本国ニハ無用ナランモ之ヲ存スルモ実害ナキヤニ思料セラル殊ニ第一條第四ニ於テ英国ニ関係ナキ訴願行政訴訟ニ関スル我案ノ存置ヲ主張スル以上ハ此文句ノ存置ヲ容認スルコト公平ナリト思考セラルルニ付已ムヲ得サレハ之ニ同意シ可然ヤ尤モ永代借地ニ関スル英国追加ノ文句ハ勿論削除セシムル考ナリ

第六條不開港場ニ英国船ノ入港ヲ許ササル趣旨ヲ明カニスル為我原案ノ「外国通商ノ為開カレ云々」ノ文句ヲ以テ英国案ノ「内国臣民カ来リ云々」ノ文句ニ代ユルニ於テハ根本主義ニ於テ何等差支ナク又英国案ノ其他ノ部分モ多少文字ノ相違コソアレ趣意ニ於テ現行條約ニ基クルカ故之ヲ存スルモ別ニ差支ナカルヘシト思ハル尚我原案ノ但書ハ絶対的ニ必要ナル規定ニアラサルハ原案説明書中ニモ所載ノ通ナレハ已ムヲ得サレハ之ヲ削除スルコトトシ右ノ趣旨ニテ本條ヲ纏メ可然ヤ

第七條我修正案第一項ハ英国案ノ第一項前半ト意義異ナラサルカ故已ムヲ得サレハ英国案ヲ容レ可然ヤ又英国案第二項末段削除ノ件ニ付商務省次官ハ本件ハ砂糖ニ関スル「ブラッセル」條約ノ規定ニ遵拠シ英国ノ義務ニ属スル事項ナレハ是非トモ之ヲ存置シタシトノコトナリシニ付本使ハ右ニ付尚詳細ノ説明ヲ求メ置キタルカ先方ニ於テ強テ本分ノ存置ヲ主張スルニ於テハ如何返答スヘキヤ右回答振御回示アリタシ

第八條我修正案ノ説明書ニ依レハ我原案第六條第二項及第三項ノ容レラレサル場合ニハ英案第七條第一項ノ後半及第二項前段ヲ容レ之ヲ一文トナシ税率協定ニ関スル第八條ノ次ニ一独立條文トシテ挿入スル御希望ナルカ右ヲ特ニ一独立條文トナス理由ハ如何本使ハ第七條中ニ加ヘ之ヲ保存スル方反テ体裁ヲ得タルヤニ思考スル処右様取計可然ヤ

第二十條第二項ノ追加 of entry トハ貨物揚卸ノ為外国貿易船ノ入港スルト云フ意義ナリヤ

第二十四條我修正案ノ説明書ニ依レハ日本国ハ工業所有権保護條約ニ加盟セルカ故ニ本條ノ必要ナシトノコトナルモ右ハ十二ヶ月ノ豫告ニテ何時ニテモ抛棄シ得ルニ由リテ英国ハ本條ノ設置ヲ要求スル次第ナリ尚又本件ニ付特ニ協定ノ必要ヲ生セハ其折商議スルコトヲ辞セスト答ヘタルモ若シ先方ニ於テ是非此際之カ規定ヲ主張スルニ於テハ如何ナル理由ヲ以テ之ヲ拒ムヘキヤ右ニ対スル回答振御回示アリタシ

三三二　明治卅四年一月三十五日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

土地所有権沿岸貿易及條約適用区域ニ関スル件

（一）（二）

（一）

一月二十五日　後二、四〇　倫敦発
東京着

小村外務大臣　　加藤全権大使

第二九号

往電第二一号ニ関シ

我覚書ニ対シ更ニ書面ヲ以テ回答シ来リ就中本條約ノ関係アル部分ニ付テハ別電第三〇号ノ如キ書面ヲ送リ越シタル処其ノ内沿岸貿易ニ付テハ帝国政府ニ於テ往電第二二号所

載ノ文句挿入ヲ承諾セラルレハ別ニ問題ナカルヘク土地所有権ニ付テハ往電第二一号中ニ記載ノ趣意ニテ更ニ新案ヲ提出シ来ルヘキカ右ニシテ我法律ノ規定ト相容レサル場合ニハ勿論之ヲ拒絶スヘキモ若シ然ラサル場合ニハ之ニ同意セラレ然ルヘシ尤新案ハ入手次第電報請訓スヘキコトハ勿論ナリ「次ニ條約ノ適用区域ノ件ニ付テハ先方ニ於テハ全ク政策問題ニ属シ到底其主義ヲ改ムルコト能ハサルヘシ就テハ英国案ニ御同意相成尚土地所有権其他本條約ニ関スル双方ノ意見ノ相違ハ最早些々タルコトナルニ付輸入税ニ関スル方式及税率ハ委員間ニ決定ノモノトシテ閣議ニ附スルコトヲ承諾セラルル様致シタシ尚英国案第二十八條殖民地各別ノ退盟権ノ義ニ付テハ本使ハ過日会見ノ際ニ商務省次官ヘ右規定ノ不必要ナルヲ述ヘタルニ拘ハラス尚其存置ヲ希望シ来レリ但次官ハ之レカ存在ハ殖民地ヲシテ本條約ニ加盟セシムル上ニ於テ好都合ナリト述ヘタルコトアリ且之ヲ存スルモ強テ差支ナキ様ナルニ付已ムヲ得サレハ存置ニ同意シ可然ヤ往電第二八号ノ通一月二十七日?会見ノ筈ニ付其ノ前ニ御訓令アリタシ尚次官ハ別書ヲ以テ我四條件ノ第一及第二ヲ承認スルコト第三ニ付テハ布帛ノ従量ニ関スル要求ヲ撤回シ絲数ノ計算法ヲ協定税表ニ附記スルコトハ盟撰択権ヲ与ヘラレ居ルニ付日本国政府ニ於テ其ノ主張ヲ強ヒラレサルヲ望ム本件ニ付殖民省ト打合セタルニ殖民地ノ各別加盟並ニ退盟ニ関スル英国提案ノ形式ハ十余年前ヨリ特ニ採用襲蹈セル政策ニ因リ今更其ノ昔ニ復帰スルヲ得ストノコトナリ又或殖民地カ本條約ニ加盟スルヤ否ヤヲ豫メ問合スコトニ付殖民省ノ言ニ依レハ総督ハ必ス先ツ「カウンシル」ニ諮詢スヘキガ「カウンシル」ニハ私人モ加ハリ居レルニ付秘密ノ洩ルルコトナキヲ保證スル能ハストノコトナリキ要スルニ斯カル次第ニシテ交渉ハ甚タ遅延ヲ来クスコトナレハ英国政府ハ此際斯カル問合ヲ為スコトヲ欲セス併シ時機来ラハ香港海峡殖民地等ヲ本条約ニ加盟セシムル様出来得ル限リ勧誘スヘシ

第二十七條第一項及第二項其儘同意ヲ得ハ第三項ハ撤回?スヘク併シ第二十八條第二項ハ存置スルコト必要ナリ何トナレハ単ニ一殖民地ノ事情ニ依リ日英両国ノ利益ニ合致スル條約ヲ廃棄セサルヘカラサルニ至ルハ実際上甚タ不便ナレハナリ

強要セサルモ右ニ対シテハ満足ナル保証ヲ与ヘ商人ニ示シ得ル様セラレタシト云ヒ尚右計算法ニ付テハ双方専門家ノ協議ヲ求メ来レリ本件ノ掛合方ニ関シテハ目下矢部技師取調中ニ付追テ何分ノ義請訓スヘシ終リニ無税表ニ付テハ往電第二一号末段ト同一ノ趣旨ヲ記シ漆器ノ範囲劃定ニ付日本国ノ提議ハ大陸諸国ヨリノ多額輸入品ヲモ包含スルノ虞アルニ付之ヲ区別スル様定義ヲ附スルコト困難ナルカ要スルニ technical question ニテ至急詮議ノ上確答スヘシト云ヘリ

（二）

一月二十五日　前一一、五九　倫敦発
　　東京着

小村外務大臣　　加藤全権大使

第三〇号（別電）

㈠　土地所有権及沿岸貿易ノ件ニ付テハ英国政府ハ出来得ル限リ日本国政府ノ希望ニ応スルノ趣旨ヲ以テ其ノ提案ヲ修正スルコトトスヘシ尤モ右譲歩ハ大ニ英国ノ利害関係ヲ失望セシムルモノナレハ條約ノ他ノ條項ニ付テハ満足ノ解決ヲ得ルヲ以テ之カ條件トス

㈡　條約ノ適用区域ノ件ニ付テハ直轄殖民地ハ略近常ニ加

三三三　明治四十四年一月二十五日　加藤駐英大使ヨリ
　　小村外務大臣宛（電報）

絲数計算法ニ関シ請訓ノ件（一）（二）

（一）

一月二十六日　前七、二〇　東京着

小村外務大臣　　加藤全権大使

第三一号

絲数計算法ニ関スル言明方ニ付矢部技師研究ノ結果別電第三二号ノ通ニテ然ルヘシトノコトナルカ右ノ通言明シ可然ヤ「フラクション」ノ件ハ貴電第九号ニ依レハ其ノ大小等ニ照ラシ切捨ノ公平ナル取扱ヲ為ストノコトナルモ矢部技師ノ談ニ依レハ此事ハ当初大蔵省ニテハ何等ノ決議ナカリシモ同技師自身ノ腹案ニテハ結局「フラクション」ハ計算ニ入レサル外ナカルヘシトノ考ナリシ趣ニテ尚当地ニ於テ同技師ノ調査ニ拠ルモ諸国モ多クハ切捨主義ヲ取リ仏伊関税定率法ニハ明カニ其旨ヲ規定セルカ故ニ此点ニ付テハ條機密第二七号拙信附属書Aノ末段ヲ其儘同意セラルルコト可然ト思考ス就テハ右ノ通言明シ可然ヤ

（二）

London, ...
Recd., Jan. 26, 1911. 7-5 a.m.

Komura,
Tokio.

No. 32.

Note.—Fourth in group nine of the Japanese Customs Tariff Law is intended to apply to counting of thread constituting tissues having figures, stripes or other designs. In case the number of thread is unequal in different parts of one piece, owing to the imperfection in weaving, the mean of thread in several parts of tissues will be taken for the purpose of tariff classification.

Kato.

三三四　明治四十四年一月三十五日　小村外務大臣宛　加藤在英特命全権大使

我提案ニ対スル英国側回答通報ノ件

附屬書　英国側提出覚書

機密條　第七号　一二月十四日　接受
明治四十四年一月二十五日

在英　特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

機密條第六号往信ヲ以テ及御送付候本月十八日本官ヨリ商務次官ヘ提出シタル覚書ニ対シ昨二十四日別紙附屬書ノ通リ同官ヨリ回答致越候処其要領ヘ既ニ往電第二九号及同別電第三〇号ヲ以テ御電報致置候得共尚御参考ノ為メ右書面写及御送付候

尚先方ヨリ要求セル布帛ノ糸数計算方法ニ関スル言明方ニ付矢部抜師ト相談決定シタル往電第三二号写併セテ差進候間御査閲相成度此段申進候敬具

註　第六号信附屬我提案覚書ヘ省略セルモ明治四十三年十二月廿八日附送信三〇五文書附屬ノ税率表及前掲三三三文書電報参照アリタシ

（附屬書）

英国側提出覚書

I. Note on the Memorandum enclosed in the Japanese Ambassador's private note of January 18th.

I. The Tariff Schedule annexed to the Memorandum is acceptable.

II. As regards the four conditions attached, Nos. (1) and (2) are accepted.

As regards No. (3) the point as to an allowance for variation of weight will be waived, and we will not press for a note in the Conventional Tariff with regard to the mode of counting threads if a satisfactory assurance as to the practice to be followed can be given which may be conveyed to British traders. It is suggested that on this point it might be well if a consultation between experts could take place.

As regards No. (4) it is recognized that the Tariff Schedule, "Formula" and Free List are finally dependent on a mutually satisfactory settlement being reached on the Articles of the Draft Treaty, including the three specified points.

III. As regards the Free List there will be no difficulty as to Rape Seed Oil and Handkerchiefs of habutae, and I think it may be possible to include Cloisonné ware. The proposed enlargement of the definition of lacquered goods is more difficult, as it might include a large quantity of goods imported from the Continent of Europe. This is a technical question on which further inquiry will be made with all possible speed.

IV. It is noted that the Japanese explanation as to washed and scoured tissues applies only to cotton tissues, and any note on the subject is to be confined to such tissues.

II. NOTE ON CERTAIN ARTICLES OF THE DRAFT TREATY.

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(1) We are prepared though with great reluctance to modify the Articles relating to ownership of land and Coasting Trade with a view to meeting, so far as practicable, the wishes of the Japanese Government. These concessions, which will it is feared cause much disappointment to the British interests affected, are of course conditional on a satisfactory settlement of the remaining Articles of the Treaty.

(2) As regards the scope of the Treaty, it is hoped that the Japanese proposal that the Crown Colo-

nies should be included without the option which is now invariably given to them in our Treaties, will not be pressed.

On this matter we have not failed to confer with the representatives of the Colonial Office, who state that the present from of the Article (so far as relates to separate adhesion and denunciation) was deliberately adoped as a matter of policy more than ten years ago, and that it would now be impracticable to go back upon it.

As regards the suggestion thrown out at our interview that steps might be taken in advance to ascertain if certain Colonies would adhere to the Treaty when concluded, the Colonial Office pointed out that the Governors whould certainly wish before committing their Colonies to consult their Councils, which include an unofficial element, and in that event secrecy could not be guaranteed. On the whole, therefore, and also on the ground of delay, we are inclined to deprecate such consultation at the present stage, but we will do all we properly can when the time comes to persuade the Colonies named to give their adherence to the Treaty.

If in other respects the form of the Article 27 in our Counterdraft is maintained, we are willing to abandon para. 3, to which exception is taken, but importance is attached to preserving the paragraph of Article 28, giving either side the right of separate denunciation with regard to any Colony. It has been found very inconvenient in practice to have to denounce a treaty which perhaps suits on the whole the interests of both Contracting States merely on the ground of circumstances affecting a single Colony.

Note 4 in Group IX of the Japanese Customs Tariff Law is intended to apply to the counting of Threads constituting the tissues, having figures, stripes, or other designs. In case the number of threads is unequal in different parts of one piece, owing to the imperfection in weaving, the mean of threads in several parts of the tissues will be taken for the purpose of tariff classification.

三三五　明治四十年一月二十六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約改正交渉方ニ関シ回訓ノ件（一）（二）（三）

（二）

一月廿六日　午后二時発

在英　加藤大使　　小村大臣

第二三号

貴電一二八号ニ関シ

既送ノ書類ニテ御承知ノ通リ我方ニテハ成ルヘク我修正意見ノ維持ヲ希望スルノ理由アルカ故之カ貫徹ニ御尽力アラレンコトヲ希望スト雖互譲ノ必要上已ムヲ得サレハ尚多少譲歩スルモ強テ異議ナシ就テハ御申出ノ点ニ関シテハ左ノ通御含相成リタシ

一、第一條第一号ニ付テハ御来示ノ通リニテ可ナリ尤モ此場合ニ於テ結局 business and industries ハ如何ナル意義ナルヤ之ヲ確メラレタシ

二、第一條第二号御来示ノ通リ

三、第一條第八号ニ関シテハ現行條約ニ於テモ本号ニ該当スル條文ハ輸出入ニ関スル條文ノ間ニアリテ均シク輸出入ニ関スル事項ヲ意味セシモノノ如ク所謂「バウンテイ

スルノ文字ヲ「エキスポオトバウンチイス」ト改ムルモ可ナリ尤モ帝国政府ニ於テハ若シ内国民一般ニ与フルカ如キ産業奨励金アリトセハ之ヲモ強テ英国人ニ拒マントノ欲スルノ主意ニ非ス畢竟特ニ指定シタル内国民ニ対シ特殊ノ産業奨励金ヲ下附スルニ当リ之ニ対シテ外国人ノ均霑論ヲ起サンメサラン為ナリ然レトモ之カ為ニ我追加ノ如キ文句ヲ要セストノ事ナラハ英国案ノ儘ニテモ強テ異議ナシ

四、対案第二條中我方ヨリ削除シタル文句ハ意見書記載ノ理由ニ依リ是非共之ヲ削除シタシ之カ必要アラハ我提案第一條第四号中ヨリ訴願及行政訴訟ニ関スル規定ヲ省クモ可ナリ

五、第六條御来示ノ通リ

六、第七條第一項ハ已ムヲ得サレハ英国案ニ同意スルモ可ナリ奨励金付物品ニ関スル件ハ砂糖ニ関スル「ブラッセル條約ノ規定ト英国ノ義務トノ関係ニ付多少疑アリ貴

電ニ所謂先方ヨリ詳細ノ説明ヲ得タル上ニテ更ニ研究スヘキカ若シ果シテハ英国ニ義務アリトスルモ問題ハ僅ニ砂糖ニ関スルノミナレハ我削除シタル文句ヲ砂糖ニ限ルコトニ改メテ復活スル程ノ必要ナカルヘク又砂糖ニ付英国ト我国トノ間ニ余リ問題ノ生スヘキ虞ナク仮令生シタリトスルモ其時解決ノ途アルヘキニ因リ要スルニ依然削除ヲ主張致シクシ

七、第七條ノ條項排列方ニ付テハ我主意ハ輸入ニ対スル禁止制限ノ規定ハ輸入税規定ノ後ニ廻ハス方或ハ可ナルヘシトノ意見モアルヘシト認メ第七條第二項ヲ協定方式ノ後ニ置クモ亦可ナリトイフニ在リ然レトモ御来示ノ通リ御取計ヒ毫モ差支ナシ

八、「オブ、エントリ」ハ御来示ノ通リ

九、英国政府ニ於テ帝国政府カ十二個月ノ豫告ヲ以テ何時ニテモ萬国條約ヨリ脱退スルナラント懸念スルカ如キハ全然杞憂ニ止ルヲ以テ右言明ノ上依然本條ノ削除ヲ主張セラレタシ且ツ工業所有権ニ関シテハ時々萬国会議ヲ以テ追加増補スル所アルニ依リ寧ロ此等ノ事項ハ萬国條約ノ規定ニ委ヌルヲ以テ適当便宜ナリト認ム

（二）

一月廿六日　午后四時五十分発

在英　加藤大使

小村大臣

第二四号

貴電二九号及三〇号ニ関シ

一、土地所有権ニ関シテハ先方ノ新案ニ接シクル上回訓スヘキカ畢竟如何ナル案ニ依ルトモ英国臣民カ本件ニ関スル我法律ノ規定セル以上ノ権利ヲ得ルコト能ハサル次第ニ付成ルヘクハ我修正案ノ儘ニナス様交渉相成タシ

二、條約適用区域ノ件ニ関シテハ主義上先方ニ於テ到底我希望ヲ容ルル余地ナキニ於テハ已ムヲ得ス同意スヘシ但香港、海峡殖民地、錫蘭等ニ付テハ利家関係密接ニシテ我船舶ノ寄航地ニモ属スルヲ以テ是非新條約ニ加入スル様英国政府ニ於テ十分尽力スヘキ旨会議録ニ於テ先方ヨリ声明スルコトノ同意ヲ得ラレタシ右ノ声明ニ依リ対案第二十七條第一項ニ同意スヘシ第二項租借地云々ノ規定ハ意見書記載ノ理由ニ依リ之ヲ明文ニ載スルコトヲ好マス但会議録ニ於テ本條約ヲ関東州、威海衛ニ適用スルコト竝ニ九龍租借地ハ香港殖民地ノ一部ト看做スヘキコトノ understanding ヲ記載スルコトニハ異議ナシ第三項ニハ understanding ヲ記載スルコトニハ異議ナシ第三項ニハ同意シ難シ第二十八條第二項ハ英国近年ノ條約ニ其ノ例

アルニ鑑ミ且之カ存置ハ殖民地ヲ本條約ニ加入セシムルニ好都合ナリトノ先方ノ言ニ顧ミ之カ存置ニ同意スヘシ

三、沿岸貿易ニ関シテハ貴電第二二号所載ノ文句ハ一九〇七年英本国ト濠州及ニュージーランド間ノ殖民地商船会議ニ於テ濠州又ハニュージーランドノ二港間ニ是等殖民地以外ノ海外地ヨリ又ハ海外地ヘ通シ切符又ハ通シ船荷證券ヲ有スル貨客ヲ運搬スルハ沿岸貿易ト看做サスト決議シタルモノニ依レリ而シテ英本国ト其ノ殖民地又ハ殖民地相互間ニ於テハ互ニ他ヲ以テ Oversea places ト見ルト雖モ右ノ文字ヲ本邦ニ関シテ使用スルトキハ誤解ヲ生スルノ虞アリ我国ハ単一体ヲ合成シ英国ノ場合ニ於ケルカ如キ意味ニテ其ノ版図間ニ互ニ Oversea places ヲ以テ目シ得ヘキモノナシ而シテ英国提案ノ目的タルヤ畢竟海外ヨリ例ヘハ横濱ニ至ルヘキ貨客ニシテ都合ニヨリ神戸ニテ上陸又ハ陸揚セルモノヲ神戸横濱間ニ英国船ヲシテ運搬セシメ又外国行貨客ニ付テモ同様ノ権利ヲ英国船ニ得セシメントスルモノニ外ナラサルヲ以テ事甚タ重要ナル問題ニ非ス沿岸貿易ノ規定ヲ国内法ニ一任スル以上ハ斯ル点ニ付テ條約上特ニ保留ヲナスノ必要ナカルヘシ然レトモ英国ニ於テ是非共何等協定ヲ希望スルニ於テハ双方ニ適合スル字句ヲ用ヒ大体別電第二五号ノ如キ understanding ヲ会議録中ニ残スニハ異議ナシ if usually engaged otherwise ナル制限文句ハ畢竟専門ニ本件ノ如キ運搬ニ当ラシメサルノ趣意ニシテ英案ニ engaged in oversea trade トアルモ其ノ趣意ナリ

四、帝国政府ハ努メテ妥協ノ精神ヲ発揮シ輸入税ニ関スル協定方式及税率ハ漆器ノ定義確定ノ上ハ委員会ニテ決定ノモノト看做シ先方ニ於テ閣議ニ付スルモ異議ナシ

（三）

一月廿六日後四時卅分発

訓電二五号

It is understood between the two Governments that in the case of the coasting trade being exclusively reserved to national vessels in either country, the vessels of the other country, if usually engaged otherwise, shall not be prohibited from the carriage between two ports of the former country of passengers holding through tickets or merchandise consigned on through bills of lading to or from places not within the ex-

tent of the coasting trade reserved to the national vessels.

三三六　明治四四年一月二七日　小村外務大臣ヨリ　加藤駐英大使宛（電報）

糸数計算法ニ関シ回訓ノ件

一月廿七日　午前十時十五分発

在英　加藤大使　　小村大臣

第二六号

貴電三一号ニ関シ

絲数計算法ニ関スル我解釈及取扱振ヲ貴電三一号機密條二七号貴信附属書A末段ノ通リ言明相成リ差支ナシ

（付　記）

一月二十六日議会豫算委員申出ニテ桜井局長ニ協議済

三三七　明治四四年一月二九日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

英国対案ニ対スル商議ノ結果ニ付請訓ノ件

別　電　英国関税規則抜萃

最恵国待遇ノミヲ約束スルコトトセハ日本ニ在ル英国人ハ是迄既ニ日本人ト同様許可セラレタル営業ヲモ将来或ハ禁止セラルルナキヲ保シ難シトノ懸念ヲ懐クヘキニ付是非修正案ニ同意ヲ得タク又 occupation ナル語ハ日本案ニ云フ一切ノ業務ヲ含ム趣意ナリ若シ日本ニ於テ将来外国人ノ営業ヲ制限スル考ナクハ英案ニ同意セラルモ差支ナキ訳ナラスヤトテ切ニ其ノ希望ヲ繰返シタルカ本官ニ於テモ若シ政府ニ於テ前記ノ如キ考アラハ格別サモナクハ強イテ英案ニ反対スヘキ理由ナク若又前記ノ如キ御考アラハ先方ハ益此点ヲ主張スル必要ヲ感スヘキ次第ニ付結局請訓スヘシト答置ケリ

(二)　第二号我原案ノ終リニ英案末段 either in person 以下ノ文句ヲ追加シ来リシカ故本使ハ之ニ同意シタリ

(三)　第三号ニ付テハ own or ノ二語ヲ削除シ来リタルモ商務省次官ハ外国人土地所有権ニ関シテハ桂侯及閣下ニ於テ追テ新法律ヲ外国ノ満足スル様改正スルノ意アルヲ洩ラサレタル由ナレハ此際其旨保障ヲ得タシトノコトナリシニ付本使ハ右ノ如キ保障ヲ与フルコトノ到底不可能ナル旨説明シ之ヲ拒絶シタルニ次官ハ此点ハ在日本国英国人等ノ最重要視スル所ナルニ付尠クトモ将来ノ保障丈

一月廿九日　前八、四五　本省着

小村外務大臣　　加藤全権大使

第三五号

往電第二一号ニ関シ一月十八日本使ヨリ提出シタル本條約修正案ニ関シ一月二十六日商務省次官ヨリ更ニ対案ヲ送越タルニ因リ一月二十七日右ニ付次官ト会談シタルニ英国最初ノ対案ニシテ既ニ我承認ヲ経タルモノヲ除キ其ノ他ニ関スル（不明）討議ノ結果左ノ如シ就テハ右ノ内必要ノ廉々ニ付何分ノ義御電訓ヲ請フ

(一)　英案第一條第一号ニ付テハ先方ハ

「sall be placed on the same footing as native subjects, in all that relates to travel and residence and pursuit of any occupations which are not at present confined by law to native subjects, and as regards pursuit of other occupations and of educational studies shall be placed, in all respects, on the same footing as the subjects or citizens of the most favoured nation」ナル修正案ヲ提出シ来リタルヲ以テ本使ハ原案ヲ主張シ已ムヲ得サレハ往電第二八号ヲ以テ請訓ノ通修正スヘキコトヲ述ヘタルニ次官ハ営業ニ付単ニ之ヲ得ンコトヲ切望シタルニ付本使ハ已ムヲ得ス然ラハ他日公式会議ノ際貴方ヨリ右希望ヲ述ヘラレ本使ハ之ヲテーク、ノートシ日本国政府ヘ取継クヘキ旨言明スルコトセハ如何ト言ヒタルニ之ニ同意シタリ

一月二十九日　前一〇、一五　東京着

小村外務大臣　　加藤全権大使

第三五号（続キ一）

(四)　第四号ニ付テハ英国対案ノ初ニ在ル they shall ト be at full liberty トノ間ニ on condition of reciprocity ノ四語ヲ挿入シ shall permit ノ下ニ在ル native subjects or ナル三語ハ削除シ来リタルニ依リ本使ハ元来帝国政府ニ於テハ外国人土地所有権ニ関シテハ全然内国法律ノ規定ニ一任スル考ナレハ斯ル條文ヲ設クルハ好マサル所ナリトテ之カ削除ヲ主張シタルモ次官ハ前陳ノ如ク修正セハ我法規トモ牴触セサルヘキニ付是非共之カ存置ヲ切望スル旨ヲ述ヘ本使モ此上強テ反対ノ辞ナカリシニ付請訓ノ上確答スヘシト答ヘ置ケリ尚次官ハ日本国ニ於テ相続ニ依ル取得ノ文字ヲ削除シタル理由ヲ問ヒタルニ付本使ハ修正意見書所載ノ趣旨ヲ説明シタルニ次官ハ法律ニ依リ外国人カ取得シ得サルモノ迄モ包含スル主意ニアラ

サルハ勿論ナリト言ヘルニ付本使ハ acquire ト云ヒ又自国臣民ト同様ト云ヒ前後ノ文ニ於テ右ヲモ包含スルモノト解釈シ得ラルヘキコトヲ述ヘタルニ次官ハ若シ如上ノ疑念アラハ他ニ適当ノ文句ヲ考案スヘシト言ヘリ

(五) 第五号信教自由ノ件ニ付テハ日本ニ於テ強テ反対ナレハ之ヲ強要セサルモ斯ル條文ハ日露通商航海條約（四十年）ニモアルニアラスヤトノコトナリシニ付本使ハ右ハ露国ノ現状ニ照シ我ニ於テ必要ヲ認メタル次第ナラムト答ヘタルニ同官ハ之ヲ諒シ本号ノ削除ニ同意シタリ尚其折同官ハ現在ノ外国人墓地ハ既ニ狭隘ヲ感シ居ル趣ニ付他ニ適当ナル場所ヲ供セラレタク此関係ニ於テモ本條ノ（本号？）存置ヲ希望スル旨ヲ述ヘタルニ付本使ハ外国人ノ墓地ヲ別ニ設定シ何等特典ヲ与フルカ如キハ今後ハ到底行ハレサルコトナルヘキ旨ヲ述ヘ置ケリ

(六) 第六号ニ付テハ大体我修正案ニ同意シ来リタルモ先方ニ於テハ我原案第四号末段規定ノ範囲ヲ拡張シ国家及其機関ニ対スル請求ヨリ外ノ請求譬ヘハ英国ニテハ或者カ新意匠ノ特許ヲ登録シナカラ永ク利用セサル場合ニハ第三者ヨリ特許局総裁ニ向ヒテ之カ取消ヲ請求スルヲ得ルカ本号ヲハ斯ル請求ヲモ為シ得ル為ノ規定トシ against the State and its organs ノ六語ヲ削除シテハ如何トノコトナリシニ付本使ハ我原案ヨリ右ヲ削除セハ claims 並ニ such matters トハ如何ナルモノヲ指スヤ意味不明トナルヘシト言ヒタルニ然ラハ Courts of Justice 以下ヲ and other tribunals or other authorities in pursuit and defence of their rights and claims ト改メ and shall 以下ヲ削除スルコトヽセハ可ナラムトノコトナリシニ付右ナレハ多分差支ナカラムト答ヘ置ケリ（続ク）

一月廿九日　后一、本省着

小村外務大臣　　加藤全権大使

第三五号続二

(七) 第七号我原案第六号ニ同意シ来レリ

(八) 第八号ハ我修正案ノ imputation ノ前ニ produciton ノ一語ヲ加ヘ来リタルガ次官ノ説明ニ依レハ英国ニ於テハ勿論一個人ニ対スル特別産業奨励金ニ均霑セント欲スル趣意ニアラス或ハ日本ニ於テ特ニ輸出奨励ノ形式ヲ避クル為或輸出品ニ対シ製造ノ際ニ補助金ヲ与フルカ如キコトアルヤモ計ラレサルヲ慮リ「生産」ノ文字ヲ追加シタリトノコトナリシニ依リ本使ハ之ニ同意スル能ハサル旨ヲ述ヘ且帝国政府ニ於テ斯ルコトヲ為スヘキ虞ナキ旨ヲ述ヘタルニ同官ハ台湾ニ於テ曾テ茶ニ関シ斯ノ如キコトアリ尤他国ノ異議ニ依リ廃止セラレタリトノコトナルモ此際何等カノ規定ヲ設ケ置キタク若シ「production」ナル文字ノ挿入ニ不同意ナレハ我修正文ヲ「in connection with imported or exported goods」ト改メ輸出入品ニ関シテハ如何ナルステージニ於ケル補助金ニモ適用スルコト、致シタシトテ其ノ意見ヲ固持シタルニ付已ムヲ得ス請訓スヘシト答ヘ置ケリ

(九) 第二條ニ付テハ我原案第一條第五号ニ英案第二項ヲ加フルコト、シ尚本條ノ規定ハ現存ノ永代借地権ニハ何等影響ヲ及ホササル旨本條約ニ記載シ又ハ公文ヲ交換スルコトヲ條件トシ来リタルヲ以テ本使ハ條約ニ記載スルコトハ全然同意シ難ク又斯ル一事ニ付特ニ公文ヲ交換スルコトモ余リ好マシカラサルニ付後日必要ノ場合ニ同様ノ趣意ヲ本使ヨリ声明スルコト、セハ可ナラスヤト云ヒタルモ同官ハ満足セス兎ニ角此点ハ之ヲ明カニシ置クコトヲ必要ナリト認ムルガ其ノ方法ハ英国外務大臣ニモ考アルヘキガ故ニ追テ相談スヘシト云ヘリ

(十) 第四條ニ付同官ハ我原案第三條ニ於ケル「相互的及同等」ノ文字ニ付テハ外務省側ニ切リニ異論アリ蓋英国ニ於テハ普通外国領事ニ与フル特典ハ悉ク与ヘ居ル考ナルモ一々精確ナルコトハ判ラス又階級ニ付テハ利害関係勘キ小国ノ領事官ハ却テ官名丈高キコトアリ此等ノ事情モアルニ付英案ノ採用ヲ希望スル旨述ヘタルニ付結局之ニ同意シ只其ノ末段 sufficient 以下ハ我末段 explaining 以下ノ文句ニ改メタリ

(十一) 第五條ニ付テハ同條ハ一旦差支ナシト思考シタルモ其ノ後取調ノ必要アリテ法律家ノ手ニ渡シタルガ今尚調査中ニ付暫ク懸案ト為シ置カレタシト云ヒタリ

(十二) 第六條我修正案末段 subject always 以下ヲ次ノ如ク改メタシトノコトニ付本使ハ之ニ同意シタリ

and conforming themselves to the laws of the country to which they thus come shall enjoy the same rights, privileges, liberties, favours, immunities and exemptions in matters of commerce and navigation as are or may be enjoyed by native subjects.

(十三) 第七條第一項ニ付テハ我修正案ノ「of the other」ト「shall enjoy」トノ間ニ「from whatever place arriving」ノ四語ヲ挿入シ第二項ニ付テハ前段ハ英案ニ我ヨ

リ修正ヲ施シタルモノヲ其ノ儘採用シ後段ヲ左ノ如ク改メ来レリ

This provision is not applicable to the sanitary or other prohibitions occasioned by the necessity of securing the safety of persons or of cattle or of plants useful to agriculture or to measures taken to counteract bounties.

同官ノ説明ニ依レハ砂糖ニ関シ英国ハ一時特別税ヲ附加スルコトヲ中止シ居ルモ何時再ヒ之ヲ附加スルコトヽナルヤモ知レス又元来奨励金附物品ニ対スル政策ニ付テハ現ニ日本新関税定率法ニモ規定アリ又英国ニモ同様ノ規定アルカ故ニ條約中ニ本件規定ヲ設クルハ双方ニ取リ必要ナリト認ムルモ若シ日本国ニ於テ強イテ反対ナレハ之ヲ削除スルコトニ異議ナキモ公式会議ノ際本件ニ付條約中何等ノ規定必要ノ場合ニハ日英両国共ニ各其ノ自国法ニ依リ斯ル政策ヲ実行シ得ルコトヲ妨クルモノニアラサルヲ明カニシ置ク様致シタシトノコトナリシニ付本使ハ右ハ差支ナカルヘシト答ヘ置ケリ

(十六) 税率協定ニ関スル條文ニ付英国ハ其ノ第一項「customs duty higher」ノ下ニ「or more burdensome」ノスル日本国ノ解釈ハ正等ナリト認メ来レリ

(十七) 第十四條ハ我ニ於テ英案承諾ノ旨ヲ通知スル以前ニ往電第一〇号ノ通先方ヨリ之カ削除方ヲ申出タルニ付其ノ説明ヲ求メタルニ同官ハ斯ル規定ハ現行條約ニモ無之カ別ニ何等不便ヲ感シタルコトナキノミナラス若シ本條ノ如ク日英両国内ニ住所ヲ有スル者ニ局限スルニ於テハ英本国以外ニシテ本條約ニ加盟セサル領土ニ住所ヲ有スル者ヲ除外スルコトヽナリ好マシカラサルニ付本條ハ之ヲ削除スル様希望ストノコトナリシニ付本使ハ兎ニ角帝国政府ヘ請訓スヘシト答ヘ置ケリ

(十八) 第十七條英案ハ英国ト諸国トノ通商條約ニ採用セル文句ニシテ且日露條約ニモ有之レハ英案ヲ採用セラレタシトノコトナリシニ付本使ハ之ニ同意シタリ

(十九) 第十八條英案ニ「領水」ナル文句ヲ入ルヽコトハ拒ミタルモ「the territory of」ノ三語削除ヲ承諾シタルニ付本使ハ之ニ同意シタリ

(二十) 第二十條ニ付テハ先ツ「of entry」ノ意味ヲ問ヒタルニ付往電第二八号ヲ以テ請訓ノ趣旨ヲ説明シタルニ同官ハ之ヲ了セリ貴電第二五号ヲ以テ御来示ノ案ニ付同官ハ一見シタル所ニテハ趣旨ニ於テ差支ナキ様ナレトモ文句

文字ヲ附加シ来リ右ハ将来従価税ヲ以テ従量税ニ換ヘラルヽ場合ニ不利益ナル取扱ヲ受クルコトヲ防ク趣意ナリトノコトニ付本使ハ協定税率ハ皆従量税ヲ以テ定メ之ヲ従価税ニ変スルカ如キコトハ無之ニ付斯ル憂ヲ懐ク必要ナシト云ヒタル同官ハ之ヲ了シ其ノ削除ニ同意シタルモ或ハ公式会議ノ際之ニ付一言スルヤモ知レスト云ヘリ

(続ク)

一月三十日　前一〇、本省着

小村外務大臣　　加藤全権大使

第三五号続キ三

(廿五) 第八條英案「prohibition」ノ次ニ「or restriction」ノ二語ヲ追加シ来リタル処右ハ我原案中ニ在ル文字ナレハ本使ハ之ニ同意シタリ

(廿六) 第九條我修正案ニ同意

(廿七) 第十一條同上

(廿八) 第十二條條文ニ付テハ我修正ニ同意シ来リタルモ見本ノ性質数量竝ニ価格等記載ノ件ニ付テハ別電第三六号ノ通英国税関規則抜萃ヲ送越シ右規定ノ範囲内ニ於テ満足セラレタシトノコトナリキ

(廿九) 第十三條 certificates 及 commercial travellers ニ関シテハ多少修正ノ要アラムト云ヒ尤英国人民ハ沿岸貿易権ヲ失フコトヲ恐ラク不利益ト感シ居ルヲ以テ実際本件ノ如キハ些細ナル問題ナレトモ政略上之ヲ條約中ニ掲ケ置クコトヲ得策ナリト思考スルカ故ニ本件ニ関スル規定ハ是非共本條約中ニ存シ置キタシトノコトナリキ

(三十) 我案第十五條ニ付テハ其前段「territories of the other shall」ト「have」トノ間ニ「so for as the laws permit」ノ六語ヲ追加シ「have」ノ次ノ「exclusive」ノ一語ヲ削除シ「and」ト「take」トノ間ノ「shall alone」ノ二語ヲ「may」ト改メ後段「but」ト「in the event of」トノ間ニ「nothing in this article shall affect the jurisdiction of the territorial authorities」ノ十二語ヲ加ヘ「or」ト「likely to cause」トノ間ニ「to be」ノ二語竝ニ「the territorial authorities」以下ノ九語ヲ削除シ同意シ来レリ同官ノ説明ニ依レハ「国法ノ許ルス限リ」ナル制限ヲ加ヘサル以上ハ到底英国法制ト相容レサルガ斯ル制限ヲ加フルモ尚日本国ニ於テ本條ノ存置ヲ希望セラルヽニ於テハ英国ニ於テ毫モ異議ナキガ右ハ最後ノ案ニシテ是レ以上ニハ考慮ノ余地ナシトノコトナリ

(三十一) 第二十一條ニ付テハ我原案ヨリ「merchant」ノ一語ヲ削除シ「apprehension and handing over」ニ対シテ

ハ普通英語ニテ「recovery」ナル語ヲ用キルニ付右様修正スルヲ得ハ我案ニ同意スベシトノコトナリシニ付本使ハ之ニ同意シタリ

(二六) 第二十二條ニ付テハ英案ヲ採用セラレタシトノコトニ付本使ハ之ニ同意シタリ

一月卅日　前一一、四〇　本省着

小村外務大臣　　加藤全権大使

第三五号続キ四

(二七) 我特別関税條約第五條ニ付テハ左ノ通覚書ヲ提出シ来レリ

Article 23. Either at the end of this Article or as a separate article, the following can be inserted:

"The stipulations of this (the preceding Article do not apply to tariff concessions granted to contiguous States to facilitate local traffic in local produce within a zone corresponding to frontier district of each of the two countries but not exceeding ten miles in breadth on each side of the frontier or to treatment accorded to the produce of national fishery."

The following declaration can then be made at the time of signature of the Treaty:

"His Britannic Majesty's Government agree that fish caught in those parts of water of Russian provinces of Littoral and Amur where Japanese subjects have the right under the Russo-Japanese Convention of 16/28 July, 1907, to carry on fishing may, on importation direct from fishing ground into Japan, be treated on the same footing as the produce of national fishery."

Note—The above arrangement is intended to avoid burdening the Treaty with purely local and unilateral exception.

依テ(一)国境貿易ノ件ニ付テハ本使ハ我原案維持ヲ主張シ又英案ニ付テハ国境貿易ヲ local produce ニ限ルコトハ従来英国ト他国トノ條約ニモ其ノ例ヲ見ザル規定故之ニ同意シ難ク地域ニ付テハ日本ハ未タ何レトモ之ヲ約定シ居ラザルカ故此際之ヲ決定スルコトニハ不同意ナル旨ヲ述ベタルニ次官ハ近代往々国境貿易濫用ノ弊アルカ故ニ之ヲ制限シ置クコト必要ナリ日本ハ他国産物迄モ之ニ込メラルヽ趣意ニ非ラサルヘシト云ヘルニ付本使ハ其ノ点ハ然ラント答ヘタル処然ラハ local produce ト記入シ承諾セハ差支ナキニアラズヤ又地域モ非常ニ広大ナルトキハ他国ニ取リ甚タ不利益ナルヘキニ付是非限定セラレタク若シ此際里数ヲ定メ置クコト不可能ナレハ已ムヲ得ス単ニ within a limited zone on each side of the frontier トデモ為シ置クヘキカ兎ニ角他国トノ條約ヲモ取調ヘ更ニ協議スヘシトノコトニ付本使モ請訓スヘシト答ヘ置キタルカ先方ハ国境貿易制限ニハ維持? 願ル重キヲ措キ居ル模様ニ付大体ニ於テ其主張ヲ(一字不明)スヘキカト思考ス(二)国民漁業ノ件ニ付テハ本使ハ日本国ハ日本人ノ往漁シ得サル沿海州及黒龍江州ノ河海ヨリ来ル漁産ニ付テモ無税輸入ノ特権ヲ許シ居リ且又右ニハ漁場ヨリ直接輸入スト云フカ如キ條件モ無之次第ナレハ右ニ対スル覚書記載ノ文句ハ到底同意シ難ク若シ fish caught in ノ次ノ those parts of ノ三語 Amur ト may トノ間ノ文句竝 direct from fishing ground ノ五語(四?)ヲ削除セハ或ハ可ナルヘキカト思考スル旨述ヘタルニ次官ハ斯ノ如キ條約アリテハ或ハ致方ナカルヘキカト思考スルモ沿海州及黒龍江州ハ非常ニ広ク従テ英国ノ譲歩ハ頗ル大ナルニ付尚熟考スヘシト云ヘリ

(二八) 第二十四條ニ付テハ貴電ノ趣意ヲ述ヘタルニ同官ハ本條ニ該ル規定ハ現行條約ニモアルコトナレハ新條約中ヨリ之ヲ除カハ英国人ハ恰モ既得ノ権利ヲ失ヒタルガ如キ感ヲ為スヘク又英案ハ単ニ国民待遇ヲ与フルコトヲ約スルモノナルニ付萬国同盟條約カ将来如何ニ変更セラルヽモ差支ヲ生スル筈ナク旁前陳政事上ノ理由アルニ付是非之ヲ條約中ニ明記スル様致シタキ旨ヲ切言シタリ右ハ今後ニ於テモ其ノ主張ヲ維持スヘク若シ我方ニ於テ強テ削除ヲ希望セラルヽナラバ十分有力ナル理由御再報アリタシ尚本條ニ対スル追加文句ハ往電第一〇号参照アリタシ

(二九) 第二十五條ニ付同官ハ日本ニ於テ本條ニ反対ナレハ此際強ヒテ其ノ存置ヲ主張セサルモ成ルヘク速ニ日本国ニ於テ英国カ希望スルカ如キ法規ヲ制定スル旨保障ヲ与ヘラレタシトノコトナリシニ付本使ハ右保障ヲ与フルコトハ到底同意シ難シト答ヘタルモ同官ニ於テ強ヒテ之ヲ希望シタルニ因リ已ムヲ得ス然ラハ土地ニ関スル法律ノ場合ト同様他日公式会見ノ際先方ヨリ右ノ希望ヲ述ブレハ本使ハ之ヲテーク、ノートシ帝国政府ニ取次クヘキ旨言明スルコトトセハ如何ト言ヒタルニ同官ハ之ニ同意シタリ

(三〇) 第二十六條ヲ撤回シ

(三十) 第二十七條ニ付テハ御来訓ノ趣意ニテ本使ハ英案ニ同意シタリ尤モ租借地ノ件ニ付テハ先方ニ於テモ之ヲ会議録中ニ記載スルコトヲ至当ナリト認メ賛成シタリ

(三十一) 第二十八條第二項竝御訓示ニ遵ヒ本使ハ之ニ同意シタリ然ル処同官ハ其ノ第三項ヲモ存置シタシトノコトナリシニ付本使ハ第三項ハ貴官ニ於テ曩ニ削除ニ御同意ノ意味咄アリタリ且同地ハ日本ト何等関係ナキニ付特ニ斯ル規定ヲ設クル必要ナカルヘシト云ヒタルニ同官ハ若シ本使ニ斯ル誤解ヲ生セシメタリトセハ甚タ遺憾ナルカ実ハ同島民ハ近時甚タ神経過敏ノ状態ニ在ルヲ以テ英国ニ於テモ将来諸国ト締結スル條約中ニハ悉ク本項ヲ存スルコトヽナシ居レル次第ナレハ右ハ是非共存置ヲ諾セラレタシトノコトナリシニ付何レ請訓スヘシト答ヘ置ケリ

(三十二) 尚漆器ニ付テハ紙製ノ物ハ日本国ヨリノ輸入至テ尠ク他国ヨリノ輸入多キニ付之ヲ無税品ニ加フルトキハ将来英国ニ於テ漆器ニ対シ課税スルコトヽナルモ右等外国製品ハ日本トノ協定利益ヲ受ケ競争上却テ日本ノ不利益ニアラサルカトノ答ナリシニ付帝国政府ニ於テハ切ニ右追加ヲ希望シ居レルニ付右様取計ハレクシト云ヒタルニ次官ハ右追加ニ同意シタリ就テハ御訓示ノ通協定税率ニ関スル方式及税率ハ最早閣議ニ附スルモ差支ナキ旨先方ヘ声明シ置ケリ（終リ）

（別電）

英国関税規則抜萃

London, ...

