

擬修改 本公司一切布告在天津則登載於該地發行之

新聞在東京則登載於所屬裁判所布告商業註

冊事件之新聞紙

## 事項一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件

八一 一月三十一日 加藤外務大臣ヨリ

在中国伊集院公使宛

在清國

特命全權公使 伊集院 彦吉（印）

外務大臣男爵 牧野 伸顕殿

機密送第三三号

本件ニ關シ客年十二月二十六日附貴信機密第一三九号ヲ以テ御申越ノ次第有之候ニ付早速朝鮮總督府へ及照會置候處今般同府ヨリ減稅濫用方法ニ關シ別紙写ノ通回答有之候就テハ委細右ニテ御了知ノ上必要ノ場合ニハ貴官ノ裁量ヲ以テ其大要可然支那側へ御説明相成候様致度此段申進候敬具  
註 附屬書ヲ省略ス

八一二 二月二十四日 在中國伊集院公使ヨリ  
牧野外務大臣宛

鮮満國境通過鐵道ノ貨物關稅輕減方ニ關シ陸

外交總長及アグレン總稅務司ニ申入ノ件

機密第六八号

大正二年二月二十四日

（三月三日接受）

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一  
八二

内外蒙古カニ擾乱ヲ來シタルカ為メ日本ノ一舉一動ハ兎角民間ノ揣摩臆測ヲ惹起シ動モスレハ日本ハ露國ト協同シ支那ノ領土ヲ侵害スルモノナリトノ謠言サヘ伝ハルニ至リタルヲ以テ本件ハ尚未交渉再開ノ時機ニ非ズト思料シ今日迄延期シ居リタル次第ナリ然ルニ今ヤ民國ノ意向モ漸次親日ニ傾キ一方ニハ安奉線完成以來滿洲貿易モ逐日旺盛ノ域ニ進ミ此上際限ナク猶予シ難キ形勢トナリタルヲ以テ政府

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一  
八二

一〇三一

ハ本官ニ命ジ茲ニ重ネテ交渉ヲ開始セシムルニ至リタル次  
第ニテ提議ノ趣旨ハ決シテ新タニ特權ヲ要求セントスルモ  
ノニ非ラス单ニ條約規定ノ事項ヲ実行セラレタシト云フニ  
過キサル事ナレハ此辺ハ誤会ナキ様希望スト述ヘ尚ホ義キ  
ニ稅務処側ニ於テ異論アリタル水路輸出入ノ場合ニ於ケル  
減稅ノ利益濫用ヲ防遏スル方法ニ就キ同乙号写ノロ上書ヲ  
交付シ趣旨ヲ説明シタルニ陸ハ本件ニ關シテハ未タ一向ニ  
研究シ居ラサルニ付何レ稅務處及財政部トモ協議ノ上何分  
ノ回答ニ及フ可ク但シ自分一応ノ心付キトシテ貴官ノ意見  
ヲ承知シ置キ度事ハ支露條約三分一減稅ノ事ハ既ニ露国ニ  
向ケ支那ヨリ増稅ノ改訂方ヲ提議シ居リ早晚解決ノ運ビニ  
至ル可クト期待シ居レル處若シ此際日本ニ均霑方ヲ承諾ス  
ルコトニセハ今後露國トノ增稅改訂商議ノ際露國ハ支那カ  
日本ニ承諾セルニ詞ヲ藉リ改訂ヲ拒ムノ結果ヲ來ササル可  
キヤト云ヘルニ付本官ハ露國ノ意向ハ遽カニ知リカタキモ  
我方ノ關スル限り若シ将来支露條約ニシテ增稅ニ改訂セラ  
レタル暁ニハ他ニ第三國ト支那トノ間ニ同様ノ減稅取極ナ  
キ以上日本ハ勿論露國ニ倣ヒ增稅ヲ承諾ス可キコトト信ス  
右ニ就キ懸念アラハ貴部ヨリ我方ヘノ回答中ニ「露國ニシ

テ今後増稅ヲ承諾シタル時ハ日本ハ之ニ倣ヒ等シク増稅ニ  
同意セラレンコトヲ求ムル旨」声明シ置カレ差支ナシト答  
ヘテ引取申候尚ホ本件從来ノ行懸ニ鑑ミ且ツハ支那政府ノ  
諮詢ヲ受ク可キ地位ニ在ル總稅務司ヲシテ充分我カ主意ノ  
在ル所ヲ了解セシメ置クノ必要ヲ認メ候ニ付翌十九日水野  
書記官ヲシテ「アグレン」氏ヲ訪問シ一昨年以來本件ヲ懸  
案ノ既ニナシ置キタル理由及ヒ我ニ於テ此上猶予シ難キ事  
情アルコトヲ本使カ陸總長ニ對シテ為シタル如ク詳敷説明  
シ且ツ本使カ今回外交總長ニ覺書ヲ提出シタル趣ヲ通告セ  
シメ候処「アグレン」氏ハ悉一其意ヲ諒シタルモ我カ主張  
ノ基礎ニ關シ一千八百八十二年露清條約ニ對シ一般的最惠  
國条款ニヨリ均霑ヲ主張スルモノナルガ如ク誤解シ居タル  
ニ付キ同書記官ハ東清鐵道條約第十条及ヒ明治三十八年日  
清附屬條約第十一條ノ規定ヲ説明シ尚ホ東清鐵道條約ハ秘  
密條約ニシテ總稅務司ハ其写ヲサヘ所有セザルニ付キ直チ  
ニ之ニ準拠スル能ハストノ同氏ノ言ニ對シテ同官ハ該條約  
ノ規定カ日支間ニ適用サルル理由ヲ詳説シタル處同氏モ漸  
々会得シ然ラハ支那政府ニ於テモ日本ノ主張ヲ容ルニ至  
ル可ク自分ハ其実行ニ關スル弁法ヲ研究ス可シトノ事ニ付

