

3. Except as such disposal may be authorized by the Japanese authorities and the United Nations forces in accordance with mutually agreed conditions, goods which are sold by such organizations shall not be disposed of in Japan to persons not authorized to make purchases from such organizations.

4. The obligations for the withholding and payment of income tax, local inhabitant tax and social security contributions, and, except as may otherwise be mutually agreed, the conditions of employment and work, such as those relating to wages and supplementary payments, the conditions for the protection of workers, and the rights of workers concerning labour relations shall be those laid down by the legislation of Japan.

5. The organizations provided for in paragraph 1 shall provide such information to the Japanese authorities as is required by Japanese tax legislation.

6. Such organizations may use military payment scrip in their transactions with persons who are authorized to use military payment scrip as provided for in Article XI. Such organizations may not hold deposit accounts in foreign currency with foreign exchange banks in Japan unless otherwise agreed through the Joint Board.

ARTICLE X

1. Members of the United Nations forces and of the civilian components, and their dependents shall be subject to the foreign exchange controls of the Government of Japan.

2. The preceding paragraph shall not be construed to preclude the transmission into or outside of Japan of foreign exchange instruments representing the official funds of the Governments of the sending States or realized as a result of service or employment in connection with this Agreement by members of the United Nations forces and of the civilian components, or realized by such persons and their dependents from sources outside Japan.

3. The authorities of the United Nations forces and the Government of the sending States shall take suitable measures to preclude the abuse of the privileges stipulated in the preceding paragraph or circumvention of the Japanese foreign exchange controls.

ARTICLE XI

1. Military payment scrip may be used by persons authorized by the sending States for internal transactions within facilities in use by the sending States in accordance with the regulations of the States which issued the scrip and in whose currency it is denominated. The United Nations forces shall take appropriate action to ensure that authorized persons are prohibited from engaging in transactions involving military payment scrip except as authorized by appropriate regulations of the State which issued the military payment scrip. The Government of Japan shall take necessary action to prohibit unauthorized persons from engaging in transactions involving military payment scrip and, with the aid of the United Nations forces if necessary, shall apprehend and punish any person or persons under its jurisdiction involved in the counterfeiting or uttering of counterfeit military payment scrip.

2. The United Nations forces shall apprehend and punish by due process of law members of the United Nations forces or of the civilian components, or their dependents who tender military payment scrip to unauthorized persons

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