Received, January 30, 1911. 10-30 a.m.

Komura,

Tokio.

No. 36.

Extracts from British Customs Regulations.

1. Commercial travellers proceeding abroad on business may, in order to facilitate their entry into foreign countries, have their samples sealed and the list thereof officially certified by officers of this Department under the following regulations.

2. On prior application by the firm concerned, the samples, accompanied by a list in duplicate containing a full description thereof, including, if required, quantity and value, may be produced at any custom house for examination. On copy of the list is to be retained for future reference if necessary.

3. The list, after being verified by a comparison with the samples, which are then to be officially sealed or marked as may be most convenient, is to be signed and officially stamped by the officers. In regard to the values stated on the list, a formal declaration by the commercial traveller or by one of the firm concerned may be required if such is considered necessary.

4. The Samples having been produced to the proper officer and shipped, the list is to be noted accordingly.

Kato.

三三八　明治四十四年二月三日　加藤駐英大使ヨリ小村外務大臣宛

商務次官ト会談ノ件（五）

附屬書一　英商務次官提出覚書（一）（二）（三）（四）（五）

二　加藤大使提出糸数計算法声明案及沿岸貿易ニ関スル会議録記載文案

機密條公　第八号　　三月十日　接受

明治四十四年二月二日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

機密條第三五号貴信ヲ以テ御来示ノ趣旨ニ遵ヒ一月十八日本官ヨリ提出シタル本條約修正案ニ対シ同月二十六日商務次官ヨリ更ラニ別紙付屬ノ如キ対案ヲ送リ越シタルニ依リ翌二十七日本館ニ於テ例ノ通リ同官ト非公式ノ会見ヲナシ逐條討議致候右討議ノ次第ハ既ニ往電第三五号ヲ以テ詳細御知悉ノコトト存候処尚其節先方ヨリハ前記対案ノ外別紙写ノ如キ書面五通ヲ提出致候

其ノ一　Note A ハ協定税率ニ関スル條約文案

其ノ二　Note B ハ英国対案第十二條見本證明ニ関スル英国税関規則抜萃（別電第三六号参照）

其ノ三　Note C ハ国境貿易及国民漁業ニ関スル提案（往電第三五号中所載）

第四ハ英国対案第二十二條難破船ニ関スル條文ノ件

第五ハ横浜並ニ神戸ニ於ケル英人所有ノランチニ対スル取扱振ノ件

右ノ内最後ノランチノ件ニ付キテハ本官ハ右ハ何等本條約ト直接ノ関係ナキ次第ナレハ若シ必要ナレハ別ニ英政府ヨリ申出アル様致度旨ヲ語リ且ツ該ラーンチハ一体英国ニ於

テ登録シタル英国船舶ナリヤ或ハ日本ニ於テモ正式ニ登録セサル無籍船舶ニアラサルカト反問シタルニ同官ハ右等ノ点ハ何分詳ナラサルカ故更ラニ取調ノ上追ッテ何分ノ義申出ツルコトアルベシトノコトニ有之候

尚当日本官ヨリハ甲第ノ条数計算法ニ関スル言明方並ニ乙沿岸貿易ニ関スル会議録記載文句（貴電第二五号ヲ以テ御来示ノ分）ノ件ニ関シ別紙写ノ如キ甲乙二通ノ書面ヲ同次官ヘ提示シタルニ同次官ハ甲者ハ一読シタル処満足ナル様ナルニ何レ専門家ヘ相談ノ上何分ノ義確答スヘク又乙者ニ付テハ一見趣旨ニ於テ差支ナキ様ナルモ文句ハ多少修正ノ要アラント云ヒ又右ハ是非共條約中ニ記載スルコトヲ致度トノコトニ有之候

右及具報候敬具

（附属書一）

商務次官提出覚書

（一）

Note A.

Draft Article 7 (A).

The formula as amended by the Japanese Government is acceptable, subject to the modifications indi-

cated in red ink:—

"The Articles, the produce or manufacture of the United Kingdom enumerated in Part I of the Schedule annexed to this Treaty shall not on importation into Japan be subjected to Customs duties higher or more burdensome* than those specified in the Schedule.

The articles, the produce or manufacture of Japan, enumerated in Part II of the Schedule annexed to this Treaty shall be free of duty on importation into the United Kingdom.

Provided that if at any time after the expiration of one year from the date this Treaty takes effect either of the High Contracting Parties desires to make a modification in the Schedules it may notify its desire to the other High Contracting Party and thereupon negotiations for the purpose shall be entered into forthwith. If the negotiations are not brought to a satisfactory conclusion within six months from the date of notification, the High Contracting Party which gave the notification may, within one month, give six months notice to abrogate the present Article, and on the expiration of such notice the present Article shall cease to have effect without prejudice to the other stipulations of this Treaty."

*This follows the wording adopted in Article 10. The words are required to cover such a case as the substitution of ad valorem for specific duties.

（二）

Note B.

Extracts from British Customs Regulations.

Regulations governing the exportation and subsequent re-entry of Samples and Patterns, dutiable or non-dutiable, by Commercial Travellers proceeding from this country.

(1) Commercial Travellers proceeding abroad on business may, in order to facilitate their entry into foreign countries, have their samples sealed and the list thereof officially certified by Officers of this Department under the following regulations.

(2) On prior application by the firm concerned the samples, accompanied by a list in duplicate containing a full description thereof including, if required, quantity and value, may be produced at any Custom House for examination. One copy of the list is to be retained for future reference if necessary.

(3) The list after being verified by a comparison with the samples, which are then to be officially sealed or marked as may be most convenient, is to be signed and officially stamped by the Officers. In regard to the values stated on the list, a formal declaration by the Commercial Traveller or by one of the firm concerned may be required if such is considered necessary.

(4) The Samples having been produced to the proper Officer and shipped, the list is to be noted accordingly.

（三）

Note C.

Article 23.

Either at the end of this Article or as a separate Article the following can be inserted:—

"The stipulations of this preceeding Article do not apply to tariff concessions granted to contiguous States to facilitate local traffic in local produce within a zone corresponding to the frontier district of each of the two countries, but not exceeding ten miles in breadth on each side of the frontier, or to the treatment accorded to the produce of national fisheries".

The following declaration can then be made at the time of the signature of the Treaty:—

"His Britannic Majesty agrees that fish caught in those parts of the waters of the Russian provinces of the Littoral and the Amur where Japanese subjects have the right under the Russo-Japanese Convention of the 15 (28) July 1907, to carry on fishing, may, on importation direct from the fishing ground into Japan be treated on the same footing as the produce of the national fisheries".

NOTE. The above arrangement is intended to avoid burdening the Treaty with purely local and unilateral exceptions.

(四)

ARTICLE 22 (WRECKS).

It is hoped that an Article on the general lines of the British draft will be accepted. The experience of our Harbour Department in this matter is very great owing to the magnitude of our Mercantile Marine, and we are advised by them that it is highly desirable that the procedure in the case of wrecks should be as clearly defined by Treaty as possible, especially in the case of distant countries. Our experience in the past is that, where our Commercial Treaties have been defective in this respect, it has proved necessary to conclude special conventions to supply the deficiency. On these grounds, it is submitted that the usual argument in favour of conciseness does not apply, and that the Japanese draft is unduly compressed. In particular, the British draft provided for the recognition of the Consular Officers of either country as the Agents of the owners of wreck property, thereby facilitating dealings with wrecks.

It may be observed that the British Counter-draft represents the model article which is now inserted in all the most modern treaties concluded by Great Britain. It is greatly abbreviated compared with the Article which appears in the existing Anglo-Japanese Treaty.

(五)

LAUNCHES.

In Yokohama under the old Treaty, the treaty limits were restricted, and just as British subjects were not supposed to go outside the limits without a passport so there were restrictions as to vessels. When the existing Treaties came into force the provisions as to passports were of course done away with, but at one time the Harbour Authorities tried to restrict foreign-owned launches to the old Harbour limits and did not allow them the same freedom of movement as was accorded to Japanese launches. The Harbour Authorities gave way on this point but it is thought better to make it clear now, in order to avoid difficulties in furture, that there shall be no distinction between British-owned and Japanese-owned launches.

Discrimination against British owned launches is alleged to exist at Kobe, but particulars about this point will be handed in at a later date.

(附屬書二)

甲　加藤大使提出文案

(一)

Note 4 in Group IX of the Japanese Customs Tariff Law is intended to apply to the counting of Threads constituting the tissues, having figures, stripes, or other designs. In case the number of threads is unequal in different parts of one piece, owing to the imperfection in weaving, the mean of the number of threads in several parts of the tissue will be taken for the purpose of tariff classification.

Fraction of threads, that is threads which touch one of the sides of the counting-glass along its whole length, will not be counted.

乙

(二)

It is understood between the two Governments that in the case of the Coasting Trade being exclusively reserved to national vessels in either country, the vessels of the other country, if usually engaged otherwise, shall not be prohibited from the carriage between two ports of the former country of passengers holding through tickets or merchandise consigned on through bills of landing to or from places not within the extent of the coasting-trade reserved to national vessels.

三三九　明治四十四年二月三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国対案覚書ニ関シ請訓ノ件（一）（二）（三）（四）

（一）

二月三日　前一、一〇　本省着　　加藤全権大使

小村外務大臣

第三八号

一月二十七日ノ会見ニ関シ更ニ二月一日商務省次官ヨリ覚書ヲ以テ多少文句其他ニ変更ヲ加ヘ来レルニ付早速電報スヘキニ付右御査閲ノ上往電第三五号ノ件御回訓アリタシ

註　往電三五号ハ前掲三三七文書

（二）

二月三日　後一、五　本省着　　加藤全権大使

小村外務大臣

別電第三九号

一月二十七日非公式会談ニ関スル覚書

㈠　第一條第一号ハ左ノ如ク規定セハ如何

shall be placed on the footing of native subjects in all that relate to travel and residence, and to the pursuit of any industries, callings, professions or educational studies which are now open on which may hereafter be opened to the subjects or citizens of most favoured nation.

斯クスルトキハ occupation ノ文字ニ対スル批難ヲ免レ且現在日本人ニノミ限ラルル業務ニ付テハ規定スル所アルニ付日本国政府ニ於テ之ニ同意セラレンコトヲ望ム

㈡　第四号ニ付テハ他ノ点ニ付英案ヲ修正通同意セラルレハ or acquire the same by inheritance ノ六語ハ削除スヘシ

㈢　第八号追加文句ヲ in connection with imported goods or goods for export ト改メタシ輸出品ハ実際輸出前ニ庫入又ハ奨励金等ノ利益ヲ享クルコトアルヘキニ付右ノ如ク書ク方適当ナリト認ム

㈣　第二十條ニ付テハ of entry ノ文句ハ英国ニ於テハ用キサルカ故ニ之カ挿入ハ好マシカラス故ニ之ヲ削除シ会議録中ニ本條ノ port ノ文字ハ外国貿易ニ開カレタル港ヲ意味スル旨記入スルコトトセハ如何又第二項中 cargoes ノ前ニ passengers or ノ二語ヲ加ヘタシ（此挿入ヲ要スル所本項中ニ二ヶ所アリ）斯ル文句ハ他ノ條約ニハ例ナキ様ナルモ本條第三項トシテ追加ヲ希望スル左記ノ規定中ニモ同様ノ文字アルカ故ニ第二項ニ之ヲ存セサレハ批難ヲ免カレサルヘシ

第三項トシテ左ノ通條約中ニ記入ヲ希望ス会議録ニ記入スル丈ニテ満足シ難シ

It is also understood that in the event of the coasting trade of either country being exclusively reserved to national vessels, the vessels of the other country, if engaged in trade to or from places not within the limits of the coasting trade so reserved shall not be prohibited from the carriage, between the two ports of the former country, of passengers holding through-tickets or merchandise consigned on thrungh-bills-of-lading to or from places not within the above-mentioned limits, and while engaged in such carriage, these vessels and their cargoes shall enjoy the full priviliges of this treaty.

右ハ日本国ノ案ニ基キ只少シク意義ヲ明瞭ナラシメタルノミ

㈤　第二十三條ノ終リニ次ノ一項ヲ加フルコトニ同意スヘシ

Stipulations of present article do not apply to tariff concessions granted to facilitate frontier traffic within a limited zone on each side of the frontier, or to treatment accorded to produce of national fishery.

For the purpose of this provision fish caught in the waters of the Russian provinces of the Littoral and Amur may, on importation into Japan, be treated on the same footing as the produce of the national fishery.

㈥　「第二十四條ハ日本国政府ニ於テ削除ヲ希望セラルルカ故若シ公式会見ノ際日本国政府ハ工業所有権條約ヨリ脱退セサルヘキ旨言明セラルルヲ得ハ英国ハ右削除ニ同意スヘシ」

㈦　第二十八條條約ノ期限ニ付テハ最近会見ノ際何等談及セサリシカ自分ハ日本側ニ於テハ十二年ヲ期間トセラルル旨述ヘラレタリト思考ス英国ニテモ右十二年ニ全然同意ナリ其ノ実施期日ニ付テハ米仏トノ條約終了期日ニ関シ最前公式会見ノ際談及シタル問題ノ明瞭トナル迄ハ之ヲ確定シ難キカ如シ

㈧　羽二重「ハンカチーフ」ニ付染絲混織其ノ他ノ件ニ関スル説明ハ之ヲ税表ニ附記セス washed and scoured cotton tissues ノ件ニ対スルト同様会議録ニ記入スルコトニテ日本国政府ハ満足セラレスヤ

右ハ税表ニ註ヲ加フルコトヲ避ケムカ為ナリ

㈨　難破船費用償還約定ノ廃止ニ付テハ外務省及商務省共

ニ異議ナシ

（三）

二月三日　后二時　本省着

小村外務大臣　　加藤全権大使

（マヽ）

第三八号

別電第三九号商務省次官ヨリ送付シタル覚書中(一)第一條第一号ノ件ハ一月二十七日会見ノ際本使ヨリ英国新案中「ヲキュペーション」ナル文字ハ稍漠然ト相成ラサルヤト批評シタルコトアルニ付今回別電ノ通改正シ来リタル訳ナリ

(四)「パセンジヤー」ノ件ニ付テハ会見ノ際ニモ同官ヨリ挿入ノ希望アリタルカ本使ハ斯ル文字ハ現行條約其他ニモ例ナキノミナラス無之トモ従来差支ナカリシコトナレハ之ヲ加ヘサルコト可ナルヘシト述ヘ置タルニ今回更ニ右挿入ヲ要求シ来レリ

(七)覚書ニ依レハ日本ニテハ新條約期間ヲ十二年ト為スコトヲ希望スル旨本官ヨリ述ヘタル様記載スルモ右ハ同官ノ誤解ニシテ本使ハ単ニ條約期間ハ十年ニテモ十二年ニテモ可ナリト述ヘタルノミ又実施期日ノ件ニ付覚書所載ノ主旨ハ先方ノ誤解ト見ルノ外ナク現行日英通商航海條約終了前ニ新條約成立セハ其ノ最恵国條款ニ依リ英国ハ残存ノ米仏條約ニ在ル優越ナル利益ニモ均霑スルヲ得ル次第ナレハ其旨説明セハ米仏條約ト関係ナク実施期日ヲ定ムルコトニ異議ナカルヘシ而シテ右期日ハ本年七月十七日ト為スコト勿論ナリト思考ス尚別電(四)ノ「ヲフ、エントリー」及「パツセンジヤース」ノ件(六)工業所有権ノ件竝ニ(八)羽二重「ハンカチーフ」ノ件ニ付テハ先方要求通同意シ可然哉

本電竝ニ往電第三五号ニ関シ至急御回電アリタシ

（四）

二月四日　前五　本省着

小村外務大臣　　加藤全権大使

第四〇号

往電第三五号(七)ニ関シ商務省次官ヨリ二月二日附書翰ヲ以テ死亡者財産保護ニ関スル我原案第四條ニ代ハルヘキ後段所載ノ如キ対案ヲ送付シ来リ右ハ外務省及内務省ト打合セ済ノモノナレハ日本側ニ於テ之ニ満足セラレンコトヲ望ムト云ヒ尚左記ノ趣附記セリ就テハ機密條第二号拙信参照ノ上右何分ノ義御電訓ヲ請フ（以下英文別紙）

Foreign Office also expresses a desire that it should be stated (perhaps at the next meeting of Delegates) that both Governments have no intention in future to give any less privileges to British or Japanese Consuls respectively in connection with deceased estate than they have given in the past. In view of the term of the Japanese draft article, we anticipate you will have no more difficulty in making such a declaration than we shall have.

ARTICLE

In case of the death of a subject of one of the High Contracting Parties in the territories of the other, without leaving at the place of his decease any person entitled by the laws of his country to take charge of and administer the estate, the competent Consular Offices of the State to which the deceased belonged shall, upon the fulfilment of the necessary formalities, be empowered to take custody of and administer the estate in the manner and under the limitations prescribed by the laws of the country in which the property of the deceased is situated.

The foregoing provision shall also apply in case of a subject of one of the Contracting Parties dying outside the territories of the other but possessing property therein without leaving any person there entitled to take charge of and administer the estate.

It is understood that in all that concerns the administration of the estate of deceased persons, any right, privilege, favour or immunity which either Contracting Party has actually granted or may hereafter grant to the Consular Officers of any other foreign State shall be extended immediately and unconditionally to the Consular Officers of the other Contracting Party.

三四〇　明治四十四年二月三日　加藤駐英大使ヨリ小村外務大臣宛

死亡者財産保護ニ関スル件

附属書　英商務次官書翰写

機密條公　第九号

明治四十四年二月三日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

本月二日付書翰ヲ以テ商務次官ヨリ死亡者財産保護ニ関スル我原案第四條ニ代ハルヘキ対案ヲ送付シ来リタル次第ハ往電第四〇号ヲ以テ電報致置候処尚御参考ノ為メ右書翰及対案写茲ニ及御送付候間御査閲相成度此段申進候敬具

（附屬書）

英商務次官書翰写

Board of Trade,
Whitehall Gardens,
S. W.
2nd February, 1911.

My dear Ambassador,

I have to acknowledge with thanks receipt of your note of the 1st instant, of which I note the contents. Mr. Crowe will be glad to meet Mr. Yamaza as arranged.

I now have pleasure in enclosing copy of the draft Article which it is desired to substitute for Article 4 of the original Japanese draft. It has been drawn up by the Foreign Office and Home Office in consultation, and I hope it will be regarded as satisfactory.

The Foreign Office also express a desire that it should be stated (Perhaps at the next meeting of Delegates)

that the Governments of the two Contracting States have no intention in future to give any less privileges to British or Iapanese Consuls respectively in connection with deceased estates than they have given in the past. In view of the terms of the Japanese draft Article, I anticipate that you will have no more difficulty in making such a declaration than we shall have.

Yours very truly,
(signed) H. Llewellyn Smith.

註　対案ハ前掲電文ノ通リニ付省略。

三四一　明治四十四年二月四日　矢部大蔵技師ヨリ阿部外務参事官宛

税率協定細目ニ関スル件

（私　信）

拝啓陳ハ去ル二日伯林ニ到着致候間御報知申上候実ハ豫定ヨリ最モ後レ候ニ付可成取急キ度ト存候処英国ノ方モ大体決定セラレタルモ一二細目ノ取極ラサルモノアリシ為メ加藤大使ノ許可ナク延引致候二十七日ニ至リテ漸ク出立ノ許可ヲ得候ニ付翌日旅装ヲ整ヘ一日出発翌日伯林ニ到着致候次第ニ御座候

提出セラレタル会議録ヲ閲覧候処苛性曹達ハ前々ヨリ六十%七十%及七十%（余）ノモノハ精製ニアラスシテ其他ニ分類スヘシトノ話ナリシニ工業的ニ製造シタルモノハ其ノ他ニ繰入ルヘシトノ記載有之シヲ以テ右%ノモノハ其他ニ分類スル筈ナリト訂正致候然ル処英国側ニテハ右様ノモノノミ記載スルトキハ現行税表ノ関係ニ於テ

亜麻布及綿ノ重量カ超過シタル亜麻ノ交織布カ一割ノ課税ヲ受クルニ反シ亜麻ノ重量超過セル綿交織布カ国定三割税ヲ課セラルル

如ク厳格ニ解釈セラルルトキハ六十%七十%ノ間ノモノハ精製ト認メラルルノ憂アルヲ以テ原案ノ如クセラレタシトノ交渉ヲ山座参事官カ受ケタル趣キニ御座候同参事官ハ斯ク原案ノ如ク示スニハ東京ノ訓令ヲ仰クヲ要スルコトヲ答ヘタルニ可成取急キ決定シタシトノ希望アリタル趣キニテ協議有之候ニ付キ such as ナル二字ヲ入レ六十%七十%七十%余ノ如キモノハ粗製ノ内ニ分類スルコトニシタリ故ニ前々ヨリノ行掛リト少シ意味ヲ異ニスルモ実際ニ於テハ大差ナキヲ以テ斯クシテ宜シカラント答ヘタル次第ニ有之候間此点ハ御注意相成度候英国側ニ於テモ右二字ヲ入ルレハ差支ナシトノコトニテ纏リタル趣キニ御座候

序ナカラ鉄ノ鋼ヲモ含ムコトハ前々ヨリ説明シタル処ニ有之候処今回モ問題トナリタルコトハ御承知ノコトト奉存候会議録ヲ見タルニ其ノ意味ノ記載相見ヘ申候尚協定税表案ノ鉄ナル文字ノ下ニ Including Steel ナル二字有之重複ニ渉ルノミナラス体裁モ悪シク将来解釈ヲ変更スルコトハナキ筈ナルモ斯クノ如キハ好マサル処ナルコトヲ申出テタルニ山座参事官ノ賛同ヲ得協定税表ニ右二字ヲ入ルルコトハ取消サレタル次第ニ御座候

二日着後直ニ大使館ニ至リ珍田大使ニ面会候処当地ニ於ケル交渉ハ近日開始スル筈ニテ今ハ関税上小官ヲ要セサルモ或ハ必要ヲ生スルヤモ計リ難クニ付暫時滞在スヘシトノ命ニ有之候其ノ命ニ従フコトニ致候

澳以両国ヘモ可参命令有之候処問題モ惹キ起ラサルニ徒ニ空漠タル説明ヲ為スモ何等ノ利益ナキ様被存候ニ付キ何レ両国大使ヘ問合セ左程必要ナケレハ右両国ヘノ出張ハ見合スヘキカト存居リ候此辺ハ思案中ニ有之候間何等カ御命令有之候ハヽ幸ト存候仏国ヘハ其内ニハ相当ノ用務ヲ生スヘ

キ様考ヘラレ候ニ付キ当地ノ事情ヲ見計ヒ出張可致カト之レ亦考案中ニ御座候

二月四日

大蔵枝師　矢部規矩治

外務参事官　阿部守太郎殿

三四二　明治四十四年二月五日　小村外務大臣ヨリ加藤駐英大使宛（電報）

條約改正交渉ニ関シ回訓ノ件（一）（二）

（一）

二月五日　午后四時四十分発

在英　加藤大使　　小村外務大臣

第二八号

貴電第三五号三八号三九号及四〇号ニ関シ必要ノ点ニ付貴電三五号中ノ番号ヲ逐ヒ左ニ我意見ヲ述フヘシ

（一）Studies and investigations ノ代リニ Educational studies ノ文字ヲ用フルニハ異議ナシ然レトモ現在外国人ニ許セル諸般ノ業務及修学ニ付将来モ亦内国民待遇ヲ与フ可スルノ意味ニテハ尚双方実際ノ関係ニ符合セサルモノアリ即チ英国ニ於テ単純ニ本邦人ニ土地所有ヲ許ストモ英国人ハ住所居所等ノ條件ナクンハ本邦ニテ土地ヲ得ル能ハス本邦人カ英国ニテ有スルト同一ノ地位ヲ本邦ニ於テ英人ニ与フル能ハサルナリ又英案ノ如クセハ現ニ本邦人カ英国ニテ無條件ニテ土地所有権ヲ有スルニ拘ラス新條約施行後ハ其ノ既得ノ地位ヲ奪ハルルノ感アリテ或ハ既得権ニ対シテスラ不安ヲ感セシムルカ如キ虞アリ故ニ同意シ難シ畢竟如何ナル案ニ依ルトモ英国臣民カ我法律規定以上ノ権利ヲ有スル能ハサルヲ以テ帰スル所英国臣民カ我法律規定ノ條件ニ従ヒ土地所有権ヲ享有シ得ルコトヲ明カニスレハ足ルヘク就テハ第四号ハ我修正案ノ通リニ止メ会議録ニ於テ閣下ヨリ英国ニ於テ日本人及日本法人カ現在ノ通リ土地所有権ヲ享有スル限ハ帝国政府ハ外国人ノ土地所有権ニ関スル法律実施ノ暁ハ其ノ定ムル條件ニ依リ英国人及英国法人ヲシテ土地所有権ヲ享有セシムヘキ旨言明シテ以テ先方ヲシテ満足セシメ條約ノ規定ハ我修正案ノ通ニ為スコトニ致シタシ本件ハ主義上我ニ於テ最モ重ヲ措クモノノ一ニシテ税率譲歩ノ一條件トモ為シタル程ナレハ此以上考量ノ余地ナキニ付右御含ニテ御交渉相成クシ

ヘシトノ條約上ノ保障ヲ与フルコトニハ理論上ニ於テ同意シ難シ政府ニ於テハ開国進取ノ国是ニ基キ今後益々内外人平等主義ヲ取ルヘク従テ現在内国民ノミニ保留セルモノノ中将来ハ外国人ニモ許与スルニ至ルモノアルヘシト雖萬一新ニ保留スルノ必要ヲ生スルモノナシトモ限ラサルニ因リ前記ノ如ク條約ノ規定ヲ以テ絶体ニ将来ノ立法及行政ノ自由ヲ束縛スルハ成ルヘク之ヲ避ケサルヘカラス故ニ諸般ノ業務及修学ニ付テハ凡テ最恵国待遇ノ保障ニ止メタシ又英案ニ依ルトキハ今日内国民ニ保留セル或業務ニ付他日内国民ト異ナル或條件ノ下ニ之ヲ外国人ニ許可スルコトヲ定メタル場合ニテモ締約国民丈ハ右條件ニ服セス直ニ内国民待遇ヲ求メ得ルカ如クシテ適当ナラスト認ム

（三）土地所有権ニ関スル内国立法ニ関シ何等保障ヲ与フルハ絶体的不可能ナルコト貴説ノ如シ唯先方カ単ニ希望ヲ表明シテ之ヲ会議録ニ存スルノ妨ナキハ亦貴見ノ如シ

（四）土地所有権ニ関シテハ全然内国法ニ依ルノ主義ニシテ我新法律ハ此主義ヲ以テ制定セラレタルモノナリ而シテ外国人及外国法人ニ土地所有権ヲ許与スルニハ住所、居所又ハ登記、内務大臣ノ許可等ノ條件ヲ要スルヲ以テ英国ト其ノ法制ヲ異ニシ従テ単ニ相互ノ條件ヲ以テ土地所有ヲ許

「相続ニ因リテ之ヲ取得スル」ノ文字ハ内国民同様ノ條件ト為ストキハ動産ニ付テモ故障アルガ故何等他ノ條項ノ交渉ニ関係ナク之カ削除ヲ主張ス既ニ前段ニ於テ広ク動産ノ取得上最恵待遇ヲ保障スルカ故之ヲ後段ヨリ削除スルモ可ナルヘシ若シ先方ニ於テ是非之ヲ挿入スルコトヲ主張スルニ於テハ修正意見書記載ノ如ク英羅（ルウマニヤ）條約同様処分及相続ニ関シテハ最恵国民待遇トナスニ於テハ之ニ同意スヘシ

二月五日　午后三時二十分発

（五）墓地ニ付テハ都会ニ於テ其ノ狭隘ヲ感スルハ本邦人ニ於テモ同様ナリ然レトモ本件ニ付外国人ノ為特ニ内国人以上ノ特典ヲ与フル能ハサルハ貴説ノ如シ

（六）我原案ニ追加シタル英国当初ノ対案ノ後段即チ full liberty 以下ハ尚之ヲ追加スルノ趣意ナリヤ今回ノ英国修正ノ如クセハ頗ル広汎ノモノトナリ前記追加規定カ単ニ司法ニ関スル内国民待遇ヲ保障セルト広狭益々相一致セサルノ感アリ商務次官ノ述ヘタルカ如キ特許取消請求ハ本邦ニテモ現ニ内外人ノ区別ナク行ヒ得ル所ナルカ斯ル事項ハ各国特許法ノ規定ニ委シテ可ナルヘク之カ為ニ漠然 claims ナル文字ヲ用フルトキハ我原案ノ如ク国家

若ハ其ノ機関ノ不法又ハ不当ノ処分ニヨリ権利又ハ利益ヲ傷害セラレタル場合ニ属セサル事件ニ付テモ広ク内国民同様諸官省ニ諸般ノ請求ヲナシ得ルカ如ク誤解ヲ生スルノ虞アルカ故我修正案ノ通トナスコトニ御交渉相成リタシ右ニテ纔ラサルトキハ寧ロ我ヨリ修正ヲ撤回シ英国当初ノ対案ニ同意シテ可ナリ尚司法ニ関シテ総テ内国民待遇ヲ与フルノ規定ハ所謂 Caution 即チ訴訟費用ノ保證ニ付テモ何等内外人ヲ区別セサルノ趣意ナルヤ確メラレタシ

（八）先方ノ修正ニ同意シ難シ我修正意見到底容レラレサルトキハ寧ロ英国当初ノ対案ノ通トナシ事実問題ニ付テ解釈ノ余地ヲ存スル方得策ト認ムルニ付右御含ヲ以テ御交渉相成リタシ

（九）第二條ノ規定ハ御来示ノ通ニテ異議ナシ但シ本條ノ規定カ現存ノ永代借地権ニ何等影響ヲ及ホササル旨條約ニ記載シ又ハ公文ヲ交換スルコトニハ全然同意シ難シ尤本條ノ規定ヲ以テ現存ノ永代借地権ニ関スル彼我ノ主張ニ何等影響ヲ及ホサントスル趣旨ニ非サルコトハ勿論ナリ

永代借地権ニ付テハ之カ処理ニ付現ニ別ニ協議中ノ次第以テ旅商ニ於テ右資料ヲ具備スル様明細書ニ調製スレハ可ナリ英国規則ノ範圍ニテ調製セラレタシ明細書カ果シテ必要ナル資料ヲ備フルヤ否ヤハ一概ニ豫断シ難ク物品ノ種類ニ依リテモ異ナル所アルヘシ

（二十）第十四條ヲ削除セントスル英国ノ理由ハ甚タ了解ニ苦シム所ナリ本條約ニ加盟セサル英国領土ニ住所ヲ有スル会社ヲ除外スルハ当然ニシテ斯ル領土ハ地的関係ニ於テハ條約上ノ利益ヲ受ケサルモノナリ若シ條約ニ加入セサルモ尚加入セルト同様ナル利益アラハ之ニ加入スルノ必要ナキコトトナルヘシ一九〇四年英露條約ニモ住所ノ文字アリ欧州大陸多数ノ條約ニ於テハ皆然リ右文字アルカ為條約ニ加入セサル領土ニ住所ヲ有スル英国会社ハ條約上ノ保障ナキニ止マリ必スシモ実際上之ヲ承認セストノ意ニ非ス然レトモ若シ右ノ如キ会社ニ條約ノ保障ナキヲ以テ好マシカラストシテ本條ヲ削除セハ独リ條約不加入ノ領土ニ住所ヲ有スルモノノミナラス英国ノ会社ニ付テハ全部條約上ノ保障ナキコトトナルヘシ故ニ本條ノ存置ニ付英国ノ再考ヲ希望ス

（二十二）第十八條中嘗テ前例ナキ local authorities ノ文字ヲ追加シタル理由並ニ右追加ノ結果本條ニ於テ public functionaries トイフハ如何ナル意義ナルヤ確メラレタシ

（二十三）of entry ノ文字ヲ削除シ会議録ニ説明ヲ記入スルコトニ同意ス通シ切符又ハ通シ船荷證券ヲ有スル貨客ニ関スル明文ヲ條約中ニ設クルコトハ全然同意シ難シ前電濠州殖民地ニ関スル決議ハ該決議ニ記載セル場合ニ付テハ濠州沿岸貿易上要求セラルル種々面倒ナル條件ヲ適用スルコトナシトノ趣意ニシテ沿岸貿易其ノモノハ濠州ニ於テ禁止セラレ居ルニ非ス沿岸貿易ハ帝国政府ニ取リテハ重大ナル主義上ノ問題ニシテ土地所有権ノ問題ト均シク税率譲歩ノ一條件トナシクル程ナリ通シ切符又ハ通シ船荷證券ノ貨客ニ関スル件ヲ会議録ニ載スルコトニ為シタルサヘ我ニ於テハ少カラサル譲歩ナルニ付右趣意ニシテ御交渉相成リタシ

会議録ニ載スル案トシテハ先方ノ修正案ニ同意スヘシ但シ two ports of the former country ノ次ニ which are open to such vessels ノ文字ヲ加ヘ以テ仮令此場合ニ於テモ不開港場ニ出入シ得サルコトヲ明ニ致シタシ

尚本件ヲ條約文ニ載セサル以上ハ第二項ニ passengers ノ文字ヲ入ルルニ及ハサルヘシ去レト強テ希望セハ同意

モアルカ故何等特ニ言明ヲ為スノ必要ナシト思考ス

「（十一）貴電四〇号英国案ニ同意ス但シ本件ニ関シ少クモ過去ニ於ケルト同様ノ特権ヲ相互領事官ニ許与スヘシトノ声明ヲ為スコトニハ同意シ難シ要スルニ本條新條約ノ規定スル所ニ従フノミニ致シタシ」

（十三）第七條第二項後段奨励金ニ関スル規定ニハ同意シ難シ尤モ会議録ニ於テ両締約国一方ノ内国製産品ト競争スル他ノ一方ノ輸入物品ニシテ輸出奨励金ヲ受クルモノニ付テハ国法ニ依リ右奨励金ニ対抗スヘキ方法ヲ採ルヲ妨ケストノ旨ヲ明ニスルハ不可ナシ

（十四）税率協定ニ関スル條文ハ結局往電第一七号我修正ノ通先方ニ於テ同意シタル次第ナルヤ念ノ為承知シタシ or more burdensome ノ文字ハ必要ナシ何トナレハ協定税表ニ掲クル従量税ヲ従価税ニ変更スル場合ニ帝国政府カ之ヲ独断専行スル筈ナケレハナリ

（十八）第十二條見本ノ明細書ニ関スル我主張ハ畢竟関税担保額ノ決定ニ必要ナル資料ヲ具備セシメンカ為ニシテ若シ之ヲ具備セサルトキハ検査省略ノ便宜ヲ受ケサル迄ナリ先方カ英国関税規則ノ範囲内ニテ満足セラレタシトイフハ其ノ趣意聊カ解シ難キカ我求ムル所前述ノ如キヲ

シテ可ナリ

「(二十四)　我提案第十五條ニ国法ノ許ス限ナル條件ヲ加フル以上ハ寧ロ本條ヲ削除スヘシ但シ其結果英国領事官ハ本邦ニ於テ仮令他国ノ領事官カ本條ノ権限ヲ有スル場合ニテモ之カ均霑ヲ主張スルコト能ハサルヲ先方ニ於テ覚悟セリヤ確メラレタシ」

(二十六)　第二十二條第二項末尾ノ wreck ト of a national vessel トノ間ニ or stranding ノ文字ヲ挿入シ前後ノ照応ヲ図ルコトニ致シタシ

(二十七)　我関税條約第五條ハ我修正案ノ通リ第二十三條ノ次ニ挿入シ我案ノ如ク本條約ノ規定ヲ適用セストナスヲ要ス何トナレハ本件ニ付テハ独リ第二十三條ノ適用ナキノミナラス第七條及第八條ノ適用モナケレハナリ

内国民漁業ニ準スル漁業ニ付テハ英案ハ尚不十分ニシテ第一 fish ノ文字ハ日露漁業協約第十二條ニ規定スル所ニ比シ狭キニ失スルノミナラス第二内国民漁業ノ産物ト同様ニ取扱フヘシト云フタケニテハ明瞭ヲ缺クノ感アリ條約ノ適用ナキコトヲ明ニスルヲ要ス故ニ一層的確ニ本條約ノ規定ハ日露漁業協約第十二條ニ規定セル関税待遇ニ適用セスト定メ national fisheries ノ次ニ or to the

treatment provided for in Art. XII of the Fishery Convention of 1907 between Japan and Russia ノ文字ヲ追加スルコトニ致シタシ以上修正ノ結果ハ別電第二九号ノ如シ

「(二十八)　第二十四條ノ削除ニ対シ先方ハ現行條約ニモ略同様ノ規定アルカ故之ヲ削除セハ英国人ハ恰モ既得ノ権利ヲ失ヒタルノ感ヲ為スヘシトノ点ニ頗ル重ヲ措ケルニ就テハ帝国政府ハ妥協ノ精神ヲ以テ現行條約第十七條其ノ儘ヲ採用スルニ同意スヘシ但シ dominions and possessions ノ文字ハ之ヲ territories ニ改ムヘシ」

(二十九)　第二十五條ニ関シテハ(三)土地所有権ニ関シテ述ヘタル所ト同シ

(三十一)　第二十七條第三項ハ勿論削除セラレタルヘキモ念ノ為メ確メタシ

(三十二)　元来第二十七條第一項及第二十八條第二項ノ如キハ固ト我好マサル所ナリト雖已ムヲ得ス同意シタルモノナルニ付サイプラス島ノ如キモノ迄特ニ之ヲ掲ケテ加盟脱盟ノ自由ヲ認ムルカ如キハ我希望スル所ニ非スト雖英国側ニ特別ノ理由アルニ於テハ第二十八條第三項ノ存置ニ同意スヘシ

(三十三)　漆器ノ定義ハ我案ノ通確定シタル次第ナルヤ念ノ為承知シタシ尚我方ニ於テハ漆器ニ用フル漆ノ如何ニ依リテ西洋品ト区別シタル趣意ナリ御参考迄ニ申添フ

終リニ貴電第三九号(七)條約ノ期限ニ付テハ豫テノ訓令通十年ヲ希望スルモ先方カ十二年ヲ択ハハ之ニ同意シテ可ナリ

実施期日ニ付テハ御意見ノ通ナリ(八)羽二重手巾(ハンカーチフ)ノ件強テ異議ナシ

(二)

二月五日後三時五分発

No. 29

Article.....

The stipulations of this Treaty do not apply to tariff concessions granted (to contiguous states solely) to facilitate frontier traffic within a limited zone on each side of the fontier or to treatment accorded to the produce of the national fisheries, or to the treatment provided for in Art. XII of the Fishery Convention of 1907 between Japan and Russia.

註括弧内ハ後電補正

三四三　明治四十四年二月七日　矢部大蔵技師ヨリ　阿部外務参事官宛

税率協定品ノ説明ニ関スル件

(私信)

拝啓陳ハ日英ノ交渉モ割合ニ進歩致シ大ニ喜フヘキコトト奉存候ロンドン着早々当時ノ状況大略御報道致置キ候処尚小官関係ノ事項ニ付キ其後ノ状況茲ニ申述ヘク候

一　協定品ノ税率ニ就テ数字上誤ナキヤ否ヤヲ注意スヘキ趣キニ付キ大使館ニ於テ調査ノモノト自分調査ノモノト対照候処寸毫ノ差ナカリシモ大使館ノモノハ水町財務官ヨリ出タルモノニシテ同調査ハ元ト自分調査ノモノヨリ写シタルモノニ有之候ヘハ新ニ改正税率協定ノ割合等ヨリ協定スヘキ税率ヲ算出シ根本ヨリ訂正致シ候

一　日本ハ湿気多ク布帛分類上不利益ナル場合アルヘキニ付五%ノ余裕ヲ置クヘシトノ要求ニ対シテハ加藤大使ハ五%ハ多キニ失ストノ考ヲ抱カレ居リシモ布帛カ湿気ノ為メ重クナリ分類上不利ヲ来スヘキ場合ハ税率ノ関係上甚タ少カルヘキカ故ニ此要求ハ要領ヲ得スト説明ヲ致置キシニ加藤大使会見ノ際右ノ趣旨ヲ談シ以テ撤回スルニ至レリト

一　綿布ノ Scoured シタルモノヲ生地ノ部分ニ入ルルコトヲ綿布ニ限ルコトニ就テハ幸ニ携帯シタル綿布及麻布ノ標本ニ就テ其必要ナルコトヲ説明致候麻布ノ二分ノ一、四分ノ一晒ノモノ等ハ綿布ノスコーアト同様ノ色合ヲ有シ一般スコーアヲシテ生地ニ入レシムルコトトナストキハ麻布晒ハスコーアト称セラレ生地ニ分類セサルヲ得サルニ至ルヘキヲ以テ綿布ニ限ルノ必要アリト判談致シ候

一　糸数ノ計算法ニ就テハ第四項ニ関シテ深ク疑問ヲ起シ機織上ノ巧拙ニ依ル場合ニ於テモ本項ニ依ルカ如ク考ヘ大ニ案セラルルカ如キヲ以テ其ノ然ラサルヲ説明シ置キタルニ会議録ニ記載ヲ要スルコトトナリ其ノ英文ハ電報ノ如ク調査致候次第ニ御座候

又端数問題ニ就テハ税表編成ノ際問題トナリシモノニテ決シ居ラサリシモノカ玆ニ再ヒ問題トナリシモノニ有之候其ノ大小ニ応シテ切リ捨ツルトノ意味ハ端数ノ大ナルトキハ数ヘ小ナルトキハ捨ツルトノ意味ナルヘシト加藤大使ヘ説明致置キ候結局此ノ端数ナルモノハ数字ニテ示ス能ハス布帛ヲ実地ニ検査スル際ニ眼鏡ニ表ハルルモノナルヲ以テ取捨困難ナルヘク仏国以国ノ如ク切リ捨ツルヲ穏当ト信シ電報ヲ願ヒタル次第ナリ

即チクロー氏ニ於テ山座参事官矢部及クロー三氏ノ談話書ナルモノヲ作リ夫レニ就テ大蔵省ヘ其ノ正否ヲ交渉スル筈ニ御座候其要領左ニ

一　ダイナマイトハブラスチングゼラチンゼラチンダイナマイトノ如キモノヲ分類セシメナイトログリスリンヲ含有セサルモノヲモ之ニ包含セシムルヲ得ルヤ

ナイトログリスリンヲ含有スル爆発薬ハダイナマイトニ依ラシムルヲ得ヘシト雖モナイトログリスリンヲ含有セサルモノハ不可ナリト答フ

一　Electric detonator fuse ハデトネートルノ頂ニ依ルヘキヤ、然ルヘシト雖モ東京ヘ問ヒ合スニアラサレハ確答スルヲ得スト答フ此点ハ豫メ考究シ置カルル様坂口技師ヘ交渉相成度候

一　機械カ分解セラレテ輸入セラルル場合ニ一組ノ機械ヲナスヘキモノハ機械トシテ課税シ又斯ノルモノカ船ヲ異ニスルモ相当ノ手続ヲナスニ於テハ機械トシテ課税スヘキコトヲ答ヘタリ

一　機械其ノ他課税上ノ重量ハ純量ナルヤ否ヤノ質問ニ対シ純量ナルコトヲ答ヘタリ

一　Straight rules（二箇ニ折レルモノ）ハ直尺トシテ課税

一　漆器ニ関シテ東京出発前日本ノ漆器ハ Natural Varnish ヲ以テ作リタルモノナリトノ趣キニ有之シ処独国ノ尼斯ヨリ作リタルモノモ Natural Varnish ヲ以テ作リタルモノト云フヲ得其ノ聞ニ何等ノ区別ヲ為スヲ得サリシモ Rhus Vernicifera ノ汁ヲ以テ製シタルト回電セラレタル趣キニテ相談有之候間其必要ナルコトヲ説明致置キ候

過般スミス氏ヨリ覚書来リテクローヲシテ小官ニ面会セシメ税目等ニ関シ質問セシメ度シトノ一項有之候趣キニ付早速承諾候処同氏大使館ヘ来リ山座参事官立会ノ上面会致シ候同氏ノ質問ハダイナマイト Electric detonator fuses、機械ノ分解シテ輸入スル場合ニ於ケル税率ノ適用、課税ノ重量、傘地ノ分類、Straight rules ノ税率ノ適用、等ニシテ内傘地ノ分類ハ糸数ノ計算法ニ関係シ條約改正上最初ヨリ問題トナリ居レルカ故ニ当地ニ於ケル交渉懸案トシテ可ナルモ他ハ新ニ生シタル問題ナルヲ以テ條約改正談判ト分離シテ交渉セラレタシトノ大使ノ意見ニテ後段ノ問題ハ英国側ニ於テマクドナル大使ヨリ外務省ヲ経テ大蔵省ヘ交渉スル筈ニ御座候此等ノ問題ハ序ヲ以テ若槻次官迄報知致置キ候ヘ共右様ノ順序ヲ以テ交渉可相成ニ付キ玆ニ御報知可致候

スヘキモノナラン然ラストスルモ類似ノモノクルヘキヲ以テ五三六号ニ依リテ課税セラルヘキハ疑ヲ容レスト答フ

其ノ外綿傘地ニ就テハ多数ノ標本ヲ持来リテ一々紋織ナルヤ否ヤ如何ナル場所ニ於テ計算スルヤヲ質問セラレタリ実物ニ就テ答ヲ為スハ危険ニ付キ理論上ノ説明ヲ為シ置キ候

糸数ニ就テ深ク英国側ニ於テ考究シツツアルハ事情アリクロー氏ノ質問ニ依レハ英国マンチュスターニ於テハ Elementary threads ハ普通布帛ノ地合ノ糸ヲ云フカ故ニボーダーノ如キ所ニテ計算セス其ノ布帛ノ地合ニテ計算スト解シ而シテ「多キ部分ニ於ケル」トアルヲ以テ益解シ難キニ至レルモノノ如シ尚第五項ノ単撚糸ト訳語ヲ異ニシ居ル点モ彼レカ了解ニ難キヲ致シタルモノノ如シ又紋織ヲ区分スル場合ニ経緯ノ糸数ヲ合シテノコトニ解シ居タルカ如シ依テ重テ第四項ハ布帛ノ紋、條等アリテ異ナリタル部分ニ於テ糸数ヲ異ニスルモノノ計算法ヲ示シタルモノニシテ Elementary threads ハシングルヲ意味シ特ニ場所ヲ限リタルモノニアラス本項ハ適用スヘキ税率ヲ見出スル場合ニ用ユルコトヲ説明シ進ンテ第五項ハ布帛ノ紋織ナルヤ否ヤヲ

決スル場合ニ用ヒ二以上ノ単撚糸ヨリ成ル撚絲又ハ引揃ヘタル糸ヲ一トシテ数ヘ経糸二十以上緯糸二十以上ヨリ成ル意匠ヲ有スルモノナルナキハ紋織トスヘキコトヲ答ヘタリ

ロンドンニ於ケル用事モ稍々段落ヲ告ケタルカ如キヲ以テ長ク留ルヲ要セス他ニ移リ度キ見込ニ有之候モ尚如何ナル問題ヲ持来ルヤモ計リ難ク又実地ニ適用上協定ノ精神等ヲモ図置クノ必要有之候ニ付多少具体的ニ纏リタル際説明ヲ受ケ伯林ヘ向ケ出立ノ見込ニ御座候其ノ上巴里ニ参ルヘクト存シ候以国墺国ハ別ニ問題起ラサレハ巡回ノ必要ナカルヘシト被存候ヘ共伯林ヨリ両国大使ノ意見ヲ問ヒ合セタル上決スヘクト存候此両国ノ巡回ニ関シ御意見有之候ハヽ伺度ト存候先ハ右御報知迄早々敬具

二月七日

矢部大蔵技師

阿部外務参事官殿

追テ伯林ヨリ巴里ヲ先キニスルヤモ計リ難クニ付伯林ト巴里ノ順序ハ未定ノコトニ願度候

第四二号

貴電第二八号ニ関シ

（一）往電第三九号所載英案ハ本使ニ於テモ不満足ナルカ要スルニ先方ハ最恵国待遇ノミニテハ現ニ日本人同様許可セラルル業務ニ付テモ将来禁止若ハ制限ヲ加ヘラレンコトヲ恐レ切ニ内国人待遇ヲ要求スル次第ナレハ若シ我ニ於テ御来示ノ如キ趣旨ニテ右ニ反対セハ益先方ノ恐ヲ深カカラシメ我主張ヲ容レシムルハ至難ナルヘシト思ハル乍去御訓令ノ次第モアルニ付旅行及居住ニ付テノミ国民待遇其ノ他ニ付テハ最恵国待遇ニ同意セシムル様兎ニ角再応ノ尽力ヲ試ムヘシ

（四）先方ノ希望ハ条約ニ依リ土地所有権ヲ得ントスルニアラス単ニ最恵国待遇ヲ受ケタキ主意ナルカ我国法ニ於テ外国人ニ土地所有ヲ許ルスコトヲ相互的トナセルニ付之ニ適応センカ為「相互ノ条件ニテ」ノ文句ヲ挿入シ来リタルニ止リ条件迄同一ニセントノ主意ニアラス就テハ英案ニ同意セラレ差支ナシト思考ス若シ強イテ貴電ノ如キ疑義ヲ懐カルルニ於テハ同文ノ終リニ subject always to the conditions and limitations prescribed in such laws ノ文句ヲ附加セハ最早一点ノ疑モ存セサルヘシ実ハ本件ハ前件(一)ト

三四四　明治四四年三月七日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国皇帝ノ議会開院式勅語通報ノ件

二月七日　前九時　東京着　　加藤全権大使

小村外務大臣

第四一号

二月六日皇帝御親臨ノ上議会開院式ヲ行ハセラレ勅語ヲ朗読シ給ヒタルカ外交ニ関シテハ単ニ諸外国トノ関係ハ友好ニ継続セリト謂ハレタル後日本トノ条約改正ニ付左ノ如ク述ヘラレ終リニ波斯問題ニ言及セラレタリ

Japanese Government having given notice of Their intention to terminate treaty of commerce and navigation of 1894, negotiations which it is hoped will result in satisfactory arrangement, have been entered upon for conclusion of new treaty.