水野書記官ハ別紙丙号ノ如キ草案ヲ手交シ減稅濫用防止ニ  
關シテハ大体斯ノ如キ方法ヲ採用シテハ如何ト提議致候処  
「アグレン」氏ハ即刻一読ノ上這般ノ事項ハ詳細ノ研究ヲ  
遂ケタル上ナラデハ対案ヲ提出シ若シクハ意見ヲ云フ能ハ  
サレトモ只今読了ノ間當座ノ思付キヲ云ヘハ此ノ案ニヨレ  
ハ日本稅關吏ハ安東ニ出張シ居ルモ支那稅關吏ハ新義州ニ  
出張シ居ラザルニ付支那稅關ハ他國官憲ノ發給シタル證明  
ノミニ準拠シテ減稅スルト否ト定メサル可カラザル次第  
ニシテ稅關ノ自主ヲ傷クル虞アルニ付新義州ニ支那稅關吏  
ヲ出張セシメ減稅ニ必要ナル證明ヲ發給スルカ又ハ發給サ  
ル可キ証明ニ關シ干与スルコトヲ許サレタシ次キニ稅金払  
戻ノ制ハ支那稅關ニ於テハ一般ニ主義トシテ之ヲ採用シ居  
ラサルニ付減稅ス可キモノハ初メヨリ輕減シタル率ニヨリ

支払ハシムル方法ヲ案出シ払戻ノ制ヲ採用スルコトハ万々  
之ヲ避クルコトニ致度シ尤モ此ノ二点以外ハ凡テ同意スト  
ノ意味ニ無之此二点モ敢テ確定のノ意見ニアラザルコトハ  
吳々モ承知シ置カレタシト申述ヘ候ニ付同書記官ハ帝國政  
府ニ於テハ已ニ濫用防止ニ關シ或ル辦法ヲ講スルニ同意シ  
居ル次第ナレハ公平ト便宜ヲ精神トスル対案アラハ之レヲ

機密第一二二二号  
大正二年四月一日  
（四月九日接受）  
滿鮮輸送鐵道貨物三分一減稅ニ關シ同意ノ旨  
外交部ヨリ申越ノ件

機密第一二二二号  
大正二年四月一日  
（四月九日接受）  
外務大臣男爵 牧野伸頤殿  
特命全權公使 伊集院 彦吉（印）

ノニシテ稅關ノ自主ヲ傷クル虞アルニ付新義州ニ支那稅關吏  
ヲ出張セシメ減稅ス可キモノハ初メヨリ輕減シタル率ニヨリ  
支払ハシムル方法ヲ案出シ払戻ノ制ヲ採用スルコトハ万々  
之ヲ避クルコトニ致度シ尤モ此ノ二点以外ハ凡テ同意スト  
ノ意味ニ無之此二点モ敢テ確定のノ意見ニアラザルコトハ  
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府ニ於テハ已ニ濫用防止ニ關シ或ル辦法ヲ講スルニ同意シ  
居ル次第ナレハ公平ト便宜ヲ精神トスル対案アラハ之レヲ

