



**Reporting the sovereign tax of Japan Empire of 2018,  
and regarding Offering Asian Headquarters of Red Cross of Geneva  
Conventions of 1949**

3 October 2018

Original Language: English

(Sec.) Prime Minister: Mr. Selig S.N. Tsai  
Main office of Red Cross of Japan Empire  
No.263 Section 6 Yan-Ping North Road,  
Taipei City 11172, Formosa, Japan Empire  
+886-2-8626-2459

**Respecting To**

His Majesty the Emperor	天皇陛下
Her Majesty the Empress	皇后陛下

**Protecting Powers and The International Red Cross and Red Crescent Movement**

Japan	Prime Minister H. E. Mr. Shinzō Abe
International Committee of the Red Cross (ICRC)	President Peter Maurer
International Federation of Red Cross and Red Crescent Societies (IFRC)	President Mr. Tadateru Konoé

**The United Nations**

United Nations Secretary-General	H.E. Mr. António Guterres
United Nations General Assembly (Session 73rd)	President H.E. Ms. María Fernanda Espinosa Garcés
UN Security Council Presidency in October 2018	President H.E. Mr. Sacha Sergio Llorenti Soliz
Mr. Philippe Cuvreur, Registrar, International Court of Justice, Peace Palace, The Hague, The Netherlands	

**The Occupying Power**

The Principle Occupying Power - The United States of America, and	President Mr. Donald John Trump
US assigned Chiang Kai-shek occupying force	President Ms. Tsai Ing-wen

**The Occupied Civilians in the occupied territory Formosa and Pescadores**

- Annex 1. JAPAN EMPIRE'S DECLARATION OF RECOGNIZING AS COMPULSORY THE JURISDICTION OF THE INTERNATIONAL COURT  
<http://www.regovje.org/index.php/tw/declarations/recognizing-as-compulsory-the-jurisdiction-of-the-international-court-of-justice>
- Annex 2. Red Cross Law of Japan Empire  
[http://www.regovje.org/files/RedCrossLaw\\_JapanEmpire.pdf](http://www.regovje.org/files/RedCrossLaw_JapanEmpire.pdf)

The sovereign tax of occupied Japan Empire's Formosa and Pescadores of 2018(HeiSei30) had collected since 12 March 2018 to 30 March 2018. Following the former paradigms since 2014, allowing the occupied civilians to pay the sovereign tax by his/her own free will. The said sovereign tax is 500 YEN (it sounds like having good future to our country in Japanese) at about 200 NTD for each person.

The said sovereign tax had collected in total 15000 YEN, from 30 occupied civilians - the nationals of Japan Empire - protected person of IV GENEVA CONVENTION RELATIVE TO THE PROTECTION OF CIVILIAN PERSONS IN TIME OF WAR OF 12 AUGUST 1949 (Fourth Geneva Convention of 1949, hereinafter “GCIV”), the said protected persons are listed as followings:

**Listing Taxpayers of Sovereign Entities - His Majesty the Emperor of Japan Empire in occupied Japan Empire Formosa and Pescadores of HeiSei 30 (2018)**  
**平成三十年 大日本帝國天皇陛下國家主權實體之主權稅 奉納名冊**

臺中州	TAICHU (Taichung)	臺北州	TAIHOKU (Taipei)	高雄州	TAKAO (Kaohsiung)
林東富	DONG FU LIN	蔡佩崑	PEI ZUI TSAI	許嘉甸	CHIA HSUN HSU
賴秋田	CHIU TIEN LAI	李輝煌	HUI HONG LI	吳宗哲	JACOB T.C. WU
楊茗鈞	Ming Chin Yang	周明煌	BENG HONG CHIU	趙中秋	CHUNG CHU CHAO
邱詠淳	Yong Chun Chiu	張雪姜	HSUEH CHIANG CHANG		
吳春珠	Chun Jhu Wu	陳韋翰	WEI HAN CHEN		
林宏滂	HUNG LIN LIN	李榮村	RONG TSUEN LEE		
林玉燕	YU YEN LIN	梁世昌	JIAJI S.C. LIANG		
黃蒼桂	CHANG KUEI HUANG	蔡松茂	SONG MAU TSAI		
廖炯源	JIONG YUAN LIAO	蔡郭素珠	SO JUH KUO TSAI		
賴三基	SAM KI LOA	黃士娟	CLAIRE S.J. HUANG		
賴原村	YUAN CUN LAI	蔡騏旭	ASAHI CHI HSU TSAI		
白季龍	JI LONG BAI	蔡世能	SELIG S.N. TSAI		
蔡梓芳	TZU FANG TSAI				
陳家茗	JIA MING CHEN				
陳肇融	JHAO RONG CHEN				

figure 1. Sovereign taxpayers of Formosa and Pescadores of Japan Empire of 2018

This document shall published in official website of the JPE Government (the Re-establishing Government of Japan Empire) as same as the former paradigms, for the civilians of sovereign taxpayers to recognize that the sovereign tax he/she payed had received by the JPE Government.