三四五　明治四四年三月八日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約改正交渉ニ関シ再請訓ノ件

二月八日　后七、五〇　本省着　　加藤全権大使

小村外務大臣

共ニ先方ニ於テ最切ニ希望スル所ナレハ右両者ヲ全然拒絶スルハ甚タ困難ナルヘキニ付本件ニ付テハ先方ノ希望ヲ容レ以テ前件ニ付我主張ヲ達スルコトトナスモ一策カト存ス就テハ右御採納ヲ請フ

（六）第六号ニ付先方ノ同意セル案ハ左ノ如シ

（以上我原案ト同シ）; shall have free and easy access to the Courts of Justice and other tribunals or other authorities in pursuit and defence of their claims and rights; and shall have full liberty, equall with native subjects, to choose and employ lawyers and advocates to represent them before such Courts or authorities, and generally（以下英語ニ同シ）

前電ニ rights and claims トナシタルハ誤リニシテ又商務省次官ハライツハ裁判所ニ訴フル場合クレームスハ特許取消サレ等ノ場合ヲ指ス趣意ナリト云ヘリ将又前記條文中英案追加ノ部分ニ付テハ機密條第三五号貴信附属條約修正案ニ基キ such Courts ノ次ニ or authorities ノ二語ヲ挿入シ先方ヘ提出シ置キタルニ今回右ニ同意シ来レル次第ナレハ該追加規定ハ単ニ司法ニ止マラス訴願其ノ他ノ場合ニ関シテモ内国臣民待遇ヲ保障スルコトトナル訳ナリ

次ニ貴電ニ依レハ我原案第四号修正ニ付単ニクレームスナル漠然タル文字ヲ用キルトキハ国家若ハ其ノ機関云々ノ場合ニ屬セサル場合ニ付テハ汎ク内国人同様諸官省ニ諸般ノ請求ヲ為シ得ルカ如キ誤解ヲ生スル虞アルニ付右修正ニ同意シ難クトノ趣ナルカ右ハ実際如何ナル場合ヲ意味セラルルヤ卑見ニ依レハ官署ニ対スル請求等ニ内外人ノ区別扱セラルル必要ハ毫モ無之様ナルニ付寧ロ英国修正案ニ同意セラレン方可然ト思考ス又訴訟費用ノ保證ニ付テハ若シ英国ニ於テ之ヲ要セスハ我方ニ於テモ勿論同様ニスヘシトノ御趣意ヲ以テ先方ヘ確メラルル次第ト解シ可然ヤ

（八）　先方ノ修正ヲ容レラレサルニ付テハ先方ヨリ其ノ理由ヲ質問スヘク要スルニ生産ニ補助ヲ与ヘ輸出奨励金ニ代用スル場合モ本條ニ含有セシムヘシトノ先方ノ主張ニ対シテハ如何ナル御意見ナルヤ若シ初メヨリ先方ノ案ニ同意セラレタランニハ此際ハ何等ノ事ナク其ノ儘通過シタランモ既ニ右カ問題トナリタル以上単ニ追加文句ヲ撤回シ英国最初ノ対案ノ通トナスコトニテハ先方ハ黙止ス間敷就テハ飽ク迄英国修正案ニ御同意出来難クハ其ノ理由御回示アリタシ

（九）　先方ノ趣意モ本條ノ規定ハ現存ノ永代借地権ニ関スルヤ彼我ノ争議ニ何等影響ヲ及ホササル趣意ヲ明カニシ置キタキ希望ニ外ナラス若シ幸ヒニ條約締結迄ニ永代借地権問題解決セハ論ナキカ左モナクハ調印前ニ此ノ趣意ヲ明カニスルコトヲ先方ニ於テ更ニ提議スヘク其節更ニ何分ノ義御電訓ヲ請フヘシ

（十一）　先方ノ要求スル声明ヲ拒ムヘキニ付テハ其ノ理由ヲ説明スルノ要アルニ付右詳細ニ電報アリタシ

（十三）　第七條第三項末段奨励金ニ関スル規定ニ付テハ先方ニテハ砂糖ト関係アルニ付貴電ノ如キ(制限)(不明)ナク単純ニ両国共ニ其ノ国法ニ依リ奨励金ト同額ノ課税ヲナスコトヲ妨ケサルコトヲ会議録中ニ明カニスルニアラサレハ先方ハ同意セサルヘシト思考ス就テハ右ニ御同意アリタシ

（十四）　来示ノ如シ尤 contracting party 又ハ parties ノ前ニ high ヲ加ヘ来レリ尚商務省次官ハ愈條約文ヲ確定スル前ニハ High Contracting Parties 又ハ States 等ノ文句ハ之ヲ恰好ニ一定スルノ必要アラント云ヘリ

（十八）　往電第三六号ハ現ニ英国ニ於テ外国行見本品ノ輸出及其ノ再輸入ニ関シ適用シ居レル税関規則ノ抜萃ニシテ要スルニ先方ニテハ右ハ規則ニ定ムル丈ノ事項ヲ明細書ニ記載シ以テ日本国ニ於テ無検査通関ヲ許サレタシトノ趣意ナレハ若シ帝国政府ニ於テ右規則ノ定ムル所ニテハ不十分ト認メラレナハ其ノ点ヲ示サレタシ

（二十三）　貴電ニ依レハ通シ切符又ハ船荷證券ヲ有スル貨客ニ関スル規程ヲ会議録ニ載スルコトニハ同意スルモ條約中ニ入ルルコトハ全然同意シ難クトノコトナル処先方ハ沿岸貿易ニ付テハ既ニ主義ニ於テ我改正案ニ同意シタル次第ニシテ本項ノ如キハ些々タル枝葉ノ事項ニ過キス且其ノ規定モ相互的ナルカ故ニ之ヲ條約中ニ明記スルモ何等妨ナク先方ニ於テハ往電ノ通自国臣民ニ対スル政略上是非共條約中ニ存置ヲ希望スル次第ナレハ之ニ御同意アリタク若シ我方ニ於テ強テ之ニ反対セハ元来会議録ナルモノハ本條約ノ如キ効力アルニアラサルニ付我真意ヲ疑フニ至ルヤモ難計兎ニ角大体ニ於テ我希望ヲ貫徹シ居ルコト故此点ニ付テハ先方ノ立場ヲ諒シ右ニ御同意アランコトヲ切ニ希望ス

（二十四）　本條削除ノ結果ニ付先方ノ覚悟ヲ確メタシトノコトナル処右ヲ聞質セハ先方ニ於テハ勿論他国領事ト同様ノ権限ヲ有センコトヲ希望スヘク我原案ノ説明書ニモ第三條領事官ニ対スル最恵国待遇ハ其ノ職務上ニモ及ホス趣意ナルコトヲ明カニシタリ元来先方カ法律ノ許ルス限リナル條件ヲ附シタルハ英国ノ憲法上條約ヲ以テ法律ヲ変更スル能ハサルニ付已ムヲ得サルニ出テタルモノニシテ右以上ノ致方ナキモノノニ付先方ノ修正案ヲ存置セラレ而シテ本條ノ権限ニ付テハ説明書ノ趣意ニ依リ條約ノ解釈トシテナリ又ハ礼譲トシテ英国領事ニモ均霑セシメラルルカ又ハ右ニテ不可ナレハ後日実際問題ニ残シ置カレ可然若シ此際貴電ノ如キ質問ヲ発スルニ於テハ必ス非常ニ面倒ナル問題ト相成容易ニ決定セサルヘキニ付卑見御採用相成タシ尤尚本條削除方ヲ好マルレハ左様取計フヘク但シ御訓令ノ質問ヲ発セサルコトニ致シタシ

（二十八）　第二十四條ハ先方ニ於テハ往電ノ通帝国政府ニ於テ萬国工業所有権保護條約ヨリ脱退セサル旨会議録ニ声明セハ之ヲ削除スルモ可ナリト言ヒ我方ニ於テハ現行條約第十七條ヲ其ノ儘採用スルコトニ同意シ来リタルカ帝国政府ニ於テハ前者ヨリ後者ヲ希望セラルル御趣意ナリヤ若シ前者ノ場合ニ我方ノミ声明スルコトヲ欲セラレサル次第ナレハ先方ニモ同様ノ声明ヲナサシムルコトハ別ニ困難ニモアラサルヘシト思考スルカ夫レニテモ尚後者ヲ択ハルル義ナリヤ果シテ然ラハ現行條約ノ規定ハ英国ノ提案ト多少規定ヲ異ニセルニ付或ハ先方ヨリ何故新提案ハ採用シ難キヤ

ト質問スルヤモ計ラレサルカ其ノ場合ニハ如何ニ説明スヘキヤ何分ノ義御電訓ヲ請フ

（三十一）削除

（三十二）漆器中ニハ紙製ノ物ヲ包含セシムル為 of wood ノ制限文句ヲ削除シ単ニ lacquered wares トナスコトヲ先方ニ於テモ同意シタルハ往電ノ如シ其ノ他漆ノ定義ニ付テモ商務省次官ハ多分我案ノ通ニテ差支ナカルヘシト語ラレタリシモ為念更ニ確メ電報スヘシ

以上ノ諸点ニ付至急電訓アリタシ

三四六　明治四十四年二月八日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英国上院ニ於ケル日本條約改正ニ関スル問答通報ノ件

二月八日　後九、〇〇　東京着

小村外務大臣　　加藤全権大使

第四三号

二月六日上院ニ於ケル勅語奉答案ノ討議中「ランスダウン」侯ハ日本トノ條約改正商議カ満足ナル協定ニ到達セムトスルモノノ如シトハ余ノ満足ヲ以テ注意スル所ナルカ元来本件ニ関シテハ小村伯ハ英国ハ自由貿易制度ヲ採用セルヲ以テ之ト協定ノ余地ナシト公言セラレタル由右ハ或ハ誤報ナラムモ当国人間ニ甚シク驚愕ヲ来シ日本貿易ニ関係アル商人代表者ノ外相訪問トナリ其ノ利益保護ノ請願トナレリ彼等ハ政府当局者ト異リ消費者ノミ関税ヲ負担スト信セサルナリ而シテ綿織物毛織物其他英国貿易ノ主要ナル物品ニ付日本税率ハ大ニ増加セル処新協定カ果シテ英国ニ取リ満足ナルヘキヤ本院ニ打明ケムコトヲ要求シタルニ「クリユー」伯ハ商議ハ未タ結了ニ至ラサルヲ以テ詳細ニ亘リ説明スルコト能ハストノ前提ヲ置キ左ノ如ク言ヘリ

But I am certain that although matter must be difficult one our Japanese friends have entered into negotiations with every desire to meet us and necessities of our trade so far as possible for them.

三四七　明治四十四年二月九日　小村外務大臣ヨリ桂総理大臣宛

在英加藤大使ヘ條約締結ノ全権御委任状御下付ノ義上奏ノ件

附属書一　上奏案

二　御委任状案

明治四十四年二月九日発遣

機密送　第六号

桂内閣総理大臣宛　　小村外務大臣

現行日英通商航海條約ハ客年七月十七日帝国政府ヨリ発シタル廃棄通告ノ結果本年七月十六日ヲ以テ終了スルニヨリ爰ニ加藤大使ヲシテ英国委員ト商議ヲ開始セシメ候処既ニ談判大ニ進捗致候ニ付同大使ヘ新條約締結ノ全権御委任状御下付ノ義別紙ノ通リ上奏候間可然御取計相成度此段申進候也

（附属書一）

上奏案

従来帝国ト英国トノ間ニ存在スル通商航海ニ関スル條約ハ客年七月十七日帝国政府ヨリ発シタル廃棄通告ノ結果本年七月十六日ヲ以テ結了スルニ付新ニ通商航海條約ヲ訂立セムカ為英国全権委員ト会同商議シ條約ヲ締結シ其ノ約書ニ署名調印スルノ全権ヲ英国駐剳特命全権大使加藤高明ニ御委任相成候様仕度別紙御委任状案相添此段謹テ奏ス

（附属書二）

御委任状案

天佑ヲ保有シ萬世一系ノ帝祚ヲ践ミタル日本国皇帝（御名）此ノ書ヲ見ル有衆ニ宣示ス

朕茲ニ帝国ト大不列顛国トノ間ニ通商航海條約ヲ訂立セムカ為大不列顛国ノ全権委員ト会同商議シ條約ヲ締結シ其ノ約書ニ署名調印スルノ全権ヲ英国駐剳特命全権大使従三位勲一等加藤高明ニ付与ス其ノ議定スル各條項ノ如キハ朕親シク閲覧ヲ加ヘ其ノ善良ナルヲ認メテ後之ヲ批准スヘシ

神武天皇即位紀元二千五百七十一年明治四十四年二月十四日東京宮城ニ於テ親ラ名ヲ署シ璽ヲ鈐セシム

御名国璽

外務大臣伯爵　小村寿太郎副署

註　右御裁可書類ハ二月十五日小村外務大臣ヨリ加藤駐英大使ノ許ニ発送サレタリ

三四八　明治四十年二月九日　加藤駐英大使ヨリ
小村外務大臣宛（電報）

税率協定方式英国政府ニ於テ承認ノ件

（二月九日）
二月十日　前二、五五　倫敦発
本省着

小村外務大臣　　加藤全権大使

第四四号

二月八日商務省次官ヨリ曩ニ両国委員間限リ議定シタル税率協定方式ヲ英国政府ニ於テ承認シタル旨書面ヲ以テ通知シ来レリ

三四九　明治四十四年二月九日　加藤駐英大使ヨリ
小村外務大臣宛

税率協定ノ方式ニ関シ禀申ノ件

二月二十八日接受

機密條公第一一号

明治四十四年二月九日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

本月八日商務次官ヨリ書面ヲ以テ曩ニ両国委員限リ商定ノ税率協定方式ヲ英国政府ニ於テ承認シタル旨通知シ来リタル次第ハ既ニ往電第四四号ニテ御了知ノコトト存候

右方式ノ定ムル処ニ依レハ該税率協定ハ本條約実施後一ヶ年ヲ経過セハ日英両国各一定ノ豫告及手続ヲ以テ何時ニテモ之カ廃棄ノ自由ヲ保有シ居リ候処抑モ右方式ニ対シテハ当初英国委員ニ於テハ英国商業ヲ不安全ノ状態ニ置クモノトシテ飽迄之ニ反対セシカ本官ハ客年十一月及十二月接到貴電第二〇〇号並ニ第二〇五号ヲ以テ御来示ノ趣意ヲ体シ元来日本ハ英国トノ特別ノ交誼ニ顧ミ萬難ヲ排シテ国定税率ノ引下ヲ承諾スル次第ナレハ縦シ相互ニ短期ノ豫告ヲ以テ之ヲ廃棄スルノ権利ヲ留保スルコトトナスモ日本ヨリ進ンデ該権利ヲ実行シ再ヒ英国輿論ノ激昂ヲ招クカ如キコトナキハ常識ニ照ラシテ明瞭ナリ随ツテ該権利ノ行使ハ実際上専ラ英国ニノミ存スルコトトナリ畢竟日本ハ英国ニ於テ約ニ従ヒ日本品ノ無税輸入ヲ許ス間本協定ヲ維持スヘキ義ニシテ又若シ他日英国ニ於テ現在ノ関税制度ヲ改革シ日本品ニ対シ輸入税ヲ賦課セントスル場合ニモ日本ハ其課税額ノ多少ニ応シ必スシモ協定税率ヲ廃シテ国定税率迄引上クルノ必要モナカルヘキノミナラス次第ニ依リテハ日本側ヨリ協定ヲ希望スルコトアルヤモ知レサル旨縷々陳説シ漸ク先方委員ノ同意ヲ得タル次第ニテ要スルニ先方ハ我方ニ於テ決シテ短期豫告ノ権利ヲ乱用スルカ如キコトナキ旨本官ノ切言ニ基キ之ヲ承諾シタル義ニ有之思フニ今回帝国政府ニ於テ右方式ニ承認ヲ与ヘタルモ主トシテ前記帝国政府ノ表意ニ信頼シタル結果ニ外ナラスト存候就テハ特ニ申上ル迄モナキコトナカラ本條約発表後若シ帝国官辺ニ於テ本件税率協定ノ方式ヲ単ニ表面ノ文字通リニ解釈シ日本ハ一定ノ期間経過後ハ何時ニテモ之ヲ廃棄シ得ヘシ抔トノ意見ヲ公然発表スル者アルニ於テハ或ハ計ラサル面倒ヲ惹起スルコトナキヲ保シ難シト懸念致候間萬々右様ノコト無之様豫メ御注意相成候様致度為念茲ニ右協定成立ノ由来ヲ再説シ此段及具申候敬具

三五〇　明治四十四年二月十日　小村外務大臣ヨリ
加藤駐英大使宛（電報）

條約改正交渉ニ関シ再訓ノ件

二月十日　午後三時三十五分発

在英　加藤大使　　小村大臣

小村外務大臣時代　改正禀議ト対英交渉　三五〇

第三〇号

貴電四二号ニ関シ

「(四)　御来示ノ趣意ナルニ於テハ不動産ノ文字ヲ存置スルコトニ同意スヘシ就テハ御意見ノ如ク本件ニ関スル先方ノ希望ヲ容ルル代リニ(一)ニ付テハ是非我主張ヲ達スルコトニ御尽力相成リタシ尚「相続ニ因リテ之ヲ取得スル」ノ文字ハ勿論削除セラルベシ

(六)　第六号ニ付テハ先方ノ修正案ニ同意スヘシ英案末尾ニ Administration of justice ニ関シテハ内国民待遇ヲ保障スルノ概括的規定アル処右ハ司法ニ止マラス其ノ他ノ場合ヲモ包含スルノ趣意ナリヤ我方ニ於テハ之カ解釈ヲ何レニ定ムルトモ強テ異議ナシト雖只右規定ノ趣意ハ之ヲ明シ置キタシ又「コオショシ」ノ件モ同一ナルカ御来示ノ意味ニテ先方ヘ確メラレ差支ナシ

(八)　真ニ輸出奨励金ト目スヘキモノニ付内外人ヲ区別スルノ意ナシ我修正案ヲ適当ト認ムルノ理由ハ往電二三号中ニモ申進シ置キタル通ニテ先方ノ修正案ハ寧ロ原義ヲ推拡スルノ感アルカ故同意シ難シ故ニ我意見到底容レラレサルトキハ従来ノ例文ノ儘ト為サントノ趣意ナリ

(七)　過去ニ於テ与ヘタル特権云々ノ詞ノ明確ヲ缺ケルハ偖

置キ先方ノ要求スル声明ハ或ハ条約ノ規定ト容レサルカ或ハ無用ニ屬スルカノ二者其一ヲ出テサルモノナリ一方ニ條約ノ規定ヲ設ケナカラ他方ニ尚斯ル声明ヲ求ムルノ理由ハ到底了解スルヲ得ス

(ロ)　砂糖トノ関係上我声明案ニ同意シ難シトセハ奨励金付砂糖ニ付テハ英国カ諸国トノ條約上何レノ国ヨリノ輸入品ニ対シテモ同様ニ執ルコトアルヘキ行動ノ自由ヲ妨クサル旨我声明案ニ加エテ共ニ会議録中ニ声明スルコトニ異議ナシ

(ハ)　先方ノ規則ニ拠レハ数量及価格ハ必スシモ明細書ニ記載セラルルモノト限ラス然レトモ税額決定上数量又ハ価格ヲ知ルノ必要ナルハ勿論布帛ノ如キモノニアリテハ一定面積ノ絲数及重量等ヲモ明ニスルノ必要アリ此等ノコトハ一々列挙シ難ク我関税定率法ノ各税目ニ付テ御承知相成リタシ

(二三)　已ムヲ得スンハ條約中ニ明記スルコトニ同意スヘシ

(二四)　我原案第三條ニ於テハ the functions トアリ which are or may be granted 云々ノ文句カ右職務ノ文字ニモ関係セリト雖英案第四條ニハ their functions トアリテ前記ノ文句ハ之ニ関係セサルカ故両者ノ間ニ相違アリ

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

日英條約改正ノ商議ニ関シ当国上院ニ於テ「ランスダウン」「クルー」両卿ノ間ニ問答アリタル次第ハ往電第四三号ヲ以テ報告及置候通ニ有之候処本月八日下院ニ於テ勅語奉答案討議ノ際「オーステン・チエムバレーン」氏ハ該案ニ対シ現政府カ関税改正ノ議ヲ容レサル為メ英帝国カ損失ヲ蒙リツツアル旨ノ修正ヲ加フルノ動議ヲ提出シ其説明演説中日本関税問題ニ関シ前議会ニ於ケル「英国トハ協定ノ余地ナキ」旨ノ閣下ノ演説中ノ一節ニ言及シ現下日英間ノ交渉ハ好望ナリヤ日本政府ヲシテ新税率ヲ軽減セシムルヲ得ルヤヲ質問シタル後先般当国外相カ諸商業会議所代表者ヲ引見シタル節同外相ハ何故該代表者ニ対シ来訪ノ不必要ナルコトヲ説カサリシヤ蓋シ自由貿易説ニ拠レハ関税ヲ増率スルモ英国製造業者ハ何等影ヲ受ケザルヘキ筈ナリ外相ハ自由貿易論ナルニ不拘何ヲ以テ商業会議所代表者ニ対シ日本消費者ノ利益ヲ謀ルハ英国外務大臣ノ職務ニ非ス納税者ハ日本人ナルカ故英国ノ利益ハ損害ヲ受クルモノニ非ス英国製造業者ハ随意ニ貨物ノ価格ヲ引上クルヲ得ベシト説カザリシヤ云々ノ揶揄的質問ヲ試ミ候処商務大臣「バックストン」氏ハ「チェンバレーン」氏ノ他ノ質問ニ対シ詳細ナル説明ヲ為シクルニ拘ラス日英條約改正ニ関スル部分ニ対シテハ両国間ノ商議ハ尚ホ細心ヲ要シ目下進行中ナルガ満足ノ結了ヲ望ム旨簡単ニ答弁致候

勅語奉答案ノ討議ハ昨九日更ニ継続セラレ総理大臣「アスキス」氏ハ関税問題ニ関スル政府ノ所見ヲ開陳シ滔々数千言ヲ費シ候其際同大臣ハ英ガ保護貿易品ニ対シ防禦ノ武器ヲ有セズトノ説ヲ為スモノアルモ何等ノ證拠アルニ非ズト述ベタル節一議員ハ「日本」ト叫ヒタルニ対シ同大臣ハ日本トノ談判ヲ例證トシテ挙クルノ極メテ無謀ナルヲ説キ該談判ニ関シテハ陛下ノ勅語中ニ在リタル一節ノ外何等世間ニ知レ渡リタルモノ無キニ非ズヤ是故ニ日本ニ関シテハ商議ノ結果ヲ観ル迄議論ヲ見合スノ可然ヲ喝破致候

右及報告候敬具

従テ我十五條ヲ削除スルニ於テハ曩ニ電報セシカ如キ問題起ラサルヲ得ス英国ニ於テハ右第十五條ノ如キ事項ニ付テハ領事官ノ最恵国待遇條項ニ基キテ均霑ヲ主張セサルノ例ナルヤニ承知セルニ付成ルヘクバ此点ヲ明ニシ置クコト他日我内部ニ於ケル説明其他ニ便利ナリ然レトモ之ヲ然ルヘキ方法ニテ確ムルノ途ナク必ス非常ニ面倒ナル問題ト成ルヘシトノコトナラハ強テ確メラルルニ及ハス」

(二六)　後者ヲ択ミタルナリ先方ノ案ハ hongmarks 及不正競争云々ノ如キ未タ我内国法ニ存セサル事項ヲ包含シ之カ為メ世間ニ内国立法ヲ豫期セシムルカ如キ感アルニ因リ寧ロ現行條約第十七條ノ採用ニ同意ス

三五一　明治四十四年二月十日　加藤駐英大使ヨリ小村外務大臣宛

英国下院ニ於ケル日本條約改正ニ関スル問答通報ノ件

條公第一号　　三月六日接受

明治四十四年二月十日

三五二　明治四十四年三月十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約改正案ニ関シ請訓ノ件（一）（二）

（一）

二月十一日　后一、二〇　本省着　　加藤全権大使

第四六号

往電第四二号ニ関シ（二十八）二十四條ニ関スル件ニ付テハ本使ノ説明聊カ尽ササル所アリシカ実ハ本條ニ付テハ先般会見ノ際本使ヨリ貴電第二三号（九）ヲ以テ御来示ノ趣言明ノ結果先方ハ之ニ応シ往電第三九号（六）ノ通右ノ趣会議録ニ記載シ本條ハ之ヲ削除スルコトニ同意シ来リタル次第ナレハ今回更ニ御訓令ノ通現行條約十七條規定ノ挿入ヲ求ムルハ相談後戻リトナリ説明上面倒ナルノミナラス却テ誤解ヲ来スノ虞アルニ付先方申出ノ通会見ノ際我ニ於テ萬国工業権保護條約ヨリ脱退セサルヘキ旨言明スルコトトシ全然本條ヲ削除スルコトニ御同意相成度折返シ返電アリタシ

（一）

二月十二日　前四、二五　本省着　　加藤全権大使

第四七号

貴電第二九号上段 granted ト to facilitate トノ間ニ to contiguous states solely ノ文句脱落セリト思考スルニ付之ヲ挿入シ又末段第五條トアルハ第十二條ノ誤リト存スルニ付之ヲ訂正シ英国政府ニ提出スル積ナレハ萬一右ニテ不可ナレハ折返シ返電アリタシ

三五三　明治卌四年二月十三日　小村外務大臣ヨリ加藤駐英大使宛（電報）

條約改正案ニ付回訓ノ件

二月十二日　前一一、五五発　　小村大臣

在英加藤大使

第三一号

貴電四六号及四七号ニ関シ

御来示ノ事情アルニ於テハ工業所有権ニ付テハ貴電四二号ノ如ク萬国條約ヨリ彼我均シク脱退セサルコトヲ相互的ニ言明シテ会議録ニ残スコトニ同意シ二十四條ヲ削除スルコトニ致スベシ to contiguous states solely ハ素ト貴電中ノ先方ノ案ニ見エザリシ故我方ハ其儘之ヲ襲ヒタル迄ナルガ之ガ挿入ニ異議ナシ第五條ハ十二條ノ誤又貴電四四号ニ関シテハ帝国政府ニ於テモ異議ナキ旨先方ヘ通知セラレ差支ナシ

三五四　明治卌四年二月十五日　加藤駐英大使ヨリ小村外務大臣宛（電報）

改正談判ニ関シ請訓ノ件

二月十五日　后二、　本省着　　加藤全権大使

小村外務大臣

第四九号

貴電第二八号乃至第三一号ニ基キ覚書ヲ提出シ二月十四日商務省次官ト会見シタルニ第一條第一号ニ付テハ尚同意ヲ躊躇シタルモ其ノ他ハ差シタルコトナク何レ先方ノ意見確定次第更ニ電報スヘキモ不取敢左ノ数件御報請訓ス

㈠　第一條第六号ニ付先方ハ tribunals ノ文字ハ国家総テノ機関ヲ包含スルモノニシテ英国ニ於テハ此点ニ付毫モ疑ナキヲ以テ other tribunals ノ次ノ or other authorities ノ三字ヲ削除シ such courts ノ次ニ在ル authorities ヲ tribunals ト改メタシ尤日本ニ於テハ是非 authorities ノ文字ヲ存シ置クコトヲ希望セラルルニ於テハ強イテ異議ナシトノコトナリシニ付右様ノ次第ナレハ authorities ノ文字ヲ削除シ可然ト思考スルモ一応請訓ノ上回答スヘシト答ヘ置ケリ

㈡　第十八條ノ local authorities ノ二字ハ削除スルコトニ決定シタリ

㈢　通シ切符又ハ船荷證券ニ依ル貨客運送ノ件ヲ第二十條第三項トシテ本條約中ニ掲載シ同條中ニ在ル port ノ文字ハ単数複数共外国貿易ニ開カレタル港ヲ意味スル旨会議録ニ記入スルコトトセハ特ニ同項ニ御来示ノ如ク which are open to such vessels ナル説明文句ヲ挿入スルノ必要ナキノミナラス挿入セハ却ツテ解釈上誤解ヲ来スノ虞アリト認メタルニ付本使ハ覚書中何等右挿入ノ要求ヲ為ササルコトトセリ就テハ右御承認アリタシ

㈣　国境貿易国民漁業等ニ関スル條項ヲ独立ノ條文ト為スコトニハ同意シタルモ其ノ内露領水産物ノ件ニ付テハ同官ハ本條約中外国條約ヲ引證スルハ一読意義明瞭ナラサルニ付同條末段ヲ or to fish and other aquatic products taken in the waters of the Russian Provinces of the Littoral and the Amur ト改メ又二十四條工業所有権保護ノ件ニ付テハ其ノ後更ニ研究シタル処萬国條約ニ依リ脱退セサル旨ノ声明ヨリモ In case either Government wish to go out of the Industrial Property Convention, it will be prepared to negotiate upon a separate agreement on the lines of the draft article

24 ト会議録ニ記入スル方可ナル故右様改メタシトノコトナリシニ付本使ハ右二点ノ変改ハ趣意上別ニ差支ナシト思考シタルニ付之ニ同意シ置キタリ就テハ右御承認アリタシ

三五五　明治四十四年二月六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

改正談判ニ関シ回訓ノ件

二月十六日　後五時十五分発

在英加藤大使　　小村大臣

第三五号

貴電四九号ニ関シ

㈠乃至㈢異議ナシ

㈣　日露漁業協約ニ依リ本邦人ノ得クル沿海州及黒龍江州ノ漁業権ニ対シテハ露国人中之ヲ過大ノ譲歩ナリトシテ甚タ慨嘆セルモノアリ従テ当方ニ於テハ赤裸々ニ之ニ言及スルコトハ成ルヘク之ヲ避ケタキニ付御来示ノ文句ハ左ノ通リ改ムルコトニ御取計アリタシ

or to special tariff favours granted by Japan in regard to fish and other aquatic products taken in the foreign waters in the vicinity of Japan.

尤モ右規定ノミニテハ範囲不明瞭ナリトセハ別ニ会議録中ニ右ハ一九〇七年日露漁業協約第十二條ニ規定セル露国沿海州及黒龍江州ノ魚類及水産物ニ対スル特典ヲ意味スル旨ヲ記入スルコトニ異議ナシ

又工業所有権ニ関スル会議録記入案ニ付テハ negotiate ノ次ニ with the other ヲ入レ on the lines 以下ヲ for the mutual protection of industrial property ト改メラレタシ「ドラフト」ノ條文ニ言及スルコトハ面白カラサルニ付之ヲ避クルノ趣意ナリ

三五六　明治四十四年二月六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

税率協定ニ関スル件

別電　英商務省布達案

二月十六日　前八、四〇　倫敦発
東京着

小村外務大臣　　加藤全権大使

第五一号

貴電第三〇号（十八）ニ関シ商務省次官ハ実際ノ取扱振ヲ承知セサルニ付税関ニ就テ立会取調ヲ為サシムルコトニ決シ二月十五日山座、矢部、「クラウ」ノ三人税関ニ赴キ取調タル処規則ハ御承知ノ通ニ過キサルモ実際ハ商務省ヨリ別電ノ如キ布達ヲ商人ニ発シ商人ハ又簡易通関ヲ得ル自己ノ利益上各国税関ノ必要トスル事項ヲ記載シサーチフィケートヲ求ムル次第ニテ英国税関自ラハ各国関税法ヲ一々承知シ居ル訳ニアラス日本ノ場合ニ於テモ無論別電ト同様ノ布達ヲ商務省ヨリ発スヘク随テ布帛ノ如キモ商人自ラ日本国関税法ニ遵ヒテ必要ノ事項ヲ記載スヘキ訳ナリ本来布帛ノ如キモ見本ハ通例皆小切ナルニ因リ各国トモ無税ニテ通過シ余リニ大ナレハ見本トシテ取扱ハレサルヘク要スルニ実際ニ於テハ面倒ナク且日本ニ付特ニサーチフィケートヲ附スルハ頗ル罕ニシテ英国税関ヨリ世界中ニ対シサーチフィケートヲ発スルハ一週間一回位ニ過キサル由右ノ如キ次第ニ付実際ハ何等故障ナカルヘク若シ又他日濫用ノ弊アル場合ニハ如何様トモ相談セラルヘキカ故ニ本件ハ本官ト商務次官ノ適宜ノ処理ニ御一任アリタシ

（別　電）

英商務省布達案

小村外務大臣時代　改正禀議ト対英交渉　三五七

London, ...
Received, February 16, 1911. 7-10 a.m.

Komura,
Tokio.
No. 52. (Betsuden)

With view of facilitating entry of commercial travellers' samples into France, a description in French according to appropriate denomination of these articles in French Tariff with weights and measurements in metric system may be added to particulars furnished on list presented to be certified before certifying such list. Officer is to satisfy himself that metric equivalents stated are accurate, referring when in doubt to collector.

Kato.

三五七　明治四十四年二月六日　加藤駐英大使ヨリ小村外務大臣宛

改正覚書提示シタル件

附属書　二月十三日加藤大使提出覚書写

機密條公第一二号　　三月七日接受

明治四十四年二月十六日

在英　特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

貴電第二八号乃至三一号ヲ以テ御来示ノ趣旨ニ遵ヒ別紙写ノ如キ覚書ヲ作成シ本月十三日之ヲ商務次官ニ送付シ同日該省ニ於テ右ニ付同官ト会談シタルニ第一條第一号居住営業等ニ関スル待遇ノ件ニ付テハ尚先方ニ於テ同意ニ躊躇シタルモ他ハ左シタルコトナカリシカ其節同官ヨリ三四ノ件ニ付希望スル処アリタルヲ以テ往電第四九号ニテ御請訓ニ及タル処貴電第三五号ヲ以テ右ニ関シ御回訓相成了承就テハ早速右ノ趣ノートニ認メ先方ヘ提出致置候間右御了知相成度此段及具報候　敬具

追テ往電第四九号中二月十四日トアルハ十三日ノ誤ニ付右申添候

（附屬書）

二月十三日加藤大使ヨリ提出シタル覚書写

MEMORANDUM

The views of the Imperial Government regarding the articles of the new treaty still under discussion between Sir H. Llewellyn Smith and Mr. Kato are as follows:—

(1) ARTICLE I. (1). National treatment may be given in all that relates to travel and residence, but in all other matters it is very strongly desired to limit the treatment to that of the most favoured nation.

(2) ARTICLE I. (4). Subject to the acceptance of the above by the British Government, the Japanese Government are prepared to accept the British amendment in this paragraph provided the words "Subject always to the conditions and limitations prescribed in such laws" are added at the end of the first sentence. It is desired to omit the words "or acquire the same by inheritance" in second sentence. This paragraph will then read as follows:—

"They shall on condition of reciprocity be at full liberty to acquire and possess every description of property, movable or immovable, which the laws of the country permit or shall permit the subjects or citizens of any other foreign country to acquire and possess, subject always to the conditions and limitations prescribed in such laws. They may dispose of the same by sale, exchange, gift, marriage, testament, or in any other manner, under the same conditions which are or shall be established with regard to native subjects. They shall also be permitted, on compliance with the laws of the country, freely to export the proceeds of the sale of their property and their goods in general without being subjected as foreigners to other or higher duties than those to which subjects of the country would be liable under similar circumstances."

(3) ARTICLE I. (6). The British amendment is accepted. The paragraph will read as follows:—

"They shall enjoy constant and complete protection and security for their persons and property; shall have free and easy access to the Courts of Justice and other tribunals or other authorities in pursuit and defence of their claims and rights; and shall have full liberty, equally with native subjects, to choose and employ lawyers and advocates to represent them before such Courts or authorities: and generally shall have the same rights and privileges as native subjects in all that concerns the administration of justice."

With regard to this paragraph, the Japanese Government would like to know whether the British Government intend to include in the guarantee of national treatment other cases besides the proceedings taking place in the ordinary Courts of Justice. As far as they are concerned, they have no preference as to including those cases in the guarantee or otherwise. They simply desire to have it made clear. They would also like to know whether the British Government intend to give the Japanese subjects the national treatment in the matter of "Caution" or security for the payment of costs in connection with lawsuits. The Japanese Government are prepared to do so on condition of reciprocity.

(4) ARTICLE I. (8). The British draft with the original Japanese addition is preferred. If that wording is not accepted, the Japanese Government would agree to the British draft as it originally stood without the addition of any words rather than the final British proposal, as the words sug-

gested are, in their opinion, lacking in clearness.

(5) ARTICLE V. (Article 4 of the original Japanese draft). The British proposal is accepted. The Japanese Government do not understand, however, why it is desired by the British Foreign Office that a statement should be made to the effect that the Governments of the two Contracting States have no intention in future to give any less privileges to British or Japanese Consuls respectively in connection with deceased estates than they have given in the past. In their opinion the meaning of the word "privileges" used in this connection is vague, and they are inclined to think that such a statement as outlined above is either superfluous or must come into conflict with the provisions of the new Treaty. Therefore it is desired that the administration of deceased estates by Consuls should be regulated only by the stipulations of this Article and nothing else.

(6) ARTICLE VII. The omission of the words relating to Bounties at the end of the second paragraph is desired. The Japanese Government have no objection to a statement being made at the formal Conference to indicate that the provision of this paragraph shall not prejudice the right of either Government to take measures to counteract bounties given to articles competing with those produced or manufactured in its territories, in conformity with the laws of the country. If desired by the British Government, an addition may be made to the above statement so as to leave them the freedom to take such measures with regard to bounty-fed sugar as they may equally take against the produce of all countries in consequence of treaty stipulations with other countries.

(7) ARTICLE XII. In connection with this Article it is difficult to determine whether the list prepared in accordance with British Customs Regulations will satisfy the requirements of the Japanese Customs. According to their regulations not only quantity (or number) and value of articles but in some cases weight and number of threads, etc. must be stated in the list so as to enable them to fix the amount of duty, the security for which has to be deposited with them on importation of samples. Therefore it is desirable that the list shall contain all particulars required by the Japanese Tariff Law in order to facilitate the passing of samples through the Customs.

(8) ARTICLE XIV. The retention of this Article is desired. The Japanese Government are unable to understand the reasons why the British Government wish to have it struck out.

(9) ARTICLE XVIII. The Japanese Government wish to know why the words "local authorities" are inserted in ihis Article. They are not aware of any precedent for the use of these words in the same connection. As the result of this insertion what will the words "public functionaries" signify?

(10) ARTICLE XX. The omission of the words "of entry" in paragraph (2) is agreed and the suggestion is accepted that a statement should be made, to be included in the Protocol, that wherever the term "port" in its singular or plural form is used in this Article, it refers to a port open to foreign commerce. The insertion of the words "passengers or" is also agreed.

As regards the third paragraph, the British draft is accepted.

(11) ARTICLE XV of the original Japanese draft. As modified by the British Government, the Japanese Government think in hardly worth while to retain the Article. Therefore they agree to the omission of the Article from the Treaty.

(12) ARTICLE XXII, paragraph (2). It is suggested that the word "stranding" should be inserted between "wreck" and "of a national vessel" at the end of the paragraph.

(13) ARTICLE relating to frontier traffic and fisheries. It is desired that the stipulations relating to these subjects should form the subject of an independent Article to be inserted after Article XXIII, as these matters are to be excepted not only from the operation of Article 23, but also from that of Articles 7 and 8. The provision in the British draft for the exceptional treatment of produce imported into Japan from the Russian provinces of the Littoral and the Amur is insufficient, as such produce is not limited to fish but also includes other marine products. It is therefore de-

sired that a clearer provision should be made in this Article to exclude the Customs treatment stipulated in Article 12 of the Russo-Japanese Fishery Convention from the operation of the stipulations of the Treaty. The Japanese Government therefore propose the following wording for this Article, viz:—

"The stipulations of this Treaty do not apply to tariff concessions granted to contiguous States solely to facilitate frontier traffic within a limited zone on each side of the frontier, or to the treatment accorded to the produce of National fisheries, or to the treatment provided for in Article 12 of the fishery Convention of 1907 between Japan and Russia."

(14) ARTICLE XXIV. This Article to be struck out, upon the understanding that a statement shall be made at the formal Conference that there is no intention on the part of either Government to cease to be a party to the Industrial Property Convention.

(15) ARTICLE XXVIII. The retention of paragraph (3) is agreed to.

With regard to the observations in the last British Note regarding the date of the new Treaty coming into operation and the period during which it should be in force, the Japanese Government have always taken it for granted that the new Treaty should come into operation on the 17th day of July, 1911, so as to leave no interval between the extinction of the existing Treaty (which expires on July 16th) and the coming into force of the new Treaty, and they trust that the British Government shall agree to the above. It goes without saying that any superior advantages which the French or American citizens may enjoy in consequence of those Treaties remaining in force after the expiration of the existing Treaty between Japan and Great Britain shall be extended to British subjects in compliance with the "most favoured nation" clause of the new Treaty. Questions were raised at the previous Conferences of Delegates, only because the certainly of the conclusion of the new Treaty before the expiration of the existing one was not then so clear as it is now. As to the duration of the Treaty, the Japanese Government would prefer to make it ten years, but if the British Government so desire, they would be quite willing to make it twelve years.