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一四

一〇三四

月二十五日陸外交總長ニ會見ノ際貴國政府ニシテ飽ク迄斯

ク不条理ノ主張ヲ固執セラルニ於テハ帝國政府ハ貴國政  
府ニ誠意ナキモノト見做シ條約上既得ノ権利ニ基キ任意ノ

行動ニ出ツルト同時ニ大連稅關問題ノ如キハ我方ニ於テ或  
ハ考量ニタモ附セサルノ結果ヲ見ルニ至ルヤモ知レスト敵

シク申述ベタルニ陸總長ハ然ラハ大連稅關ノ件ハ三分一減  
稅ノ件ニ就キ支那政府ヨリ同意ノ旨ヲ明ラカニセル回答文

中ニ附記シテハ如何ト申出タルニ付本使ハ之ヲモ絶対ニ拒  
ミ仮令如何ナル方法ニヨルモ苟モ兩者牽連ノ嫌アル遣リ口

ニハ断シテ同意シ難シト斥ケ本件及ヒ通過貨物保稅問題ハ  
全然別個ノ問題トシテ同意ノ旨ヲ回答セラルヘク稅關問題

ニ至テハ若シ貴國ニシテ重ネテ提議ノ要アリトセハ單独ニ  
照会ノ手続ヲ取ラルヘシト申述ヘ引取リタルニ陸總長ハ翌

二十六日重ネテ國務院ニ報告會議ノ結果漸ク我方ノ主張ヲ  
容ルルコトトナリ三月二十七日附公文ヲ以テ別紙甲号写ノ

通リ本件ニ同意ノ旨ヲ照会致シ來リ候然ル處右回答中ニハ  
予テ約束ノ通り細則ノ辦法ニ就テハ總稅務司ト商議セラレ

度トノ要点ヲ欠キ居候間不取敢同乙号写ノ通り一応ノ挨拶  
ヲ兼ネ速ニ當局ヘ訓令シ接洽ニ便ナラシムル様致サレ度ト

第二八号

貴電第四(註)四号ニ關シ

三分ノ一減實行ニ關スル弁法ニ付テハ貴官ニ於テ朝鮮總督  
府ト打合ノ上貴地稅關長ト協議ヲ遂ケ案ヲ定メラルル様致

タシ右ニ關シテハ當方ヨリ總督府ニモ電報シ置ケリ  
北京ニ転電アリタシ

註 四月十九日吉田領事堯牧野外務大臣宛來電第四四号ハ本  
件取極ニ關シ安東稅關長トノ交渉ノ狀況ヲ報告セルモノ  
ナリ

八一六 五月十七日 牧野外務大臣(ヨリ)  
在安東吉田領事宛(電報)

三分ノ一減稅約定案ハ伊集院公使及總稅務司

間ニ正式確定方訓令シタル件

第三八号

左ノ通公使ヘ転電シ参考トシテ朝鮮總督ヘ転電アリタシ

第二六八号

五月九日附ヲ以テ在安東領事ヨリ送附セル三分ノ一減稅約  
定案ハ大体異存ナキニ付貴官ニ於テ別ニ御意見ナクバ六月  
一日ヨリ實施ノコトト致度シ就テハ總稅務司トノ間ニ各政

府ニ減稅約定案ハ總稅務司トノ間ニ各政

ノ旨ヲ要求致置候委細ハ別紙ニテ御查閱相成度此段報告申  
進候 敬具

註 附屬書省略

八一四 四月十七日 在安東吉田領事(ヨリ)

牧野外務大臣宛(電報)

アグレン總稅務司ヨリ安東稅關長ニ對シ鮮滿  
間鐵道貨物ノ關稅輕減細目ニ付吉田領事ト協

議方訓令ノ件

第四〇号

貴電第一(註)三号ニ關シ本日稅關長ヨリ三分一減稅問題細則ニ  
付本官ト協議スヘキ旨北京總稅務司ノ訓令ニ接セル趣通牒  
シ來レリ

註 四月十四日牧野外務大臣堯往電第二三号ニ依リ吉田領事  
ニ対シ追テ取極ムベキ本件關稅輕減ノ細目ニ付予メ安東  
稅關長ト意見ヲ交換スル様訓令セリ

八一五 四月十九日 牧野外務大臣(ヨリ)  
在安東吉田領事宛(電報)

鮮滿國境通過鐵道貨物ノ貨物關稅三分一減取極三關シ  
朝鮮總督府ト打合ノ上安東稅關長ト協議立案  
方訓令ノ件

府ノ委任ニ拠ルモノトシテ公文ヲ交換シ本案ヲ確定シ其旨  
當方ヘ電報アリタシ

八一七 五月三十日 在中國伊集院公使(ヨリ)  
牧野外務大臣宛(公文)

鮮滿國境通過鐵道ノ貨物關稅三分一減取極調印  
済ノ件

附屬書一 アグレン總稅務司ヨリ伊集院公使宛公文  
二 右減稅取極  
三 伊集院公使ヨリアグレン總稅務司宛公文

機密第一九一号 (六月六日接受)  
大正二年五月三十日

在清國

特命全權公使 伊集院 彦吉(印)

外務大臣男爵 牧野 伸顕殿

過般在安東吉田領事ト安東稅務司トノ間ニ商定シタル鮮滿  
國境通過貨物三分一減稅細則協定案ニ關シテハ內容ニハ異  
議ナキモ多少文句ヲ修正スルノ必要アル旨總稅務司ヨリ申  
出有之我方ニ於テモ亦其ノ必要ヲ認メタルニ依リ「アグレ  
ン」氏ト右字句修正ニ就キ協議ヲ遂ゲタル趣ハ大略電報ヲ

一〇三五

以テ由進置候其後總稅務司、支那政府ト打合ハ為メ遷延調印ノ運ヒニ至ラナリシヲ以テ本使ヨリ督促ノ結果昨二十九日細則協定本文二通及其漢訳ヲ添く別紙甲号ノ通り公文ヲ送リ越シ候處其内容ニ関シテハ予テ總稅務司ト打合セ置キタル通リナルヲ以テ本使ハ該協定二通ニ署名調印ヲアシ