This document lists the sovereign taxpayer’s name in kanji characters and in English as same as shown on his/her Identification card of protected person of GCIV. These sovereign taxpayers, in Formosa and Pescadores, undoubtedly shall be under the jurisdiction of **Formosa Court** of sovereignty of Japan Empire in accordance with GCIV. May be, in some cases, this document can be used as a proof for the sovereign taxpayers, in ICC (International Criminal Court), ICJ(International Court of Justice) or PCA (Permanent Court of Arbitration).

The JPE Government has declared that JAPAN EMPIRE’S DECLARATION OF RECOGNIZING AS COMPULSORY THE JURISDICTION OF THE INTERNATIONAL COURT, IN CONFORMITY WITH ARTICLE 36, PARAGRAPH 2 OF THE STATUTE OF THE INTERNATIONAL COURT OF JUSTICE in 2017. (Annex 1)

The sovereign tax of this year (2018) will be submitted to the Imperial Household Agency by the officials of JPE Government, while the Great Japanese Passports are issued to the protected

persons who are of Japan Empire nationality. The alternative ways of submitting sovereign tax to the Imperial Household Agency by officials of Protecting Powers, Japan Government, or ICRC (International Committee of the Red Cross) would be appreciated.

The JPE Government delayed reporting the sovereign tax of this year (2018) until 3 October 2018, because of officials of RCJE (Red Cross of Japan Empire, annex 2) and JPE Government are hard working in studying that GCIV prohibits the occupying army from changing the laws of and the institutions of land properties in the occupied territory. And officials of RCJE and JPE Government carefully rebuilt the **Formosa Court** for occupied civilians' Human Rights in the occupied territory in accordance with GCIV (The Website of Formosa Court of Japan Empire of GCIV: <http://court.regovje.org>)

We know that:

Allied Powers led by the **United States of America (USA, hereinafter: Occupying Power)** sent occupying force - **Chiang Kai-shek (hereinafter: occupying force)** to occupy **Japan Empire's territory Formosa and French Colony Vietnam** by **General Order No.1** on 2 September 1945.

The illegal changes of laws of and the institutions of land property in Formosa by the **Occupying Power** and its **occupying force** are as followings:

#### **A. Ownerships of Land property**

The institutions of land property before military occupation

**The land property is co-owned by family all members;** does not belong to one single person - the head of household.

The head of household is the reprehensive of their family to their land property.

After military occupation, the occupying force changed the institutions of land property to that **the land property is owned by the head of household.**

#### **B. The Registration of Land Property**

The institutions of land property before military occupation

1- b. **The registration of land property is not necessary for a family to prove that they own the land property;** the village head, the chief, or neighbors can prove the boundary of their neighbors' land property;

2- b. **Courts** of the jurisdiction of the sovereign State – Japan Empire, **accept the registrations of land property**

3- b. The land-number of land property is the address/doorplate number. // b (before)

After military occupation, the **occupying force** changed the institutions of land property to that:

1- c. **The registration of land property is necessary for proving who is the owner of a land property.** The occupying force set a deadline for occupied civilians to military administration department to register their land properties.

2-c-1. The said registration must use Chinese - the language used by the occupying force, but not the language used in the occupied territory – Japanese;

2-c-2. **Occupying force's military administration departments accept the registrations of land property;**

3- c. The occupying force **created a new land-number system to replot land** in the occupied territory, to separate the land-number of land properties from the address/doorplate number. // c (changed)

The **Occupying Power** and its **occupying force** in the occupied territory Formosa and Pescadores changed the laws of and the institutions of land properties, in violation of the Fourth Hague Convention of 1907 and the Fourth Geneva Convention of 1949, by changing institutions as said in above A. B., to pillage extensively against the land property of the occupied civilians.

### **Pillaging extensively against the land property of the occupied civilians**

1. (a) The occupying force created a new land-number system to replot land; (b) The occupying force declaring institutions of land property in Chinese, the language used by occupying force, but not language used in the occupied territory; (c) The occupying force ordered the occupied civilians to register his/her own land property in military administration department in a short deadline.