(16) SCHEDULE, Part II. It would be satisfactory to the Japanese Ambassador that the proposed Note as to Handkerchiefs of habutae containing dyed threads should be inserted in the Protocol instead of in the Schedule. In this connection he would like to know if the definition of lacquer wares as proposed by him has been finally agreed to.

1. With regard to the Article relating to frontier traffic and fisheries, my Government desire to substitute the following for the words you suggested for insertion at the end of the Article:—

"Or to special tariff favours granted by Japan in regard to fish and other aquatic products taken in the foreign waters in the vicinity of Japan."

The reason assigned is that, in deference to the susceptibilities of a section of Russians who have been much anneyed in consequence of their Government granting fishery rights to Japanese in the waters of the Littoral and the Amur, it is desirable to avoid the reference to these localities by name. I hope you will have no objection to the change. In case you may desire to refine the geographical limits, I am authorized to agree to the insertion in the Protocol of a statement to the effect that the provision refers to fish etc taken in the waters of the Russian provinces of the Littoral and the Amur in accordance with the stipulation contained in Article 12 of the Russo-Japanese Fishery Convention of 1907.

2. With regard to the omission of Draft Article 24, I am authorized to agree to a statement to be made at the Conference that "in case either Government wishes to go out of the Industrial property Convention, it will be prepared to negotiate with the other a separate agreement for the mutual protection of industrial property." My Government desire to avoid the preservation of the Draft Article for future reference.

3. They agree to the omission of the word "Authorities" in Article 1. paragraph (6), as suggested by you.

三五八　明治四十四年二月十七日　加藤駐英大使ヨリ小村外務大臣宛（電報）

改正談判振報告竝ニ請訓ノ件

別　電一　英政府ノ覚書通報ノ件

二　英商務次官ノ書簡内容通報ノ件

（二月十七日）
二月十八日　后二、三六　倫敦発
東京着

小村外務大臣　　加藤大使

第五四号

往電第四九号ニ関シ二月十六日商務次官ヨリ覚書ヲ送リ来レリ過日会見ノ際該話ノ次第ト取交セ左ニ報告且ツ請訓ス

(一) 第一條第一及第二項ニ代フルニ別電第五五号ノ通スルコト

右ニ関シ次官ヨリ別電第五六号ノ通書簡ヲ以テ申来リタルカ本来先方ノ要求スル所ハ是迄許可セラレタル権利ヲ保存セントスルニ止マレリ之ヲ拒否スルハ極メテ理由ニ乏シク今日迄ノ程度ニ先方ヲ折合シメタルハ頗ル至難ナリシ儀ニテ其ノ次第ハ前記ノ書面ニテモ御了解アルヘク此上先方ヲシテ譲歩セシムルハ到底本使ノ力及ハス将又製造ニ付テハ国民待遇ヲ与フルモ何等差支アル筈ナク先方ニ於テハ極度迄妥協ノ精神ヲ表シ非常ニ尽力ノ末漸ク茲ニ至リタルモノナルニ付閣下ニ於テモ之ヲ諒セラレ是非先方ノ修正ニ御同意アランコトヲ請フ

(二) 第一條第四項ハ Subject always to the conditions and limitations prescribed in such laws ノ文句ヲ第一文ノ終リニ加ヘ英案通リニ決定但シ or acquire the same by inheritance ハ削除シタリ

(三) Administration of Justice ニ関シ国民待遇ヲ与フルコトハ過日会見ノ際次官ハ司法以外ノ場合モ含ム主意ナリト言ヒ caution ニ付テハ法律家ノ意見ヲ聞カント言ヒタルカ今回覚書中ニハ何等記載ナク其内回答アルヘシ

(四) 第一條第八項英案通ニ決定

「(五) 第五條死亡者ノ財産管理ノ件英案通リニ決定

領事ノ特権ニ関スル声明云々ノ要求ハ撤回シ来レリ蓋シ過日会見ノ際本使ハ次官ノ問ニ対シ領事ノ特権ハ之ヲ制限スル考ハナカルヘシト答ヘ次官ハ然ラハ其主意ニテ当局者ト協議スヘシト言ヒタルガ撤回ハ其結果ト覚ユ」

(六) 第七條第二項将来ニ関シテハ貴電第二八号（十三）ノ主意ヲ会議録ニ明ニスルコト

砂糖ヲ加フルヤ否ヤハ未定

(七) 第十二條見本ノ明細書ノ件ハ往電第五一号ノ通ノ次第ニ付実地ノ取扱ニ譲ルコト然ルヘク請訓ノ通本使ニ一任アリタシ

(八) 第十四條ハ存置シ domiciled ニ代ルニ registered ヲ以テスルコトヲ要求シタリ本條ニ付往電第三五号（十二）ノ説明ハ誤ニシテ本條約加盟ノ殖民地ニ於テ登記セラレタル会社ヲ意味スル次第ナリ domiciled ヲ registered ト改ムルノ主義ハ前者ハ意義明瞭ヲ欠クノミナラス香港ヘ登記セル英国会社ハ多ク上海ニ於テ営業スルヲ以テ若シ domiciled トスルトキハ右等ノ会社ハ香港カ本條約ニ加盟スル場合ニ於テモ此権利ヲ有セサルコトトナル故右ノ通修正シタシトノコトナリ

右ハ差支ナキコトト存スルニ付御同意アリタシ

(九) 日本案第十五條削除ニ決定従テ貴電第二八号（二十四）ノ質問モ発セス

(十) 第二十二條第二項御訓令ノ趣ニ遵ヒ stranding ノ文字ヲ挿入スルコトニ決定

(十一) 日露漁業條約及工業所有権保護同盟條約ノ件ニ付テハ貴電第三五号御訓令ノ通先方ヘ申込置タルモ先方ノ諾否ハ未タ分ラス要スルニ其趣意ヲ失ハサルコトナレハ文字ハ本使ニ御任セアリタシ

(十二) 第二十八條第三項存置ニ決定

(十三) 條約ノ有效期限ハ十二年トスルコトヲ希望スル旨申来レリ又実施期日ニ付テハ往電第三八号（七）ノ通申送リ置キタルニ覚書中ニハ何等此事ニ言及シ居ラス本使ノ意見ニ同意シタルモノト思考ス

(十四) 漆器ニ付テハ lacquered wares coated with Japanese lacquer（漆）トシタキ旨申越シタリ右ニテ差支ナキコトヲ思考ス

上記ノ通ニテ第一條ニ関シテハ是非先方ノ修正ニ御同意アリタク左様相成レハ他ニ難問題ナク此上ハ正式ノ会議ヲ開キテ條約ヲ決定シ残ル所ハ文字ノ整頓浄書ノミニ有之就テハ調印ハ何時頃之ヲ行ハシメントノ御考ナリヤ御訓示アリタク同時ニ全権委任状送付方御取計相成リタシ

（別　電一）

英政府ノ覚書通報ノ件

二月十八日　前八、一〇　東京着

小村外務大臣　　加藤全権大使

第五五号

第一條ニ関スル覚書左ノ通

（註　本文省略ス次号附属書参照）

（別　電二）

英商務次官ノ書面内容通報ノ件

二月十六日　前一一、四〇　東京着

小村外務大臣　加藤大使

第五六号

第一條ニ関スル商務省次官ノ書面左ノ如シ

（註　本文省略ス次号附属書参照）

三五九　明治四十年三月七日　小村外務大臣宛　加藤駐英大使ヨリ

英政府回答送達ノ件

附属書　二月十六日英商務次官回答写及覚書

機密第一三号　三月十三日接受

明治四十四年二月十七日

在英　特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

本月十三日本官ヨリ提出シタル覚書並ニ同日商務次官トノ会談ニ対シ昨十六日同官ヨリ別紙写ノ通回答致来リ候実要領ヘ既ニ往電第五四号ノ別電第五五号及第五六号ヲ以テ及電報置候得共御参考ノ為メ右写送ニ及御送付間御査閲相成度候

尚前顕往電第五四号(四)所載死亡者財産ノ件ニ関シ今回先方ハ其襲ニ要求セシ本件ニ関スル領事官ノ特権ニ付声明ヲナスノ義ヲ撤回シ来リ候処思フニ右ハ過日会見ノ際同官ヨリ日本ニテハ将来何等法ヲ設ケ一般領事官ノ特権ニ制限ヲ加フルカ如キ考ヲ有セラルヽ次第ナリヤト聞ヒタルニ付本官ハ右様ノコトハ之ナカルベシト答ヘタルニ同官ハ然ラハ其主意ニテ当局者ト協議スベシト云ヒタルガ右撤回ハ畢竟其結果ナラントト覚ヘ候右ハ電報説明旁申添候敬具

（附属書）

二月十六日英商務次官回答写及覚書

Board of Trade,
Whitehall Gardens, S.W.
16th February, 1911.

My dear Ambassador,

I enclose herewith a Note on the few outstanding points in our informal negotiations. The only matter to which I need refer in this covering letter is the difficult question of the treatment to be accorded to industries, callings and professions. On this subject I have not failed to explain carefully to my Colleagues the arguments which you used and the consideration which you urged, including the fact that you had only obtained certain other concessions from your Government on condition that you pressed strongly for the maintenance of the Japanese position in this matter. In view of these considerations, I am authorised to accept your proposal so far as concerns callings and professions. As regards industries, it was pointed out to me that, under the existing treaties between Japan, France and Austria, national treatment is accorded in the matter of industries, so that the acceptance of the Japanese proposal would involve a real loss of an existing safeguard.

I explained your difficulty as regards mining, and ultimately I induced my Colleagues to agree to the wording of the paragraphs as proposed in the enclosed Note. You will observe that, according to this wording, the pursuit of industries, callings, professions and educational studies is to be governed by the principle of the most-favoured-nation; but the word "manufacture" is to be added to "commerce" in the second pragraph. You will remember that in the original Japanese draft a distinction was drawn between industrial and manufacturing undertakings, and it is only the latter (thus excluding such industries as mining) for which we now ask for national treatment. I earnestly hopethat you will find in this suggestion an acceptabel solution of this question.

I am,
Yours sincerely,
(signed) H. Llewellyn Smith.

NOTE.

1. Article 1, paragraphs (1) and (2). In substitution for these two paragraphs we are prepared to accept the following three paragraphs:—

(1) Shall in all that relates to travel and residence be placed in all respects on the same footing as native subjects.

(2) They shall have the right equally with native subjects to carry on their commerce and manufacture and to trade in all kinds of merchandise of lawful commerce, either in person or by agents,

singly or in partnerships with foreigners or native subjects.

(3) They shall in all that relates to the pursuit of their industries, callings, professions and educational studies be placed in all respects on the same footing as the subjects or citizens of the most-favoured nation.

Article 5. It is not desired to press for a formal assurance with regard to the privileges of Consuls in connection with deceased estates.

Article 14. In view of the Japanese Ambassador's explanation at our last informal interview with regard to the existing Japanese law, Article 14 is accepted with the substitution of the word "registered" for "domiciled". The Board of Trade and the Foreign Office are advised that the term "domicile" is dangerously vague, and that it is possible that if the word were retained, companies organized according to the laws of a British Colony that adhered to the Treaty might though registered within that Colony find themselves in certain circumstances excluded from the benefit of the Treaty.

4. As regards lacquered wares, the precise definition

proposed is as follows: "Lacquered wares coated with Japanese lacquer (urushi)".

5. As regards commercial travellers' samples, I understand that a satisfactory arrangement was reached this afternoon by Mr. Yamaza, Mr. Yabe, Mr. Crowe and the Customs officials.

6. As regards the period for which the Treaty should remain in force, twelve years is preferred.

15 th February, 1911.

三六〇　明治四十年二月九日　小村外務大臣ヨリ加藤駐英大使宛（電報）

改正談判振報告ノ件

二月十九日　前四　本省着

小村外務大臣　　加藤全権大使

第五八号

往電第五四号（十一）ニ関シ露領水産物ニ関スル條文ハ貴電第三五号御来示ノ如ク我修正ニ同意ス尤右ニ関シテハ御来示ノ声明ヲ会議録ニ記入スルコトヲ希望ス又工業所有権ニ関スル声明方ニ付テモ我修正文字ニ同意スル旨二月十七日商務省次官ヨリ書面ヲ以テ通知ニ接シタリ

三六一　明治四十年二月九日　小村外務大臣ヨリ加藤駐英大使宛（電報）

改正談判ニツイテ回訓ノ件

二月十九日　後一、一五発

在倫敦　加藤大使　　小村大臣

第三七号

貴電五四乃至五六及五八号ニ関シ

（一）第一條第一号及第二号御来示ノ修正ニ同意ス

（二）第一條第八号英案通リトハ最初ノ英国対案即チ bounties and drawbacks ノ文字ニテ打切リタルモノナルベシ

（三）見本ノ明細書ノ件異議ナシ

（四）第十四條住所ノ文字ニ代フルニ登記ノ文字ヲ以テスルハ当初ノ我精神ト聊異ナル所アリト雖強テ異議ナシ

（五）漆器ノ定義異存ナシ

（六）全権御委任状ハ本月十五日西比利亜便ニテ発送セリ

（七）調印ハ四月ノ始ニ行ヒ批准書交換ヲ五月ノ始東京ニテ行フコトニ致シタシ尚文字ノ整頓條文ノ確定ヲ終リ次第其写直ニ西比利亜便ニテ当方ヘ御発送相成リタシ

三六二　明治四十年二月二十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

永代借地権ニ関スル件

（二月二十一日）二月廿二日　前九、一五　倫敦発　本省着

小村外務大臣　　加藤全権大使

第六四号

貴電第三六号ニ関シ二月二十一日外務大臣ニ面会ノ上御来示ノ趣内話シ其ノ所見ヲ尋ネタルニ同大臣ハ本件ニ付テハ世上ニ発表セラレタル一日前ニ露国外務大臣ヨリ在露英国大使ニ対シ通知アリタルモ同時ニ露国ニ於テハ如何ナル事情ノ下ニ在リテモ満洲ニ於テ行動スルコトナキ旨明言シタルニ付（「グレー」氏此事ヲ秘密トシテ語レリ）本件ニ付

全然何等ノインタレストヲ有セス随テ何等ノ措置ヲモ執ル考ナキ旨答ヘ尚在清英国公使来電ニ依レハ在清露国公使ハ同公使ニ対シ本件交渉ハ順調ニ進行シツヽアル旨語リタル趣ナリト述ヘラレ要スルニ同大臣ハ本件ニ対シ無関係ノ態度ヲ採リ居レリ尚同大臣ハ序ヲ以テ條約改正ニ関スル非公式商議ノ満足ニ結了シタルヲ祝シ政事上ニモ良好ナル影響ヲ与フヘキヲ説キ四月ニ入リ調印ノコトニ異議ナキ旨語ラレタリ本使ハ同大臣ト会見ヲ遂ケタル後次官補「キヤムブル」ニ会見シ永代借地権ノ件ニ付尋ネタルニ我提案ノ要領ヲ在日本英国大使ニ申送リ目下同大使ニ於テ内々借地権者ノ意向探聞中ナリト語レリ御参考迄

註　訓電第三六号ハ本記録ニ綴込ナシ

三六三　明治四十四年二月二十一日　加藤駐英大使ヨリ小村外務大臣宛（電報）

難破船費用ノ償還約定廃棄ニ関スル件

二月二十一日　前六、一五　本省着

小村外務大臣

加藤全権大使

第六二号

三六四　明治四十四年二月二十一日　小村外務大臣ヨリ加藤駐英大使宛（電報）

前件回答ノ件

二月二十一日　后二時四十五分発

在英　加藤大使

小村大臣

第三八号

貴電第六二号ニ関シ

難破船費用償還約定締結ノ形式ハ昨年機密條一五号現行條約廃棄通告ニ関スル件拙信中ニ記載アリ之カ廃止ハ新條約実施ノ日ヨリ右約定ヲ廃止スル旨ノ一條項ヲ対案二十八條ノ前ニ挿入スルカ或ハ新條約調印ト同時ニ彼我公文ノ交換ニヨリ右同様ノ次第ヲ取極ムルカ何レニテモ然ルヘク御協議相成リタシ

往電第三九号末段所載ノ通難破船費用償還約定廃棄ニ付テハ先方ニ於テ異議ナキガ右ハ元如何ナル形式ニテ締結セラレシヤ又之カ廃棄方法ニ付折返シ返電アリタシ

三六五　明治四十四年二月二十三日　加藤駐英大使ヨリ小村外務大臣宛

談判往復文書送達ノ件

附屬書　往復文書（一）（二）（三）（四）

機密條第一四号　三月二十日接受

明治四十四年二月二十三日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

貴電第三五号ヲ以テ御回訓ニ遵ヒ先方ヘ提出シタルノートニ対シ（機密條第一二号往信付屬参照）本月十七日別紙甲号写ノ通リ商務次官ヨリ回答致越候間御査閲相成度候

次ニ貴電第三七号ヲ以テ御来示ノ趣ニ従ヒ別紙乙号写ノ通リノートヲ作成シ本月二十日同次官ヘ手交シ置キタル処其中㈣見本無検査通関方ニ関スル会議録ヘ記入ノ義ニ付テハ先方ニ於テ異議ナキ旨通知シ来リ候間右御承知相成度候

尚訴訟上ノ保證ノ件ニ関シ本月二十一日付ヲ以テ同官ヨリ別紙丙号及丁号写ノ通リ通牒致越シ其主意ハ大要往電第六五号ヲ以テ及電報候通リ英国ニテハ其国内ニ永住セサルモノニ対シテハ総テ保證ヲ提供セシムルヲ原則トシ只別紙丁号記載ノ場合ニ限リ其義務ヲ免除スルノ規定ニ有之趣ニテ右ハ既定ノ国法ナレハ條約ヲ以テ之ニ変更ヲ加フルコトハ能ハサルヘシト存候尤モ英国ニテモ前記ノ通リ既ニ本件ニ付内外人ニ対シ何等取扱ヲ区別セサルコトナレハ本件ニ付本條約中ニ国民待遇ヲ約スルモ別ニ支障ヲ生セサル次第ナルモ本邦ニテハ之ニ反シ内外人ニ対シ取扱ヲ異ニスルコトナレハ本條約締結ノ結果ハ内外人ヲ同様ニ取扱フコトトナリ英国ニテハ本邦人ニ対シ保證ヲ免除セサル場合ニモ本邦ニテハ英人ニ対シ之ヲ免除スルコトニ可相成義ト存候

右及具申候　敬具

（附屬書）

甲　号　㈠

Board of Trade,
Whitehall Gardens, S. W.
17th February, 1911.

My Dear Ambassador,

I am much obliged for your letter of yesterday, enclosing a note relating to some points discussed at our last interview.

I can agree at once to all the proposals it contains.

We should like to have the statement you suggest

with regard to the scope of the Fisheries' provision inserted in the protocol.

Yours sincerely,
H. Llewellyn Smith.

乙　号　(二)

NOTE.

1. Article 1. The constitution of the three paragraphs proposed by you for paragraphs (1) and (2) is agreed to.
2. Article 14. The word "reigstered" in substitution for the term "domiciled" is accepted.
3. Your definition as regards lacqurered wares is accepted.
4. Article 12. As regards Commercial travellers' samples, I am authorized to make a suitable arrangement with you and I accordingly suggest that some such declaration as the following might be made at the formal conference of delegates as a solution of this question:—

"As regards Commercial travellers' samples, both Governments undertake to cause the list of the same to be prepared in such a manner as to meet the requirements of the tariff of the other country and generally take such other steps as may be necessary to facilitate entry of samples through its Customs."

丙　号　(三)

Board of Trade,
Whitehall Gardens, S. W.
21st February, 1911.

My dear Ambassador,

I have now consulted our Solicitor on the subject of our practice in this country with regard to security for the payment of costs in connection with Law suits. The enclosed note will, I hope, give you the information you desire.

Yours sincerely,
(signed) H. Llewellyn Smith.

丁　号　(四)

NOTE.

By Order 65 rule 6 of the Rules of the Supreme Court, it is provided that "in any cause or matter in which security for costs in required, the security shall be of such amount, and be given at such times and in such manner and form as the Court or a Judge may direct", and by Rule 6 (a) of the same Order it is provided that "a plaintiff ordinarily resident out of the jurisdiction may be ordered to give security for costs though he may be temporarily resident within the jurisdiction".

The ordinary ground on which security is ordered is residence abroad, and subject to the exceptions hereinafter mentioned the rule is inflexible. The exceptions are:—

1. Where there are co-plaintiffs resident in England.
2. A plaintiff who is abroad in an official capacity in the public service.
3. Where, although the plaintiff permanently resides out of the jurisdiction he has substantial property, real or personal within it, but the property must be of a fixed and permanent nature which can certainly be available for costs, or at any rate such as common sense would consider to be so, and it must be shown that it is so available.
4. Where the Defendant admits his liability.

Subject to the foregoing exceptions a plaintiff will be required to give security and this extends to a foreigner coming to our Courts to enforce or sue on a foreign judgment.

The Annual Practice 1911 by Locke White & Stringer, Vol. 1 pp. 1106 et. seq. should be referred to for an exhaustive exposition on the "Security for Costs", as this note is more especially confined to the ground of residence abroad, which is of more especial importance in connection with the Treaty.

The Encyclopedia of the Laws of England by Renton (Vol. II) has also a convenient treaties on this subject.

三六六　明治四十四年二月二十三日　小村外務大臣宛ヨリ加藤駐英大使（電報）

訴訟上ノ保證提供ニ関スル件

二月二十三日　前六、一〇　本省着

小村外務大臣　　加藤全権大使

第六五号

訴訟上保證ノ件ニ付英国ニ於テハ国内ニ永久的住所又ハ相当ノ財産ヲ有セサル者ニ対シテハ内外人ヲ問ハス保證ヲ提供セシムルヲ原則トシ右ハ不変ノ国法ナル旨回答ヲ来レリ就テハ條約ヲ以テ之ニ変更ヲ加ヘシムルコトハ能ハサル義ニ付右様御承知相成タシ委細ハ公信ニテ申進スヘシ

三六七　明治四四年二月二六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

会議録記入事項ニ関スル件

二月二十六日　前一〇、一〇　本省着

小村外務大臣　　加藤全権大使

第六六号

会議録ニ記入スヘキ事項ニ関シ目下先方ト打合中ナル処先方ヨリ別電第六七号ノ如キ一節ヲ加ヘタキ旨申来リタリ然ルニ斯クスルトキハ殖民地ハ加盟ニ依リ我減税ノ利益ノミヲ享ケ自己ハ何等束縛セラルル所ナキコトナルニ付第八條ノ規定ヲ全部殖民地ニハ其儘適用セサル様修正申込ミタルニ商務省次官ハ斯クテハ殖民地ハ本條約ノ規定ニ依リ単純ニ加盟スルヲ得スシテ一々條約ノ締結ヲ要スルコトトナルヘク且最恵国條款ヲ有スル国ハ何レモ当然我減税ノ利益ヲ享クルコトニ付殖民地ノミヲ除外スルノ理由ナク従テ同官ニ於テハ第八條ノ主義ハ初メヨリ別電ノ通リ解セラルヘキモノト思考シ居タリ尤モ我減税品ノ如キハ殖民地ニハ産セサニ付事実ニ於テ協定ノ利益ヲ享クルコト能ハサルヘシトノコトニシテ至極尤モナル言ナリト思考ス本使ニ於テハ斯ノ如キコトハ寧ロ会議録中ニ掲ケサルヲ可トシ之カ削除ニ

of the Schedule annexed to the Treaty apply only to the United Kingdom, and not to any of His Britannic Majesty's dominions, colonies, possessions or protectorates which may adhere to the present Treaty.

Mr. Kato said, the Imperial Japanese Government understood the Article in this sense.

三六九　明治四四年二月二六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

永代借地権ニ関シ英国側ヨリ記入申入レノ件

二月二十六日前九、四〇本省着

小村外務大臣　　加藤全権大使

第六八号

永代借地権ニ関シ先方ヨリ記入申込ノ文句左ノ如シ

In reference to this article 商務次官 said he thought it desirable to put on record the fact that His Britannic Majesty's Govt. did not consider that the omission from this Treaty of any reference to property held under existing leases in perpetuity prejudiced in any

努ムル考ナルモ若シ先方ニ於テ其挿入ヲ主張セハ之ニ同意スルノ外ナカラント存ス次ニ永代借地権ニ関シ別電第六八号ノ通記入申込来レルニ付 as defined 以下ヲ削除シ本使ヨリ別電第六九号ノ通答フルコトトセハ何等差支ナカルヘシト存シ其旨申入レ目下外務省ニ於テ講究中ナルカ若シ同意シ来ラハ右ニ決定シタシ

不日最終正式ノ会見ヲ開ク都合ニ付右両点御是認相成リ折返シ返電アリタシ

三六八　明治四四年二月二六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

殖民地ニ関シ英国側ヨリ記入申入レノ件

二月二十六日前九、〇〇　本省着

小村外務大臣　　加藤大使

第六七号

殖民地ニ関シ先方ヨリ記入申込来レル文句左ノ通

商務省次官 Said, he wished to make it clear that the stipulations of Article VIII guaranteeing the admission free of duty on importation into the United Kingdom of the Japanese goods mentioned in Part II way position of lease-holders as defined by the Treaty of 1894.

Mr. Kato concurred.

三七〇　明治四四年二月二六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

永代借地権ニ関シ加藤大使ヨリ英国側ヘ申入レノ件

二月二十六日前九、二、本省着

小村外務大臣　　加藤全権大使

第六九号

永代借地権ニ関シ本使ヨリ申入レタル文句左ノ如シ

Mr. Kato concurred in the sense that the contention of either Government regarding the position of the holders of leases in perpetuity, which formed the subject of a separate negotiation proceeding between the two Governments, and which it was hoped, would be speedily brought to a satisfactory conclussion, was not in any way prejudiced by the omission of reference to that question in this Treaty.

三七一　明治卅四年二月廿七日　小村外務大臣ヨリ加藤駐英大使宛（電報）

会議録記入ノ殖民地及永代借地権ノ問題ニ関スル件

二月廿七日　午後四時四十五分発

在英　加藤大使　　小村大臣

第四二号

貴電六六号乃至六九号ニ関シ

第八條ニ関シ先方ノ申出テタル如キ文句ヲ会議録ニ記入スルトキハ殖民地ハ協定税率ニ関シ何等我ニ対シ義務ヲ負ハサルコトヲ明ニスルト同時ニ我方カ英本国ノ為メ設ケタル協定税率ハ殖民地ニ対シテモ亦之カ為メ設ケタル協定税率ノ如ク見ラルルカ故片務的協定ト為ルノ観アリ主議上断シテ同意シ難シ殖民地加入ノ場合ニテモ第八條中ノ United Kingdom ノ文字ヨリシテ同條カ殖民地ニ適用セラレサルノ意ハ明ナリト認メラルルト雖先方ニ於テ強テ望マハ此ノ趣意ヲ念ノ為メ会議録ニ止ムルハ不可ナシ今回ノ協定ハ独リ英国ノ義務ノミナラス我方ノ義務モ亦均シク英本国ト帝国トノ間ニ限リタルモノナリ尤モ該條カ殖民地ニ適用セラレストスルモ最恵国條款ヲ有スル国カ我減税ノ利益ヲ享クル以上ハ第七條ニヨリ殖民地品カ之ニ均霑スヘキニ付結果ハ事実上先方希望ノ通トナルモ会議録ニ於テ片務的ノ解釈ヲ記入スルニハ主義上ヨリ到底同意スルヲ得ス若シ殖民地加入ノ場合ニ関税ニ付単純ナル最恵国條款ノミニテ満足セサルニ於テハ在殖民地トノ間ニ別ニ関税ニ関スル特別條約ヲ締結スルノ外ナシ永代借地権ニ関スル先方ノ文句ノ中ニ在ル as defined 以下ノ一句ニ付テハ現ニ外国人側カ現行條約ニ基カス旧條約時代ノ諸取極ヲ引用シテ主張セル種々ノ特典例ヘハ市税ノ免除ノ如キハ右挿入ノ為メ寧ロ其主張ノ根拠ヲ薄弱ナラシムルノ感アリテ却テ我ニ取リ利益ナリト思考セラレ又右文句ハ単ニ新條約中本件ニ言及セル所ナキノ一事ヲ以テ借地人ノ地位ヲ損傷スルノ趣意ニ出テタルモノト解スヘカラサルコトヲ明ニスルニ止マルカ故ニ閣下ニ於テ其ノ儘同意セラルルモ差支ナキ様認メラル尤モ閣下ニ於テ貴電第六九号所載ノ如キ條件ヲ以テ同意スルヲ可トストノ御意見ナラハ之亦異存ナキモ右閣下ノ申入レラレタル文句中 leases in perpetuity ノ次ニ in the former Foreign Settlements ノ文句ヲ加フル方一層意義ヲ明確ナラシムルコトト思惟ス蓋シ旧居留地区域以外ニ在ル永代借地権ニ付テハ現行條約ニモ何等規定スル所ナク全然別タレハ一両日中ニハ出立ノ許可有之可シト存候然ル上ハ伯林ニ参ル可ク存候

糸数問題ニ就テ第四註ノ計算ハ機織上不完全ナル織物ニ適用スヘキモノニアラスシテ紋等ヲ有スル織物ノ絲数ヲ計算スル場合ニ適用スルモノナルコトハ大使ヨリ電報ニテ協議セル如ク会議録ニ記スヘキ其ノ英文モ決定セル処 Elementary threads ノ意味モ亦之レヲ会議録ニ説明スルコトトナリタリ此件ハ已ニクロー、山座参事官及小官トノ談話ニ就テ申上候如ク

(一) Elementary threads トハ英国等ニ於テ当業者カ考フルカ如ク地合（ground カ宜シカラン body モ）ナル文字ヲ用ヒタリ何レニテモ害ヲ生スルコトナシ）ノ糸ヲ示シタルモノニアラスシテ Single thread ヲ示シ第四註ハ織物ノ地合等場処ヲ限ラス紋、條、地合等糸数ノ多キ所ニ於テ Single thread ニ依リテ計算スヘキモノナルコトヲ説明シタリ

(二) 又第五註モ会議録ニ加藤大使ノ説明ヲ記スルコトトナリタリ此註ハ織物ノ紋織ナルヤ否ヤヲ区別スル為メニ設ケタルモノニシテ前項ノ場合ト異ナリ引揃ヘタルモノ、撚リタルモノハ之ヲ一トシテ計算シ横モ二十以上縦モ二十以上ノ絲アリ成立スル Design 又ハ Repeat ヲ有スル問題ニ属スレハナリ又帝国政府ハ諸外国政府ニ対シ永代借地権問題ノ根本的解決案ニ付テハ目下考量中ニシテ未タ何等成案ヲ提出スルノ運ニ至ラサル旨ヲ説明シ居レル折柄英国政府ヘハ既ニ一定ノ成案ヲ提出セルコトヲ議事録中ニ明記スルトキハ他国トノ関係上面白カラサルニ付 which formed the subject 以下 satisfactory conclusion 迄ノ文句ハ之ヲ削除スルカ然ラサレハ which is agreed between the two governments to form the subject of a separate negotiation ト改ムル様致シタシ

三七二　明治卅四年二月三七日　矢部大蔵技師ヨリ阿部外務参事官宛

倫敦消息通報ノ件

（私信）

拝啓其後ハ御無音ニ相成候処益御清福奉賀候陳ハ先便ヲ以テ申上候如ク当地ニ於ケル用務モ大概ニ相成候上ハ伯林カ又ハ巴里ニ向テ出立致度ト存居候処二三問題ノ解決セサルモノアリテ加藤大使ノ許可ナク今日ニ相成候然ル処最早小官関係ノ事項モ解決セルモノノ如ク協定税表会議録モ纏リ

モノハ紋織物トスルモノナルコトヲ説明セリ

右ハ意味ヲ記シタルモノナレトモ正文ハ何レ御覧ノコトニ可相成ト存候右ハ註ノ説明ニ止マリ其ノ意味カ右ノ如クニシテ誤ナキコトハ確信スル所ニ有之候ヘ共萬一右説明ニ誤アルコトヲ発見セラレタル場合ニハ電報ニテ大使ヘ向テ正サレ度ト存候又見本輸入ノ件ニ就テハ外務省ヨリノ電報ニ織物ハ絲数ヲ計算スルコトヲ要スル様之レ有シ為メ大使初メ此ノ如ク手数ヲ要スルコトヲ英国税関員ニ行ハシムルコトハ無理ナルヲ以テ他ニ略法ヲ見出スルカ手数ヲ要セサルコトトシ度シタシト（マヽ）又物品ノ種類ニ従ヒテ数量ノ異ナルコトモアルヘシトノ記載（斯クアリシカ如ク覚ユ）ニ就テ意味不明ナリト申サレ要スルニ非常ナル無理ヲ強フル如ク談セラレ大ニ閉口仕候然レトモ織物ノ如キハ絲数目方等明カナラサレハ税金ヲ算出スルヲ得ス従ヒテ担保ヲモ決定スル能ハス去リトテ無検査ニテ通関セシムルヲ得ス織物ニ就テ糸数等ヲ明カニセシムルハ至当ノ理ナルコトヲ述ヘ又物品ノ種類ニ従ヒ打ヲ以テ数フヘキモノアリ容量ヲ以テ示スヘキモノアリ斤量ヲ表ハスヘキモノアルカ故ニ適当ノ単位ヲ明カニスルヲ要スルコトヲ述ヘシニ英国税関吏カ日本税表ヲ熟知シ居ルヲ要スル杯商業上ノ便否ヲ解セサル仕

方ナリ杯ノ議論モ出テタルモ百方之ヲ説明シタルニ大使ハ之ヲ申込ミタルモノト見ヘ小官ニ対シスミス氏ヨリ兎ニ角各国ハ満足シ居ルコト故税関ノ取扱ヲ一応実見セラレ度シトノ申込アリタリトノコトナリ是ニ於テ各国ノ実地取扱等ヲ調査スルノ必要アリ英国ノ規則ヲ見タルニ仏国ニ対スル見本ノ量ハメトリック式ニテ記スル様致スヘシトノ規定ヲ見出シタリ山座参事官ト共ニクローノ案内ニテ税関ニ至リテ各国ニ出スヘキ見本ノ取扱ヲ聞取ル前ニ英国ヘ輸入スル場合ヲ質問シタルニ無税品多キヲ以テ参考トスルニ足ラス次テ仏国ヘ出ス場合ヲ質問シタルニ仏国ニ対シテハ総テメトリック式ニ依ルコトトセリ之レ斯クセサレハ便宜ヲ得サルヲ以テナリ日本ニ対シテモ商務院ニ於テ輸出業者ニ訓令シテ日本ノ税表ニ記セラレタル方式ニ依リテ物品ノ数量等ヲ示サシムルコト容易ナリト申サレ「クロー」氏モ斯クノ如キ方法ヲ取ル為メニ輸出業者等ニ訓令ヲ出スヘシト申サレタリ依テ加藤大使モ此件ハ相互ニ対手国ノ税表ニ適合セシムル様勤ムヘシト会議録ニ記スルコトトシ解決セラレタリ

此一二週間ハ日々出勤致居リ候モ閑ナル方ニ付工場ノ実見等致度ト存シ候ヘ共当業者ハ小官ノ来着ヲ待チ居リ已ニ大使館ニ来着シ居ルコト新聞紙ニ依リテ承知シ意見ヲ述ヘントスル向キモ少カラス当業者ニ接近スルハ面倒ヲ惹起スコトナキヲ保シ難ク候間工場ノ参観等ハ見合セ申候

過般硝子製造家ナル Pilkingtow Brothers, Limited ノ Arther Pilkingtow ヨリ書簡ヲ来タシ硝子ノ増率ニ関シテ事情ヲ陳述シタシトノコトニ付キ大使官ヨリ小官ハ已ニ来着シ居ルモ当業者ニ対シテハ税率等ヲ説明スルノ任務ヲ有セスト断ハルル様申置キタリ其ノ他面会ヲ希望スルモノ多ク日本人ニ紹介ヲ依頼スルモノモ少カラサル趣キニ付キ斯ヽル場合ハ謝絶セラルル様依頼致置キ候利害相反シタル当業者ニ対シテ説明ヲ与フルモ満足ヲ与フルコトハ困難ナルノミナラス鎮静ニ帰シタル此際説明ヲ為スカ如キハ適当ナラスト信シ申候

本日ハ東京ヨリノ特使ロンドンニ着スル趣キニ付固ヨリ小官ニ於テハ関係ナキ筈ナルモ何等カ東京ノ事情ヲ聞得ルカト待居リ申候

先ハロンドン出発ニ際シ右略報迄早々頓首

明治四十四年二月二十七日

大蔵技師　矢部規矩治

外務参事官　阿部守太郎殿

小村外務大臣時代　改正禀議ト対英交渉　三七三

追テ小官来着以来諸館員種々厚遇ヲ加ヘラレ最モ満足スル所ニ有之候間適当ノ時期ニ於テ礼状ナリヲ出サルル様致サレ度ク希望ヲ有シ居リ候

三七三　明治四十四年三月二十八日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約ノ発表ニ関スル件

二月二十八日　前二、一〇　本省着

小村外務大臣　　加藤全権大使

第七一号

英国ニ於テハ條約ハ調印後直ニ発表スル慣例ナル由就テハ次回会見ノ際我方トノ條約モ左様シタキ旨先方ヨリ申出ルナランカ其節ハ異議ナキ旨ヲ返答スヘキニ付右様御含アリタシ

永代借地権ニ関スル件ニ就テハ往電第六九号ノ通本使ノ修正ニ同意シ来レリ

三七四　明治四十年二月二十八日　小村外務大臣ヨリ　加藤駐英大使宛（電報）

條約ノ発表ニ関シ回訓ノ件

二月二十八日　後、六、七発

在英　加藤大使　　小村大臣

第四四号

貴電第七一号ニ関シ帝国政府ニ於テハ新條約ハ批准交換后ニ発表セラルヘキコトト豫想シテ往電第三七号ノ如ク其調印ヲ四月初ニ致シタキ旨申進シタル儀ナレトモ英国政府ニ於テ調印後直チニ之ヲ発表スルノ必要アリト認メラルレハ已ヲ得サルニ付御同意セラレ差支ナシ而シテ英国政府ニ於テ新條約ヲ発表セラルヽ時ハ我方ニ於テモ亦之ヲ発表セサルヲ得サルヘキニ付貴地ニ於ケル発表ハ確定條約案及附屬公文ノ当地到着後其反訳印刷等ニ必要トスル約十日間ヲ経タル後ニ致シ度ク随テ右書類ノ遅達等ノタメ四月初迄ニ当方ニ於テ準備完了セサル場合ニハ新條約ノ調印ヲ若干延期スルノ必要アルニ付此辺豫メ先方ニ御申入ノ上承諾ヲ得置カレタシ

猶確定條約案及附屬公文ハ其全文決定次第直チニ御郵送アリタシ

tinaries ト云ヒ文字一致セサルカ故可成前者ヲ後者ノ通リ改メントシタルニ先方ニ於テハ第十一條ノ local authorities ノ利益ノ為メニ賦課スル内地税トハ入市税ノ如キ地方税ヲ示スモノナレハ之ヲ改メサル方意義明瞭ナリトノコトナリシニ付右等ノ諸点ハ現在ノ儘ニテ別段差支アル義ニモアラサレハ之ニ同意致置候間右申添候

註　附屬條約案省略、後掲三九三文書條約成文参照

三七六　明治四十年三月二日　加藤駐英大使ヨリ　小村外務大臣宛（電報）

会議録記入事項ニ関スル交渉処理ノ件

三月二日　前八、一五　本省着

小村外務大臣　　加藤全権大使

第七二号

貴電第四二号ニ関シ第八條ニ関スル事ハ全然会議録中ヨリ削除シ永代借地権ノ事ハ as defined 以下ヲ削リ本使ノ答ヲ貴電ノ通トシ只 was agreed between the two Governments to form ヲ it was agreed between the two Governments should form トスルコトニ決定シタリ尚本

三七五　明治四十年三月一日　加藤駐英大使ヨリ　小村外務大臣宛

日英新條約案送付ノ件

機密條　第一六号　　三月二十日接受

明治四十四年三月一日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

過般来本官ト商務次官トノ間ニ私的ニ商議セシ新條約案ハ文字整頓ノ結果別紙ノ如キ成案ト相成両三日ニ正式会議ヲ開キ両国委員間ニ於テ之ヲ確定スル筈ニ有之尤モ其中附屬税率表中ニハ尚二三訂正ヲ要スル廉（赤インキニテ印ス）有之又会議録記入案モ不日印刷ヲ了リ先方ヨリ送リ越ス筈ニ有之候得共貴電第四四号ヲ以テ御申越ノ次第モ有之候間右ノミ不取敢及御送付候ニ付御査収相成度此段申進候敬具

追ツテ本條約文中ニハ処々 like 又ハ Similar ナル文字ヲ混用致居候間可成之ヲ一定スル様申込タルニ先方ニ於テハ一二ヶ処ヲ除クノ外ハ語調ノ関係上現在ノ儘ニ致度トノコトニ有之又第十一條ニハ the state, local authorities ト云ヒ第十九條ニハ Government, public functionaries ト云ヒ文字一致セサルカ故可成前者ヲ後者ノ通リ改メントシタルニ先方ニ於テハ第十一條ノ local authorities ノ利益ノ為メニ賦課スル内地税トハ入市税ノ如キ地方税ヲ示スモノナレハ之ヲ改メサル方意義明瞭ナリトノコトナリシニ付右等ノ諸点ハ現在ノ儘ニテ別段差支アル義ニモアラサレハ之ニ同意致置候間右申添候

條約ヲ租借地ニ適用スルコトニ付テハ単ニ会議録ノミニ之ヲ止メス文書交換ノ形式ヲ採リタシトノコトナリシニ付右文書ハ之ヲ秘密ニ附スルコトノ條件ノ下ニ異議ナキ旨答ヘ置ケリ難破船費用償還ニ関スル約定廃止モ文書交換ヲ以テスルコトニ決シ又会議録中ニ声明スル事項ノ内日露漁業條約及租借地ニ関スル件並ニ英国政府ニ於テ香港新嘉坡及錫蘭ノ加盟ニ尽力スル件丈ハ秘密ニ附シ他ハ発表スルコト差支ナキコトトセリ右ニテ準備モ終リタルニ付三月三日正式会議ヲ開キ確定ノ筈ナリ

三七七　明治四十年三月三日　加藤駐英大使ヨリ　小村外務大臣宛

條約附屬会議録ニ関スル件

附屬書一　会議録記入交渉文書（一）（二）（三）（四）（五）（六）

二　会議録草案

機密條　第一八号　　三月二十日接受

明治四十四年三月二日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

本件会議録記入事項ハ双方折合ノ結果略ボ別紙ノ通リニ纏マリ明日正式会議ニテ之ヲ確定スル筈ニ有之候処当初先方ヨリハ往電第六六号ヲ以テ所報ノ通リ㈠新條約ニ加盟スヘキ英国殖民地ト第八條附屬無税品表トノ関係ニ付別紙甲号写ノ如キ一節（往電第六七号参照）ヲ会議録ニ加ヘ度キ旨並ニ㈡永代借地権ノ件ニ関シ別紙乙号写ノ通リ（往電第六八号参照）記入方ヲ要求シ来リ候然ルニ㈠本條約第八條ハ独リ無税品表ノミナラス協定税表モ共ニ英本国ニ対シテノミ適用アルコトナレハ単ニ英案ノ如ク無税品表ニ付テノミ殖民地ニ適用ナキ旨ヲ記載スルハ権衡ヲ失スルニ付若シ苟モ記入ヲナストセハ括弧内ヲ削リ第八條全部カ適用ナキ旨記載スルヲ至当トス尤モ第八條カ元来英本国ニノミ適用アルハ勿論ノ義ナレハ斯ル言明ハ元トヽ々不要ナルカ故全然之ヲ記入セサル方可然ト存シ且又㈡永代借地権ノ件ニ関シ先方ノ要求通リノ文句ヲ会議録ニ記載スルニ於テハ現ニ係争中ナル永代借地権者ノ地位ヲ永久ニ承認スルカ如キ嫌アルヲ以テ其末段 as defined 以下ヲ削リ且ツ之ニ対スル本官ノ言明トシテハ別紙丙号写ノ通リ（往電第六九号参照）記載スルコト可然ト存シ候間右ノ次第ヲ一応先方ヘ申入レ同時ニ右ニ付閣下ヘ是認方請訓ニ及候処先方ヨリハ貴電第四二号接到以前ニ既ニ別紙丁号写ヲ以テ㈡永代借地権ニ関スル本官ノ言明方ハ外務省ニテモ異議ナカリシ旨並ニ㈠第八條ニ於ケル無税品表カ殖民地ニ適用ナキハ同條ノ文句ニヨリ明瞭ナレハ之ニ関スル記入ハ削除スルコトニ異存ナキモ殖民地カ本條約ニ加盟スル場合ニハ最恵国待遇ノ一般主義ニ依リ英本国ト同様ノ協定税ノ利益ヲ享受スヘキ旨申越シ且右ニ対シ本官ヨリ領承ノ旨書面ニテ返答方要求致越候右ノ次第ニテ先方ハ既ニ永代借地権ニ関スル其言明中ヨリ as defined 以下ノ削除ヲ同意シタルコトナレハ今更ラ御電示ノ趣旨ニ依リ之カ復活ヲ求ムル訳ニモ参ラス且強テ之レカ復活ヲ求ムル利益ヲ認メス候ニ付本官ノ言明方ニ付テノミ早速御来示ノ通リ訂正方ヲ申入レ尚先方ヨリノ書簡ニ対シテハ貴電第四二号ヲ以テ御来示ノ趣旨ニ基キ別紙戊号写ノ通リ返答致置候間右様御承知相成度候

尚永代借地権ニ関スル本官ノ言明訂正ニ付テハ其後先方ヨリモ少シク文句ノ変更ヲ求メ来リ結局会議録記載ノ通リ決定致候将又本條約第七條ニ関スル会議録記入文句ニ付テハ当初先方ヨリハ別紙己号写ノ通リ sugar ノ前ニ articles such as ナル三字ヲ加ヘタリシモ当方ヨリ之カ削除ヲ求メタル結果別紙丁号写書面中ニ之ニ同意ノ旨記載シ来リタル次第ニ有之尤モ其位置ハ更ニ打合セノ結果会議録所載ノ如ク変更致候

尚明日正式会議終了ノ上ハ若シ何等変更アラハ更ラニ確定本條約案ト共ニ確定会議録モ可及御送付候得共貴電第四四号ヲ以テ御申越ノ次第モ有之候ニ付右草案不取敢御送付致候間御査収相成度候敬具

追ツテ別紙会議録草案ハ単ニ記載文句ヲ定メタルノミニテ其形式等ハ更ラニ正式会議終了ノ上整頓スル筈ニ有之候尚往電第七二号末段所載ノ如ク会議録中ニ声明スヘキ事項中英国政府ニ於テ香港、海峡殖民地及錫蘭ノ加盟ニ尽力スル件ハ之ヲ公表セハ或ハ却ツテ殖民地ノ感情ヲ害スヘシトテ先方ヨリ秘密ニ附シ度キ旨申出クルヲ以テ当方ヨリモ兼テ御来示ノ旨ヲ体シ日露漁業協約及租借地ニ関スル件ヲ秘密ニ附スルコトヲ提議シタル結果以上三件ハ相互ニ秘密ニ附スルコトトシ其他ハ任意発表スルモ差支ナキコトニ決定シタル次第ニ有之候間右申添候

（附屬書一）

甲　（一）

Article 8.

said he wished to make it clear that the stipulations of Article 8 (guaranteeing the admission free of duty on importation into the United Kingdom of the Japanese goods mentioned in Part II of the Schedule annexed to the Treaty) apply only to the United Kingdom and not to any of His Britannic Majesty's Dominions, Colonies, Possessions or Protectorates which may adhere to the present Treaty.