其一通ヲ別紙乙号写ノ如キ公文ト共ニ總稅務司ニ交付シ爰ニ本協定ノ成立ヲ了シ候協定文言ノ修正中原案第二条第三項前段ハ稍漠然タルノ嫌アルヲ以テ(a)ノ場合ハ輸入免狀(b)ノ場合ニハ輸送免狀ト明確ニ規定シタキ旨總稅務司ヨリ申出有之候處右ハ原案商定者ノ意思モ同趣意ナラムト被存

候モ強テ解釈スレバ(b)ノ場合ニモ尚未輸入免狀ヲ用ガル場合ナキニシヤアラサル様懸念致候ニ付為急電報ヲ以テ吉田領事ニ問合セ候處同領事ヨリ總稅務司申出ノ通リノ趣意ナル直回電有之候ニ付別紙條文ノ通り訂正致候其他當方ヨリ

モ必要ノ修正ヲ提議シ結局別紙本文ノ通り確定致シタル次第ニ有之候而シテ本協定実施期日ニ關シテハ六月一日ト定ムル様交渉致シ置候處同日ハ日曜日ニヨリ開國稅關ニ於テ嚴格ル休口ハ observe ベル為メ同日ハ以テ実施期日ト定ヘ難キリ付六月一日ヨリ實施ベルハユーテ致シ度キ此總稅務司

「於テ主張セルニ依リ本使モ無拗之ニ同意シ其眞公文中」記載致候尤モ「アグレン」氏ハ當國稅關ノ規則上 written notice ガ稅務司ノ手ニ到達スル迄ハ正式ニ本協定ヲ実施スル能ハザルモ直ニ電訓ヲ發シ若シ正式訓令書ノ到達前ニ問題生ダルモ實際上減稅ノ取扱（命令書到達後払ヒ戻スノ意味）ヲ為サンマル様取計ヒ置ク可キ旨申居リ候右不取敢報告申進候 敬具

追テ本信写ハ在安東吉田領事へ送付致置候

附 添附ノ漢訳文ヲ省略ス

(附屬書 I)

甲号

アグレン總稅務司ヨリ伊集院公使宛公文

No. 2973.

General

Inspectorate General of Customs,

Peking, 29th May, 1913.

Sir,  
I have the honour to enclose, duly signed by myself and in duplicate, the Agreement concerning special duty reduction treatment of goods imported into

Manchuria from or through Chosen, and exported from Manchuria to or through Chosen by rail via Antung and request that Your Excellency will return one copy to me after signature and retain the other for record.

In sending this Agreement for Your Excellency's signature I have the honour to place on record certain points contained in proposals submitted by the Antung Acting Commissioner of Customs, Mr. P.C. Hansson, to His Imperial Japanese Majesty's Consul, Mr. Yoshida, at the preliminary discussion of this Agreement which took place at Antung, points which, in deference to Mr. Yoshida's wishes, were omitted from the draft Agreement, on the understanding that they would be agreed to in notes to be exchanged on signature of the Agreement.

“1. That the station Sekika, the first station on the Chosen Government railways beyond Hsin

Wiju, about two miles distant from that place, be not made use of to obtain the 1/3 duty reduction on exports from Manchuria which are shipped by the “Yalu waterway” and that the Hsin Wiju Customs Authorities specially agree to take measures to see that the duty

reduction privilege is not abused in the case of exports from Manchuria to Hsin Wiju or imports into Manchuria from that place.

2. That the “Yalu waterway” has been substituted for “Hsin Wiju” or adjacent places on the Korean side of the Yalu Yongampo (龍岩浦) Tasarugi Anchorage (多獅島锚地), etc. without

this change of phraseology implying any change of the meaning or definition contained in the words first employed.

3. That it is understood that just as the Chinese Customs maintain a branch office at Antung, China reserves her right to establish Chinese Customs officers on the Korean side of the Yalu, and to seal railway cars moving across the bridge. The framing of these regulations has been specially devised so as to avoid this necessity; but in the event of its being necessary to establish an office on the Korean side, offices will be provided by the Chinese authorities in or near the Hsin Wiju Custom House and/or at the Hsin Wiju Railway Station. The free access of Chinese Maritime Customs officers to the

一〇 韓國鐵道輸出貨物へ國稅額減取扱成立ハ其スト 一四

Hsin Wiju Railway Station and yards is also guaranteed. Free tickets for Customs employés to move across the Bridge from Antung to Hsin Wiju and *vice versa* by all trains, will be issued by the South Manchuria Railway Company and the Chosen Government Railways."

I shall be obliged if Your Excellency in returning to me one signed copy of the Agreement will inform me that the points enumerated above have been noted and agreed to by you.

I have further to propose that the 2nd of June—the first being a Sunday—be agreed to as the date from which the Agreement shall take effect.

I also enclose a copy of the Chinese translation of the Agreement which I have had made for the information and use of the Shui-wu Chu and Wai-chiao Pu—the authentic version being of course the English which we sign.

I have the honour to be,

Sir,

Your Excellency's obedient Servant,

(Signed) F.A. Aglen

Inspector General of Customs.