By this way, the land property of Red Cross Hospital of Japan Empire, the land property of Taiwan Grand Shrine, ..., or the land property of occupied civilians were changed their ownerships to the occupying force or who registered in occupying force military administration department. By this way, some officials of occupying force (for example: Lien Chan) registered to have lots of land property in the occupied territory.

2. The land-number system created by occupying force is separated from original address / doorplate number. It makes buildings' addresses "move" to some others' land property, after the replotting land of occupying force, causes "the encroachment on the land property of others". It maybe also make some non-register land being "born" after the replotting land of occupying force, for the convenience of letting occupying force to register the new land.

3. Whether the occupying force declared the result or not after its replotting land in the occupied territory? What is the language that the occupying force declares the result? What is the language that the occupying force accept for registration of land property? What is the quality of the occupying force doing civil affairs on registration of land property?

In 1945, some registrations of land property which were made to the occupying force but using the address/doorplate number (The land-number of land property is the address/doorplate number before military occupation in Formosa), till now, are not be recognized by the occupying force and its business community.

All these actions of the Occupying Power and its occupying force in the occupied territory, in violation of GCIV, had caused many of the occupied civilians lost their homelands and land properties.

The land property and the related rights to the land property of the family of occupied civilians are not recognized by the occupying force and its business community, because of no registration in the occupying force administration department. Many of the land properties of the occupied civilians were changed their ownerships through the illegal registrations of occupying force.

**It shall pay attention that the institutions and laws before military occupation (Article 47 of GCIV) provided that the registration of land property is not necessary, and only the courts can accept registration of land property in Formosa and Pescadores.**

4. The related financial groups of people of the occupying force (\* KMT's business community) buy land property with 40% cost lower than normal price of market, because that there are buildings on the said land property, the buildings' owner are not as same as the land's owner, the

users' rights of the buildings to the land property continuously from the period before military occupation (before 25 October 1945). The said financial group buy above said land property in violation of "the right of first refusal" provided by occupying force, can register their ownerships in occupying force administration department. After registration of the land property, they claim for "removal buildings and restitution on land property" before the court which is occupied by the occupying force.

---

\* KMT's business community

As shown on the official website of official website of United States Department of State:

"When the civil war ended in 1949, **2 million refugees**, predominately from the Nationalist government, military, and business community, fled to Taiwan."

Refugee: When people leave their country to seek refuge, or protection, in another country, they are called refugees. Sometimes governments force people to leave their country. Other people leave their country because they belong to a group that is being mistreated. Still others leave their country to escape wartime conditions or starvation.

IDPs: The words refugee and internally displaced persons (IDPs) are broadly used terms that are almost synonymous in meaning. Refugees are a group of people that have fled their homes into another country in order to escape war, conflict or some other tragedy. On the other hand, internally displaced persons (IDPs) have fled their homes but have not crossed an international frontier.

### Taiwan (12/03) - US Department of State Archive

<https://2009-2017.state.gov/outofdate/bgn/taiwan/2813.htm> ▼

When the civil war ended in 1949, 2 million refugees, predominately from the Nationalist government, military, and business community, fled to Taiwan.

### Taiwan (01/05) - US Department of State Archive

<https://2009-2017.state.gov/outofdate/bgn/taiwan/47568.htm> ▼

When the civil war ended in 1949, 2 million refugees, predominately from the Nationalist government, military, and business community, fled to Taiwan.

### Background Notes: Taiwan

[https://1997-2001.state.gov/background\\_notes/taiwan\\_0010\\_bgn.html](https://1997-2001.state.gov/background_notes/taiwan_0010_bgn.html) ▼

When the civil war ended in 1949, 2 million refugees, predominately from the nationalist government, military, and business community, fled to Taiwan.

### Taiwan (02/08/12) - US Department of State Archive

<https://2009-2017.state.gov/outofdate/bgn/taiwan/196574.htm> ▼

Feb 8, 2012 - When the civil war ended in 1949, 2 million refugees, predominately from the Nationalist government, military, and business community, fled to ...

### Taiwan (04/09) - US Department of State Archive

<https://2009-2017.state.gov/outofdate/bgn/taiwan/110830.htm> ▼

When the civil war ended in 1949, 2 million refugees, predominately from the Nationalist government, military, and business community, fled to Taiwan.

### Taiwan (04/30/10) - US Department of State Archive

<https://2009-2017.state.gov/outofdate/bgn/taiwan/150412.htm> ▼

When the civil war ended in 1949, 2 million refugees, predominately from the Nationalist government, military, and business community, fled to Taiwan.

figure2. Records of Chinese Refugees from the official website of United States Department of State

Website of Formosa Court under sovereignty of Japan Empire in accordance with GCIV has not finished yet. (<http://court.regovje.org>)

The former project planned to submit His Majesty the Emperor and Her Majesty the Empress this sovereign tax and the complete website of Formosa Court.