Mr. Kato said the Imperial Japanese Government understood the Article in this sense.

乙　（二）

Article 2.

In reference to this Article said he thought it desirable to put on record the fact that His Britannic Majesty's Government did not consider that the omission from this Treaty of any reference to property held under existing leases in perpetuity prejudiced in any way the position of the leaseholders (as defined by the Treaty of 1894.)

Mr. Kato concurred.

丙　（三）

Mr. Kato concurred in the sense that the contention of either Government regarding the position of the

holders of leases in perpetuity, which formed the subject of a separate negotiation proceeding between the two Governments, and which, it was hoped would be speedily brought to a satisfactory conclusion, was not in any way prejudiced by the omission of reference to that question in this Treaty.

丁　（四）

Board of Trade,
Whitehall Gardens, S. W.
February 27th., 1911.

My dear Ambassador,

With reference to Mr. Yamaza's call here on Friday, I have ascertained that the Foreign Office are willing to accept the modifications which you desire in the declaration with regard to Article 2. We have no objection to the omission of the words "articles such as" in the declaration with regard to Article 7. As regards Article 8 I am disposed to agree that a declaration is not necessary inasmuch as the language of the Article makes it quite clear that the "Free List" only applies to the United Kingdom. Naturally any adhering Colony would enioy the benefits of the Tariff concessions accorded to the United Kingdom by virtue of the general principle of "most favoured nation" treatment.

I think that the above covers all the points raised by Mr. Yamaza.

Yours very truly,
(signed) H. Llewellyn Smith.

戊　（五）

February 28th., 1911.

Dear Sir Hubert,

Pray accept my thanks for your letter of the 27th instant. I am glad to hear that you are willing to accept the modifications which I desired in the declaration with regard to Article 2. You will have heard from Mr. Ashley that I desire to introduce a further slight modification in the wording of my proposed reply on the point, and I trust you will be able to agree to the same. As regard Article 8 I note that you are disposed to agree that no declaration is necessary inasmuch as the language of the Article makes it quite clear that the "Free List" only applies to the United Kingdom. In the opinion of my Government which I have ascertained since Mr. Yamaza's conversation with you in the matter, not merely Part II of the schedule but the whole Article 8 applies to the United Kingdom only. But any adhering colony would enjoy the benefits of the Tariff concessions accorded to the United Kingdom by virtue of the general principle of "most favoured nation" treatment, as you say.

I also note with safisfaction that you have no objection to the omission of the words "articles such as" in the declaration with regard to Article 7.

Believe me,
Yours sincerely,
(signed) Takaaki Kato.

己　（六）

Article 7.

asked whether he was correct in assuming that the provisions of Article 7 would not prejudice the right of either Government to take measures, in conformity with the laws on the subject, to counteract bounties given in the other Contracting Country, to (articles such as) sugar, or articles competing with those produced or manufactured in their territories. This was the view of His Britannic Majesty's Government, provided always that the measures applied equally to bounty-fed articles the produce or manufacture of all foreign countries.

Mr. Kato concurred.

（附屬書二）

会議録草案

ANGLO-JAPANESE COMMERCIAL NEGOTIATIONS.

DECLARATIONS.

Article 1, paragraph 5.—said that His Britannic Majesty's Government earnestly hoped that the Imperial Japanese Government would see their way at an early date to amend the law under which foreigners are allowed to own land in Japan, with a view to removing the restrictions and limitations which prevent British subjects from owning land under the same conditions as Japanese subjects.

Mr. Kato took note of the wishes of His Britannic Majesty's Government, and said he would represent them to his Government.

Article 1, paragraph 6.—Mr. Kato asked whether it was understood that the guarantee according national treatment in matters relating to the administration of justice was to apply to cases other than those involving proceedings in the ordinary courts of justice. The Imperial Japanese Government were prepared to extend national treatment to these other cases if His Britannic Majesty's Government so wished.

replied that it was the intention of His Britannic Majesty's Government that the guarantee should also apply to cases brought before tribunals other than the ordinary courts of justice.

Article 2.—In reference to this article

said he thought it desirable to put on record the fact that His Britannic Majesty's Government did not consider that the omission from this treaty of any reference to property held under existing leases in perpetuity prejudiced in any way the position of the leaseholders.

Mr. Kato concurred, in the sense that the contention of either Government regarding the position of the holders of leases in perpetuity in the former foreign settlements, which it was agreed between the two Governments should form the subject of a seprate negotiation, was not in any way prejudiced by the omission of reference to that question in this treaty.

Article 7.—asked whether he was correct in assuming that the provisions of article 7 would not prejudice the right of either Government to take measurs, in conformity with the laws on the subject, to counteract bounties given in the other contracting country to articles competing with those produced or manufactured in their territories, or to sugar. This was the view of His Britannic Majesty's Government, provided always that the measures applied equally to bounty-fed articles the produce or manufacture of all foreign countries.

Mr. Kato concurred.

Article 13.—Mr. Kato asked whether as regards commercial travellers' samples His Britannic Majesty's Government would undertake to cause the list of the samples to be prepared in such a manner as to meet the requirements of the Japanese tariff, and generally to take such other steps as might be necessary to facilitate the entry of samples through the Japanese customs. The Imperial Japanese Government were prepared in the same way to meet the requirements of the British customs authorities in this respect.

said that His Britannic Majesty's Government would give the undertaking desired.

Article 14.—Mr. Kato said that he presumed that the term "certificates" used in article 14 did not include the list mentioned in the preceding article.

replied that this interpretation was correct.

Articie 21.—Mr. Kato said the Imperial Japanese Government wished it to understood that wherever the word "port" in its singular or plural form was used article 21, it referred to a port open to foreign commerce.

replied that His Britannic Majesty's Government also understood the word in this sense.

Secret. Article 25.—said that His Britannic Majesty's Government understood that the special tariff favours referred to at the end of article 25 were confined to those granted to fish and other aquatic products taken in the waters of the Russian provinces of the Littoral and the Amur in virtue of article 12 of the Russo-Japanese Fishery Convention of the 15th (28th) July, 1907.

Mr. Kato concurred.

Secret. Article 26.—asked whether the Imperial Japanese Government intended the provisions of the present treaty to apply to the leased territory of Kwantung. It was the intention of His Britannic Majesty's Government that the provisions of the trea ty should apply to the leased territory of Wei-hai-Wei. As regards the leased territory of Kowloon, however, they wished that, for the purposes of this treaty, it should be treated as part of His Britannic Majesty's Colony of Hong Kong. He thought that an excha nge of notes dealing with these points would probably be desirable at the time of the signature of the treaty.

Mr. Kato accepted the views of His Majesty's Government with regard to the leased territories of Wei-hai-Wei and Kowloon, and said that the Imperial Japanese Government intended that the provisions of this treaty should apply to the leased territory of Kwantung. He agreed as to the desirability of an exchange of notes.

Secret. Mr. Kato expressed an earnest hope of behalf of the Imperial Japanese Government that the Crown colonies of Hong Kong, Straits Settlements, and Ceylon would adhere to the treaty.

said it was not possible to compel these colonies to adhere, but His Britannic Majesty's Government would undertake that they would do all they properly could to persuade the colonies named to give their adherence to the treaty.

then expressed the regret of the British delegates that the Imperial Japanese Government were unable to accept the article which they had proposed with regard to protection against false indication of origin to goods, and expressed a hope on behalf of His Britannic Majesty's Government that the Imperial Japanese Government would soon legislate with a view to the prevention of the application of such false indications in Japan and the prohibition of the importation of goods bearing such indications.

Mr. Kato replied that he would take note of the wishes of His Britannic Majesty's Government and would represent them to his Government.

said that His Britannic Majesty's Government desired to have an understanding with the Imperial Japanese Government that in the event of either Government wishing to withdraw from the international convention for the protection of industrial property, they should conclude an arrangement with the other Government for the mutual protection of their subjects in regard to matters covered by the above-mentioned convention.

Mr. Kato replied that his Government would be willing to conclude such an arrangement in the event named.

Schedule. (1.) Cotton Tissues ("scoured" and "washed").—asked whether the term "gray" tissues would include tissues known as "scoured" or "washed."

Mr. Kato said that as regards cotton tissues, those which are known in the trade as "scoured" or "washed" tissues would not be dutiable as "bleached tissues" so long as natural colour is retained,

(2.) Counting of Threads in Tissues.—said he would like an explanation with regard to the phrase, "The number of threads shall be counted.....in the part where the greatest number of threads are used," which occurred in Note 4 of Group IX of the Japanese tariff. It seemed to him that strictly interpreted this provision might give rise to difficulties in cases where there were faults in weaving.

Mr. Kato replied that the said note was intended to apply to the counting of threads constituting such tissues as have figures, stripes, or other designs. In case the numbers of threads is unequal in different parts of one piece, owing to imperfections in weavings the mean of the number of threads in several parts of the tissue would be taken for the purpose of tariff classification.

In reply to a further question, Mr. Kato said that fractions of threads, that is, threads which touch one of the sides of the counting-glass along its whole length, would not be counted.

(3.) "Elementary Threads" and "Figured Tissues."—asked what "elementary threads" in the English translation of Note 4 in Group IX of the Japanese Customs Tariff meant, and also what the exact signification of Note 5 was.

Mr. Kato explained that "elementary threads" in Note 4 meant single threads; for instance, a two-fold yarn would be counted as two threads and not as one thread; and did not mean those particular threads in the body or bulk of the cloth, which are commonly known in England as "elementary threads." Consequently, in counting threads in tissues which have a design or border, the "elementary" threads would be counted wherever they happen to be most numerous, whether it be in the design or border, or in the body of the tissue.

As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298, section 8, is one which has a design or repeat constituted by interlacing more than 20 warp threads with more than 20 woof threads. For the purpose of counting the said threads, twisted yarns consisting of two or more single yarns, or yarns put together to act as one, would be counted as one thread. It was clear, however, that this method of counting would only be used in ascertaining whether a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4.

(4.) Iron and Steel.—asked if he was correct in assuming that the term "iron," in Tariff No. 462 of the Japanese Customs Tariff included both iron and steel.

Mr. Kato's answer was in the affirmative.

(5.) Handkerchiefs of Habutae.—Mr. Kato asked whether the phrase "handkerchiefs of habutae of pure silk, not dyed or printed," occurring in Part 2 of the schedule annexed to the treaty would imply that

handkerchiefs of habutae of pure silk woven with a mixture of dyed threads and those embroidered or hemstitched with dyed threads would not be regarded as "dyed."

said that His Britannic Majesty's Government agreed that the special kind of handkerchiefs mentioned would be entitled to the benefits of Part 2 of the schedule.

(6.) Caustic Soda.—said there was one other point in connection with the new Japanese tariff on which the British delegates would be glad to be informed, and asked whether caustic soda produced on a manufacturing scale and being the ordinary caustic soda of commerce such as that styled 60 per cent., 70 per cent., and 76-77 per cent., would not be classed as refined, and would be subject to duty under Tariff No. 163(2).

Mr. Kato replied in the affirmative.

三七八　明治四十四年三月三日　小村外務大臣ヨリ加藤駐英大使宛

英商務官「クロー」氏ト会談ノ件

附属書　二月二日会談筋略

機密第一七号　三月二十日接受

明治四十四年三月二日

在英特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

条約改正ニ関スル件

客月二日在東京英国大使館附商務官イー、エフ、クロー氏当館ヘ来訪シ山座参事官立会ノ下ニ我新国定税表第九款布帛ニ関スル註四ニ於ケル"elementary threads"並ニ同註五ニ於ケル"figured tissues"ノ意義、ダイナマイトノ分類等其他機械類直尺等ニ関スル二三ノ点ニ付矢部抜師ニ質問シタルニ同抜師ハ一々之ヲ説明シタル趣ノ処其後先方ハ右会談ノ次第ヲ書面ニ認メ来リ之ヲ条約ニ関スル会議録中ニ記入致度旨申越候然ルニ右ノ内"elementary threads"及"figured tissues"ニ関スル二件ヲ除クノ外ハ全然今回ノ協定税率ト関係ナキ事柄ナレハ之ヲ会議録ニ記入スルハ好マシカラサルニ付別紙節略末段所載ノ通リニ前者ニ付テノミ会議録ニ記入スルコトトシ其他ノ点ニ付テハ若シ在東京英国大使ヨリ右ニ付帝国政府ノ意見ヲ確ムルコトアル場合ニハ右会談ノ次第ヲ引照スルコトヘ差支ナキ旨答ヘ置候間右様御承知相成度候敬具

追テ"elementary threads"及"figured tissues"ニ関シ会議録ニ記入ノ件ハ単ニ法文ノ解釈ニ過キス矢部抜師ニ於テモ明瞭ニ説明ヲ与ヘラレタルコトナレハ別ニ訓令ヲ仰クノ必要ナシト認メ彼我打合ノ結果会議録記載ノ通リ決定シタル次第ニ有之候間右申添候

(附属書)

Minutes of Meeting at Japanese Embassy on February 2nd, 1911.

present: Mr. E. Yamaza.
Mr. K. Yabe.
Mr. E. F. Crowe.

Mr. Crowe said he wished to ask under what tariff numbers certain umbrella cloths, which he produced, would come. The point was that several of these cloths had borders consisting of one or more stripes, the borders occurring four times in each piece of cloth and the British merchants interested wanted to know how these borders or designs would be counted in order to settle whether the cloths would come under Tariff.

No. 298. 8. "Figured or brocated" or

298. 9. "Other".

Mr. Yabe after examining the cloths said he could not state definitely under which sub-section the cloths would come until he had counted the threads, but he made it quite clear that the meaning of Note 5 to Group IX of the Japanese Tariff was that no cloth should be considered as a figured tissue unless it had a design or repeat constituted by interlacing more than 20 warp threads with more than 20 weft threads and that in counting the above mentioned threads, twisted yarn consisting of two or more single yarns or yarns put together to act as one should be counted as one.

The cloths would therefore come under No. 298. 9. so long as the design or repeat did not have more than 20 threads in the warp and more than 20 threads in the weft.

Mr. Crowe then asked how the threads would be

counted with a view to assessing the duty.

Mr. Yabe explained that in the case of cloths having a design, stripe, or border etc., the threads would be counted in that part of the cloth where the greatest number of threads were used. For instance if the threads were most numerous in the border, they would be counted there, whereas they would be counted in the body of the cloth if the treads were more numerous in that part.

Mr. Crowe said that the experts of the Manchester Chamber of Commerce thought that the use of the words "elementary threads" necessarily implied that only those threads would be taken into consideration which made up the body or bulk of the cloth.

Mr. Yabe explained that the words "elementary threads" in the Japanese Tariff had no reference to any particular part of a tissue but they meant single threads composing the tissue.

Thus a twisted yarn consisting of two single yarns is counted as two elementary threads. It was clear that the Japanese Tariff Notes in the original Japanese meant that in counting threads for the purpose of assessing duties single threads were counted, but

that for the purpose of defining whether a tissue were figured or not two or more threads if twisted together as one counted only as one thread. For example if in a cloth, which had a design, six single threads were woven together as one, those threads would count as six for the purpose of thread counting under Note 4 but only as 1 for the purpose of finding out whether the cloth were figured under Note 5.

Neither of these points were quite clear in the English translation of the tariff.

Mr. Crowe then referred to the question of dynamite. He said that a leading British firm had asked whether the Japanese Government could make it clear that the word "dynamite" in Tariff No. 231. 2. included all Blasting Explosives whether Nitro-glycerine entered into their composition or not.

Mr. Yabe thought that none of the blasting explosives which did not contain nitro-glycerine could be classified as Dynamite and observed that otherwise no explosive would come under the class "Other". The question was then asked whether all blasting explosives containing nitro-glycerine would be classed as dynamite but as to this Mr. Yabe reserved his opinion as well as on the questions whether "electric detonator fuses" would be classed as "detonators" or as "fuses", this being a second point that had been raised by the same firm.

Mr. Crowe then asked questions on three minor points which had been brought up in the course of the discussions about the Tariff.

1. In calculating the duty on machinery etc. would the duties be levied on the net weight?

Mr. Yabe's answer was in the affirmative.

2. With regard to Tariff No. 605. "Parts of machinery", it was presumed that the duties under this heading would only be imposed in cases when the parts were imported quite separately and not when they were imported merely as parts of a complete machine.

Mr. Yabe concurred. He explained that in the case of spinning machinery, for instance, the whole of the spinning machinery if imported together, or in separate shipments, would pay duty under Tariff No. 597 but that if separate parts were imported later for replacements etc., they would pay duty under No. 605.

3. A point had been raised in connexion with Tariff No. 536. Did "straight rules" include boxwood folding rules?

Mr. Yabe said these rules would certainly come under No. 536 because even if they were not covered by the word "straight" the words "and the like" at the end of the sentence cleared away any doubts which might have been entertained.

As regards the question of thread counting it was agreed that a statement should be made by His Excellency Monsieur Kato at the formal conference as this point referred to one of the articles in the schedule.

As regards the other points, as they did not occur in connexion with the Schedules it was decided that they should be embodied in a Note which Sir C. MacDonald could address to the Japanese Foreign Office using these informal minutes as a basis for his Note.

三七九　明治四十年三月二日　小村外務大臣宛　加藤在英大使ヨリ

「プラッセル」砂糖條約ヨリ英国政府脱退ニ関スル報告ノ件

機密條　第二四号　　四月一日接受

明治四十四年三月三日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

砂糖ニ関スル「ブラツセル」條約ノ件ニ付報告

新條約成案第七條ニ関シ当初英国対案中ニ掲クラレタル奨励金関係ノ規定ハ全然之レヲ同條ヨリ削除シ単ニ会議録中ニ別紙ノ通ナル文句ヲ記入スルニ止ムルコト、相成候次第ハ本月二日付機密條第一八号拙信後段ヲ以テ申進置候処本件ニ付テハ「ブラッセル」砂糖條約ノ規定ト英国ノ負担セル義務トノ関係ニ於テ多少ノ疑義アル旨曩ニ貴電第二三号ヲ以テ御申越ノ趣モ有之候ニ依リ本件顛末説明旁々過般商務次官ヨリ送付致越候関係諸文書ニ基キ該「ブラッセル」條約成行並右條約ニ対スル英国現下ノ地位大要左ニ及報告候

「抑モ一九〇二年三月五日ノ「ブラッセル」條約ハ従来激烈ヲ極メタル砂糖ニ関スル各国間ノ競争ヲ制止シ砂糖ノ正当ナル需要ヲ進メンカタメニ成レルモノニシテ（同條約前文第二項）此目的ヲ達センカタメニハ一面奨励金（bounties）ヲ廃止シ他面附加税（Surtax）ヲ制限スルヲ以テ急務ナリトスルニ基クモノニ有之候（前文第三項）

本條約ノ当事者ハ英、独、仏、墺、伊、白、蘭、西、瑞典、那威等ニシテ元来英国カ本條約ニ加入スルニ至レルハ全ク西印度其他ノ殖民地産砂糖カ各国奨励金制度ニ依リテ圧倒セラレ、タメニ殖民地官民ハ英本国ニ訴フル所頻リナリシニ因ルモノニ有之候」

（別冊殖民地関係往復文書参照）

「而シテ本條約加入ノ結果英国ノ負フニ至レル義務ノ主要ナルモノハ㈠砂糖ノ生産若クハ輸出ニ当リ之レニ与フル一切ノ（即チ直接間接ヲ論セス）奨励金ヲ廃止シ且條約期間ハ何等ノ砂糖奨励金ヲモ設ケサルコト（第一條）㈡所謂附加税ノ額ヲ精製糖ハ百「キログラム」ニ付六法、其他ハ五法五十仙ニ制限スルコト（茲ニ附加税ト称スルハ外国産砂糖ニ課スヘキ税額ト内国産砂糖ニ課スヘキ税額トノ差ヲ指シテ云フモノニシテ畢竟内国産砂糖保護ヲ目的トス）（第三條）㈢砂糖ノ生産若クハ輸出ニ当リ奨励金ヲ与フル諸国ヨリ輸入セラルヽ砂糖ニ対シテハ特別輸入税（一種ノ報復税）ヲ課スルコト（第四條）ノ三点ニ有之本條約ハ一九〇三年二月批准セラレタルモ條約期間ハ一九〇三年九月一日ヨリ向五年間ト定メラレ居リ候（第十三條）然ル処本條約実施ノ結果英国ハ其当初ノ目的タル殖民地砂糖保護ノ実ハ之レヲ十分ニ挙ケ得サルノミナラス前顕第四條ニ遵ヒ奨励金ヲ与フル諸国ヨリ輸入サルヽ砂糖ニハ一定ノ報復税ヲ課シタルヲ以テ一面却テ内地ニ於ケル糖価非常ニ騰貴ヲ来シ、タメニ民間ノ物議囂々トシテ起リ殊ニ夫ノ（ラム）製造ノ如キハ殆事実上一時之ヲ停止スルノ状態ヲ呈スルニ至リ当業者等ハ切ニ政府ニ訴ヘテ少クトモ前顕第四條ノ義務ヲ免レンコトヲ迫リ事態重大トナリタルニ依リ遂ニ英国政府モ意ヲ決スル処アリ一九〇七年六月「ブラッセル」ニ於ケル常設委員会（Permanent Commission）（一九〇二年ノ條約ニヨリ組織サレタルモノニシテ該條約規定ノ実行ヲ監視スルノ責ニ任ス、第七條参照）ニ提議シテ若シ右第四條ノ義務ヲ免ルヽコトヲ許サレズンバ五ヶ年ノ期間満了ノ後英国ハ全然本條約ヨリ脱退センコトヲ申出タル次第ニ有之候而モ関係諸国ノ多数ハ仮令英国ヲシテ第四條ノ義務ヲ免レシムルトモ其全然同條約ヨリ脱シ去ルニ比スレハ尚遙ニ優レルヲ認メタルモノカ遂ニ同年八月ニ至リ所謂追加約款（Additional Act）ヲ締結シ以テ一方締約国ハ一九〇八年九月一日ヨリ向五年間更ニ一九〇二年ノ「ブラッセル」條約ヲ継続スルト共ニ、（追加約款第一條）、他方一九〇八年九月一日以降英国ハ第四條ニ所謂報復課税ノ義務ヲ免

ルヽコトヲ規定致候（第二條第一項）追加約款締結ニ当リテハ当事者ニモ多少ノ変更ヲ来シ西班牙、那威ノ如キハ本條約ヲ脱シ瑞西、秘露等ハ新ニ之ニ加入致居候斯ノ如キ次第ナルヲ以テ現下英国カ右砂糖條約ノ結果負担セル義務ノ重要ナルモノハ前陳㈠奨励金廃止ノ義務㈡附加税制限ノ義務ノ二ニ止マル訳合ニ有之候

然レトモ商務次官ハ該條約ハ明後一九一三年ヲ以テ一旦期間満了スル次第ニモアリ旁々殖民地ノ都合其他ニテ何時再ヒ前顕第四條ニ加入スルニ至ルヤモ知レサレハ（往電第三五号ノ⑬参照）此場合ヲ豫想シテ会議録記入ノ文句ニハ矢張「砂糖」ナル文字ヲ挿入シ置キ度趣希望シタルニ付本使ニ於テモ之ニ同意シタル次第ニ有之候尚右「ブラッセル」條約ノ各條項其他詳細ノ点ニ関シテハ別冊諸関係文書ニ就キ御査閲相成度右御参考迄及禀報候敬具

追テ添付関係諸文書（各二部）ハ左記ノ通ニ有之候

㈠　一九〇二年砂糖会議ニ関スル殖民地関係往復文書

㈡　同年同会議関係往復文書

㈢　同年同会議英国委員報告（條約本文添）

㈣　同年同会議青書（之レハ商務次官ヨリ送付シ来リタルモノニハアラス）

(四)　一九〇三年砂糖條約法案
(六)　一九〇七年追加約款ニ関スル往復文書
以上
註　附屬書省略

三八〇　明治四十年三月四日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約調印及発表ノ件

三月四日　前七、五五　本省着

小村外務大臣　　加藤全権大使

第七五号

三月三日正式会議ヲ開キ本條約案及会議録声明事項ヲ確定シタリ調印ハ四月三日ト定ム発表日ニ付テハ本使ハ四月十日ト申出タルモ先方ニ於テハ議会カ十二日ヨリ「イースター」ノ為休会スルカ故ニ議員ヲシテ休会ニ先チ本條約ニ関シ意見ヲ述ヘシムル機会ヲ与ヘンカ為歩クトモ其ノ一週間前ニ発表スルコト必要ナリトノコトニ付已ムヲ得ス五日発表ニ同意シタリ本條約草案ハ三月一日会議録声明事項草案ハ三月二日送附済

三八一　明治四十年三月四日　加藤駐英大使ヨリ小村外務大臣宛

條約改正ニ関スル正式会議協定事項報告ノ件

機密條第一九号　　三月二十三日接受

明治四十四年三月四日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

條約改正ニ関スル件

本月三日外務省ニ於テ正式会議ヲ開キ機密條第一六号往信ヲ以テ及御送付置候新條約文ヲ確定シ会議録中ニ声明スヘキ事項ヲ別紙ノ通リ決定致候而シテ本條約ノ調印ハ四月三日ト定メ其発表ハ貴電第　号ヲ以テ御来示ノ次第ニ基キ本官ヨリハ同月十日ニ致度旨主張致候モ先方ニテハ議会カ同月十二日ヨリイースターノ為メ休会スル筈ナレハ本條約及其附屬声明事項（勿論秘密ニ附スヘキモノヲ除キ）等ヲ white paper トシテ可成速ニ議院ノ卓上ニ提出シ議員ノ閲覧ニ供シ追ツテ休会動議ヲ提出スル際ニ議員ヲシテ本條約ニ関シ質問又ハ所見ヲ述フルノ機会ヲ得セシメ度ク（議会ノ討議ニ附スルニハアラス）就テハ少クトモ休会ノ一週間位以前ニ発表シ以テ議員ヲシテ豫メ研究ノ時期ヲ有セシムル様ニ致度トノコトナリシニ付本官ハ不得已五日発表ノコトニ同意致置候

尚又同会議ノ際商務次官ハ本條約第八條税率協定ニ関スル規定ハ一定ノ時期経過後ハ日本ニ於テ何時ニテモ廃棄ノ自由ヲ有セラルヽコトナレハ或ハ議会ニ於テ該規定カ英国商人ニ対シ何等 Security ナキヲ非難スルモノアルヤモ知レス実ハ英国側ニ於テハ夙ニ此点ヲ憂慮シ日本ニ於テ濫リニ廃棄ノ自由ヲ実行セラルヽコトナキ旨内密ニ保障ヲ得度キ考ナリシモ斯ル保障ヲ与フルコトハ日本ニ於テ困難ナルヘシト推察シ何等申出ヲ為ササリシ次第ナルカ若シ本條約発表後議会ニ於テ前記ノ如キ非難ヲナスモノアラハ外務大臣ハ之ニ対シ説明ノ必要アリ例ヘハ日本ニ於テハ右廃棄ノ自由ヲ実行スルカ如キコトナキヲ信スルノ理由ヲ有ストカ何トカ適当ノ答弁ヲ為サヽルヘカラス就テハ右ノ如キ必要生セハ其答弁方ニ付テハ何レ外務大臣ヨリ相談アルヘキモ右豫メ本官ヘ話シ置キ度シトノコトナリシニ付本官ハ如上ノ内密保障ヲ与フルコトハ帝国政府ニ於テ到底不可能ナルヘキモ右答弁方ニ付テハ必要ノ場合ニ御相談スヘシト答ヘ置候就テハ右御含相成且旁々曩ニ機密第一一号往信ヲ以テ及禀申置候義ニ御注意相成候様致度為念重ネテ茲ニ申進候

将又商務次官ハ本條約附屬第二無税品表ニ関シ其第四 Plaiting of straw and other materials トアルハ範囲稍漠然タル処右ハ Plaiting of straw, of wood-shaving, and of straw and wood-shaving ノ意ニ解シ可然哉トノコトナリシニ付本官ハ客年機密條第三三号貴信附屬表「英国ニ対シ無税据置ヲ請求スヘキ物品(ヨ)真田ノ説明ニ基キ然リト答ヘ置候尤モ右ハ特ニ声明事項トナス義ニハ無之（最近ノ欄外註）電報ニヨレハ之モ声明事項ニ加ハレリ）単ニ前述問答ノ次第ヲ会議録中ニ記シ置ク筈ニ有之候

右及具報候　敬具

三八二　明治四十年三月四日　加藤駐英大使ヨリ小村外務大臣宛

難破船費用償還ニ関スル約定廃止ノ件

機密條第二〇号　　三月二十二日接受

明治四十四年三月四日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

難破船費用償還ニ関スル約定廃止ノ儀ハ文書ノ交換ヲ以テスルコトニ決シタル旨往電第七二号ヲ以テ申進置候処右ニ付通商條約ト同一日附ヲ以テ別紙写甲乙号ノ通リ彼我公文ヲ交換スルコトニ先方ト協定致候間右様御承知相成度此段申進候　敬具

（欄外附記）
「本件往復文ハ條約公布ト同時ニ官庁事項欄ニテ発表ヲ要ス」

註　附屬書省略

三八三　明治四十四年三月七日　加藤駐英大使ヨリ
小村外務大臣宛

新條約租借地適用ニ関スル件

機密條第二一号　三月二十五日接受

明治四十四年三月七日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

日英新條約ヲ租借地ニ適用スルコトニ付テハ単ニ会議録ノミニ之ヲ記載スルニ留メス更ラニ文書交換ノ形式ヲ取リタシトノ申出アリタルニ依リ本官ハ同文書ヲ秘密ニ附スルノ條件ニテ之ニ同意シタル次第ハ往電第七二号ヲ以テ及電

報置候処右文書ハ本條約ト同一日附ヲ以テ別紙写甲乙号ノ通リ交換スルコトニ先方ト協定致候間右様御承知相成度此段申進候　敬具

註　附屬書省略

三八四　明治四十四年三月十四日　加藤駐英大使ヨリ
小村外務大臣宛

最終会議録送付ノ件

附屬書　日英通商航海條約談判書

機密條第二五号　四月一日接受

明治四十四年三月十四日

在英　特命全権大使　加藤高明印

外務大臣伯爵　小村寿太郎殿

本月三日開催ノ條約改正ニ関スル正式会議ノ次第ハ往電第七十五号並ニ機密條第一九号ヲ以テ詳細及御報告置候処今般先方ト打合ノ結果別紙ノ通リ会議録作成致候間右三部及御送付候ニ付御査収相成度候

右会議録中ニ於ケル声明事項ハ（勿論秘密ニ附スル約束アル部分ヲ除キ）先方ニ於テ追テ本條約発表ノ際其附屬トシテ同時ニ公表スル筈ニ有之候尤モ其公表方ニ付テハ何レ前

以テ当方ヘ打合ヲナスヘシトノコトナルモ要スルニ会議録其ノモノハ勿論所載ノ文句モ其儘発表スル訳ニハアラス例ヘハ本條約第何條ニ付テハ双方ノ間ニ云々ノコトヲ understand セリトカ又ハ日本大使ハ英国政府ノ云々ノ希望ヲ本国政府ヘ取次クコトヲ約セリトカ云フ文体ニ改メ列記シ度シトノコトニ有之候

右及具報候　敬具

（附屬書）

日英航海條約談判書

(Red ink)

〔This Document is the Property of His Britannic Majesty's Government.〕

Secret.

JAPANESE COMMERCIAL TREATY NEGOTIATIONS.

MEMORANDUM OF A CONFERENCE HELD AT THE FOREIGN OFFICE ON FRIDAY, MARCH 3, 1911.

A CONFERENCE was held at Foreign Office on Friday, the 3rd March, 1911, when there were present:—

Mr. McKinnon Wood,

Sir H. Llewellyn Smith,
Mr. G. J. Stanley,
Mr. B. F. Alston,
Mr. E. T. F. Crowe, and
Mr. Percy Ashley (Secretary)

His Excellency the Japanese Ambassador,
Mr. Yamaza,
Mr. Yoshizawa, and
Mr. Hirota,

Sir H. Llewellyn Smith said that since the last meeting of delegates at the Foreign Office on the 16th November, at the suggestion of his colleagues a series of informal interviews had taken place between his Excellency the Japanese Ambassador and himself, the first object of these interviews being to endeavour to agree upon a formula which would enable the proposals put forward by His Majesty's Government to be discussed. The ultimate result of these conversations was that it was now possible to present to the conference a document, comprising a draft treaty with tariff schedule annexed, which had been provisionally agreed upon, and was, he believed, approved by the

Imperial Japanese Government. Before the conference proceeded to its consideration, he desired only to express his deep sense of the courtesy and goodwill which his Excellency the Japanese Ambassador had shown throughout the somewhat protracted discussions, and the hope that, though neither side had had its own way entirely, the result would not be unsatisfactory to either party.

Mr. Kato said that the document now laid before the conference was, as had been stated, the outcome of a series of informal conversations between Sir H. Llewellyn Smith and himself; and he shared the hope that it would prove acceptable. The Imperial Japanese Government had been most anxious to meet the wishes of the British Government so far as possible, in view of the special political relations happily existing between the two countries; and for this reason they had in particular given way on one most important point, viz., the inclusion in the treaty of a tariff schedule; and he had reason to believe that the document presented to the conference would be approved by his Government. He wished to express his appreciation of the courtesy and the conciliatory spirit

shown by Sir H. Llewellyn Smith in the course of the discussions which had taken place.

Mr. McKinnon Wood expressed the satisfaction with which the delegates had heard the statements made by Sir H. Llewellyn Smith and his Excellency the Japanese Ambassador as to the course which their discussions had taken, and as to the results attained.

The draft of the treaty was then considered.

The preamble was agreed.

Article 1, sections 1, 2, 3, and 4 were agreed.

Article 1, section 5.—Mr. McKinnon Wood said that His Britannic Majesty's Government earnestly hoped that the Imperial Japanese Government would see their way at an early date to amend the law under which foreigners are allowed to own land in Japan, with a view to removing the restrictions and limitations which prevent British subjects from owing land under the same conditions as Iapanese subjects.

Mr. Kato took note of the wishes of His Britannic Majesty's Government, and said he would represent them to his Government.

The section was agreed.

Article 1, section 6.—Mr. Kato asked whether it was understood that the guarantee according national treatment in matters relating to the administration of justice was to apply to cases other than those involving proceedings in the ordinary Courts of Justice. The Imperial Japanese Government were prepared to extend national treatment to these other cases if His Britannic Majesty's Government so wished.

Mr. McKinnon Wood replied that it was the intention of His Britannic Majesty's Government that the guarantee should also apply to cases brought before tribunals other than the ordinary Courts of Justice.

The section was agreed.

Article 1, sections 7 and 8, were agreed.

Article 2.—In reference to this article Mr. McKinnon Wood said he thought it desirable to put on record the fact that His Britannic Majesty's Government did not consider that the omission from this treaty of any reference to property held under existing leases in perpetuity prejudiced in any way the position of the leaseholders.

Mr. Kato concurred, in the sense that the contention of either Government regarding the position of the holders of leases in perpetuity in the former foreign settlements, which it was agreed between the two Governments should form the subject of a separate negotiation, was not in any way prejudiced by the omission of reference to that question in this Treaty.

The Article was agreed.

Article 3, 4, 5, and 6 were agreed.

Article 7.—Sir H. Llewellyn Smith asked whether he was correct in assuming that the provisions of Article 7 would not prejudice the right of either Government to take measures, in conformity with the laws on the subject, to counteract bounties given in the other contracting country to articles competing with those produced or manufactured in their territories, or to sugar. This was the view of His Britannic Majesty's Government, provided always that the measures applied equally to bounty-fed articles the produce or manufacture of all foreign countries.

Mr. Kato concurred.

The Article was agreed,

Articles 8, 9, 10, 11, and 12 were agreed.

Article 13.—Mr. Kato asked whether as regards commercial travellers' samples His Britannic Majesty's Government would undertake to cause the list of the

samples to be prepared in such a manner as to meet the requirements of the Japanese Tariff, and generally to take such other steps as might be necessary to facilitate the entry of samples through the Japanese Customs. The Imperial Japanese Government were prepared in the same way to meet the requirements of the British Customs Authorities in this respect.

Sir H. Llewellyn Smith said that His Britannic Majesty's Government would give the undertaking desired.

The Article was agreed.

Article 14.—Mr. Kato said that he presumed that the term "certificates" used in article 14 did not include the list mentioned in the preceding article.

Sir H. Llewellyn Smith replied that this interpretation was correct.

The Article was agreed.

Article 15, 16, 17, 18, 19, and 20 were agreed.

Article 21.—Mr. Kato said the Imperial Japanese Government wished it to be understood that wherever the word "port" in its singular or plural form was used in Article 21, it referred to a port open to foreign commerce.

Sir H. Llewellyn Smith replied that His Britannic Majesty's Government also understood the word in this sense.

The Article was agreed.

Articles 22, 23, and 24 were agreed.

Article 25.—Sir H. Llewellyn Smith said that His Britannic Majesty's Government understood that the special tariff favours referred to at the end of Article 25 were confined to those granted to fish and other aquatic products taken in the waters of the Russian provinces of the Littoral and the Amur in virtue of Article 12 of the Russo-Japanese Fishery Convention of the 28th (15th) July, 1907.

Mr. Kato concurred.

The Article was agreed.

Article 26.—Mr. McKinnon Wood asked whether the Imperial Japanese Government intended the provisions of the present Treaty to apply to the leased territory of kwantung. It was the intention of His Britannic Majesty's Government that the provisions of the Treaty should apply to the leased territory of Wei-hai-Wei. As regards the leased territory of Kowloon, however, they wished that, for the purposes of this Treaty, it should be treated as part of His Britannic Majesty's Colony of Hong Kong. He thought that an exchange of notes dealing with these points would probably be desirable at the time of the signature of the Treaty.

Mr. Kato accepted the views of His Britannic Majesty's Government with regard to the leased territories of Wei-hai-Wei and Kowloon, and said that the Imperial Japanese Government intended that the provisions of this Treaty should apply to the leased territory of kwantung. He agreed as to the desirability of an exchange of notes.

Mr. Kato expressed on earnest hope on behalf of the Imperial Japanese Government that the Crown colonies of Hong Kong, Straits Settlements, and Ceylon would adhere to the Treaty.

Mr. McKinnon Wood said it was not possible to compel these colonies to adhere, but His Britannic Majesty's Government would undertake that they would do all they properly could to persuade the colonies named to give their adherence to the Treaty.

The Article was agreed.

Article 27 was agreed.

Sir H. Llewellyn Smith then expressed the regret of the British delegates that the Imperial Japanese Government were unable to accept the article which they had proposed with regard to protection against false indication of origin to goods, and expressed a hope on behalf of His Britannic Majesty's Government that the Imperial Japanese Government would soon legislate with a view to the prevention of the application fo such false indications in Japan and the prohibition of the importation of goods bearing such indications.

Mr. Kato replied that he would take note of the wishes of His Britannic Majesty's Government and would represent them to his Government.

Sir H. Llewellyn Smith said that His Britannic Majesty's Government desired to have an understanding with the Imperial Japanese Government that in the event of either Government wishing to withdraw from the International Convention for the Protection of Industrial Property, they should conclude an arrangement with the other Government for the mutual protection of their subjects in regard to matters covered by the above-mentioned Convention.

Mr. Kato replied that his Government would be

willing to conclude such an arrangement in the event named.

Schedule, Part 1. Cotton Tissues ("scoured" and "washed").—Sir H. Llewellyn Smith asked whether the term "gray" tissues would include tissues known as "scoured" or "washed."

Mr. Kato said that as regards cotton tissues, those which are known in the trade as "scoured" or "washed" tissues would not be dutiable as "bleached tissues" so long as natural colour is retained.

Counting of Threads in Tissues.—Sir H. Llewellyn Smith said he would like an explanation with regard to the phrase, "The number of threads shall be counted.....in the part where the greatest number of threads are used," which occurred in Note 4 of Group IX of the Japanese Tariff. It seemed to him that strictly interpreted this provision might give rise to difficulties in cases where there were faults in weaving.

Mr. Kato replied that the said note was intended to apply to the counting of threads constituting such tissues as have figures, stripes, or other designs. In case the number of threads is unequal in different parts of one piece, owing to imperfections in weaving, the mean of the number of threads in several parts of the tissue would be taken for the purpose of tariff classification.

In reply to a further question, Mr. Kato said that fractions of threads, that is, threads which tonch one of the sides of the counting-glass along its whole length, would not be counted.

"Elementary Threads" and "Figured Tissues."—Sir H. Llewellyn Smith asked what "elementary threads" in the English translation of Note 4 in Group IX of the Japanese Customs Tariff meant, and also what the exact signification of Note 5 was.

Mr. Kato explained that "elementary threads" in Note 4 meant single threads; for instance, a two-fold yarn would be counted as two threads and not as one thread; and did not mean those particular threads in the body or bulk of the cloth, which are commonly known in England as "elementary threads." Consequently, in counting threads in tissues which have a design or border, the "elementary threads" would be counted wherever they happen to be most numerous, where it be in the design or border, or in the body of the tissue.

As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298, section 8, is one which has a design or repeat constituted by interlacing more than 20 warp threads with more than 20 woof threads. For the purpose of counting the said threads, twisted yarns consisting of two or more single yarns, or yarns put together to act as one, would be counted as one thread. It was clear, however, that this method of counting would only be used in ascertaining whether a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4.

Iron and Steel.—Sir H. Llewellyn Smith asked if he was correct in assuming that the term "iron", in Tariff No. 462 of the Japanese Customs Tariff included both iron and steel.

Mr. Kato's answer was in the affirmative.

Part I of the Schedule was then agreed.

Part II. Handkerchiefs of Habutae.—Mr. Kato asked whether the phrase "handkerchiefs of habutae of pure silk, not dyed or printed," occurring in Part II of the schedule annexed to the Treaty would imply that handkerchiefs of habutae of pure silk woven with a mixture of dyed threads and those embroidered or hemstitched with dyed threads would not be regarded as "dyed."

Sir H. Llewellyn Smith said that His Britannic Majesty's Government agreed that the special kind of handkerchiefs mentioned would be entitled to the benefits of Part II of the schedule.

Plaiting of Straw and other Materials.—Sir H. Llewellyn Smith said that His Britannic Majesty's Government understood that the words "other materials" were intended to cover only "wood-shaving" and "straw and wood-shaving combined."

Mr. Kato replied that the Imperial Japanese Government also understood the words in that sense.

Part II of the Schedule was then agreed.

Sir H. Llewellyn Smith said there was one other point in connection with the new Japanese tariff on which the British delegates would be glad to be informed, and asked whether caustic soda produced on a manufacturing scale and being the ordinary caustic

soda of commerce such as that styled 60 per cent., 70 per cent., and 76-77 per cent., would not be classed as refined, and would be snbject to duty under Tariff No. 163 (2).

Mr. Kato replied in the affirmative.

It was agreed that all the declarations made in the course of the conference could be made public at the time of the publication of the Treaty or at any later time, with the exception of those relating to Artcile 25 and 26.

Mr. McKinnon Wood suggested that Monday, the 3rd April, would probably be a convenient date for the signature of the Treaty. Mr. Kato concurred.

With regard to the date of publication, Mr. McKinnon Wood pointed out the desirability of information being given to British traders at the earliest possible date.

Mr. Kato said that, whilst he thought that the Imperial Japanese Government would have no objection to the publication of the Treaty prior to its ratification, yet, in view of the procedure usually adopted by them in regard to treaties, he doubted if it would be possible for publication to take place earlier than the 10th April.

Sir H. Llewellyn Smith said that, owing to the fact that the British Parliament would adjourn on the 12th April for the Easter recess, it was most desirable that the Treaty should be published not later than the 5th April, and His Britannic Majesty's Government would therefore be glad if the Imperial Japanese Government could agree to that date.