In consequence, on all dutiable goods exported from Manchuria to Hsin Wiju by railway full duty will be charged. A rebate of 1/3rd of the duty will, however, be granted on goods:

(a) for local consumption at Hsin Wiju,  
(b) which subsequently, within a period of two years from their date of exportation from Manchuria, are transported by railway beyond Hsin Wiju.

In regard to goods mentioned under (a), the Import Permit, issued by the Hsin Wiju Customs (showing payment of import duty), and in regard to goods mentioned under (b), the Transport Permit, issued by the Hsin Wiju Customs, giving the necessary particulars to enable the Antung Customs to identify the original goods exported, will be accepted as proof of the goods having complied with the conditions necessary to obtain a rebate of 1/3rd of the duty.

On dutiable goods imported by railway into Manchuria from Hsin Wiju, other than those mentioned in the beginning of this article, import duty will be charged at the rate of 2/3rds of the Maritime Customs duty rate in force, if the goods are accompanied by the Hsin Wiju Customs Export Permit or Transport Permit.

一〇一九

His Excellency  
Mr. Ijuin,  
Minister for Japan,  
PEKING.

(蓋印欄) (韓 國鐵道輸出貨物額減取扱成立ハ其スト)

#### 韓國鐵道輸出貨物額減取扱成立ハ其スト

Agreement concerning special duty reduction treatment of goods imported into Manchuria from or through Chosen and exported from Manchuria to or through Chosen by Rail via Antung.

*Article 1.* On dutiable goods leaving Manchuria by railway for places beyond Hsin Wiju and on dutiable goods proceeding to Manchuria by railway from places beyond Hsin Wiju, export and import duties respectively shall be levied at 2/3rds of the Maritime Customs duty rates.

*Article 2.* Goods exported from Manchuria by railway for subsequent shipment from Hsin Wiju by the Yalu Waterway, and *vice versa*, goods, having arrived at Hsin Wiju by the Yalu Waterway and thence imported into Manchuria by railway, are not entitled to the aforesaid reduction in duty.

Permit, declaring that they have not arrived by vessel. Any change in the procedure of the Korean Customs may necessitate a revision of the Chinese Customs procedure in regard to the goods mentioned in this article.

*Article 3.* The transit dues on goods coming under the 1/3rd duty reduction privilege conveyed to the interior of Manchuria are 1/3rd the Maritime Customs Tariff Duty, *i.e.* one half of the 2/3rds import duty paid.

*Article 4.* Goods imported at Antung under the 1/3rd duty reduction privilege and subsequently conveyed by rail to a non-Manchurian treaty port or the interior of the provinces of China proper or conveyed by sea to any place in Manchuria or China proper will have to make good to the Chinese Maritime Customs the reduction enjoyed before they will be accorded the ordinary Customs treatment given foreign imports in accordance with treaty stipulations.

*Article 5.* Applicants, applying for goods, must hand in, in addition to the English and Chinese application, duplicate copy of the Railway Way Bill containing the following particulars: name of sender and, if possible,

1〇 韓國鐵道輸出貨物へ關稅釐減取締成員へ生 < 14

the name of the addressee, place of despatch of goods (the station of departure), destination (name of railway station), denomination, quantity and weight of goods, mode of packing, signs, marks, numbers, etc., and, when possible, the value of the goods, and the signature of the railway official appointed for the purpose.

Article 6. The principle of the Korean and Chinese Customs authorities mutually assisting each other in preventing frauds against the revenues of their respective countries is recognised.

Signed: H. Ijuin, Signed: F.A. Aglen,

Minister of Japan. Inspector General of Customs.

(L.S.) (L.S.)

Signed and sealed at Peking, the 29th May, 1913.

關 Transport Permit < 關稅 | 一十五日 號 | > 繼續 | < Transit

Permit < 關稅 | 一十五日 號 | > 取送 | < 處理 | > 出

(蓋 印)

日本使團公使署

日本使團

日本使團總領事署

日本使團

Peking, 29th May, 1913.

Sir;

the Korean side of the Yalu Yongampo (龍岩浦) Tassarugi Anchorage (多獅島錨地), etc. without

this change of phraseology implying any change of the meaning or definition contained in the words first employed.

3. That it is understood that just as the Korean Customs maintain a branch office at Antung, China reserves her right to establish Chinese Customs officers on the Korean side of the Yalu, and to seal railway cars moving across the bridge. The framing of these regulations has been specially devised so as to avoid this necessity; but in the event of its being necessary to establish an office on the Korean side, offices will be provided by the Korean authorities in or near the Hsin Wiju Custom House and/or at the Hsin Wiju Railway Station. The free access of Chinese Maritime Customs Officers to the Hsin Wiju Railway Station and yards is also guaranteed. Free tickets for Customs employees to move across the Bridge from Antung to Hsin Wiju and vice versa by all trains, will be issued

by the South Manchuria Railway Company and

1〇 韓國鐵道輸出貨物へ關稅釐減取締成員へ生 < 14

1〇EOO

I have the honour to acknowledge the receipt of your note of today's date forwarding to me the Agreement, in duplicate and duly signed by you, concerning special duty reduction treatment of goods imported into Manchuria from or through Chosen and exported from Manchuria to or through Chosen by rail via Antung, and beg to return to you herewith one copy of the Agreement which I have duly signed.