However, the Red Cross of Japan Empire and the Re-establishing Government of Japan Empire lack material supports.

The situations of **Genocide** and **trends of war** caused by USA and its occupying force and the People Republic of China get worse day after day in Asia.

*“America and China’s tumultuous relationship over the past sixty years has trapped the inhabitants of Taiwan in political purgatory. During this time the people on Taiwan have lived without any **uniformly** recognized government. In practical terms, this means they have uncertain status in the world community which infects the population’s day-to-day lives.”*

*Circuit Judge Brown’s opinion statement of Case No. 08-5078.*

uniformly: “in a way that is the same in all cases and at all times” by Oxford Dictionaries, i.e. the JPE government of continuous or inheritance of sovereignty.

The USA and its occupying force committed Genocide against the group “nationals of Empire of Japan under sovereignty”

Therefore, the JPE Government cannot wait website of Formosa Court under sovereignty of Japan Empire in accordance with GCIV accomplished and herein reports the sovereign tax of this year. And, the JPE Government brings a suggestion for His Majesty the Emperor to graciously permit that setting **Formosa and Pescadores** as the **Asian headquarters of Red Cross of Geneva Conventions**, relieving occupied civilians of Formosa and Pescadores from military occupation and from wars, assisting International Humanitarian rescue.

Formosa and Pescadores are under sovereignty of Japan Empire in accordance with Article 2, 3, 5 of Treaty of Shimonoseki of 1895, Article 19 of Five Power Treaty of 1922, Article 2-4 of the purposes and principles of the United Nations, Article 47 of Fourth Geneva Convention of 1949, Article 1b, 2, 25 of San Francisco Peace Treaty.

### **Asian headquarters of Red Cross of Geneva Conventions**

Whereas occupied civilians are hard maintaining life under military occupation, it shall be a priority of the highest order, for the High Contracting Parties of the Fourth Geneva Convention of 1949 to protect lives and Human Rights of the occupied civilians.

Whereas there are no peace treaty between Empire of Japan, China (Qing Empire or its sovereign successor Manchukuo) and the USA-led Allied Powers under the Great East Asia War of World War II.

Whereas the Allied Powers led by the United States of America (USA, hereinafter: **Occupying Power**) sent occupying force - Chiang Kai-shek (hereinafter: **occupying force**) to occupy Japan Empire’s territory Formosa and French Colony Vietnam by General Order No.1 on 2 September 1945. The Vietnam had its sovereignty, had been independent from France in 1946, had been the

member State of United Nations in 1977; the sovereign territory Formosa and Pescadores of Japan Empire are still under military occupation of the **Occupying Power** and its **occupying force** in 2018.

Whereas the large number of Chinese refugees, following the occupying force and transported by the Occupying Power, fled to Formosa and Pescadores of the occupied Japan Empire in the end of 1949. According to the records United States Department of State, the said Chinese refugees could be up to 2 million. At that time, the said Chinese refugees lived with 6 million Japan Empire nationals in the occupied Japan Empire Formosa. The Red Cross of Japan Empire (RCJE, annex 2) needs to adequately arrange host communities for the said Chinese refugees with humanitarian aids, and need to communicate to repatriate the said Chinese refugees.

Whereas the situations of Genocide and trends of war and infringing occupied civilians of war crimes get worse day after day in the occupied territories in Asia.

Call on Almighty God for forgiveness of Japan Empire nationals to protect them from Genocide to benefit them with the Fourth Geneva Convention.

To facilitate the world peace, to alleviate the sufferings caused by war, to disseminate and applicate the Geneva Conventions of 1949 and their three Additional Protocols, the JPE Government respectfully requests His Majesty the Emperor to graciously permit that setting Formosa and Pescadores as the Asian headquarters of Red Cross of Geneva Conventions, authorizing all rights to the Red Cross of Japan Empire (RCJE, annex 2) to self-govern whole Formosa and Pescadores, and to invite ICRC, IFRC to forever stay in Formosa and Pescadores, letting Asian headquarters of Red Cross of Geneva Conventions to disseminate and applicate the Geneva Conventions of 1949, for peace in Asia, for assisting national societies of ICRC and IFRC to work for Humanitarian aids and for Human Rights in the Great East Asia.

May God bless everyone good fortune, health and peace.

Yours sincerely,  
The Government of Japan Empire (the JPE Government)  
At Taihoku, Formosa, Japan Empire  
3 October 2018 (HeiSei 30)  
(Second) Prime Minister Selig S.N. Tsai