Mr. Kato said that in the circumstances he would concur in the proposal that the Treaty should be published on the 5th April.

It was agreed that ratifications should be exchanged at Tokyo early in the month of May.

P. A.

三八五　明治四十年三月六日　小村外務大臣ヨリ加藤駐英大使宛（電報）

新條約及会議録写参考ノ為メ仏独伊駐劄日本大使ヘ送附方ノ件

三月十六日　午后四時五十分発

第四九号

在倫敦　加藤大使　　小村大臣

日英新條約ノ内容ヲ其調印済後発表ニ至ル迄ノ間ニ仏国政府ニ内示スルノ必要アルニ付新條約及会議録ノ写一部右調印前ニ栗野大使ニ御送附相成リ尚調印済ノ節ハ其旨直ニ同大使ヘモ電報セラレタシ会議録中秘密ノ部分ハ特ニ其旨注意シ置カレタシ又在独大使及在伊大使ヘモ同様ノ注意ヲ加ヘ本大臣ノ訓令トシテ参考ノ為各写一部調印前ニ御送附相成リタシ

三八六　明治四十年三月七日　加藤駐英大使ヨリ小村外務大臣宛（電報）

條約及声明事項ノ発表ニ関スル件

三月十七日　前二、五五　本省着

小村外務大臣　　加藤全権大使

第八二号

英国政府ハ本條約ト共ニ声明事項ヲ附録トシテ同時ニ発表スル筈ナル処右ニ関シ先方ヨリ更ニ往電第七二号末段所載三件ニ関スル声明ノ外第一條第六項末段裁判上ノ特権、第七條砂糖其ノ他ニ対スル奨励金、第十三條見本目録作製方、第十四條證明書ノ意味竝ニ原産地詐称ニ関スル声明モ若日本ニ於テ発表セラレスハ英国ニ於テモ後日ニ至リ必要起ラハ格別本條約附録トシテハ発表セサルヲ可トスル趣ニテ右ニ関シ我方ノ意向ヲ尋ネ来レリ本使ハ帝国政府ニ於テモ此等ノ声明ハ強イテ発表セラルル考ハナカルヘシト思考シタルヲ以テ右ハ発表セサルコトニ同意シ置クリ畢竟先方ニ於テハ日本国ニ於テ声明事項ヲ全然発表セス又ハ英国ヨリ少ク発表セラルルハ自由ナルモ若英国ヨリ多ク発表セラルレハ議会其他ニ対シ都合悪キニ付打合セ来リタル次第ナリ尚英国ニ於テ声明事項ヲ発表スル文句ニ付テハ不日更ニ打合セ来ル筈ナリ尚又先方ハ本條約並ニ附属声明ハ四月五日夕刊新聞ニ掲載ヲ避クル為同日午後九時（午後九時）ニ議会ニ発表シ四月六日ノ朝刊新聞ニ掲載セシメタシトノコトナルニ付帝国政府ニ於テモ右御含ノ上適当ノ時刻ニ発表セラルル様致シタシ

三八七　明治四十年三月七日　小村外務大臣ヨリ加藤駐英大使宛（電報）

声明事項発表ノ文句打合ノ件

三月十七日　午后六時発

在英　加藤大使　　小村大臣

第五〇号

貴電第八二号ニ関シ

声明事項中先方ノ指定スル諸件（此中第一條六号末段裁判上ノ特権ニ関スルモノトハ caution ニ関スル義ト推察ス）ヲ発表セサルコトハ御意見ノ通リ当方ニ於テ異議ナシ就テハ発表スヘキ声明事項ハ

㈠外国人土地所有権法律㈡永代借地権㈢第二十一條中ノ港ノ文字㈣工業所有権保護㈤苛性曹達ノ分類㈥ washed and scoured cotton tissue ㈦糸数計算法㈧羽二重製手巾ニ関スル件ナリト認メラルル処右ノ中㈠外国人土地所有権法律ニ関スル件ハ我国内法修正ニ関スル希望ナルカ故之カ発表ハ好マシカラス従テ原産地詐称ノ件ニ関スルト同様之ヲ発表セサルコトニ御交渉相成リタシ又当方準備ノ都合アルニ依リ発表ノ文句ハ打合セ決定次第電報アリタシ條約及附属声明ハ当方ニテハ四月六日発表スヘシ租借地適用及難破船費用償還約定廃棄ニ関スル交換文書案若シ確定條約案ト同時ニ発送セラレサリシナラハ右至急御発送相成リタシ

トアルハ総テ Tokio ト改メタリ声明ノ発表文句ハ両三日中ニ電報シ得ヘシ

三八九　明治四十年三月二十日　小村外務大臣ヨリ加藤駐英大使宛（電報）

附属税表中訂正ノ件

三月二十二日　午后〇時四五分発

在英　加藤大使　　小村大臣

第五一号

貴信機密條第一六号新條約案附属税表中第一号第一欄ニ Japanese General Tariff トアルハ Japanese statutory tariff ト改ムルコトニ御協議相成リタシ尚正式会議ノ結果條約案又ハ声明事項中ニ何等変更アリシヤ否ヤ回電アリタシ

三九〇　明治四年三月二三日　加藤駐英大使ヨリ小村外務大臣宛（電報）

新條約公表字句ニ関スル件

三月廿三日　前七、一〇　本省着

小村外務大臣　　加藤全権大使

三八八　明治四十年三月六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

声明発表事項交渉ノ件

三月十八日　前八、一〇　本省着

小村外務大臣　　加藤全権大使

第八四号

貴電第五〇号ニ関シ土地所有権法律ノ件ハ先方ト交渉ノ上結局條約ト同時ニハ発表セシメサルコトニ決定シタリ尤自然議会ノ質問等ニ会シ萬已ムヲ得サル場合ニ其ノ内容ヲ説明スルハ差支ナキ旨ヲ述ヘ置タリ

第一條第六項裁判上ノ特権云々トハ司法裁判所以外ノ場合モ含ムコトヲ指スモノニシテコーションノ事ハ記載ナシ発表スヘキ事項ハ貴電ノ外㈠税番四六二ノ「鉄」ハ「鋼鉄」ヲ含ムコト㈡ plaiting of straw and other materials 中 other materials トハ経木並ニ麦稈及経木ヲ意味スルコト並ニ㈢関税定率法第九類註四英訳中 elementary thread ノ字義及註五ノ解釈アリ右㈢ハ矢部技師説明ヲ与ヘ請訓ノ必要ナカリシニ付当方限リ決定シタルモノニシテ右等声明事項ハ三月二日、三月四日、交換文書案ハ三月四日、三月七日発送セリ尚難破船ニ関スル交換文書中 Tokio（Yedo）

第八九号

貴電第五一号ニ関シ「ジェネラル、タリッフ」ハ「スタチュートリー、タリッフ」ト改ムルコトニ協議済

條約案ハ第二十七條ノ Tokyo ヲ Tokio ト改メプレアンブル中英国側調印者トシテ The Right Honorable Sir Edward Grey, a Baronet of the United Kingdom, a member of Parliament, His Majesty's Principal Secretary of State for Foreign affairs ト記入シ又本官ノ分ハ His Excellency Monsieur Takaaki Kato, Jusanmi, First Class of the Order of the Sacred Treasure, His Imperial Majesty's Ambassador 云々ト記入シ尚條約文末尾ニハ又 In witness whereof the respective Plenipotentiaries have signed the present Treaty, and have affixed thereto the seal of their Arms. Done at London in duplicate this 3rd day of April, 1911 ト加ハタル外何等変更ナシ

声明事項モ三月二日発送ノ草案第二十五條ニ関スル声明中 fifteenth (twenty-eighth) ヲ twenty-eighth (fifteenth) ト顛倒シ又往電第八四号（二）真田ノ件ヲ追加シタル外何等変更ナシ右真田ニ関スル声明方ハ三月十四日発送確定会議

録ニ記載アル所当国ニ於ケル発表文句ハ両三日中ニ他ノ分ト共ニ電報スヘシ

三九一　明治卅四年三月二十四日　阿部外務参事官ヨリ矢部大蔵技師宛

日英條約成立情報ノ件

（私信）

拝復毎々御書面ヲ寄セラレ委細ノ事情ヲ詳悉スルニ便ヲ得深謝致候色々御尽力ニテ日英間談判モ終了シ近日調印ノ筈ニ相成候ハ御同慶ノ至ニ存候

老兄モ豫定ヨリハ滞在長ク相成リ或ハ御迷惑ニモ有之候半歟ト存候ヘ共諸大使館ノ都合ニテ今一二個月ハ御逗留ノ事ニ願度石井次官トモ右相談済ニテ大蔵省モ異議無之候間左様御承知被下度旅費ハ既ニ疾ク豫定ノ日数ヲ超エ居候ヘハ電送致スヘク候間何時ニテモ必要ノ額電報ニテ大使館ヲ経テ御申出相成度候

倫敦ニテ老兄トクロウ氏トノ問答ニ基キ過日英国大使ヨリ照会ノ次第有之候又絲数計算法ニ関スル老兄ノ御説明ヲ加藤大使ノ言明トシテ会議録中ニ公然記入スルコトニ相成候旨同大使ヨリ報告有之候元来我税法ニ関スル種々ノ声明余リ多ク会議録ニ上ルハ頗ル好マシカラサルコトニテ公文ノ往復ニ依リテ解釈ヲ明ニスルコトモ亦成ルヘク避ケ度義ニ有之候英国トノ分ハ最早致方ナキ次第ニ候ヘ共今後ハ充分各大使ニ必要ノ場合ニ御注意相成候様希望致候畢竟税関長ノ処分ニ異議アル場合ニハ利害関係者ハ訴願ノ方法ニ出ツル途アルカ故其方法ニテ解釈ノ決定ヲ求ムレハ可ナル義ニ有之豫メ帝国政府ノ解釈ヲ明ニシテ将来ノ自由ヲ束縛セラルヽハ頗ル望マシカラサル様愚考致候

当地一同健全幸ニ御休神被下度折角御自愛専一ニ存候

草々敬具

三月廿四日

在伯林　矢部老兄　　阿部守太郎

三九二　明治卅四年三月二十六日　加藤駐英大使ヨリ小村外務大臣宛（電報）

英政府ノ議会ニ提示スル文書ニ関スル件

別電　條約附録声明並説明ノ件

三月二十六日　前五、三五　東京着

小村外務大臣　　加藤全権大使

第九〇号

英国政府ニ於テ議会ニ提示スヘキ新條約ニ関スル白書本日送越シタル処右ニ依レハ先ツ冒頭ニ於テ Prefatory Note トシテ現行條約廃棄新條約成立ニ関スルコト竝税率協定ニ関スル第八條ノ趣旨ヲ摘記シ且英国主要輸出品タル布帛類鉄鋼等ニ付税率協定ヲ為シタルコト竝其ノ我新関税ニ対スル低減率ヲ略記シ終リニ或ル日本品ヲ第八條ノ趣旨ニ従ヒ将来モ無税ニ据置クコトヲ記載セリ次テ條約文竝附属税表ヲ掲ケ最後ニ附録(一)トシテ別電第九一号ノ通リ声明並説明事項附録(二)トシテ今回ノ協定品ニ関スル我新関税率ト協定税率トノ対照表ヲ附加シ居レリ

（別　電）

條約附録声明竝説明ノ件

三月二十六日　前九、三〇　本省着

小村外務大臣　　加藤全権大使

第九一号

附録（一）左ノ如シ

Supplementary declarations and explanations on certain points.

In the course of negotiations the following declarations and explanations were exchanged between the Representatives of two Powers:—

It was agreed that（ノ次ニ既送ノ声明事項要領中第二條ニ関スル本官ノ返答中 contention 以下全文）

It was also agreed that（ノ次ニ萬国工業所有権保護條約ニ関スル英国委員ノ言中 in the event of 以下全文）

It was agreed that wherever word port in its singular or plural form occurs in Article 21 of the Treaty, it refers to a port open to foreign commerce.

Following explanations were also given by the Japanese Ambassador with regard to certain items and notes of the new Statutory Customs Tariff of Japan:—

（一）Those cotton tissues（ノ次ニ右ニ関スル本官返答中 which are known 以下全文）

（二）Note 4 of group IX of the Japanese tariff is（ノ次ニ右ニ関スル本官返答中 intended to apply 以下 tariff classification ニ至ル全文竝ニ次項ノ fractions of threads 以下全文）

（三）Elementary threads 及 figured tissues ニ関スル

本官説明中 elementary threads in note 4 以下全部

（四） Term iron in No. 462 of new Japanese Customs tariff includes both iron and steel.

（五） Caustic soda ニ関スル英国委員ノ言中 Caustic soda produced 以下全文

With regard to part 2 of the schedule annexed to the present Treaty, it was further agreed in the course of negotiations—

1. that handkerchiefs of habutaye of pure silk woven with a mixture of dyed threads and those embroidered or hem-stitched with dyed threads should be entitled to the benefits of part 2 of the schedule; and

2. that in the term "plaiting of straw and other materials", words "other materials„ are intended to cover only woodshaving, and straw and woodshaving combined.

右終リ丈（一）（二）（三）第二項末文及（五）中ノ would ハ will ト改メ（三）ノ過去動詞ハ総テ現在ニ為シ居レリ

三九三　明治四四年四月三日　小村外務大臣宛　加藤在英大使ヨリ

日英新條約本書並附屬交換文書送付ノ件

附屬書一　日英通商航海條約及附屬税表

二　日英交換文書

機密條公　第二七号　四月二十四日接受

明治四十四年四月三日

在英特命全権大使　加藤高明　印

外務大臣伯爵　小村寿太郎殿

往電第百号ヲ以テ及報告置候通豫定ノ如ク本四月三日午後三時半当国外務省ニ至リ外務大臣「サー、エドワード、グレイ」氏ト会見同官ト本官トノ間ニ新日英通商航海條約ノ記名調印及附屬公文書ノ交換ヲ了シ候右條約本書一通並附屬交換文書二通（一、難破船費用償還約定廃止ノ件二、新條約租借地適用ニ関スル件）玆ニ及御送付候間御査閲相成度且又條約本書享二通並交換文書享各一通為御便宜併セテ玆ニ及御送付候間之亦御査閲相成度候

尚又英国側批准書ノ義ハ本月八日当地発ノ加那大経由便ヲ以テ発送可致趣ニ付御含マテ申添候

右ノ如ク新條約モ玆ニ無事締結ヲ見ルニ至リ候ニ依リ爰ニ

本年二月十五日付條第二号貴信ヲ以テ御送付相成候全権御委任状ヲ前記諸文書ト同封及御回送候間返納方可然御取計相成度此段申進候敬具

追テ右條約本書並交換文書ハ玆ニ及御送付置候草案トハ Punctuation 又ハ宛名等ニ於テ多少ノ相違有之候ニ付左様御承知相成度此義モ為念申添候

添付書類目録

本書　一、條約本書（即チ Japanese Precedence ノ分）一通
　　二、交換文書（英国側来翰）二通

享　三、條約本書享　Japanese Precedence ノ分　一通
　　　　English Precedence ノ分　一通
　　四、交換文書享（来往共各一通）四通

外ニ

御委任状　一通

以上

（附屬書一）

TREATY OF COMMERCE AND NAVIGATION BETWEEN THE EMPIRE OF JAPAN AND THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

His Majesty the Emperor of Japan and His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, being desirous to strengthen the relations of amity and good understanding which happily exist between them and between their subjects, and to facilitate and extend the commercial relations between their two countries, have resolved to conclude a Treaty of Commerce and Navigation for that purpose, and have named as their Plenipotentiaries, that is to say:

His Majesty the Emperor of Japan, His Excellency Monsieur Takaaki Kato, Jusammi, First Class of the Order of the Sacred Treasure, His Imperial Majesty's Ambassador Extraordinary and Plenipotentiary at the Court of St. James;

And His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, the Right Honourable Sir Edward Grey, a Baronet of fhe United Kingdom, a Member of Paliament, His Majesty's Principal Secretary of State for Foreign Affairs;

Who, after having communicated to each other

their respective Full Powers, found to be in good and due form, have agreed upon the following articles:—

Article 1.

The subjects of each of the High Contracting Parties shall have full liberty to enter, travel, and reside in the territories of the other, and, conforming themselves to the laws of the country—

1. Shall, in all that relates to travel and residence, be placed in all respects on the same footing as native subjects.

2. They shall have the right, equally with native subjects, to carry on their commerce and manufacture, and to trade in all kinds of merchandise of lawful commerce, either in person or by agents, singly or in partnerships with foreigners or native subjects.

3. They shall in all that relates to the pursuit of their industries, callings, professions, and educational studies be placed in all respects on the same footing as the subjects or citizens of the most favoured nation.

4. They shall be permitted to own hire and occupy houses, manufactories, warehouses, shops, and premises which may be necessary for them, and to lease land for residential, commercial, industrial, and other lawful purposes, in the same manner as native subjects.

5. They shall, on condition of reciprocity, be at full liberty to acquire and possess every description of property, movable or immovable, which the laws of the country permit or shall permit the subjects or citizens of any other foreign country to acquire and possess, subject always to the conditions and limitations prescribed in such laws. They may dispose of the same by sale, exchange, gift, marriage, testament, or in any other manner, under the same conditions which are or shall be established with regard to native subjects. They shall also be permitted, on compliance with the laws of the country, freely to export the proceeds of the sale of their property and their goods in general without being subjected as foreigners to other or higher duties than those to which subjects of the country would be liable under similar circumstances.

6. They shall enjoy constant and complete protection and security for their persons and property; shall have free and eesy access to the Courts of Justice and other tribunals in pursuit and defence of their claims and rights; and shall have full liberty, equally with native subjects, to choose and employ lawyers and advocates to represent them before such Courts and tribunals; and generally shall have the same rights and privileges as native subjects in all that concerns the administration of justice.

7. They shall not be compelled to pay taxes, fees, charges, or contributions of any kind whatever, other or higher than those which are or may be paid by native subjects or the subjects or citizens of the most favoured nation.

8. And they shall enjoy a perfect equality of treatment with native subjects in all that relates to facilities for warehousing under bond, bounties, and drawbacks.

Article 2.

The subjects of each of the High Contracting Parties in the territories of the other shall be exempted from all compulsory military services, whether in the army, navy, national guard, or militia; from all contributions imposed in lieu of personal service; and from all forced loans and military requisitions or contributions unless imposed on them equally with native subjects as owners, lessees, or occupiers of immovable property.

In the above respects the subjects of each of the Hight Contracting Parties shall not be accorded in the territories of the other less favourable treatment than that which is or may be accorded to subjects or citizens of the most favoured nation.

Article 3.

The dwellings, warehouses, manufactories, and shops of the subjects of each of the High Contracting Parties in the territories of the other, and all premises appertaining thereto used for lawful purposes, shall be respected. It shall not be allowable to proceed to make a domiciliary visit to, or a search of, any such buildings and premises, or to examine or inspect books, papers, or accounts, except under the conditions and with the forms prescribed by the laws for native subjects.

Article 4.

Each of the High Contracting Parties may appoint Consuls-General, Consuls, Vice-Consuls, and Consular Agents in all the ports, cities, and places of the other,

except in those where it may not be convenient to recognise such officers. This exception, however, shall not be made in regard to one of the High Contracting Parties without being made likewise in regard to all other Powers.

Such Consuls-General, Consuls, Vice-Consuls, and Consular Agents, having received exequaturs or other sufficient authorisations from the Government of the country to which they are appointed, shall have the right to exercise their functions, and to enjoy the privileges, exemptions, and immunities which are or may be granted to the Consular officers of the most favoured nation. The Government issuing exequaturs or other authorisations has the right in its discretion to cancel the same on explaining the reasons for which it thought proper to do so.

Article 5.

In case of the death of a subject of one of the High Contracting Parties in the territories of the other, without leaving at the place of his decease any person entitled by the laws of his country to take charge of and administer the estate, the competent Consular officer of the State to which the deceased belonged shall, upon fulfilment of the necessary formalities, be empowered to take custody of and administer the estate in the manner and under the limitations prescribed by the law of the country in which the property of the deceased is situated.

The foregoing provision shall also apply in case of a subject of one of the High Contracting Parties dying outside the territories of the other, but possessing property therein, without leaving any person there entitled to take charge of and administer the estate.

It is understood that in all that concerns the administration of the estates of deceased persons, any right, privilege, favour, or immunity which either of the High Contracting Parties has actually granted, or may hereafter grant, to the Consular officers of any other foreign State shall be extended immediately and unconditionally to the Consular officers of the other High Contracting Party.

Article 6.

There shall be between the territories of the two High Contracting Parties recipocal freedom of commerce and navigation. The subjects of each of the High Contracting Parties shall have liberty freely to come with their ships and cargoes to all places, ports, and rivers in the territories of the other which are or may be opened to foreign commerce, and, conforming themselves to the laws of the country to which they thus come, shall enjoy the same rights, privileges, liberties, favours, immunities, and exemptions in matters of commerce and navigation as are or may be enjoyed by native subjects.

Article 7.

Articles, the produce or manufacture of the territories of one High Contracting Party, upon importation into the territories of the other, from whatever place arriving, shall enjoy the lowest rates of customs duty applicable to similar articles of any other foreign origin.

No prohibition or restriction shall be maintained or imposed on the importation of any article, the produce or manufacture of the territories of either of the High Contracting Parties, into the territories of the other, from whatever place arriving, which shall not equally extend to the importation of the like articles, being the produce or manufacture of any other foreign country. This provision is not applicable to the sanitary or other prohibitions occasioned by the necessity of securing the safety of persons, or of cattle, or of plants useful to agriculture.

Article 8.

The articles, the produce or manufacture of the United Kingdom, enumerated in Part 1 of the Schedule annexed to this Treaty, shall not, on importation into Japan, be subjected to higher customs duties than those specified in the Schedule.

The articles, the produce or manufacture of Japan, enumerated in Part II of the Schedule annexed to this Treaty, shall be free of duty on importation into the United Kimgdom.

Provided that if at any time after the expiration of one year from the date this Treaty takes effect either of the High Contracting Parties desires to make a modification in the Schedule it may notify its desire to the other High Contracting Party. and thereupon negotiations for the purpose shall be entered into forthwith. If the negotiations are not brought to a satisfactory conclusion within six months from the date of notification, the High Contracting Party which gave the notification may, within one month, give six

months' notice to abrogate the present Article, and on the expiration of such notice the present Article shall cease to have effect, without prejudice to the other stipulations of this Treaty.

Article 9.

Articles, the produce or manufacture of the territories of one of the High Contracting Parties, exported to the territories of the other, shall not be subjected on export to other or higher charges than those paid on the like articles exported to any other foreign country. Nor shall any prohibition or restriction be imposed on the exportation of any article from the territories of either of the two High Contracting Parties to the territories of the other which shall not equally extend to the exportation of the like article to any other foreign country.

Article 10.

Articles, the produce or manufacture of the territories of one of the High Contracting Parties, passing in transit through the territories of the other, in conformity with the laws of the country, shall be reciprocally free from all transit duties, whether they pass direct, or whether during transit they are unloaded, warehoused, and reloaded.

Article 11.

No internal duties levied for the benefit of the State, local authorities, or corporations which affect, or may affect, the production, manufacture, or consumption of any article in the territories of either of the High Contracting Parties shall for any reason be a higher or more burdensome charge on articles, the produce or manufacture of the territories of the other, than on similar articles of native origin.

The produce or manufacture of the territories of either of the High Contracting Parties imported into the territories of the other, and intended for warehousing or transit, shall not be subjected to any internal duty.

Article 12.

Merchants and manufactures, subjects of one of the High Contracting Parties, as well as merchants and manufactures domiciled and exercising their commerce and industries in the territories of such party, may, in the territories of the other, either personally or by means of commercial travellers, make purchases or collect orders, with or without samples, and such merchants, manufactures, and their commercial travellers, while so making purchases and collecting orders, shall, in the matter of taxation and facilities, enjoy the most-favoured-nation treatment.

Articles imported as samples for the purposes above mentioned shall, in each country, be temporarily admitted free of duty on compliance with the Customs regulations and formalities established to assure their re-exportation or the payment of the prescribed customs duties if not re-exported within the period allowed by law. But the foregoing privilege shall not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be indentified upon re-exportation. The determination of the question of the qualification of samples for duty-free admission rests in all cases exclusively with the competent authorities of the place where the importation is effected.

Article 13.

The marks, stamps, or seals placed upon the samples mentioned in the preceding Article by the Customs authorities of one country at the time of exportation, and the officially attested list of such samples containing a full description thereof issued by them, shall be reciprocally accepted by the Customs officials of the other as establishing their character as samples and exempting them from inspection, except so far as may be necessary to establish that the samples produced are those enumerated in the list. The Customs authorities of either country may, however, affix a supplementary mark to such samples in special cases where they may think this precaution necessary.

Article 14.

The Chambers of Commerce, as well as such other Trade Associations and other recognised Commercial Associations in the territories of the High Contracting Parties as may be authorised in this behalf, shall be mutually accepted as competent authorities for issuing any certificates that may be required for commercial travellers.

Article 15.

Limited liability and other companies and associations, commercial, industrial, and financial, already or hereafter to be organised in accordance with the laws of either High Contracting Party, and registered in the territories of such Party, are authorised, in the territories of the other, to exercise their rights and appear in the Courts either as plaintiffs or defendants, subject to the laws of such other Party.

Article 16.

Each of the High Contracting Parties shall permit the importation or exportation of all merchandise which may be legally imported or exported, and also the carriage of passengers from or to their respective territories, upon the vessels of the other; and such vessels, their cargoes, and passengers shall enjoy the same privileges as, and shall not be subjected to any other or higher duties or charges than, national vessels and their cargoes and passengers.

Article 17.

In all that regards the stationing, loading, and unloading of vessels in the ports, docks, roadsteads, and harbours of the High Contracting Parties, no privileges or facilities shall be granted by either Party to national vessels which are not equally, in like cases, granted to the vessels of the other couutry; the intention of the High Contracting Parties being that in these respects also the vessels of the two countries shall be treated on the footing of perfect equality.

Article 18.

All vessels which according to Japanese law are to be deemed Japanese vessels, and all vessels which according to British law are to be deemed British vessels, shall, for the purposes of this Treaty, be deemed Japanese and British vessels respectively.

Article 19.

No duties of tonnage, harbour, pilotage, lighthouse, quarantine, or other analogous duties or charges of whatever nature, or under whatever denomination, levied in the name or for the profit of Government, public functionaries, private individuals, corporations, or establishments of any kind, shall be imposed in the ports of either country upon the vessels of the other which shall not equally, under the same conditions, be imposed in like cases on national vessels in general, or vessels of the most favoured nation. Such equality of treatment shall apply to the vessels of either country from whatever place they may arrive and whatever may be their destination.

Article 20.

Vessels charged with performance of regular scheduled postal service of one of the High Contracting Parties shall enjoy in the territorial waters of the other the same special facilities, privileges, and immunities as are granted to like vessels of the most favoured nation.

Article 21.

The coasting trade of the High Contracting Parties is excepted from the provisions of the present Treaty, and shall be regulated according to the laws of Japan and the United Kingdom respectively. It is, however, understood that the subjects and vessels of either High Contracting Party shall enjoy in this respect most-favoured-nation treatment in the territories of the other.

Japanese and British vessels may, nevertheless, proceed from one port to another, either for the purpose of landing the whole or part of their passengers or cargoes brought from abroad, or of taking on board the whole or part of their passengers or cargoes for a foreign distination.

It is also understood that, in the event of the coasting trade of either country being exclusively reserved to national vessels, the vessels of the other country, if engaged in trade to or from places not within the limits of the coasting trade so reserved, shall not be prohibited from the carriage between two ports of the former country of passengers holding through tickets, or merchandise consigned on through bills of lading to or from places not within the abovementioned limits, and while engaged in such carriage these vessels and their cargoes shall enjoy the full privileges of this Treaty.

Article 22.

If any seaman should desert from any ship belonging to either of the High Contracting Parties in the

territorial waters of the other, the local authorities shall, within the limits of law, be bound to give every assistance in their power for the recovery of such deserter, on application to that effect being made to them by the competent Consular officer of the country to which the ship of the deserter may belong, accompanied by an assurance that all expenses connected therewith will be repaid.

It is understood that this stipulation shall not apply to the subjests of the country where the desertion takes place.

Article 23.

Any vessel of either of the High Contracting Parties which may be compelled, by stress of weather or by accident, to take shelter in a port of the other shall be at liberty to refit therein, to procure all necessary stores, and to put to sea again, without paying any dues other than such as would be payable in the like cases by a national vessel. In case, however, the master of a merchant-vessel should be under the necessity of disposing of a part of his merchandise in order to defray the expenses, he shall be bound to

conform to the Regulations and Tariffs of the place to which he may have come.

If any vessel of one of the High Contracting Parties should run aground or be wrecked upon the coasts of the other, such vessel, and all parts thereof, and all furniture and appurtenances belonging thereunto, and all goods and merchandise saved therefrom, including any which may have been cast into the sea, or the proceeds thereof, if sold, as well as all papers found on board such stranded or wrecked vessel, shall be given up to the owners or their agents when claimed by them. If there are no such owners or agents on the spot, then the same shall be delivered to the Japanese or British Consular officer in whose district the wreck or stranding may have taken place upon being claimed by him within the period fixed by the laws of the country, and such Consular officer, owners, or agents shall pay only the expenses incurred in the preservation of the property, together with the salvage or other expenses which would have been payable in the like case of a wreck or stranding of a national vessel.

The High Contracting Parties agree, moreover, that merchandise saved shall not be subjected to the payment of any customs duty unless cleared for internal consumption.

In the case either of a vessel being driven in by stress of weather, run aground, or wrecked, the respective Consular officers shall, if the owner or master or other agent of the owner is not present, or is present and requires it, be authorised to interpose in order to afford the necessary assistance to their fellow-countrymen.

Article 24.

The High Contracting Parties agree that, in all that concerns commerce, navigation, and industry, any favour, privilege, or immunity which either High Contracting Party has actually granted, or may hereafter grant, to the ships, subjects, or citizens of any other foreign State shall be extended immediately and unconditionally to the ships or subjects of the other High Contracting Party, it being their intention that the commerce, navigation, and industry of each country shall be placed in all respects on the footing of the most favoured nation.

Article 25.

The stipulations of this Treaty do not apply to tariff concessions granted by either of the High Contracting Parties to contiguous States solely to facilitate frontier traffic within a limited zone on each side of the frontier, or to the treatment accorded to the produce of the national fisheries of the High Contracting Parties, or to special tariff favours granted by Japan in regard to fish and other aquatic products taken in the foreign waters in the vicinity of Japan.

Article 26.

The stipulations of the present Treaty shall not be applicable to any of His Britannic Majesty's Dominions, Colonies, Possessions, or Protectorates beyond the Seas, unless notice of adhesion shall have heen given on behalf of any such Dominion, Colony, Possession, or Protectorate by His Britannic Majesty's Representative at Tokio before the expiration of two years from the date of the exchange of the ratifications of the present Treaty.

Article 27.

The present Treaty shall be ratified, and the ratifi-

cations exchanged at Tokio as soon as possible. It shall enter into operation on the 17th July, 1911, and remain in force until the 16th July, 1923. In case neither of the High Contracting Parties shall have given notice to the other twelve months before the expiration of the said period, of its intention to terminate the Treaty, it shall continue operative until the expiration of one year from the date on which either of the High Contracting Parties shall have denounced it.

As regards the British Dominions, Colonies, Possessions, and Protectorates to which the present Treaty may have been made applicable in virtue of Article 26, however, either of the High Contracting Parties shall have the right to terminate it separately at any time on giving twelve months' notice to that effect.

It is understood that the stipulations of the present and of the preceding Article referring to British Dominions, Colonies, Possessions, and Protectorates apply also to the island of Cyprus.

In witness whereof the respective Plenipotentiaries have signed the present Treaty and have affixed thereto the seal of their arms.

Done at London, in duplicate, this 3rd day of April, 1911.

(L. S.) Takaaki Kato.

(L. S.) E. Grey.

(Reference.)

Schedule.

Part 1.

No. in Japanese Statutory Tariff.	Description of Article.	Unit of Weight.	Rate of Duty in Yen.
266	Paints:		
	4. Other:		
	A. Each weighing not more than 6 kilog., including the weight of the receptacle.....	100 kin. (including receptacles)	4.25
	B. Other	100 „	3.30
275	Linen Yarns:		
	1. Single:		
	A. Gray	100 „	8.60
	B. Other	100 „	9.25
298	Tissues of cotton:		
	1. Velvets, plushes, and other pile tissues, with piles cut or uncut:		
	A. Gray	100 „	25.50
	B. Other	100 „	30.00
	7. Plain tissues, not otherwise provided for:		
	A. Gray:		

A-1. Weighing not more than 5 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 kin.	15.30
(b.) 27 threads or less	100 „	20.70
(c.) 35 threads or less	100 „	28.70
(d.) 43 threads or less	100 „	38.00
(e.) More than 43 treads	100 „	51.30
A-2. Weighing not more than 10 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 „	8.30
(b.) 27 threads or less	100 „	10.50
(c.) 35 threads or less	100 „	13.50
(d.) 43 threads or less	100 „	16.50
(e.) More than 43 threads	100 „	18.70
A-3. Weighing not more than 20 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 „	6.70
(b.) 27 threads or less	100 „	8.30
(c.) 35 thresds or less	100 „	10.50
(d.) 43 threads or less	100 „	13.50
(e.) More than 43 threads	100 kin.	14.70
A-4. Weighing not more than 30 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 „	6.00
(b.) 27 tbreads or less	100 „	6.70
(c.) 35 threads or less	100 „	8.00
(d.) 43 threads or less	100 „	10.70
(e.) More than 43 threads	100 „	13.30
A-5. Other	100 „	9.30
B. Bleached simply	The above duties on gray tissues plus 3 yen per 100 kin.	
C. Other	The avove duties on gray tissues plus 7 yen per 100 kin.	

9. Other:

A. Gray:

A-1. Weighing not more than 5 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 „	16.00
(b.) 27 threads or less	100 „	21.30
(c.) 35 threads or less	100 „	29.30
(d.) 43 threads or less	100 „	39.30
(e.) More than 43 threads	100 „	53.30

A-2. Weighing not more than 10 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 19 threads or less	100 kin.	8.00
(b.) 27 threads or less	100 „	10.00
(c.) 35 threads or less	100 „	14.30
(d.) 43 threads or less	100 „	18.00
(e.) More than 43 threads	100 „	20.00
A-3. Weighing not more than 20 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 27 threads or less	100 „	8.00
(b.) 35 threads or less	100 „	11.30
(c.) 43 threads or less	100 „	15.00
(d.) More than 43 threads	100 „	18.80
A-4. Weighing not more than 30 kilog. per 100 sq. metres, and having in a square of 5 millim. side in warp and woof:		
(a.) 27 threads or less	100 „	7.30
(b.) 35 threads or less	100 „	8.70
(c.) 43 threads or less	100 „	11.30
(d.) More than 43 threads	100 „	14.70
A-5. Other	100 „	10.00

B. Bleached simply	The above duties on gray tissues plus 3 yen per 100 kin.	
C. Other	The above duties on gray tissues plus 7 yen per 100 kin.	
301 Tissues of wool, and mixed tissues of wool and cotton, of wool and silk, or of wool, cotton, and silk:		
2. Other:		
A. Of wool:		
(b.) Weighing not more than 200 grammes per sq. metre.....	100 kin.	57.50
(c.) Weighing not more than 500 grammes per sq. metre.....	100 „	45.00
(d.) Other	100 „	40.00
B. Of wool and cotton:		
(c.) Weighing not more than 500 grammes per sq. metre	100 „	30.00
(d.) Other	100 „	18.00
462 Iron:		
1. In lumps, ingots, blooms, billets, and slabs:		
A. Pig iron	100 „	0.083
4. Plates and sheets:		
A. Not coated with metals:		

A-3. Other:		
(a.) Not exceeding 0.7 millim in thickness...	100 kin.	0.30
B. Coated with base metals:		
B-1. Tinned (tinned iron sheets and tinned steel sheets):		
(a.) Ordinary.....	100 ,,	0.70
B-2. Galvanised (corrugated or not).....	100 ,,	1.20

Part II.

1. Habutae of pure silk, not dyed or printed.
2. Handkerchiefs of habutae of pure silk, not dyed or printed.
3. Copper, unwrought, in ingots and slabs.
4. Plaiting of straw and other materials,
5. Camphor and Camphor oil.
6. Baskets (including trunks) and basketware of bamboo.
7. Mats and matting of rush.
8. Lacquered wares, coated with Japanese lacquer (Urushi).
9. Rape-seed oil.
10. Cloisonné wares.

(附屬書ⅠⅠ)

日英交換文書

Copy

(Secret)　　Japanese Embassy, London,
April 3, 1911.

Sir,

I have the honour to acknowledge the receipt of your note of to-day's date, informing me that His Majesty's Government intend to make the provisions of the Treaty of Commerce and Navigation, concluded this day between Japan and the United Kingdom, applicable to the Leased Territory of wei-hai wei, but that they propose that, for the purposes of the above-mentioned Treaty, the Leased Territory of Kowloon should be treated as a part of His Britannic Majesty's colony of Hong kong.

In reply to the enquiry contained in the last paragraph of your note, I have the honour to inform you that the Imperial Japanese Government intend the provisions of the above-mentioned Treaty to apply to the Leased Territory of kwantung, and consequently I have the honour, on their behalf, to accept your proposal that the present Exchange of Notes should be regarded as placing upon record the understanding arrived at between our respective Governments.

I have the honour to be, with the highest consideration,
Sir
Your most obedient,
humble Servant,
(Signed) Takaaki Kato

The Right Honourable
Sir E. Grey, Bart.,
&c., &c., &c.

Copy

Japanese Embassy, London,
April 3, 1911.

Sir.

I have the honour to inform you that the Imperial Japanese Government are desirous of terminating, from the 17th July, 1911, the Agreement between Japan and the United Kingdom respecting the Expenses incurred for Shipwrecked Subjects, which was concluded between the Imperial Japanese Minister for Foreign Affairs and His Britannic Majesty's Minister

at Tokio by an Exchange of Notes dated Tokio, the 4th and 5th December, 1878.

Should you agree to the proposed termination, the present Note and your reply will be regarded by the Imperial Japanese Government as placing uponrecord the understanding arrivel at between our respective Governments in this matter.

I have the honour to be, with the highest consideration,

Sir

Your most obedient,
humble Servant,

(Signed) Takaaki Kato

The Right Honourable
Sir E. Grey, Bart.,
&c., &c., &c.

Copy

Foreign Office,
April 3, 1911.

Your Excellency,

I have the honour to acknowlege the receipt of your Excellency's Note of to-day's date, informing

me that the Imperial Japanese Government are desirous of terminating the Agreement between the United Kingdom and Japan respecting the Expenses incurred for Shipwrecked Subjects, which was concluded at Tokio by an Exchange of Notes dated the 4th and 5th December, 1878.

I have the honour to accept, on behalf of His Majesty's Government, the proposal of the Imperial Japanese Government to terminate the Agreement in question from the 17th July, 1911, and the present Exchange of Notes between your Excellency and myself is accordingly regarded by them as placing upon record the understanding arrived at between our respective Governments.

I have the honour to be, with the highest consideration,

Your Excellency's
most obedient,
humble Servant,

(Signed) E. Grey

His Excellency Monsieur
Takaaki Kato,
&c., &c., &c.

Copy

Foreign Office,
April 3, 1911.

(Secret)

Your Excellency,

I have the honour to inform you that His Majesty's Government intended to make the provisions of the Treaty of Commerce and Navigation concluded this day between the United Kingdom and Japan applicable to the Leased Territory of wei-hai Wei, but that they propose that the leased territory of Kowloon should, for the purposes of the above-mentioned Treaty, be treated as a part of His Britannic Majesty's Colony of Hong kong.

I have the honour to enquire whether the Imperial Japanese Government also intend to make the provisions of the above-mentioned Treaty apply to the Leased Territory of Kwantung, and, if they do so, this note and your Excellency's reply could serve as, and would be sufficient to give legal validity to, the understanding arrived at between the two Governments.

I have the honour to be, with the highest consideration,

Your Excellency's
most obedient,
humble Servant,

(Signed) E. Grey

His Excellency Monsieur
Takaaki Kato,
&c., &c., &c.