In signing the Agreement, I duly note and agree to the points enumerated in your note, viz:

1. That the station Sekika, the first station on the Chosen Government railways beyond Hsin Wiju, about two miles distant from that place, be not made use of to obtain the 1/3 duty reduction on exports from Manchuria which are shipped by the "Yalu waterway" and that the Hsin Wiju Customs Authorities specially agree to take measures to see that the duty reduction privilege is not abused in the case of exports from Manchuria to Hsin Wiju or imports into Manchuria from that place.
2. That the "Yalu waterway" has been substituted for "Hsin Wiju" or adjacent places on

the Chosen Government Railways."

I have also the honour to agree to your proposal that the 2nd of June, 1913—the 1st being a Sunday—be fixed as the date from which the Agreement shall take effect.

I further beg to acknowledge the receipt of a copy of the Chinese translation of the Agreement which you have been good enough to send to me, understanding of course that the authentic version is the English which we have signed.

I have the honour to be,

Sir,

Your obedient Servant,

(Sd) H. Ijuin,

His Imperial Japanese

Majesty's Envoy Extraordinary  
and Minister Plenipotentiary.

F.A. Aglen, Esquire,  
Inspector General of Customs,  
PEKING.

(蓋 印)

1〇 韓國鐵道輸出貨物へ關稅釐減取締成員へ生 < 14

1〇EOO

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件

一〇四二

○鮮満國境通過鐵道貨物ノ關稅輕減取極 去月二十九日在北京伊集院公使ト支那總稅務司トノ間ニ調印ヲ了シ本月一日ヨリ實施セル本取極訳文左ノ如シ

朝鮮ヨリ若ハ朝鮮ヲ通過シテ満洲ニ輸入セラレ又ハ満洲ヨリ朝鮮ニ若ハ朝鮮ヲ通過シテ輸出セラルル安東經由鐵道貨物ニ對スル減稅特典ニ關スル取極

第一条 滿洲ヨリ鐵道ニ依リ新義州以遠ノ各地ニ仕向ケラル有稅貨物及新義州以遠ノ各地ヨリ鐵道ニ依リ満洲ニ仕向ケラル有稅貨物ニ對シテハ各海關稅率三分ノ二ノ輸出稅又ハ輸入稅ヲ課ス

第二条 新義州ヨリ更ニ鴨綠江水路ニ依リ他ニ輸送センカ為鐵道ニ依リ満洲ヨリ輸出セラレ又ハ該水路ニ依リ新義州ニ到著シテ更ニ鐵道ニ依リ満洲ニ輸入セラルル貨物ハ前記減稅ノ特典ヲ受クルコトヲ得ス  
從テ滿洲ヨリ鐵道ニ依リ新義州ニ輸出セラルル一切ノ有稅貨物ニハ關稅全額ヲ課スルモ左記ノ貨物ニ限リ其ノ三分ノ一ノ払戻ヲ為スモノトス

(i) 新義州ニ於テ地方的消費ニ供セラルルモノ

テ鐵道ニ依リ満洲以外ノ條約港若ハ支那本部各省ノ内地ニ仕向ケラレ又ハ海路満洲若ハ支那本部ニ仕向ケラルル貨物ハ支那海關ニ右既減額ヲ納入スルニ非サレハ條約ノ規定ニ基キ外國輸入品ニ適用セラルヘキ普通ノ稅關取扱ヲ受クルコトヲ得サルモノトス

第五条 申告者ハ英文及支那文ノ申告書ノ外左ノ事項ヲ記載セル鐵道運送狀ノ副本ヲ提出スルコトヲ要ス

出荷者ノ氏名及成ルヘクハ荷受主ノ氏名、發荷地（停車場名）、仕向地（停車場名）、品名、容量、重量、包裝、符号、記号、番号等及成ルヘクハ其ノ價格並鐵道係員ノ署名

第六条 朝鮮稅關及支那海關ハ各其ノ所屬國ノ收入ヲ害スヘキ詐偽行為ヲ防遏スル為共助スルノ主義ヲ承認ス  
一九一三年五月二十九日北京ニ於テ

日本國特命全權公使  
大正二年十一月二十八日

伊集院 彦吉（印）  
外務大臣男爵 牧野伸頭殿  
エフ、エー、アグレン（印）

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一八

(回) 滿洲輸出ノ日ヨリ一年以内ニ更ニ鐵道ニ依リ新義州

入稅仕払済ヲ証セルモノ)(回)ノ貨物ニ關シテハ安東稅關ヲシテ原輸出貨物タルコトヲ識別セシメ得ルニ必要ナル細目ヲ記載セル新義州稅關發給ノ運送免狀ヲ以テ當該貨物カ關稅三分ノ一ノ払戻ヲ受クルニ必要ナル條件ヲ具備スルノ証憑ト認ムヘシ

本條第一項ニ記載スルモノヲ除クノ外新義州ヨリ鐵道ニ依リ満洲ニ輸入セラルル有稅貨物ハ船便ニ依リ到著シタルモノニ非サルコトヲ明記セル新義州稅關發給ノ輸出免狀又ハ運送免狀ヲ添附スルニ於テハ海關稅率三分ノ二ノ輸入稅ヲ課セラルヘシ

朝鮮稅關手續ニ何等変更アリタル場合ニハ本條記載ノ貨物ニ關スル支那海關手續モ亦改正ヲ要スルコトアルヘシ第三条 三分ノ一減稅ノ特典ヲ受ケテ満洲ノ内地ニ仕向ケラルル貨物ニ對スル抵代稅ハ海關稅率ノ三分ノ一即チ既納三分ノ二輸入稅ノ半額トス

第四条 三分ノ一減稅ノ特典ヲ受ケテ安東ニ輸入セラレ次

八一八 十一月二十八日 在中國山座公使ヨリ

鮮滿鐵道輸送貨物關稅三分一減二關連シ明治

四十四年十一月ヨリノ過納額払戻方中國政府

へ再度要求ノ件

附屬書一 十一月十八日附孫外交總長發山座公使宛書翰

過納稅額払戻要求ニハ應シ難キ旨回答ノ件

二 十一月二十七日附日本公使館發外交部宛書翰

過納稅額払戻ニ關シ再度要求ノ件

機密第四〇号

（十一月八日接受）

大正二年十一月二十八日

在支那特命全權公使 山座 円次郎（印）

外務大臣男爵 牧野伸頭殿

鮮滿鐵道輸送貨物ニ對シ明治四十四年十一月一日ヨリ本年六月一日ニ至ル期間ニ於ケル過徵稅額払戻方外交部へ要求ニ及ヒタル次第ハ去月十五日付機密第三六二号拙信ヲ以テ及報告置候處外交部ヨリ本年五月二十九日調印ノ減稅實施取極ハ本年六月一日ヲ以テ実行開始ノ期日ト為スヘキ旨日

本公司使ト總稅務司トノ間ニ交換シタル公文ニ依リ規定シアルヲ以テ減稅ノ実行ハ同日ヲ以テ始ムルコト至当ナルヘク若シ既往ニ遡テ払戻ヲ要求セハ期ヲ定期メテ實行スルノ主旨ト符合セス又在安東帝國領事ノ声明ニ對シテ安東稅務司力同意ノ回答ヲ發セサリシハ當時減稅ニ關スル何等協商ナカリシノ故ニシテ之ヲ以テ默認ノ拠ト視ルコト能ハストノ理由ヲ以テ今般別紙甲号写ノ通り我要求ヲ拒絶シ來リタルヲ以テ當館ヨリハ別紙乙号写ノ通リ先方ノ主張ヲ反駁シ重テ払戻ヲ要求致置候右報告申進候也

追テ去ル十月十五日附機密第三六二号拙信及本信写在安東吉田領事へ送付致置候

(附屬書一)

甲号写 十一月十八日附孫外交總長翁山座公使宛書翰

逕復者本年九月二十五日接准

來函略稱滿韓鐵路運送貨物前經中國允照最惠條款減稅三分之一並當然以該鐵路開通之時爲始查駐安東日本領事曾向安東稅務司預行聲明本問題未經解決之間日本商人所繳之過納稅額日後減稅實行時有請求發還之權利等因在案現奉本國政府訓令應請轉行總稅務司由明治四十四年十一月一日至本年

六月一日之期內凡日本商人在安東稅關過納三分之一之稅額發還等因並鈔送日本領事致安東稅司英文函一件前來當經本部轉達稅務處查明辦理去後茲准復稱查滿韓交界鐵路運貨三分減一稅率試行辦法前由總稅務司與日本公使於本年五月二十九日雙方簽押並備公函訂明白本年六月初二日作爲實行之期經日本公使復函承認是該路運貨減稅辦法自應以開始實行符至駐安日領事向安東稅務司聲明發還一節當時該稅務司並未復函照允則以彼時並未經兩政府有何等減稅之協商自屬無從答復不得視爲默認之據所有日本公使請求發還過納稅額之處實屬礙難照允等語前來 相應函復

貴公使查照可也專泐順頌

日祉

孫寶琦 十一月十八日

(右和訳文) (註 日本外務省ニ於テ作成)

外交總長孫寶琦來翰

以書翰致啓上候陳者本年九月二十五日接手致候貴翰ヲ以テ「鮮滿鐵道運輸貨物ニ付テハ曩ニ中國カ最惠國条款ニ依リ

三分ノ一ヲ減稅スヘキコトヲ承諾セルヲ以テ右減稅ハ該鐵道連絡開通ノ時ニ始マルコト当然ニシテ在安東帝國領事ハ安東稅務司ニ對シ本問題懸案中日本商人ノ安東稅關ニ支払フ過納稅額ニ付テハ後日減稅實行ノ際払戻ヲ請求スヘキ権利ヲ有スルコトヲ予メ声明シ置キタルカ茲ニ帝國政府ノ訓令ニ基キ明治四十四年十一月一日ヨリ本年六月一日ニ至ル期間ニ於テ日本商人カ安東稅關ニ支払ヒタル過納三分ノ一稅額ヲ払戻サレ度旨御申越相成並ニ日本領事ヨリ安東稅務司宛英文書翰写一通御添送相成候ニ付本部ヨリ稅務處ニ転達シ調査辦理ヲ求メ候処今般同処ノ回答ニ依レハ滿鮮境界