三九四　明治四十年四月三日　小村外務大臣ヨリ加藤在英大使宛（電報）

日英通商航海條約調印及附屬公文交換済ノ件

（四月三日）

四月四日　前五、五〇　本省着発

小村外務大臣　加藤全権大使

第一〇〇号

豫定ノ通四月三日日英通商航海條約ノ調印及附屬公文書ノ交換ヲ了シタリ

三九五　明治四十四年四月四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

日英條約成立慶祝ノ件

四月四日　午后二時二十分発

在英　加藤大使　　小村大臣

貴電一〇〇号ニ関シ

日英新條約談判ニ関シテハ種々複雑ナル問題ヲ生シタルニ拘ラス閣下多大ノ御尽力ニ因リ妥結調印ヲ見ルニ至リタルハ御同慶ノ次第ニシテ右御尽力ニ対シ帝国政府ノ深厚ナル謝意ヲ述ヘ併セテ桂総理及本大臣ノ祝意ヲ表ス

尚日英新條約四月三日調印済ノ旨在欧各大使公使並ニ在米大使ニ電報セラレタシ

三九六　明治四十四年四月四日　小村外務大臣ヨリ加藤駐英大使宛（電報）

協定税率ノ廃棄ニ関スル件

四月四日　午后二時二十分発

在英　加藤大使　　小村大臣

第六〇号

新條約第八條第三項ニ関シ機密條第一一号及一九号ヲ以テ御申越ノ次第アリタル処今回ノ税率協定ハ帝国政府ガ主トシテ日英間特殊ノ政治的関係ニ顧ミテ同意シタル次第ナレハ格段ノ理由生セサル限リ猥リニ同條第三項ニ依リテ協定税率ノ廃棄ヲ企ツルコトナキハ勿論ナリ然リト雖本件ニ関シ仮令内密タリトモ何等ノ保障ヲ与フルコトノ不可能ナルハ御意見ノ通ニシテ英国政府ハ畢竟我誠意ニ信頼スルノ外ナキ次第ナリ故ニ若シ同国議会ニ於テ質問起リ答弁ノ必要ヲ生シタル場合ニ於テモ英国政府カ帝国政府ヨリ何等約束ヲ取リ付ケ居ルモノヽ如ク疑ハルヽノ嫌アル答弁振ニ出テサル様致度然ラサレハ他国トノ交渉上ニ累ヲ及ホスコト多大ナルノ虞アルニ付右豫メ御注意迄ニ申進ス

三九七　明治四十四年四月五日　外務省発表

日英新條約ニ関スル説明

四月五日発表

日英新通商條約ノ談判ハ夙ニ両国間ニ開始セラレ種々ノ問題ニ関シ複雑ナル商議ヲ要シタルモ彼我共ニ和衷交譲ノ精神ヲ以テ之ニ当リタルカ故遂ニ能ク妥結ニ達スルヲ得本月三日倫敦ニ於テ両国全権委員間ニ新條約ノ調印ヲ見ルニ至レリ

新條約ニ対シ両国ニ於テ批准ヲ了スルトキハ批准交換ハ東京ニ於テ行ハルヘク然ル上ハ該條約ハ其ノ明文ノ定ムル所ニ依リ本年七月十七日ヨリ実施セラルヘシ

新條約ヲ以テ日英現行條約ト対照スルニ両者相違ノ主ナル点左ノ如シ

一、現行條約ノ税率協定ハ新條約ノ税率協定ト其ノ趣ヲ異ニシ

甲、現行條約ニ於テハ帝国政府ハ英国品ニ対シ最恵国待遇ヲ保障スルノ外一定ノ英国品ニ付税率ヲ協定シテ其ノ羈絆ニ束縛セラルヽニ反シ英国政府ハ本邦品ニ対シ単ニ最恵国待遇ヲ保障スルニ止リ何等税権ヲ羈束セラルヽコトナシ然ルニ新條約ニ於テハ日英両国互ニ輸入税ニ関シ最恵国待遇ヲ保障スルト共ニ相互ニ税率ヲ協定シ帝国政府カ一定ノ英国品ニ対シ税率ヲ約定スルト同時ニ英国政府モ亦一定ノ本邦品ニ対シ其無税制ヲ継続スルコトヲ約定セリ即チ関税ニ付彼我相互ニ義務ヲ負担セリ

乙、現行條約ニ於テ英国品ノ為設ケタル協定税率ハ本邦新関税定率法ノ税表番号三十九目ニ渉リ繊絲類、綿織物、毛織物、麻織物、鉄、鉄釘類及「レール」ノ各全部、精糖、印刷料紙、護謨製品、窓玻璃、帽子、藍、革類、「ペーント」及「セメント」等ニ関係セリト雖新條約ニ於テ英国品ノ為設ケタル協定税率ニ因リ影響ヲ受クルモノハ右税表番号五目ニ止リ即チ綿織物中「フランネル」及紋織ヲ除キタル大部分、毛織物中「モスリン」及天鵞絨ヲ除キタル大部分、鉄ノ内銑鉄、薄板、葉鉄及電鍍板並ニ「ペーント」及亜麻織絲ノミニ関係セリ

丙、英国ニ対スル新條約ノ協定品ハ総テ現行條約協定品ノ範囲ヲ出テスト雖新協定税率ヲ之ニ該当スル現行協定税率ニ比スルニ二、三ノ相等シキモノアルノ外総テ高率ナリトス

丁、現行條約ニ於テハ協定税率ハ條約ノ存続期間之ヲ変更スルヲ得スト雖新條約ニ於テハ條約実施後一個年ヲ経過スルトキハ何時ニテモ日英各締約国ヨリ之カ修正ノ希望ヲ通告スルコトヲ得其ノ通告後六個月内ニ商議結了セサルトキハ爾後一個月以内ニ更ニ六個月ノ豫告ヲ以テ協定税率ヲ廃棄スルコトヲ得

二、現行條約ニ於テハ土地所有権ニ関シ何等規定スル所ナシト雖新條約ニ於テハ一般ニ不動産ノ取得ニ関シ各自国内法カ外国人ニ認ムル範囲内ニ於テ相互ノ條件ニ依リ互ニ最恵国待遇ヲ許与スヘキコトヲ保障セリ

三、現行條約ハ沿岸貿易ニ関シ其締結当時ノ若干ノ本邦開港場間ニ英国船舶ノ貨物運搬ニ従事スルコトヲ許可シタルモ新條約ニ於テハ此ノ如キ規定ヲ削除シ本件ニ付テハ国内法ノ規定ニ一任シ唯最恵国待遇ヲ保障スルニ止メタリ

四、現行條約ニ於テハ永代借地権ニ関スル規定ヲ存スルモ新條約ニ於テハ之ヲ削除セリ但シ本件ノ根本的処理ニ関シテハ別ニ両国政府間ニ商議スル筈ナリ

五、新條約ニ於テハ商事会社ノ互認、旅商ノ便宜、竝ニ国境貿易及漁産ニ関スル除外例ノ如キ現行條約ニ見サル規定ヲ設ケタリ

以上ハ新條約ト現行條約トノ対照上大体ノ相違ナルカ帝国政府ハ新條約カ好ク現時ノ事態ニ適応シ其ノ愈本年七月ヨリ実施セラルヽニ至ラハ現行條約ニ代リテ両国ノ通商関係ニ安固ヲ保障シ従来既ニ彼我ノ間ニ存在スル友好親善ノ関係ヲシテ益密接鞏固ナラシムルノ効少カラサルヘキヲ確信ス

三九八　明治四十四年四月十三日　小村外務大臣ヨリ在欧各大公使宛

日英新條約ニ於ケル協定税率ニ均霑スヘキ任国ヨリノ輸入品ニ関スル件

明治四十四年四月十三日達済

小村大臣

在独珍田大使宛（條第六号）
在蘭佐藤公使宛（條第四号）
在白鍋島公使宛（條第四号）
在瑞典杉村公使宛（條第四号）
在伊林大使宛（條第五号）
在仏栗野大使宛（條第五号）
在墺秋月大使宛（條第五号）

本月三日倫敦ニ於テ調印セル日英新條約附属税表第一号ニ依リペーント、亜麻織絲、綿織物、毛織物、鉄ノ五税目中ノ或品別ニ付関税軽減ヲ許諾致候処今後貴任国トノ間ニ最恵国待遇ヲ相互ニ保障スル関税條約成立ノ場合ニハ貴任国輸入品ニアリテモ別表記載ノ通リ右日英條約軽減税率ノ利益ヲ享受スヘキ次第ニ有之候間御含迄ニ右申進候敬具

（在瑞典公使宛ニハ「追テ」「諾威ヨリノ輸入品ニハ」在蘭公使宛ニハ「丁抹ヨリノ輸入品ニハ」トシ右両者共ニ「右軽減税率ニ均霑スヘキ物品ノ輸入我統計表ニ相見エス候」ト追書ノコト）

三九九　明治四十四年四月二十六日　小村外務大臣ヨリ桂総理大臣宛

日英通商航海條約御批准奏請ノ件

附属書一　声明及説明
二　声明及説明ノ発表セザルモノ
三　上奏案竝御批准書案

明治四十四年四月廿六日達済

機密送　第二四号

桂内閣総理大臣宛　　小村外務大臣

日英新通商航海條約ハ本月三日倫敦ニ於テ彼我全権委員ノ間ニ署名調印ヲ了ジ候ニ付之カ御批准ノ義ニ関シ別紙ノ通上奏候間可然御取計相成度候

新條約談判中ノ声明及説明ニシテ後日ノ為之ヲ記録ニ留メタルモノ有之候処両国間ニ協議ノ上其ノ中公示スヘキ事項ノミヲ一括シテ発表スルコトニ取定メ候右ハ別紙甲号ノ通ニシテ新條約御批准ノ後之カ公布ト同日ノ官報ニ於テ彙報欄官庁事項中ニ掲載方取計フヘキ筈ニ有之候次ニ両国間ニ於テ機密ニ付スルヲ適当ト認メ又ハ強テ発表スルノ必要ナシト認メタルモノハ別紙乙号ノ通ニシテ右ハ公示セサル義ニ有之候

尚又明治十一年十二月四日附及五日附公文ノ交換ニ依リ日英両国間ニ締結セラレタル現行難破船費用償還約定ハ別紙丙号ノ通公文ノ往復ニ依リ本年七月十七日ヨリ之ヲ廃棄スルコトニ取極候右ハ新條約御批准ノ後之カ公布ト同日ノ官報ニ於テ彙報欄官庁事項トシテ発表ノ筈ニ有之候

新條約邦文及英文各三部相添右申進候也

註　條約本文書略、別紙丙号省略

（附属書一）

日英新通商航海條約談判中ノ声明及説明

甲　号

第一　新條約談判中両国代表者間ニ左ノ声明及説明ヲ交換セリ

旧外国人居留地ニ於ケル永代借地権者ノ地位ハ別商

議ノ問題ト為スコトニ両国政府ニ於テ同意セルカ右永代借地権者ノ地位ニ関スル日英各政府ノ主張ハ新條約中該問題ニ言及スルコトナキノ故ヲ以テ何等影響ヲ受クルモノニ非サルコトニ一致セリ

又両国政府ノ孰レノ一方タリトモ萬国工業所有権保護同盟條約ヨリ脱退セムト欲スルトキハ該條約規定ノ事項ニ付相互ニ両国臣民ヲ保護セムカ為他ノ一方ト取極ヲ締結スヘキコトニ一致セリ

新條約第二十一條中「港」ノ文字ハ単複孰レニ於テ用ヒラルルヲ問ハス外国通商ノ為ニ開カレタル港ノ意味ナルコトニ一致セリ

第二　本邦新関税定率法輸入税表中ノ税目及註ニ関シ帝国大使ヨリ左ノ説明ヲ与ヘタリ

一　商業上「スコアード」又ハ「ウオッシュド」ト称セラルル綿織物ハ其自然色ヲ保有スル限リ課税上「漂白シタルモノ」ト認メス

二　本邦新関税定率法輸入税表中第九類、註四ハ紋、條其他ノ意匠ヲ有スル織物ヲ組織スル絲ノ計算ニ適用スヘキ趣意ニシテ織方不完全ノ為諸所ニ絲叢ヲ生シタル織物ニ付テハ之ニ適用スヘキ税率ヲ定ムルニ当リ数個所ニ於ケル絲数ノ平均ニ依ル

絲ノ端数即チ計絲鏡ノ一辺ニ沿ヒテ之ニ触ルル絲ハ計算ニ加ヘス

三　註四ニ於テ単撚絲トアルハ単絲ヲ意味ス例ヘハ雙子絲ハ二本ニ計算ス英国ニ於テ通例「エレメンタリ、スレッヅ」ト称スル布帛ノ地ニ於ケル箇箇ノ絲ハ玆ニ所謂単撚絲ニ非ス従テ意匠又ハ條ヲ有スル織物ノ絲数ヲ計算スルニ当リテハ意匠又ハ條ニ於ケルト或ハ織物ノ地ニ於ケルトヲ問ハス単撚絲ノ最モ多キ部分ニ依リ之ヲ計算ス

註五ニ関スル正当ノ解釈ハ第二九八号ノ八ニ依リ課税セラルヘキ紋織布ハ経緯各二十ヲ超エタル絲ヲ以テ組織セラレタル意匠ヲ有スルモノナリト謂フニアリ右ノ絲数ヲ計算スルニハ二以上ノ単撚絲ヨリ成ル撚絲又ハ引揃ヘタル絲ハ之ヲ一トシテ計算ス但シ右計算法ハ織物カ紋織布トシテ課税セラルヘキヤ否ヤヲ決スル為ニノミ用ヒラレ註四ニ記載セラルル絲数計算ノ為ニ用ヒラルルニ非サルコト明ナリ

四　本邦新関税表第四六二号ニ「鉄」トアルハ鉄及鋼ノ両者ヲ包含ス

五　工場的規模ニ依リ製産セラレタル苛性曹達ニシテ六十度、七十度及七十六七度品ト称スルカ如キ普通ノ商品ハ「精製ノモノ」トシテ類別セス税目番号第一六三号ノ二ニ依リ課税ス

第三　又新條約附属税表第二号ニ関シ談判中左ノ通リ一致セリ

一　染絲ヲ以テ混織シタル純絹製羽二重手巾及染絲ヲ以テ刺繍又ハ縁縫シタル純絹製羽二重手巾ハ該税表第二号ノ便益ヲ享受スヘキコト

二　「麦稈其ノ他ノ材料ヲ以テ製シタル真田」ノ用語中「其ノ他ノ材料」ナル文字ハ経木又ハ麦稈ト経木ノ混織ヲ意味スルコト

（附属書二）

乙　号（機密）

日英通商航海條約談判中ノ声明及説明ニシテ発表セサルモノ

一、第一條第五号ニ関シ英国政府ハ英国臣民カ日本国ニ於テ日本国臣民ト同一ノ條件ニ依リテ土地ヲ所有シ得ル様日本帝国政府ニ於テ外国人土地所有権法ヲ速ニ修正スルニ至ラムコトヲ切望スル旨英国委員ヨリ陳述シ加藤大使ハ右希望ヲ本国政府ニ伝達スヘキ旨ヲ答ヘタリ

（帝国政府ニ於テハ単ニ英国政府ノ希望ヲ聞置クノミニ止マリ何等立法ノ約束ヲ与ヘス先方ニ於テモ好ク之ヲ承知シツヽ只其ノ希望ノミハ是非表明シ置カムコトヲ欲シタルナリ）

二、第一條第六号末段司法ニ関スル事項ニ付内国民待遇ヲ許与スルノ保障ハ普通ノ司法裁判所以外ノ官庁ニ属スル事件ニモ及フノ意ナルコトニ一致セリ

（第一條第六号前段ニ於テハ普通ノ司法裁判所以外ノ官庁ニ属スル事件ニ付テモ保障ヲ設ケナカラ末段ニ於テハ従来慣用ノ文句ニ依リ単ニ司法ニ関スル一切ノ事項云々ト記載セルカ故念ノ為右ノ如ク其ノ趣意ヲ明ニシタルナリ）

三、第七條ニ関シ同條ノ規定ハ内国品ト競争スル物品又ハ砂糖ニシテ奨励金ヲ受クルモノニ対シ其ノ奨励金ヲ抵制セムカ為国法ニ依リ措置ヲ取ルノ権利ヲ妨ケサルコト但シ右ノ措置ハ何レノ外国産タルヲ問ハス奨励金付物品ニ対シテ均シク適用セラルルヲ要スルコトニ一致セリ

（本邦新関税定率法第五條参照、砂糖ヲ特掲シタルハ英国カ一九〇二年ノ砂糖奨励金ニ関スル萬国條約ニ顧

慮シタルモノナリ）

四、第二十五條末段ニ所謂関税上ノ殊遇トハ一九〇七年七月二十八日（露暦十五日）ノ日露漁業協約第十二條ニ依リ沿海州及黒龍州ニ於テ捕獲採取シタル魚類其ノ他ノ水産物ニ許与セル関税上ノ殊遇ニ限ルトノ解釈ニ一致セリ（露国人中ニハ日露漁業協約ヲ以テ露国ノ過大ナル譲歩ナリトシテ憤慨スルモノ往々之アリ故ニ新條約ノ明文ヲ以テ之ニ言及スルコトヲ避ケ之ヲ機密ニ付スルコトトセリ）

五、第二十六條ニ関シ関東州租借地及威海衛租借地ニモ新條約ノ規定ヲ適用スルコトニ一致セリ但シ九龍租借地ハ新條約ノ目的ニ於テハ香港殖民地ノ一部トシテ遇スルコトニ同意セリ

尚新條約調印ト同時ニ更ニ公文ノ交換ヲ以テ右ノ合意ヲ表示スルコトニ定メタリ

英国政府ハ殊ニ香港、海峡殖民地及錫蘭カ新條約ニ加入スル様出来得ル限リ勧誘ニ努ムヘキコトヲ約束セリ

（租借地ノ件ハ清国ノ誤解ヲ避ケムカ為又三殖民地加入勧誘ノ約束ハ英国内政上ノ都合ニ依リ機密ニ付スルコトトセリ九龍租借地ヲ新條約ノ目的ニ於テハ香港ノ

一部トシテ遇ストノコトハ九龍ハ香港ト同時一体ニテ新條約ニ加入シ又ハ之ヨリ脱退セシムヘシトノ意ナリ）

六、英国委員ハ貨物原産地ノ詐称ニ対スル保護ニ関シ其ノ提議ノ容レラレサリシヲ遺憾トスル旨ヲ述フルト同時ニ英国政府ハ日本帝国政府カ日本ニ於テ此ノ如キ詐称ノ行ハルルヲ防止シ且此ノ如キ詐称ヲ有スル貨物ノ輸入ヲ禁止スルノ目的ヲ以テ速ニ立法セムコトヲ希望スル旨陳述シ加藤大使ハ右希望ヲ本国政府ニ伝達スヘキ旨ヲ答ヘタリ

（外国人土地所有権法修正ノ希望ニ関シ述ヘタルト同一ノ事情ナリ）

（附属書三）

上奏案

本月三日倫敦ニ於テ帝国全権委員カ英国全権委員ト共ニ署名調印シタル日英通商航海條約御批准アラセラレ候様仕度別紙御批准書案相添此段謹テ奏ス

明治四十四年四月　日

外務大臣侯爵　小村寿太郎

御批准書案

天佑ヲ保有シ萬世一系ノ帝祚ヲ践メル日本国皇帝（御名）此書ヲ見ル有衆ニ宣示ス

朕明治四十四年四月三日倫敦ニ於テ帝国全権委員カ大不利顕国全権委員ト共ニ署名調印シタル日英通商航海條約ヲ閲覧点検シ之ヲ嘉納批准ス

神武天皇即位紀元二千五百七十一年明治四十四年（五）月（四）日東京宮城ニ於テ親ラ名ヲ署シ璽ヲ鈐セシム

御名　国璽

外務大臣侯爵　小村寿太郎副署

四〇〇　明治四十四年五月二日　小村外務大臣ヨリ桂総理大臣宛

日英通商航海條約御批准書交換ノ御委任状奏請ノ件

附属書　上奏案竝御委任状案

附記　内閣通牒

明治四十四年五月二日達済

機密送第二八号

桂内閣総理大臣宛　小村外務大臣

本年四月三日帝国ト英国トノ間ニ締結シタル通商航海條約ノ御批准書ハ東京ニ於テ交換スルコトニ相成居候ニ付右御批准書交換ノ御委任状御下付ノ義別紙ノ通上奏候間可然御取計相成度此段申進候也

（附属書）

上奏案

本年四月三日帝国ト英国トノ間ニ締結シタル通商航海條約ノ御批准書ハ東京ニ於テ交換スルコトニ相成居候ニ付右御批准書交換ノ全権ヲ臣寿太郎ニ御委任アラセラレ候様仕度別紙御委任状案相添此段謹テ奏ス

明治四十四年　月　日

外務大臣侯爵　小村寿太郎

御委任状案

天佑ヲ保有シ萬世一系ノ帝祚ヲ践メル日本国皇帝（御名）此書ヲ見ル有衆ニ宣言ス

朕茲ニ帝国ト大不列顕国トノ間ニ締結シタル通商航海條約ノ批准書ヲ交換スルノ全権ヲ朕カ外務大臣正三位勲一等侯爵小村寿太郎ニ付与ス

神武天皇即位紀元二千五百七十一年明治四十四年（五）月

（四）日東京宮城ニ於テ親ラ名ヲ署シ璽ヲ鈐セシム

御　名　国　璽

内閣総理大臣公爵　桂　太　郎　副　署

（附　記）

内閣通牒

内閣送第一三号

日英通商航海條約御批准ノ件上奏ノ通裁可相成候條此段及通牒候也

明治四十四年五月四日

内閣総理大臣公爵　桂　太　郎　印

外務大臣侯爵　小村寿太郎殿

（欄外付記）

「五月三日枢密院ヘ臨御、御諮詢、

末松子爵賛成意見ヲ述ヘ満場異議ナク可決

五月四日御批准済　阿部参事官識」

四〇一　明治四十四年五月二十五日　小村外務大臣ヨリ在外各大公使総領事宛

日英條約談判始末ノ概要送付ノ件

附屬書　右概要

機密條第六号　在英加藤大使宛

機密條第二号　在露本野大使宛

機密條第二号　在清伊集院公使宛

機密條第一号　在倫敦坂田総領事宛

機密條第四号　在オッタワ中村総領事宛

日英新通商航海條約竝ニ談判中ノ声明及説明ハ曩ニ及御送付置候処今般右談判始末ノ概要別冊ノ通印刷御参考迄ニ差進候間御査閲相成度（大公使宛ノ分）右申進候敬具（総領事宛ノ分候也）

（附屬書）

（別冊）

秘

日英新通商航海條約談判始末ノ概要

帝国政府ハ明治四十三年七八月関係列国ニ対シ現行通商條約廃棄ノ通告ヲ発シ新條約締結ノ商議開始ヲ希望シタルカ英国ハ我国トノ通商関係ニ於テ列国中最モ重要ノ地位ヲ占メ且政治上特殊ノ関係ヲ有スルヲ以テ條約改訂上他列国ニ先チ同国ト商議ヲ開始スルノ得策ナルヲ認メ現行日英條約廃棄通告期ノ至ルヲ俟タス明治四十三年三月我ヨリ進テ商議開始ヲ英国政府ニ提議シ其ノ快諾ヲ得同年四月新條約案ヲ交付セシニ七月ニ至リ同国政府ハ其ノ対案ヲ提出セリ

然ルニ関税問題ニ関シテ彼我ノ意見容易ニ一致セス先ツ本問題解決ノ為幾多ノ交渉ヲ重ネ漸ク妥協ヲ見ルヲ得次テ爾余ノ諸件モ亦之ヲ議了シ明治四十四年四月三日彼我全権委員間ニ新條約ノ調印ヲ見ルニ至レリ

今回ノ談判上問題トナリタル主ナル点ニ付其ノ概要ヲ叙述スレハ左ノ如シ

一　関税問題

帝国政府カ新條約案ヲ英国政府ニ提出シ速ニ其ノ訂立ヲ見ムト欲スルノ希望ヲ開陳スルヤ同国政府ハ之ヲ審査スルニ当リ一方ニ於テハ自国商工業者カ其ノ重要輸出品ノ税率我新関税定率法ニ於テ激増セリト認メ之カ軽減ノ必要ヲ説キテ世論ヲ動カシ且政府ニ請求スル所アルニ鑑ミ又他方ニ於テハ在野党カ此ノ機ニ乗シ我新関税ヲ藉リテ其ノ主要ノ政綱タル関税改革論ヲ鼓吹スルト共ニ政府攻撃ノ好武器トシ自由貿易主義ヲ非難シテ已マサルニ慮リ勢ヒ最モ関税問題ニ重ヲ措キ我提案ノ最恵国待遇主義ノミニテハ不充分ナリト為シ此ノ問題ニ付満足ナル解決ヲ見ルヲ得スンハ縦令其ノ他ノ事項ニ関シ條約ノ商議ヲ了スルトモ英国政府ハ断シテ調印スルコトヲ得スト論シ帝国政府カ條約改正ノ大方針ニ拠リ片務的税率協定ヲ肯諾スルコト能ハサル所以ヲ弁シ且新関税編成ノ主旨ヲ述ヘテ税率激増ヲ目的トシタルモノニ非ス欧米諸国一般ノ関税ニ比スレハ決シテ高率ト謂フ能ハサルコトヲ説明シタルニ対シテハ英国政府ハ双務主義ノ正当ナルヲ認容セサルニ非スト雖自国商工業者ノ希望ト反対党ノ態度トニ顧ミ税率ニ関シテ切ニ我考量ヲ求メテ止マス英国カ保護貿易主義ニ変セサル限トイフ條件ヲ対償トシテ我関税ヲ協定セハ双務的タルヲ失ハサルヘシトノ趣意ニテ大要左ノ如キ協定案ヲ提出セリ

一　新税率軽減品

亜麻子油、重炭酸曹達、ペーント、綿絲及綿線、亜麻繊絲、綿織物、毛織物及毛綿交織物、綿製手巾、肌衣、フェルト帽子、鉄ノ塊及錠並板、真鍮及青銅ノ筒及管、鉄釘類、瓦斯機関類ノ十四税目、七十七税率ニ付新関税ノ六分ノ一乃至二分ノ一ヲ軽減スルコト

一　新税率据置品

苛性曹達及苛性加里、曹達灰、鉄ノ條及竿、金屬工及木工機械（税目五九六号）、紡績機械、織布機、械布整理

機械、絲布染色機械、製紙機械及製糖用諸機械ノ九税目、二十税率ニ付新関税ヲ据置キテ之ヲ引上ケサルコト

一　協定ノ方式

上記軽減及据置ノ協定税率ハ英国ニ輸入セラルル日本品カ関税上好遇ヲ受クルニ因リ之ヲ適用スルモノニシテ該好遇カ仏、独、米、露各国ニ於テ同様ノ日本品ノ受クル関税待遇ヨリモ概シテ良好ナル限ハ英国ヨリ右協定税率ノ適用ヲ請求シ得ヘキコト

尚新税率ノ権衡及適用ニ関シ左ノ請求アリタリ

一　槽入石油（タンク）ニハ鑵入石油ヨリモ低税ヲ課シ又天然藍ニ対スル税率ハ人造藍ノ税率三分ノ二以内ニ止ムルコト並ニ工場的規模ヲ以テ製造セラルル普通ノ商売品苛性曹達ハ分類上精製品中ニ加ヘス「精製ニアラサルモノ」ニ依リ課税スルコト

然ルニ右英国提案ヲ考査スルニ

(イ)　英国カ仏、独、米、露同様純然タル保護貿易主義ニ変セサル限ハ帝国政府ハ協定税率ノ桎梏ヲ脱スルヲ得サルニ反シ英国ハ一モ自国ノ税率ヲ協定スルコトナク何等税権ニ覊束ヲ受ケス何時ニテモ其ノ必要ト認ムル場合ニハ税率ノ変更乃至関税政策ノ改革ヲ行フノ自由ヲ保有スルモノニシテ唯英国カ仏独乃至米露同様ノ純然タル保護貿易主義ニ変シタル場合ニハ帝国ハ協定税率ノ覊絆ヨリ脱却スルヲ得ヘシト雖我義務ノ存滅ハ全然英国ノ択フトコロニシテ発動ノ枢機ハ恒ニ其ノ掌中ニ存シ我ハ只消極的ニ之カ結果ヲ待ツノミナルカ故義務ノ相互ヲ缺キ到底之ヲ双務的ナリト謂フヲ得ス

(ロ)　日英条約中ニ列国ノ名ヲ指示シ其ノ本邦品ニ与フル関税待遇ヲ以テ日英関税関係ヲ定ムルノ標準ト為スカ如キハ右別国ニ対スル関係上我好マサル所ニシテ且日英間ノ関税関係カ別国ノ行動ニ依リテ左右セラルルノ弊アリ殊ニ帝国カ他国ト新条約ヲ商議スルニ当リ之ヲシテ自己ヨリモ関税ノ高率ナル国ヲ択ヒテ其ノ本邦品ニ与フル関税待遇ヲ標準トシ英案同様ノ協定ヲ帝国政府ニ要求セシムルニ至ルノ虞アリ

(ハ)　英国ニ於テ関税上本邦品ノ受クル好遇ナルモノハ素ト我利益ノ為ニ特ニ設定シタルモノニ非ス由来英国カ其ノ自ラ利益ナリト認メテ維持セル自由貿易制度ノ結果ニ外ナラス然ルニ帝国ヲシテ英国ノ利益ノ為特ニ協定税率ヲ設ケテ以テ之ニ酬ヒシメ英国ハ何等特定ノ義務ヲ負ハス只単ニ其ノ自由貿易主義ヲ大体変更セサル限トイフ條件ヲ以テ我税権ヲ束縛シ我犠牲ヲ購ヒ得ルコトヲ認ムルニ於テハ他国殊ニ複税制ヲ採レル米仏ノ如キ何レモ本邦品ノ好販路トシテ遙ニ英国ヨリモ上位ニアリ且本邦品輸入総価額ノ約七割余ニ該当スル物品ニ対シ現在無税待遇ヲ許与セルモノ亦其ノ関税上ノ好遇ヲ理由トシ単ニ最低税率ヲ引続キ適用スル限ナル條件ヲ以テ英国同様ノ協定ヲ要求シ来リタルトキハ帝国政府ニ於テ之ヲ拒ムニ由ナカルヘシ

(ニ)　帝国政府ニ於テ今回再ヒ片務的税率協定ニ同意セムカ新條約満期ノ時ニ至ルモ復タ同様ノ協定ヲ拒ムニ辞ナク帝国多年ノ宿望ニシテ此次條約改訂ノ主眼タル税権回復ノ目的到底之ヲ達スル克ハサルニ至ルヘシ

要スルニ英国政府ノ提案ヲ承諾スルハ條約改訂ニ関スル既定ノ方針ニ背反シ帝国ノ威信ト経済上及財政上永遠ノ利益トヲ損傷スルモノナルニ因リ上記ノ次第ヲ英国政府ニ開陳シ到底其ノ提案ニ同意シ難キ所以ヲ縷説セシニ英国政府ハ仍ホ之カ採用ヲ希望シ要スルニ関税問題ニ付解決ノ途ナキニ於テハ他ノ條約事項ヲ議スルモ其ノ益ナク而シテ加藤大使ヨリハ我新関税ニ対スル英国ノ物論ニ徴シ日英同盟ノ関係竝英国現内閣ノ立場等ヲモ顧ミ此際英案ニ依リ相当ノ程度ニ於テ我税率ノ協定ヲ為シ速ニ條約ヲ成立セシムルコト最モ得策ニシテ他ニ解決ノ方法ナカルヘキ旨具申アリタリ

右ノ次第ナルヲ以テ先ツ関税問題ノ解決ニ付適当ノ方法ヲ発見スルノ必要ニ逼レリ然レトモ條約改訂ノ根本的方針ハ之ヲ覆スヘキニ非ス玆ニ於テカ帝国政府ハ彼我同盟ノ関係ヲ重シシ大局ノ利害ニ照ラシ我條約改訂ノ根本的方針ニ背反セサル範囲内ニ於テ関税問題解決ノ途ヲ求ムルノ外ナキヲ認メタリ蓋シ関税協定ニ関シテハ二個ノ問題アリ一ハ主義上ノ根本問題ニシテ他ハ税率ノ程度問題タリ而シテ税権ノ独立ハ前者ニ属シ帝国政府ノ最モ重ヲ措ク所ニシテ英国政府ノ希望スルトコロハ我税率ニ付譲歩ヲ得ルヲ主眼トシ帝国政府カ片務的協定ニ応スル能ハサル所以ノ趣意ハ敢テ之ヲ諒セサルニ非サルカ故帝国政府ハ此ノ事情ニ鑑ミ其ノ根本主義ヲ傷クスシテ税率ノ譲歩ニ於テ成ルヘク英国政府ノ希望ニ応シ以テ本問題ノ解決ヲ図ラムコトヲ欲シ同政府ニ対シ英国案ニ到底同意スル能ハサル所以ヲ再陳シテ前記解決案ヲ提供シ以テ同政府ノ考量ヲ求メタリ即チ英国案ハ帝国政府ノ最モ重ヲ措クル主義上ノ要領タル第一我税権ノ独立ト低触セサルコト第二別国トノ交渉ニ累ヲ及ホササルコトノ二條件ヲ具備セサルヲ以テ之ヲ承諾スルニ由ナシト

雖若シ双務的ノ協定方式ヲ用フルニ於テハ帝国政府ハ両国特殊ノ親交ニ顧ミ敢テ税率ノ協定ヲ為スヲ辞セサルヘク即チ帝国政府カ一定ノ英国品ニ対シテ或程度迄英国政府ノ希望ニ応シテ税率ヲ軽減スルト同時ニ英国政府ニ於テモ亦若干ノ本邦特産品ニ対シ現在ノ無税制度ヲ維持スヘキコトヲ約定スルトキハ両国均シク其税権ニ拘束ヲ受クルモノナルヲ以テ縦令実質的利益ノ上ニ於テハ相互均衡ヲ得サルモノアルトモ尚双務的タリト謂フヲ得ヘク前記主義上ノ要件ヲ缺カサルモノト認メラルルヲ以テ英国政府カ右ノ方式ニ付考量ヲ加ヘ本問題ノ解決ニ資セムコトヲ請求セリ

然ルニ無税制度ノ据置ヲ約シテ税権ニ覊束ヲ受クルコトハ英国カ数十年来他国ニ対シ常ニ承諾ヲ拒ミタル所ニシテ且一方ニ於テハ近来関税改革論ノ頗ル囂シキモノアルニ因リ同国政府ハ容易ニ我協定方式ニ同意スルニ至ラス先ツ税率ニ関スル我譲歩ノ内容ヲ知ルニ非スンハ方式ニ付其ノ意見ヲ定ムルヲ得スト主張シ之ニ対シテ帝国政府ハ豫メ方式ニ関スル意見ノ一致ヲ見ルニ非スンハ税率ノ内容ヲ議スルニ由ナシト弁シ彼我交渉ノ結果折衷ノ弁法ヲ設ケ両国談判委員ヲシテ委員限ノ責任ヲ以テ先ツ方式ニ付協議セシメ双方意見ノ一致ヲ見タル後税率問題ノ協議ニ移リ之ヲ結了シタル上一切ノ結果ヲ各政府ニ提出シテ其ノ承諾ヲ求メシムルコトト為シタリ仍テ帝国政府ハ加藤大使ニ訓令シ協定方式ニ関スル我提案ノ貫徹ニ尽力セシメタルニ会商ノ結果遂ニ其ノ目的ヲ達シ新條約第八條トシテ顕レタル成案ニ一致セリ

右ノ如ク彼我協定ノ方式ニ付両国ノ委員間ニ一致ヲ見ルニ至リタルヲ以テ税率ノ協議ニ移リ幾多ノ交渉ヲ重ネタル末遂ニ新條約附属税表第一号及第二号ノ通リ商結セリ即チ英国ハ羽二重、羽二重手巾、真田、樟脳及樟脳油、竹制品、花莚、漆器、七宝器、菜子油及銅（塊及錠）ノ十品ニ付無税据置ヲ承諾シ帝国ハ「ペーント」亜麻織絲、綿織物、毛織物及毛綿交織物、鉄ノ五税目中ノ五十九税率ニ対シ新関税率ノ一割七分乃至四割ノ軽減ヲ許与シ其ノ他ノ品目ニ関スル英国ノ要求ハ総テ之ヲ撤回セシメタリ

以上協定方式及税率ニ関スル商議ノ結果ニ対シ両国政府ニ於テ之ヲ承認シ関税條約ヲ分離セシメス輸入税ニ関スル條項ハ総テ通商條約ニ載スルコトニ決セリ

新條約ノ税率協定ト現行條約ノ税率協定トヲ比較スルニ其ノ差異次ノ如シ

甲、現行條約ニ於テハ帝国政府ハ英国品ニ対シ最恵国待遇ヲ保障スルノ外一定ノ英国品ニ付税率ヲ協定シテ其ノ覊絆ニ束縛セラルルニ反シ英国政府ハ本邦品ニ対シ単ニ最恵国待遇ヲ保障スルニ止リ何等税権ヲ覊束セラルルコトナシ然ルニ新條約ニ於テハ日英両国互ニ輸入税ニ関シ最恵国待遇ヲ保障スルト共ニ相互ニ税率ヲ協定シ帝国政府カ一定ノ英国品ニ対シ税率ヲ約定スルト同時ニ英国政府モ亦一定ノ本邦品ニ対シ其ノ無税制ヲ継続スルコトヲ約定セリ即チ関税ニ付彼我相互ニ義務ヲ負担セリ

乙、現行條約ニ於テ英国品ノ為設ケタル協定税率ハ本邦新関税定率法ノ税表番号三十九目ニ渉リ織絲類、綿織物、毛織物、麻織物、鉄、鉄釘類及「レール」ノ各全部、精糖、印刷料紙、護謨製品、窓玻璃、帽子、藍、革類「ペーント」及「セメント」等ニ関係セリト雖新條約ニ於テ英国品ノ為設ケタル協定税率ニ因リ影響ヲ受クルモノハ右税表番号五目ニ止リ即チ綿織物中「フランネル」及紋織ヲ除キタル大部分、毛織物中「モスリン」及天鵞絨ヲ除キタル大部分、鉄ノ内銑鉄、薄板、葉鉄及電鍍板並「ペーント」及亜麻織絲ノミニ関係セリ

丙、英国ニ対スル新條約ノ協定品ハ総テ現行條約協定品ノ範囲ヲ出テスト雖新協定税率ヲ之ニ該当スル現行協定税率ニ比スルニ二、三ノ相等シキモノアルノ外総テ高率ナリトス

丁、現行條約ニ於テハ協定税率ハ條約ノ存続期間之ヲ変更スルヲ得スト雖新條約ニ於テハ條約実施後一個年ヲ経過スルトキハ何時ニテモ日英各締約国ヨリ之カ修正ノ希望ヲ通告スルコトヲ得其ノ通告後六個月内ニ商議結了セサルトキハ爾後一個月内ニ更ニ六個月ノ豫告ヲ以テ協定税率ヲ廃止スルコトヲ得

二　生業、職業及産業等ノ自由ニ関スル最恵国待遇ノ問題

我提案ニ於テハ旅行居住スルコト、修学研究ヲ為スコト、生業職業ニ従フコト、生産業製造業ヲ営ムコト等ニ付総テ最恵国待遇ヲ保障スルコトトシ第一條第一号ヲ以テ之ヲ規定シ商業ニ関シテハ一般ノ例ニ依リ現行條約ノ如ク内国民待遇ヲ保障シ第二号ニ之ヲ記載シタルカ英国政府ハ旅行住居、生業職業、生産及製造ノ業ニ関シテモ亦内国民待遇ノ保障ヲ交換セムコトヲ希望セリ然ルニ旅行居住及製造業ニ付テハ現行諸條約ニ於テ既ニ内国民待遇ヲ認メタルカ故強テ之ヲ最恵国待遇ノ基礎ニ限局スルノ必要ナシト雖鉱山採掘業、株式仲買業、弁護士業、移民取扱業、水先案内業等

我法令ニ於テ現ニ専ラ内国民ノミニ保留シ之ヲ外国人ニ許可セサルモノアルヲ以テ條約ニ依リ広ク業務ニ関シテ内国民待遇ヲ保障スルハ現制ニ抵触スルモノアリ従テ生業職業産業等ニ付テハ我原案ノ如ク最恵国待遇ヲ保障スルニ止ムルノ必要ヲ英国政府ニ説示セシニ同政府ハ現在本邦ニ於テ外国人ニ禁セサル業務ニ付テハ将来モ総テ内国民ト同一ノ基礎ニ置クノ保障ヲ得ムコトヲ主張セリ

然ルニ帝国政府ニ於テハ開国進取ノ国是ニ基キ今後益々内外人平等主義ヲ採ルヘク従テ現在内国人ノミニ保留スルモノノ中将来ハ外国人ニ許与スルモノモアルヘシト雖萬一新ニ保留スル必要ヲ生スルモノナシトモ限ラレサルニヨリ條約上ノ規定ヲ以テ将来ノ立法及行政ノ自由ヲ絶対ニ束縛セラルルヲ欲セス結局商業及製造業ヲ除キ其ノ他ノ業務ニ付テハ修学研究ノ自由ト均シク最恵国待遇ニ止ムルノ必要アルコトヲ固執シ英国政府モ遂ニ我立場ヲ諒シ提案第一條第一号ヲ細別シテ産業生業及職業ニ付テハ第三号ノ通リ最恵国待遇ヲ保障スルコトトナレリ

三　土地所有権

英国政府ハ動産及不動産ノ取得権ニ関シ内国民待遇又ハ少クモ最恵国民待遇ヲ保障セムコトヲ提議セリ然ルニ土地ニ関シテハ帝国政府ハ條約ヲ以テ之カ所有権ヲ外国人ニ許与スルノ途ニ出テス全然国内法ノ規定ニ一任スルノ方針ニシテ曩ニ発布セラレタル外国人土地所有権法ノ規定ニ顧ミルトキハ内国民待遇ハ勿論最恵国民待遇ト雖無條件ニ之ヲ保障スル克ハス又動産ニ関シテモ特種銀行ノ株券等外国人ニ所有ヲ許ササルモノアリテ内国民待遇ヲ保障スル克ハサルヲ以テ帝国政府ハ英国政府ノ提議ニ対シ同意スルヲ得サル所以ヲ述ヘ動産ノ取得ニ関シテ最恵国待遇ヲ規定スルニ止メ不動産ニ付テハ新條約第一條第四号ニ建物ノ所有賃借及土地ノ賃借ニ関スル自由ヲ記載セルノ外別ニ條約中ニ規定セス国内法ニ一任セムコトヲ主張シタルニ英国政府ハ我国内法ノ許ササル権利ヲ條約ニ依リテ得ムトスルモノニ非サルコトヲ言明シ結局條約ノ規定ヲ我国内法ト相調和スル様改案スルニ異議ナキニ付是非相当ノ規定ヲ設ケタシト唱ヘ新條約第一條第五号ノ通リ動産不動産ノ取得ニ関シテハ各自国内法カ外国人ニ認ムル範囲内ニ於テ相互ノ條件ニ依リ互ニ最恵国待遇ヲ許与スヘキコトヲ保障スルコトトナレリ

右ハ帝国政府ニ対シ外国人ニ土地所有権ヲ許与スルノ義務ヲ負担セシメタルモノニ非サルハ勿論縦令帝国政府自ラ其ノ国内法ニ依リ之ヲ外国人ニ許与スル場合ニ於テモ帝国政府ハ英国政府カ本邦人ニ土地所有権ヲ許与スルコトヲ條件トシテ我国法ノ定ムル範囲内ニ於テ之ヲ英国人ニ許与スヘキコトヲ主張シ得ルヲ以テ外国人土地所有権法トモ毫モ抵触スル所ナシ

四　永代借地権

新條約第二條第一項末段ノ規定ニ拠レハ強募公債及軍用徴発又ハ取立金ニ付テハ不動産ノ所有者、賃借者又ハ使用者トシテ内国臣民ト均シク課セラルルモノハ之ヲ免レサルコトトセリ茲ニ於テカ英国政府ハ右ノ規定ハ現存ノ永代借地権ニハ何等影響ヲ及ホササルコトヲ本條中ニ明記スルカ又ハ之カ為別ニ公文ヲ交換セムコトヲ希望セリ然ルニ永代借地権ニ関シテハ帝国政府ハ再ヒ之ヲ確認スルコトナク今回諸国トノ現行條約消滅及新條約締結ヲ機会トシ新條約談判ト全然分離シテ別ニ根本的ニ之ヲ処理スルノ方針ヲ採リ英国政府トハ既ニ意見ノ交換中ナルカ故ニ條約上特ニ何等言及スルノ必要ナキコトヲ主張シ交渉ノ末単ニ会議録中ニ於テ左ノ声明ヲ交換スルニ止メタリ

旧外国人居留地ニ於ケル永代借地権者ノ地位ハ別商議ノ問題ト為スコトニ両国政府ニ於テ同意セルカ右永代借地権者ノ地位ニ関スル日英各政府ノ主張ハ新條約中該問題

関シテハ帝国政府ハ條約ヲ以テ之カ所有権ヲ外国人ニ許与スルノ途ニ出テス全然国内法ノ規定ニ一任スルノ方針ニシテ曩ニ発布セラレタル外国人土地所有権法ノ規定ニ顧ミルトキハ内国民待遇ハ勿論最恵国民待遇ト雖無條件ニ之ヲ保障スル克ハス又動産ニ関シテモ特種銀行ノ株券等外国人ニ所有ヲ許ササルモノアリテ内国民待遇ヲ保障スル克ハサルヲ以テ帝国政府ハ英国政府ノ提議ニ対シ同意スルヲ得サル所以ヲ述ヘ動産ノ取得ニ関シテ最恵国待遇ヲ規定スルニ止メ不動産ニ付テハ新條約第一條第四号ニ建物ノ所有賃借及土地ノ賃借ニ関スル自由ヲ記載セルノ外別ニ條約中ニ規定セス国内法ニ一任セムコトヲ主張シタルニ英国政府ハ我国内法ノ許ササル権利ヲ條約ニ依リテ得ムトスルモノニ非サルコトヲ言明シ結局條約ノ規定ヲ我国内法ト相調和スル様改案スルニ異議ナキニ付是非相当ノ規定ヲ設ケタシト唱ヘ新條約第一條第五号ノ通リ動産不動産ノ取得ニ関シテハ各自国内法カ外国人ニ認ムル範囲内ニ於テ相互ノ條件ニ依リ互ニ最恵国待遇ヲ許与スヘキコトヲ保障スルコトトナレリ

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五　工業所有権保護問題

工業所有権ノ保護ニ関シ英国政府ハ現行日英條約第十七條ヲ拡張シ商号ノ保護竝不正競争ニ対スル保護ヲモ加ヘタル一箇條ヲ設ケムコトヲ提議シタルモ帝国政府ハ日英両国共既ニ一八八三年ノ萬国工業所有権保護同盟條約及一九〇〇年ノ同追加條約ニ加入セルヲ以テ通商航海條約中ニ更ニ之カ規定ヲ設クルノ必要ヲ認メストノ理由ヲ以テ其ノ削除ヲ主張シ結局英国政府モ之ニ同意セシカ各締約国カ将来萬国工業所有権保護同盟ヨリ脱退スルコトアルヘキ場合ニ備フル為会議録中ニ左ノ声明ヲ交換スルコトトナレリ

両国政府ノ何レノ一方タリトモ萬国工業所有権保護同盟條約ヨリ脱退セムト欲スルトキハ前記條約ノ規定スル事項ニ付相互ニ両国臣民ヲ保護セムカ為他ノ一方ト取極ヲ締結スヘキコト

六　沿岸貿易

沿岸貿易ニ関シテハ帝国政府ハ全然之ヲ各自国内法ノ規定ニ一任セムコトヲ提議セシモ英国政府ハ本件ニ関シ曾ニ最恵国待遇ノ保障ヲ得ムコトヲ欲スルノミナラス本邦船舶カ

実際英国ニ於テ沿岸貿易ヲ許サルル限ハ大阪、新潟及夷港ヲ除キ其他総テ本邦現開港場間ノ沿岸貿易ヲ英国船ニ認許セムコトヲ要求セリ然レトモ現行條約ノ終了ト共ニ将来我沿岸貿易ヲ條約上外国船ニ認許セサルコトハ現行條約締結当時以来ノ方針ニシテ英国政府ノ提議ハ到底我同意スル能ハサル所以ヲ縷述シ只最恵国待遇ノ保障ノミハ之ヲ設クルコトニ異議ナキ旨ヲ答ヘシニ同国政府ハ左ノ規定ヲ條約中ニ挿入スルニ於テハ沿岸貿易開放ニ関スル要求ヲ撤回スヘシト言明セリ

海外貿易ニ従事スル船舶ハ英国又ハ日本ノ二港間ニ海外ヨリ又ハ海外ヘ通シ切符ヲ有スル旅客又ハ通シ船荷證券ヲ有スル貨物ヲ運搬スルノ理由ノミニ因リ沿岸貿易ニ従事スルモノト看做サルルコトナシ

蓋右提議ノ目的トスル所ハ外国ヨリ例ヘハ横浜ニ到ルヘキ通シ切符又ハ通シ船荷證券ヲ有スル旅客又ハ貨物ニシテ都合ニ依リ神戸ニテ上陸又ハ陸揚セルモノヲ更ニ神戸横浜間ニ運搬セムトスルニ当リ日本船舶ニ非サレハ之ヲ認許セストイフカ如キコトナキ様確メ置カムトスルモノニシテ外国行ノ貨客ニ付テモ亦同様ナリ固ヨリ重大ナル問題ニ非ス因テ帝国政府ハ特ニ之ヲ條約中ニ規定スルノ必要ナク単ニ会議録中ニ記入シ英国政府ノ希望ニ応セムコトヲ提議セシモ同政府ニ於テハ英国商人ハ條約上沿岸貿易権ヲ失フヲ甚不利ト認ムヘキカ故ニ右ノ如キ規定ナリトモ之ニ條約中ニ設ケ幾分カ其ノ感情ヲ融和セシメタシト希望シタルニ付帝国政府ニ於テ之ニ同意セリ但シ文句ハ之ヲ修正シ新條約第二十一條第三項ノ通ニ定メタリ

七　国境貿易ニ関スル関税上ノ殊遇、内国民漁業ノ産物ニ許与スル待遇竝本邦ニ於テ露領沿海州及黒龍江州ノ水産物ニ許与スル関税上ノ殊遇ヲ総テ均霑ノ範囲外ト定メタル事

帝国政府ハ日露戦役ノ結果獲得シタル新領土樺太及租借地関東州ヲ以テ露清両国ト接壌スルニ至リ又韓国併合ノ場合ニハ更ニ両隣国ト毗連ノ関係ヲ加フヘキヲ以テ国境貿易ヲ便ナラシメムカ為特ニ接壌国ニ許与スル関税上ノ殊遇ハ最恵国條款ニ基ク均霑ノ範囲外ナリト明定スルコト得策ナリト認メ四十三年四月我新條約案ヲ提出スルニ当リ該約案中ニ於テ之ヲ提議シタルニ英国政府ハ之ヲ国境ノ内外各側十哩（約十五「キロメートル」）以内ノ区域ニ於ケル地方産物ノ地方貿易ニ限ラムコトヲ主張セリ然レトモ交渉ノ末一