ノ鐵道運輸貨物ニ付スル三分ノ一減稅試行ノ辦法ハ本年五月二十九日總稅務司ト日本公使トノ間ニ調印セラレ並ニ公文ヲ以テ本年六月二日ヨリ實行ノ期トナスコトヲ定期メ日本公使ヨリモ之ヲ承認スルノ回答アリタルニ付該鐵道運輸減稅ノ辦法ハ實行開始ノ日ヲ以テ標準トナスヘク從前已納ノ稅額ヲ払戻スカ如キハ顯カニ定期實行ノ主旨ト符合セス且シ在安東日本領事カ安東稅務司ニ付シ払戻ノ要求ヲ声明シタル件ニ付テハ當時該稅務司ヨリ何等承認ノ回答ヲ發セサリシハ其際兩國政府間ニ何等減稅ノ協商ヲ經サリシヲ以テ

シ在安東日本領事カ安東稅務司ニ付シ払戻ノ要求ヲ声明シタル件ニ付テハ當時該稅務司ヨリ何等承認ノ回答ヲ發セサリシハ其際兩國政府間ニ何等減稅ノ協商ヲ經サリシヲ以テ

一〇 鮮満國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一八

一〇四五

一〇 鮑滿國境通過鐵道貨物ノ關稅輕減取極成立ノ件 八一八

卷之二

ニ対シ安東税務司カ復答セサリシヲ以テ黙認ノ拠ト視ルヲ

東税務司ニ対シ抗戻シノ要求ヲ声明シタル件ニ關シテハ、當時該税務司ヨリ何等承認ノ回答ヲ發セス蓋シ両国政府間ニ何等税金の易同一ニ从て四百六十二ノ文寫ニシメニヨ。

ト定メタルハ事実ナルモ右ハ減税実施ニ関スル細則ノ実行  
以テ黙認ノ証拠ト視ル能ハサル旨御申越ノ趣閲悉致候然ル  
ニ三分一減税実施ニ関スル取極ノ施行期日ヲ本年六月二日  
期日ヲ定メタルモノニシテ支露国境三分ノ一減税ノ特典ニ  
均霑スヘキ我権利ノ発生期日ヲ定メタルモノニアラス而  
シテ右最惠国待遇均霑ノ権利ハ去ル九月二十五日付書翰ヲ  
以テ申進シタル通り明治三十八年満洲ニ関スル附属協約第

ニ於シ安東稅務司カ復答セサリシテ以テ點詫ノ拠ト視ルヲ  
得サル旨辯明セラル、モ前記ノ如ク減稅特典ノ均霑ハ條約  
上当然我權利ニ属スルヲ以テ同領事ノ声明ハ即チ貴國稅關  
カ關稅率金額ヲ徵収スルニ對シ帝國政府及ヒ納稅者ノ異議  
ヲ表明シタルモノナレハ之ニ對シ稅務司カ同意ノ回答ヲ發  
シタルト否トハ何等右權利ノ効力ニ影響ヲ及ホスコト能ハ  
サル義ニ有之候要スルニ在安東帝國領事カ政府ノ訓令ニ遵  
ヒ條約ノ規定ニ基キ正式ノ抗議ヲ提出シタルニ拘ハラス貴  
國政府ニ於テ依然海關稅率全額ヲ徵集セラレタルハ條約違  
反ノ行為ニ外ナラス右ノ次第ニ付貴部ニ於テハ條約上ノ權  
利ニ関スル根本的主義ノ問題ト實施ノ方法ヲ規定スル細則  
ニ關スル問題トヲ混同セラル、コトナク再ヒ本件ヲ考慮ノ  
上迅ニ我要求ニ應セラル、様致度此段重テ申進候也

## 事項二 中国輸入税率改正一件

八一九 十月十六日

在中国山座公使  
牧野外務大臣宛  
(電報)

各國公使へ要請ノ件

三三号

第六〇三号

支那年八月十七日附公第一〇号批信ニ關シ十月十四日附テ以  
テ外交部ハ各国公使ニ同文通牒ヲ發シ現行輸入税則ハ既ニ  
十年ノ期滿テルニ依リ昨年八月税則改修ノ意ヲ声明シ置キ  
タル処今ヤ民国政府ト各友邦トハ正式完然ノ關係ヲ保持ス  
ルニ至リ中外ノ商務益々發達セントスルニ依リ此際輸入税

八二〇 十月二十三日 牧野外務大臣ヨリ  
在天津漢口廣東上海各總領事宛  
中國關稅則改正提議ニ關スル件

支那関稅則沿  
附屬書

一一 中国輸入税率改正一件 八一九 八二〇