定地帯内ノ国境貿易トイフニ一致シ條約ヲ以テ其ノ区域ノ幅員ヲ明定スルコトナク又地方産物ノ貿易ノミニ限局セサルコトトセリ

帝国政府ハ又内国民漁業ノ産物即チ内国民カ艤装其ノ他ノ準備上本国ヲ根拠トシテ出漁シ捕獲採取シタル産物ニ対シテ許与スル待遇ハ全ク條約ノ覊束ヲ受ケサルモノト為サムト欲シタルニ英国政府ハ之ニ同意セリ

次ニ日露漁業協約第十二條ニ依レハ露領沿海州及黒龍江州ニ於テ捕獲採取セラレタル魚類其ノ他ノ水産物ハ本邦ニ輸入スルニ当リ関税ヲ免除セラレ其ノ本邦人ノ漁産ニ係ルト否トヲ問ハサル処右ハ一般他国漁産ノ均霑スヘキモノニ非サルコト勿論ナリト認ムト雖帝国政府ハ條約ノ規定ヲ以テ明ニ其ノ範囲外ト定ムルノ有益ナルヲ信シ「漁産ノ輸入ニ関シテ内国民漁業ニ準セラルル漁業ノ産物」ナル名目ヲ用ヒ之ニ対シテハ條約上ノ掣肘ノ及ハサルモノト定メムコトヲ提議セリ蓋シ露骨ニ日露漁業協約ノ規定ニ言及スルヲ避ケタルハ露国人中該漁業協約ヲ以テ日本ニ対スル過大ノ譲歩ナリトシテ憤慨スルモノアルニ顧ミ故ラ抽象的ノ名目ヲ用ヒタルナリ然レトモ右ハ聊カ明瞭ヲ缺クノ嫌アルヲ以テ英国政府ヨリ修正意見ヲ提出シ交渉ノ結果「日本国ニ近接スル外国領水内ニ於テ捕獲採取セラレタル魚類其ノ他ノ水産物ニ関シ日本国カ許与スル関税上ノ殊遇」ナル文字ヲ用ヒテ右殊遇ニハ均霑ヲ許ササルコトトシ別ニ会議録中ニ該文字ノ意義ニ付左ノ如ク説明ヲ存スルコトトセリ

第二十五條末段ニ所謂関税上ノ殊遇トハ一九〇七年七月二十八日ノ日露漁業協約第十二條ニ依リ沿海州及黒龍江州ニ於テ捕獲採取セラレタル魚類其ノ他ノ水産物ニ許与セル関税上ノ殊遇ニ限ルモノト解スルコト

八　條約適用区域ノ問題

帝国政府ハ新條約ヲ各締約国ノ全版図ニハ勿論租借地ニモ適用セシムルノ方針ニテ其ノ原案ニハ本條約ノ規定ハ各締約国ノ領有シ又ハ管治スル一切ノ土地ニ適用スヘキコトヲ提議シ只印度ノ如キ特別ノ事情アリテ曾テ関税以外ノ通商條約ニ加入シタルコトナキモノ及加奈陀、ニューフォンドランド、南阿聯邦、濠洲聯邦、ニュージーランド等ノ如キ自治殖民地ニシテ條約ニ加入ト否トニ付全然自ラ裁決スルノ自由ヲ主張スルモノニ関シテハ現行條約同様一先ツ之ヲ條約ノ適用区域外ニ置キ他日加入ト否トヲ決スルノ自由ヲ与フルノ已ムヲ得サルヲ認メ印度及前記ノ該殖民地ノミハ始ヨリ之ヲ除外シタルニ英国政府ハ曾テ自治殖民地ノミナ

ラス直轄殖民地ヲモ均シク除外シ英国ノ海外領土ハ総テ各々他日加入ト否トヲ自ラ決スルノ余地ヲ有スルコトト為サムコトヲ主張セリ其ノ理由トスル所ハ近時直轄殖民地ニ於テモ自ラ條約ニ加入スルト否トヲ決セムト欲スルノ傾向アルカ故ニ英国政府ハ近年総テ海外領土ヲ條約ノ適用区域ヨリ除外スルノ方針ヲ採リ殖民地各別ノ加入及脱退ノ自由ニ関スル規定ヲ條約中ニ設クルコトセルヲ以テ今ヤ此方針ヲ変更スルコトヲ得スト謂フニ在リ従テ同政府ハ帝国政府カ其ノ提議ヲ強ヒサラムコトヲ希望シ帝国政府モ英国ト其ノ殖民地トノ関係ノ輓近ノ趨勢ニ徴シ到底我提案ノ貫徹シ難キヲ認メ且之カ貫徹ト否トニ依リ必スシモ実際上ノ利害ニ軒輊アルニ非サルヲ以テ遂ニ英国政府ノ主義ヲ認容スルニ至レリ但シ香港、海峡殖民地及錫蘭島ハ本邦ト利害関係密接ニシテ我船舶ノ寄航地ニ屬スルヲ以テ特ニ此等殖民地ニ関シテハ必ス新條約ニ加入スル様英国政府ノ尽力セムコトヲ請求シ其ノ結果左ノ通リ同政府ノ声明ヲ会議録中ニ存スルコトトナリタリ

英国皇帝陛下ノ政府ハ香港、海峡殖民地及錫蘭ノ各直轄殖民地ニ対シ新條約ニ加入スルコトヲ強制スルヲ得スト雖前記諸殖民地カ新條約ニ加入スル様出来得ル限リ勧誘ニ努ムヘキコトヲ約束ス

條約ノ適用ヲ租借地ニ及ホスコトニ関シテハ英国政府ニ於テモ異議ナカリシト雖同政府ハ條約ノ明文ヲ以テ新條約ヲ各締約国カ第三国ヨリ現ニ租借シ又ハ将来租借スルコトアルヘキ地域ニモ適用スル旨規定セムコトヲ提議セリ然ルニ此ノ如キ明文ヲ設クルハ清国ノ如キ第三者ヨリ徒ラニ誤解ヲ招クノ虞アルヲ以テ帝国政府ハ寧ロ会議録ニ於テ本件ニ関スル相互ノ合意ヲ記載セムコトヲ提議シ其ノ結果左ノ声明ヲ会議録ニ留メタリ

日本帝国政府ハ本條約ノ規定ヲ関東州租借地ニ適用シ英国皇帝陛下ノ政府ハ之ヲ威海衛租借地ニ適用スヘシ但シ九龍租借地ニ関シテハ本條約ノ目的上英国皇帝陛下ノ香港殖民地ノ一部トシテ之ヲ遇スヘシ

前記ノ二声明ハ一ハ英国内政上ノ関係ヨリ一ハ対清ノ見地ヨリ之ヲ秘密ニ付シ発表セサルコトニ協定セリ而シテ九龍租借地ヲ本條約ノ目的上香港ノ一部トシテ遇スヘシトノコトハ九龍ヲシテ香港ト同時一体ニテ新條約ニ加入シ又ハ之ヨリ脱退セシムヘシトノ趣意ナリ

以上ノ外尚頗ル交渉ヲ要シタル事項アリ彼我提案ノ修正刪除ニ関シ折衝大ニ複雑ナリシト雖之ヲ省略ス

新條約ハ英国ニ在リテハ四月四日皇帝ノ批准ヲ経本邦ニ在リテハ五月四日陛下ニ於テ御批准アラセラレ同五日外務省ニ於テ小村外務大臣ト英国臨時代理大使ラムボルド氏トノ間ニ批准書交換ヲ了シ翌六日ノ官報ヲ以テ公布セラレタリ

明治四十四年五月

四〇一一　明治四十三年十二月三十日　英国大使ヨリ内田外務大臣宛

日英通商航海條約ニ殖民地「ニューフォンドランド」加入通知ノ件

British Embassy,
Tokio.
December 30, 1911.

No. 133.

Monsieur le Ministre,

I have the honour to state that I have received instructions from His Britannic Majesty's Principal Secretary of State for Foreign Affairs to notify to the Imperial Japanese Government the desire of the Colony of Newfoundland to accede to the Treaty of Commerce and Navigation between the United Kingdom and Japan signed at London on the 3rd of April last.

In hereby giving notice of adhesion on behalf of the above-named British Colony in accordance with the provisions of Article 26 of the said Treaty.

I avail myself of this opportunity, Monsieur le Ministre, to renew to Your Excellency the assurance of my highest consideration.

(signed) Claude M. MacDonald.
British Ambassador.

His Excellency,
Viscount Yasuya Uchida
H. I. J. M. Minister for Foreign Affairs
&c., &c., &c.

四〇一二　明治四十五年一月十日　内田外務大臣ヨリ英国大使宛

英国殖民地「ニューフォンドランド」日英新條約加入領承ノ件

明治四十五年一月十日発遣
送第三号

大不列顛特命全権大使
「サー　クロード　マックス　閣下
ウェル　マクドナルド」
外務大臣子爵　内田康哉

以書翰致啓上候陳者客年十二月三十日附貴翰ヲ以テ貴国殖民地「ニューフォンドランド」ニ於テハ明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約ニ加入スヘキ旨貴国外務大臣閣下ノ御訓令ニ依リ御通告ノ趣閣悉右帝国政府ニ於テ致領承候此段回答旁本大臣ハ茲ニ重テ閣下ニ向ヒ敬意ヲ表シ候敬具

四〇四　明治四十五年一月十日　内田外務大臣ヨリ西園寺総理大臣宛

「ニューフォンドランド」日英新條約加入ノ儀上奏ノ件

附屬書　上奏案
附　記　外務省告示

明治四十五年一月十日発遣
送第五号

内閣総理大臣宛
外務大臣

四〇五　明治四十四年二月六日　内田外務大臣ヨリ山座駐英臨時代理大使宛

香港、海峡殖民地及錫蘭等ノ新條約加入勧誘ノ件

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ規定ニ依リ英国殖民地「ニューフォンドランド」ニ於テ前記條約ニ加入スヘキ旨同年十二月三十日附ヲ以テ本邦駐劄英国特命全権大使ヨリ通告アリタリ

明治四十五年一月十二日
外務大臣子爵　内田康哉

四〇五　明治四十四年二月六日　内田外務大臣ヨリ山座駐英臨時代理大使宛

香港、海峡殖民地及錫蘭等ノ新條約加入勧誘ノ件

明治四十五年一月十六日達済
機密條　第一号

在英　山座代理大使宛
内田外務大臣

香港海峡殖民地及錫蘭等ノ新條約加入勧誘ノ件

「ニューフォンドランド」ニ於テ日英新通商航海條約ニ加入ノ旨客年十二月三十日附ヲ以テ在本邦英国大使ヨリ通告有之候ニ付本月十二日附官報ヲ以テ右ノ趣告示致置候間左様御承知相成度候尚香港、海峡殖民地及錫蘭ノ各直轄殖民地ニ対シテハ英国政府ヨリ新條約ニ加入ノ勧誘ニ努ムヘキ旨豫テ内約モ有之候間可成速ニ加入ノ運ニ至ル様尽力アリ度旨適当ノ機会ニ同国政府ヘ御催促相成候様致度右申進候也

四〇六　明治四十五年三月十三日　山座駐英臨時代理大使ヨリ内田外務大臣宛

香港、海峡殖民地及錫蘭等新條約加盟ニ関スル件並ニ條約第一條及第八條ノ解釈ニ関スル件

附屬書　三月七日付英国側覚書

機密條第一号
明治四十五年三月十三日　四月一日接受

在英　臨時代理大使　山座円次郎　印

外務大臣子爵　内田康哉殿

豫テノ内訳ニ従ヒ香港、海峡殖民地及錫蘭ヲシテ可成速ニ新日英通商條約ニ加盟セシムル様尽力方適当ノ機会ニ当国政府ヘ催促スヘキ旨一月十六日付機密條第一号貴信ヲ以テ御訓令相成敬承早速外務次官補ラングレー氏ニ面会右催促ニ及ヒ候処殖民省ニ問合ハセ回答スヘシトノコトニ有之候

明治四十四年四月三日調印ノ日英通商航海條約第二十六條ノ明文ニ拠リ英国殖民地「ニューフォンドランド」ニ於テ前記條約ニ加入ノ儀ニ付別紙ノ通上奏致候間可然御取計相成度此段申進候也

（附屬書）
上奏案

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ今般本邦駐劄英国特命全権大使「サー　クロード　マックスウェル　マクドナルド」ヨリ英国殖民地「ニューフォンドランド」ニ於テ前記條約ニ加入スヘキ旨同国政府ノ訓令ニ依リ通告有之候間此段謹テ奏ス

明治四十五年一月十日
外務大臣　内田康哉

（附　記）
外務省告示

一月十一日発遣
報送第三二号

外務省告示第一号

シカ今般別紙写寄書ヲ以テ海峡殖民地及錫蘭ヘ加盟ニ異議ナク香港ハ加否ニ付考量ノ為メ批准交換日ヨリ一年或ハ一年半ノ猶豫ヲ与ヘラレ度キ旨申出タル趣（以上ハ不取敢往電四一号ニテ及御報告候）並ニ殖民地ノ新條約加盟ニ関シ将来誤解ノ発生ヲ避クルガ為メ同條約第一條及第八條ニ付別紙記載ノ如キ解釈ヲ記録ニ止メ置キ度旨申出有之候就テハ右ニ対スル回答振何分ノ義御回示相成候様致度此段申進候敬具

註1　三月八日倫敦発往電第四一号省略セリ

（附属書）

Copy　　Foreign Office.

Memorandum.

No. 8908/12

On the 13th ultimo the Japanese Chargé d'Affaires stated that, when the Commercial Treaty was signed between Great Britain and Japan, His Majesty's Government undertook to do all that they properly could to obtain the adhesion to the Treaty of Hongkong, the Straits Settlements and Ceylon.

His Majesty's Government did not fail to communicate at once with the Governments of the Colonies in question, with the result that Ceylon and the Straits Settlements have signified their readiness to adhere to the Treaty, while Hongkong desires to defer its decision for a year or eighteen months from the date of the exchange of ratifications.

His Majesty's Government desire to take this opportunity, in order to avoid any possible misunderstanding that may arise in future, particularly in connection with the adhesion of the Colonies mentioned, to place on record that they consider that the following interpretation should be given to Article 1 and 8 of the Treaty.

The provisions of Article 1 do not interfere with any immigration legistration that does not differentiate against Japanese as compared with persons of other foreign nationalities.

Article 8, being the only article in the Treaty which mentions the "United Kingdom" and "Japan" by name, since all the other articles refer to the "High Contracting Parties," does not apply to His Majesty's Dominions beyond the seas or Colonies.

Foreign Office.
March 7th., 1912.

四〇七　明治四十五年四月九日　小池臨時代理大使発　内田外務大臣宛

英領殖民地ノ日英新通商條約加盟ニ関スル件

明治四十五年四月十九日着済

機密送第一一号

在英　小池代理大使　　大　臣

本件ニ関シ客月十三日付機密條第一号御申越ノ趣了承英国殖民地ノ日英新通商航海條約加盟ニ就キ将来誤解ノ発生ヲ避クルガ為メ同條約第一條及第八條ニ関シ貴信別紙記載ノ解釈ヲ記録ニ止メ置ク義ハ当方ニ於テ大体異議無之候ニ付共第一條ノ解釈ニ就テハ体裁上相互的ノ文句ニ改メ且ツ事ノ正確ヲ期スル為メ in any way ノ三字ヲ加フル事ト致度又第八條ニ就テハ第二十一條中ニモ United Kingdom ノ字ヲ用ヒタル処アルヲ以テ相当修正ノ必要アリト相認メ候ニ付別紙案ノ通リ右両條ノ解釈ヲ改メ度候條右ニ依リ英国政府ヘ回答方可然御取計相成度此段及回訓候也

（別紙英文写添付ノ事）

（別　紙）

The provisions of Article 1 do not interfere with any immigration legislation of either of the Contracting Parties that does not in any way differentiate against the subjects of the other Contracting Party as compared with the subjects or citizens of the most favoured nation.

Article VIII, mentions the "United Kingdom" and "Japan" by name, while the other Clauses of the Treaty generally refer to the "High Contracting Parties." It is understood therefore, that the provisions of Article VIII do not apply to His Majesty's Dominions beyond the Seas or Colonies.

四〇八　明治四十五年七月二十日　内加藤外務大臣宛ヨリ

日英條約第一條及第八條解釈寄書ニ関スル件

附属書一　我修正寄書

二　英国側右ニ関スル回答

機密公第五六号　　大正元年八月九日接受

明治四十五年七月二十日

在英　特命全権大使男爵　加藤高明　印

外務大臣子爵　内田康哉殿

英領殖民地ノ日英新通商條約加盟ニ関スル件

本件ニ関シ四月十九日附機密送第一一一号貴信ヲ以テ御回訓ノ趣致敬承候右ハ直ニ別紙甲号写覚書ヲ以テ当国外務省ニ申入置候処此程別紙乙号写ノ通回答致越候右回答ノ次第ニヨレハ日英通商航海條約第一條ノ解釈ニ付キ其文句ヲ相互的ニ改ムルコトハ英国政府ニ於テ異議無之モ in any way ノ三語ヲ挿入スルコトニ就テハ之カ為メ本文ノ意味ヲ明確ナラシムルコト更ニ之無キ処帝国政府ニ於テ該三語挿入ノ結果、果シテ本文ノ意義ニ如何ナル影響ヲ与フルモノト思惟セラルヽヤ承知シ度趣ニ有之右三語ノ挿入ハ英国政府ノ意見ノ如ク別段本文ノ意味ヲ明瞭ニスルノ結果ヲ生セサルヤウ本使ニ於テモ思考致候処政府ノ御考ニテハ何カ別ニ意味アルモノトセラルヽ義ニ候哉若シ右様ノ次第ニモ有之候ハヽ詳細御回示相成度若シ他ニ意味無之ニ於テハ右三語ヲ挿入セサルコトニ御同意相成差支無之ト存候尚又第八條ノ解釈ニ関スル英国政府ノ修正ハ単ニ第二十六條ノ字句ヲ其儘採用シタルモノニシテ是迄ノ案ノ如ク His Majesty's Domi nions 云々トアルヨリモ His Britanic Majesty's Dominions 云々トナリ居リ一層明瞭ニモ有之旁々右申出ニ御同意相成可然ト存候何分ノ義御詮議ノ上重テ御回訓相煩度此段及具申候　敬具

（附属書一）

我修正案覚書

Japanese Embassy,
May 11th, 1912.

The Japanese Ambassador presents his compliments tot he Secretary of State for Foreign Affairs and has the honour to enclose herewith a Memorandum △of March 7th last addressed to the Charge d'Affaires with regard to adhesion of certain British Colonies to the Commercial Treaty between Japan and Great Britain.

註　△ in reply to that 記カ

The Imperial Government agree, on the whole, with the suggestion made by the British Government that the interpretation, as set forth in Sir Edward Grey's Memorandum of March 7th 1912, should be placed on record for Articles 1 and 8 of the Anglo-Japanese Commercial Treaty in order to avoid any possible misunderstanding that may arise in future, particularly in connection with the adhesion of the British Colonies mentioned in the said Memorandum.

The Imperial Government, however, are desirous, firstly, to alter the wording of the interpretation given to Article 1 so as to make it reciprocal in form and further to insert therein the three words "in any way" in order to make the meaning more precise; and secondly, to make necessary alteration upon the wording of the interpretation of Article 8 in view of the presence of the words "United Kingdom" in Article 21 as well as in Article 8. The interpretation thus amended should read as follows:

The provisions of Article 1 do not interfere with any immigration legislation of either of the Contracting Parties that does not in any way differentiate against the subjects of the rothe Contracting Party as compared with the subjects or citizens of the most favoured nation,

Article VIII, mentions the "United Kingdom" and "Japan" by name, while the other Clauses of the Treaty generally refer to the "High Contracting Parties". It is understood therefore, that the provisions of Article VIII do not apply to His Majesty's Dominions beyond the Seas or Colonies.

（附属書二）

英国側回答

The Secretary of State presents his compliments to the Japanese Ambassador and has the honour to transmit herewith a memorandum relating to the interpretation to be placed on Articles 1 and 8 of the Anglo-Japanese Commercial Treaty.

Foreign Office
17th July, 1912.

Memorandum.

No. 29281/12

On may 11th. last the Japanese Ambassador informed His Majesty's Government that the Japanese Government agreed, on the whole, to the suggested interpretation to be placed on Article 1 and 8 of the Anglo-Japanese Commercial Treaty, but desired to make certain amendments in the proposed wording.

His Majesty's Government agree to the suggestion that the wording of the interpretation of Article 1 should be altered so as to make it reciprocal in form. They are, however, of opinion that the insertion in the interpretation of Article 1 of the words "in any way" does not render the sense of the interpretation

any clearer. They desire, therefore, to enquire what would, in the opinion of the Japanese Government, be the effect of the insertion of those words.

As regards Article 8, His Majesty's Government would suggest that for the phrase "His Majesty's Dominions beyond the Seas or Colonies", the following phrase should be substituted:—"Any of His Britannic Majesty's Dominions Colonies Possessions or Protectorates beyondt he seas to which the Treaty has been or may be made applicable under the provisions of Article 26".

Foreign Office
July 17th, 1912.

四〇九　明治四十五年七月二十日　加藤駐英大使ヨリ内田外務大臣宛

海峡殖民地及錫蘭ノ新條約加盟ニ関スル件

附属書　七月二十九日付英政府回答書

機密條第二号　大正元年八月十六日接受

明治四十五年七月三十日

（欄外附記）「本件ハ官報告示ヲ要スル処三月七日加入トシテ今更告示スルハ甚不体裁故成ルヘクバ英政府ヨリ電報ニテマクドナルド氏ヲシテ條約規定ノ手続ヲ取ラシメタシ」

（附属書）

Foreign Office.
July 29th., 1912.

Dear Mr. Koike,

I have consulted the Treaty Department in regard to your inquiry as to the adhesion of Ceylon and the Straits Settlements to the Anglo-Japanese Commercial Treaty and they tell me that our memorandum of March 7 was meant as a notification of the adherence of those two Colonies. The notification ought clearly to have been made by our Ambassador in Tokio, but in view of the time that has elapsed since we wrote to you, perhaps it is unnecessary for us to make a further notification through Sir C. MacDonald.

May I take this opportunity of thanking you for so kindly sending me copies of the bulletins concerning your Emperor. They are indeed sad reading.

Yours sincerely,
W. G. Max Muller.

在英　特命全権大使男爵　加藤高明　印

外務大臣子爵　内田康哉殿

海峡殖民地及錫蘭ハ日英新通商條約ニ加盟スルコトニ異議ナク香港ハ加盟スルヤ否ノ決定ヲ批准交換ノ日ヨリ一年或ハ一年半ノ後ニ延ハサンコトヲ希望スル旨英国政府ヨリ申越ノ次第ハ本年三月十三日付機密條第一号信ヲ以テ当館ヨリ具報ニ及ヒタル通ニ有之候処右英国政府ノ通牒ヲ以テ海峡殖民地及錫蘭加盟ノ正式ノ通知ト見做スヘキヤ将又英国政府ニ於テハ目下交渉中ナル新條約第一條及第八條ニ関スル解釈問題ノ決着ヲ待チ改メテ前記英領地加盟ノ旨正式ニ申越スヘキ考ナリヤ其辺疑義相生シ候ニ付此程英国外務省当局者ニ相質タシ候処前記公信添附ノ本年三月七日付英国外務省ヨリノ覚書ハ之ヲ以テ海峡殖民地及錫蘭加盟ノ通知トナスモノナル旨並ニ右加盟ノ通知ハ在本邦英大使ヲ通シテ我政府ニ送致スルヲ以テ正当ノ手続トナスモ已テニ時日モ経過シタル今日改メテ右ノ手続ヲ取ルヘキ必要モ之ナシト考フルニ付右様承知アリタキ旨別紙写ノ通回答有之候依テ前記覚書ニヨリ海峡殖民地及錫蘭ハ新條約ニ加盟スルコトトナリタルモノト御承知相成度為念此段申進候　敬具

四一〇　大正元年八月七日　内田外務大臣ヨリ加藤駐英大使宛

海峡殖民地及錫蘭ノ日英條約加入正式通知ニ関スル件

八月十七日午后二時五〇分発

電送第二七〇一号

在英　加藤大使　　内田外務大臣

第二六〇号

貴信機密條第二号ニ関シ当方ニ於テハ去三月ノ通知ハ単ニ豫告ト心得今日ニ至ル迄右告示ノ手続ヲナシ居ラサルニ付右ノ通知ヲ以テ公然ノ通告ト看做シ当時ニ溯テ効力ヲ生セシムルコトハ乍遺憾当方ニ於テ到底取計兼ル次第ニ付閣下ハ右ノ事情ヲ英国政府ニ告ケラレ此際條約ノ規定通リ在本邦英国大使ヲシテ正式ニ帝国政府ヘ通知セシムル様可然御支渉アリタシ

四一一　大正元年八月九日　内田外務大臣ヨリ加藤駐英大使宛

日英條約第一條及第八條解釈覚書修正ニ関スル件

八月十九日達済

機密送第八号

在英　加藤大使宛　　内田大臣

英領殖民地ノ日英新通商條約加盟ニ関スル件

本件ニ関シ客月廿日附機密公第五六号ヲ以テ御申越ノ趣了承右第一條中 in any way ノ三語ヲ挿入スルコトニ就テハ当方ニ於テハ単ニ本文ノ意味ヲ一層明確ナラシムルモノト認メタル外他ニ特別ノ意義無之ニ付英国政府ニ於テ多少ニテモ右三語挿入ヲ喜ハサル傾アラハ先方希望ノ通削除方差閊無之候将又第八條ニ関シテモ英国申出ノ如ク His Britannic Majesty's Dominions 云々ト改ムルコトニ同意可致候間右英国政府ヘ回答方可然御取計相成度此段申進候敬具

四一三　大正元年九月十三日　加藤駐英大使ヨリ
内田外務大臣宛

海峡殖民地及錫蘭ノ日英新條約加盟ニ関スル件

機密條第三号　　十月一日接受

大正元年九月十二日

在英　特命全権大使男爵　加藤高明　印

外務大臣子爵　内田康哉殿

四一三　大正元年十月九日　加藤駐英大使ヨリ
内田外務大臣宛

英領殖民地ノ日英新通商條約加盟ニ関スル件

附屬書一　九月十日付加藤大使覚書
二　十月七日付英政府回答

機密第七二号　　十月廿八日接受

大正元年十月九日

在英　特命全権大使男爵　加藤高明　印

外務大臣子爵　内田康哉殿

本件ニ関シ八月十九日附機密送第八号ヲ以テ御回示ノ趣敬承致候就テハ御来示ノ趣旨ニ従ヒ別紙甲号ノ通覚書ヲ作成シ九月十日附ヲ以テ英国政府ヘ申送リ置候処今般別紙乙号写ヲ以テ同意ノ旨返答致越候間左様御承知相成度尚詳細ハ別紙写ニテ御了悉相成度此段申進候敬具

（附屬書一）

甲　号

Memorandum.

Regarding the suggestion made by the Imperial Government of inserting in the interpretation of Article 1 of the words "in any way", H.B.M's Secretary of State for Foreign Affairs pointed out in his memorandum of the 17th July last that the insertion does not render the sense of the interpretation any clearer. As the only reason which caused the suggestion to be made was that the Imperial Government had thought that the insertion in question would render the sense of the interpretation somewhat clearer they are now prepared to withdraw the proposed suggestion.

As regards the suggestion of H.B. M. Government mentioned in the same memorandum that in the interpretation of Article 8 the phrase "any of His Britannic Majesty's Dominions, Colonies, Possessions or Protectorates beyond the sea to which the Treaty has been or may be made applicable under the provisions of Article 26" should be substituted for the phrase "His Majesty's Dominions beyond the Seas or Colonies" the Imperial Government entirely concur with the suggestion.

The interpretation should now read as follows:—

"The provisions of Article 1 do not interfere with any immigration legislation of either of the Contracting Parties that does not differentiate against the subjects of the other Contracting Party as compared

海峡殖民地及錫蘭ガ日英新通商條約ニ加盟方ニ付当国外務省ヨリ山座代理大使宛三月七日附覚書ヲ以テ申越ノ次第有之候処右通牒ヲ以テ海峡殖民地及錫蘭加盟ノ正式ノ通告ト看做スヘキヤ否ヤ疑義相生シ候ニ付当国外務省当局者ニ質シタルニ右覚書ヲ以テ加盟ノ通告トナスモノナル旨回答ニ接シタル次第ハ七月三十日付機密條第二号信ヲ以テ及報告候処帝国政府ニ於テハ右通知ヲ豫告ト認メ告示ノ手続ヲナシ居ラサルニ付右覚書ヲ公然ノ通告ト看做スコトハ取計兼ヌル趣ヲ以テ條約第二十六條ノ規定ニヨリ在本邦英国大使ヲシテ正式ニ帝国政府ニ通告セシムル様交渉方貴電第二六〇号ヲ以テ御訓令ノ次第致敬承候依テ其趣直ニ当国外務省当局者ニ申入候処右ハ何カ当局者間ニ於ケル手違ヒヨリ生シタル結果ナルヤニテ固ヨリ正式ノ手順ニハ無之ニ付殖民省トモ協議ノ上正式ノ手続ヲ取ルヤウ取計フヘキ旨申居リ其後久シク回答ニ接セサリシニ付此程催促致候処本件正式ニ帝国政府ニ通告方「マクドナルド」大使ニ訓令手続中ナル旨昨十一日附ヲ以テ外務省條約課員ヨリ小池参事官宛別紙写ノ通内報致越候此段報告申進候敬具

註　別紙内報省略セリ

with the subjects or citizens of the most favoured nation.

"Article 8 mentioned the 'United Kingdom' and 'Japan' by name while the other clauses of the Treaty generally refer to the 'high Contracting Parties'. It is understood therefore that the provisions of Article 8 do not apply to any of His Britannic Majesty's Dominions, Colonies, Possessions or Protectorates beyond the Seas to which the Treaty has been or may be made applicable under the provisions of Article 26."

Japanese Embassy,
September 10th, 1912.

(附屬書二)
乙号

Foreign Office,
October 7th, 1912.

No. 41084/12.

Your Excellency:—

I have the honour to acknowledge the receipt of your note of the 10th ultimo, enclosing a Memorandum relating to the interpretation to be placed on Articles 1 and 8 of the Anglo-Japanese Commercial Treaty of 1911, and to take note that the Japanese Government agree to the ommission of the words "in any way" from the interpretation of Article 1 and to the amendment, suggested by His Majesty's Government in the Memorandum of July 17th last, to the interpretation of Article 8.

I have the honour to inform Your Excellency that His Majesty's Government accept the interpretation of these Articles in its form as now amended.

I have the honour to be, with the highest consideration,

Your Excellency's most obedient,
humble Servant,
(signed) E. Grey.

His Excellency
The Baron Takaaki Kato,
&c., &c., &c.

四一四　大正三年三月三十七日　牧野外務大臣ヨリ小池駐英臨時代理大使宛（電報）

海峡殖民地及錫蘭ノ日英條約加入正式通告方照会ノ件

二月廿七日　午后一時三十分発
電送第五七〇号
在英
小池代理大使（浦塩経由）　牧野大臣
第三五号
昨年九月十二日付機密條第三号末段ニ関シ在本邦英国大使ヲシテ正式ニ帝国政府ヘ通告方至急取計ラハシムル様其筋ヘ催促セラレタシ
（欄外附記）
「海峡殖民地及錫蘭カ日英條約加入ノ件」

四一五　大正三年三月三十八日　小池駐英臨時代理大使ヨリ牧野外務大臣宛（電報）

海峡殖民地及錫蘭ノ日英條約加入通告内報ノ件

二月二十八日
三月一日　後三、一〇　倫敦発
本省着
牧野外務大臣　小池代理大使
第三〇号
貴電第三五号ニ関シ至急帝国政府ニ正式通告方在日本英国大使ニ電訓スヘキ旨極東課長ヨリ申越タリ委細ハ公信ニテ申進スヘシ
（欄外附記）
海峡殖民地及錫蘭日英條約加入ニ関スル件

四一六　大正三年三月三日　英国臨時代理大使ヨリ牧野外務大臣宛

海峡殖民地及錫蘭ノ日英條約ニ加入ノ件

British Embassy
Tokio
March 3, 1913.

No. 19

His Excellency
Baron N. Makino
etc. etc. etc.

H. I. J. M. Minister for Foreign Affairs.

M. le Minister,

I have the honour to inform Your Excellency that I am under instructions from His Majesty's Principal Secretary of State for Foreign Affairs to notify to His Imperial Japanese Majesty's Government, in accor-

dance with the provisions of Article 26 of the Treaty of Commerce and Navigation between Great Britain and Japan of the 3rd. of April 1911, the adhesion of Ceylon and the Straits Settlements to the stipulations of the said Treaty.

I am at the same time directed to inform Your Excellency that the delay which has taken place in bringing the fact of this adhesion to the notice of Your Excellency's Government is due to an unfortunate contretemps by which a Notification on the subject, sent as long ago as September last to Sir Claude MacDonald by the Principal Secretary of State for Foreign Affairs, miscarried.

I avail myself of this opportunity, M. le Ministre, to renew to Your Excellency the assurance of my highest consideration.

(signed) Horace Rumbold
His Britannic Majesty's
Chargé d'Affaires.

四一七　大正三年三月三日　英国臨時代理大使ヨリ牧野外務大臣宛

日英通商航海条約第一条及第八条ノ解釈ニ関シ照会ノ件

British Embassy,
Tokio.
March 3, 1913.

No. 22.

His Excellency
Baron Nobuaki Makino
H. I. J. M. Minister for Foreign Affairs,
&c., &c., &c.

Monsieur le Ministre,

In connection with the adhesion of Ceylon and the Straits Settlements to the Treaty of Commerce and Navigation between Great Britain and Japan of the 3rd of April 1911, which was the subject of my immediately preceding Note, I am instructed by His Majesty's Principal Secretary of State for Foreign Affairs to inform Your Excellency that His Majesty's Government desire to take this opportunity, in order to avoid any possible misunderstanding that may arise in the future, paticularly in connection with the adhesion of the Colonies mentioned, to place on record that they consider that the following interpretation should be given to Articles 1 and 8 of the Treaty:—

"The provisions of Article 1 do not interfere with any immigration legislation of either of the contracting parties that does not differentiate against the subjects of the other contracting party as compared with the subjects or citizens of the most favoured nation."

"Article 8 mentions the "United Kingdom" and "Japan" by name, while the clauses of Treaty generally refer to the "high contracting parties." It is understood, therefore, that the provisions of Article 8 do not apply to any of His Britannic Majesty's dominions, colonies or possessions, or protectorates beyond the seas to which the Treaty has been or may be made applicable under the provisions of Article 26."

I avail myself of this opportunity, Monsieur le Ministre, to renew to Your Excellency the assurance of my highest consideration.

(signed) Horace Rumbold.
H. B. M. Chargé d'Affaires.

四一八　大正三年三月五日　英国臨時代理大使ヨリ牧野外務大臣宛

英領海峡殖民地及錫蘭ノ日英条約加入了承ノ件

大正二年三月五日発遣
送第二五号

在本邦
英国臨時代理大使
外務大臣

以書翰致啓上候陳者貴国領海峡殖民地及錫蘭カ明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海条約ニ加入ノ旨並ニ本件ヲ帝国政府ヘノ御通告方行違ヒノ為延引シタル旨貴国外務大臣閣下ノ御訓令ニ依リ本月三日附第一九号貴翰ヲ以テ御申越ノ趣閣悉右加入ノ御通告ハ帝国政府ニ於テ致領承候此段御回答旁本大臣ハ玆ニ重ネテ貴下ニ向ツテ敬意ヲ表シ候敬具

四一九　大正三年三月五日　牧野外務大臣ヨリ山本総理大臣宛

英領海峡殖民地及錫蘭ノ日英条約ニ加入ノ儀上奏ノ件

附属書　上奏案

大正二年三月五日発遣

送第五五号

内閣総理大臣宛　　外務大臣

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ英領海峽殖民地及錫蘭カ前記條約ニ加入シタル儀ニ関シ別紙ノ通上奏致候間可然御取計相成度此段申進候也

（附屬書）

上奏案

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ今般本邦駐劄英国臨時代理大使「ホレース・ヂ・エム・ランボルド」ヨリ英領海峽殖民地及錫蘭カ前記條約ニ加入シタル旨同国政府ノ訓令ニ依リ通告有之候間此段謹テ奏ス

大正二年三月五日　　牧野外務大臣

四二〇　大正二年三月五日　牧野外務大臣ヨリ山本総理大臣宛

英領海峽殖民地及錫蘭ノ日英條約加入告示ノ件

本月三日附ヲ以テ在本邦英国代理大使ヨリ通告シ来レリ尚ホ香港ノ加入ニ関シ客年三月十三日附機密條第一号貴信ヲ以テ御申越ノ猶豫期限モ既ニ経過セルニ就テハ如何ノ運ヒニ相成リ居ルヤ英国政府ニ対シ今一応督促アリタシ

四二二　大正二年三月十日　牧野外務大臣ヨリ英国臨時代理大使宛

日英條約第一條及第八條ノ解釈ニツキ回答ノ件

大正二年三月十日発遣

送第二八号

在京　英国大使宛　　牧野大臣

以書簡致啓上候陳者英領海峽殖民地及錫蘭島ノ日英通商航海條約加入ノ機ニ際シ同條約第一條及同第八條ノ解釈ヲ定メ置カレ度キ貴国政府ノ御希望ニ関シ三月三日附貴翰第三十二号ヲ以テ御照会ノ趣了承致候然ル処本件ニ関シテハ曩ニ貴国外務大臣ト在英本邦大使トノ間ニ交渉ヲ重ネ別紙写ノ通文書ノ交換ヲ了シタル旨客年十月九日附ヲ以テ加藤大使ヨリ報告ノ次第有之候條委細右ニテ御承知相成度此段申進旁本大臣ハ玆ニ重ネテ閣下ニ向ツテ敬意ヲ表シ候敬具

三月五日発遣

送第五六号

内閣総理大臣宛　　外務大臣

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ今般在本邦英国臨時代理大使ヨリ英領海峽殖民地及錫蘭カ前記條約ニ加入シタル旨同国政府ノ訓令ニ依リ通告有之候ニ付右ノ趣当省告示ヲ以テ公布可致候條右様御承知相成度此段申進候也

四二一　大正二年三月五日　牧野外務大臣ヨリ小池駐英臨時代理大使宛（電報）

香港ノ日英條約加入ニ関シ照会ノ件

三月五日　午后一時五〇分発

電送第六一九号

在英

小池臨時代理大使宛（浦塩経由）　　外務大臣

第四五号

往電第三五号ニ関シ海峽殖民地及錫蘭日英條約ニ加入ノ旨

別紙

大正元年十月九日付加藤大使来機密第七二号附屬書甲乙号写添付ノコト

四二三　大正二年三月五日　小池駐英臨時代理大使ヨリ牧野外務大臣宛（電報）

日英通商條約適用殖民地表中香港ヲ含ミ居ル旨通報ノ件

三月三十日　后七、五〇　倫敦発

本省着

牧野外務大臣　　小池代理大使

第四七号

貴電第四五号ニ関シ「アルストン」ヨリ日英通商條約適用セラルヘキ英領殖民地表送リ越シタルカ香港ハ該表中ニ含レ居リ何レ正式ニ在日本英国大使ヨリ通告スヘキ旨申添アリ

浦塩経由大正二年三月三十日后四、三五第二〇二号

四二四　大正三年三月三十一日　小池駐英臨時代理大使ヨリ牧野外務大臣宛

香港ノ日英條約加入ニ関シ英国政府ト交渉ノ件

機密公　第三三号　四月二十二日接受

大正二年三月三十一日

在英臨時代理大使　小池張造印

外務大臣男爵　牧野伸顕殿

本月五日貴電第四十五号ヲ以テ御訓令相成候香港ノ日英條約加入ノ件ニ関シ当国外務省ニ送付致置候覚書写及ヒ此ニ対スル外務省ヨリノ回答写ハ本月十三日付機密第二三号信ヲ以テ及御送付置候処本月二十九日亜細亜課長「オルストン」氏ヨリ私信ヲ以テ別紙写ノ通リ日英通商條約ノ適用セラルヘキ英領殖民地表ヲ送付越シ尚右ニ関シテハ何レ在日本英国大使ヨリ帝国政府ニ正式ニ通告スヘキ筈ナル旨申来リ候ニ付其要旨早速往電第四七号ヲ以テ及御報告候委細ハ別紙ニ就キ御承知相成度此段及御報告候敬具

His Majesty's Secretary of State for the Colonies that the Government of Hong Kong has now been included in the list of British colonies adhering to the Anglo-Japanese Commercial Treaty of 1911.

Foreign Office,
March 31, 1913.

四二六　大正三年四月二十八日　牧野外務大臣ヨリ英国大使宛

直轄殖民地及保護領ノ日英條約加入ニ関スル件

大正二年四月二十八日発遣

送第四六号

在本邦　英国大使宛　大臣

以書翰致啓上候陳者貴国領中左記ノ直轄殖民地及保護領カ明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約ニ加入ノ旨及三月三日附貴翰第二十二号ニ御掲記相成候日英條約第一條及第八條ニ関スル解釈ハ今回加入ノ直轄殖民地及保護領ニ就テモ同様タルヘキ旨貴国外務大臣閣下ノ御訓令ニヨリ本月二十二日付第四十九号貴翰ヲ以テ御申越ノ趣致領承候尤モ威海衛ニ関シテハ本條約ヲ其実施ト同時ニ適用スルコトハ両国政府当初ヨリノ意志ニ有之尚

四二五　大正三年四月一日　小池駐英臨時代理大使ヨリ牧野外務大臣宛

香港ノ日英通商條約加入ニ関スル件

附屬書　三月三十一日付英殖民大臣通報写

機密公第三五号　四月二十二日接受

大正二年四月一日

在英　臨時代理大使　小池張造　印

外務大臣男爵　牧野伸顕殿

当国外務省亜細亜課長「オルストン」氏ヨリ送付越候日英通商條約ノ適用セラルヘキ英領殖民地表ハ客月三十一日機密公第三三号信ヲ以テ及御送附置候処其ノ後外務大臣ヨリ覚書ヲ以テ香港政府モ一九一一年締結セラレタル日英通商條約ニ加盟スヘキ英領殖民地中ニ包含セシムルコトトナシタル旨殖民大臣ヨリ通牒ニ接シタル趣別紙写ノ通リ申越有之候ニ付右御承知相成度此段申進候敬具

（附屬書）

No. 13967/13

The Secretary of State for Foreign Affairs presents his compliments to the Japanese Chargé d'Affaires, and with reference to his note of the 12th instant, has the honour to inform him that he learns from

之カ為メニハ條約調印ノ際両国全権ノ間ニ機密文書ノ交換ヲ了シタル次第ニモ有之候間帝国政府ハ本條約実施ト共ニ威海衛ヘハ当然其効力ヲ及ホシ居リ今回ノ御通告ヲ待テ始メテ其効力ヲ生シタル次第ニ非スト了解致居候処右了解ニ対シテハ貴国政府ニ於テモ勿論御異議無之事ト存候将又九龍租借地ニ関シテモ條約調印ノ際交換セラレタル前記機密文書ニ明記シアルカ如ク帝国政府ニ於テハ本條約ノ関スル限リ香港ノ一部トシテ其ノ中ニ含マルヽコトニ解釈致居候條右為念申添候此段回答旁本大臣ハ茲ニ重ネテ閣下ニ向ツテ敬意ヲ表シ候敬具

左記

（左記ハ上奏案ヨリ写取ルコト）

其外ニ尚左ノ一ツヲ附記スルコト

一、威海衛

四二七　大正三年四月二十八日　外務省告示

英領直轄殖民地及保護領ノ日英通商航海條約加入ノ件

大正二年四月二十八日発送

報送第四九二号

外務省告示第三号

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ規定ニ依リ左記ノ直轄殖民地及保護領カ前記條約ニ加入シタル旨大正二年四月二十二日附ヲ以テ本邦駐劄英国特命全権大使ヨリ通告アリタリ

左記

一、バハマス
一、ベルムダ
一、バルバドス
一、英領ギアナ
一、英領ホンヂュラス
一、サイプラス
一、東阿弗利加保護領
一、フォークランド諸島
一、馬来聯邦
　ペラク
　セランゴール
　ネグリ・セムビラン
　パハン
一、シエラ・リオニ（保護領ヲ含ム）
一、ソマリランド保護領
一、南部ナイジリア（保護領ヲ含ム）
一、ツリニダッド及トバゴ
一、ウガンダ保護領

大正二年四月（二十九）日

牧野大臣

四二八　大正二年四月二十八日　牧野外務大臣ヨリ山本総理大臣宛

英領直轄殖民地及保護領ノ日英條約加入ニ付上奏ノ件

附屬書　上奏案

大正二年四月二十八日発遣

送第一〇八号

内閣総理大臣宛　　大臣

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ英国直轄殖民地及保護領ノ前記條約ニ加入シタル儀ニ関シ別紙ノ通上奏致候間可然御取計相成度此段申進候也

（附屬書）

上奏案

明治四十四年四月三日倫敦ニ於テ調印セラレタル日英通商航海條約第二十六條ノ明文ニ依リ今般本邦駐劄英国特命全権大使「サー・ウィリアム・カニンガム・グリーン」ヨリ左記ノ直轄殖民地及保護領ノ前記條約ニ加入シタル旨同国政府ノ訓令ニ依リ通告有之候間此段謹テ奏ス

左記

（以下省略ス、前掲外務省告示ノ通リ）

一、ガムビア（保護領ヲ含ム）
一、ゴールド・コースト（アシヤンチ及北部屬地ヲ含ム）
一、グレナダ
一、香港
一、ジャマイカ（タークス及カイコス諸島並ニカイマン諸島ヲ含ム）
一、リーワード諸島
　アンチグア
　モント・セラット
　セント・クリストファー・ネヴイス
　ヴァジン諸島
　ドミニカ
一、モールタ
一、モーリシアス
一、北部ナイジリア
一、ニアサランド保護領
一、セント・ヘレナ
一、セント・リュシア
一、セント・ヴィンセント
一、セーシェル