



THE LOWER BURMA LAND REVENUE MANUAL.

CONTAINING

THE LAND AND REVENUE ACT, THE RULES,
NOTIFICATIONS, DIRECTIONS AND FORMS IN
FORCE THEREUNDER AND CERTAIN ACTS AND
ORDERS SUPPLEMENTARY TO THEM.

Corrected up to the 15th June, 1945.

Published under the authority of the Governor of Burma.

1945.

PREFACE.

The 1938 edition of the Lower Burma Land Revenue Manual has been revised and brought up to date.

The following abbreviations are used to denote references in this Manual :—

App. (app.)—Appendix.
Cert.—Certificate.
D. (d.)—Direction.
F.—Form.
f.n.—Foot-note.
L.B.—Lower Burma.
L.R.—Land Revenue.
L. Rec.—Land Records.
L. Reg.—Land Register.
Misc.—Miscellaneous.

Not.—Notice.
Notfn.—Notification.
P. (p.)—Page.
R. (r.)—Rule.
Rect.—Receipt.
Reg.—Register.
S. (s)—Section.
Sch.—Schedule.
U.B.—Upper Burma.
Wnt.—Warrant.

Communications pointing out errors in this book should be addressed to the Chief Secretary to the Government of Burma.

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Government of Burma.

SIMLA, the 15th June, 1945.

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THE LAND AND REVENUE ACT
(India Act II, 1876).

THE LAND AND REVENUE ACT

(India Act II, 1876).

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THE LAND AND REVENUE ACT

(India Act II, 1876).

(1ST FEBRUARY, 1879).

WHEREAS it is expedient to declare the law relating to the acquisition by private persons of rights in land in British Burma ;

And whereas it is expedient also to consolidate and amend the law relating to the assessment and collection of land revenue, capitation-tax and certain other taxes ; it is hereby enacted as follows :—

PART I.

Preliminary.

1. (1) This Act extends to Lower Burma and the Thayetmyo District of Upper Burma.

(2) The Governor may, by notification, except any area from the operation of this Act.

2. * * * * *

3. In this Act, unless there is something repugnant in the subject or context,—

(a) land is said to be in the “ possession ” of a person under this Act—

- (1) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him ;
- (2) when he, his servant, agent, tenant, mortgagee, or other person holding under him has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section 41 ;
- (3) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him :

Provided that no person shall be deemed to be in possession merely on the grounds mentioned in the second or third clause of this definition of any land which is occupied by a person not holding under him, or of any land which he has relinquished by a notice in writing presented to a Revenue Officer at such time of the year as the Governor may by rule from time to time appoint in this behalf ;

(b) " Revenue Officer " means any person whom the Governor may appoint, by name or as holding an office, to do—

Notfn. B.
p. 83.

- (1) anything required by this Act to be done by a Revenue Officer ;
 - (2) anything to be done by a Government officer under this Act or under any rule made under this Act and for the doing of which no agency is specially provided by this Act.
- (c) * * * *

PART II.

Of Rights over Land.

4. Nothing contained in this Part shall apply to the following :—
- (a) land included in any forest constituted a reserved forest under the law for the time being in force* ;
 - (b) land included in any fishery demarcated under the Fisheries Act ;
 - (c) the soil of any public road, canal, drain or embankment ;
 - (d) †land included within the limits of any town ;
 - (e) †land appropriated to the dwelling-places of any town or village ;
 - (f) land included in any military cantonment ;
 - (g) †land included in any civil station ;
 - (h) land belonging on the 1st February, 1879, to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building, or school.

The Governor may from time to time by notification exclude any other land from the operation of this Part or of any section thereof.

5. When the boundaries of any lands exempt or excluded under section 4 from the operation of this Part or of any section thereof need definition for the purposes of that section, and no other mode of defining them is provided by law, the Governor shall cause them to be defined by the Revenue Officer.

Notfn. B.
p. 83.

If, before they are defined, any question arises as to whether any land is included within them, such question shall be decided by the Revenue Officer, whose decision, subject to appeal and review as hereinafter provided, shall be final.

* See The Forest Act.

† The Lower Burma Town and Village Lands Act (Burma Act IV, 1898) applies to land falling under these heads. See the Lower Burma Town and Village Lands Manual.

6. No right of any description shall be deemed to have been or shall be acquired by any person over any land to which this Part applies, except the following :—

- (a) rights created by any grant or lease made by or on behalf of the British Government ;
- (b) rights acquired under sections 26 and 27 of the Limitation Act ;
- (c) rights created or originating in any of the modes hereinafter in that behalf specified ;
- (d) rights legally derived from any right mentioned in clauses (a), (b) and (c) of this section.

7. Except as provided in section 22, any person having been in possession of any culturable land for twelve years continuously, and having during that period regularly paid the revenue due thereon, or held the same under an express exemption from revenue, shall be deemed to have, upon the expiration of that period, acquired the status of a landholder in respect of such land :

Provided that such status shall not be deemed to have been acquired by any possession which terminated more than twelve years prior to the 1st February, 1879.

Explanation 1.—When land in the possession of one person comes immediately into the possession of another by transfer or succession the possession is deemed to be continuous, and the latter may, in reckoning his length of possession, add the possession of the former to his own.*

Explanation 2.—When any revenue has been paid in respect of any land by any person holding such land under the person in possession thereof, such revenue shall, for the purposes of this section, be deemed to have been paid by the person so in possession.

8. A landholder shall have a permanent heritable and transferable right of use and occupancy in his land, subject only—

- (a) to the payment of all such revenue, taxes and rates as may from time to time be imposed in respect of such land under any law for the time being in force ;
- (b) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure, with all the powers conferred by section 38A.

9. * * * *

10. * * * *

* Where a non-agriculturist had purchased from a cultivator a piece of land over which a landholder's right had not yet accrued, and had refrained from reporting the transfer as required by section 22A of the Act, knowing that if he made the report the land would be resumed by Government in accordance with the policy publicly announced in Land Revenue Direction 83, it was held that by his failure to make the report, which led Government to believe that the original occupant was still in possession, he was estopped under section 115 of the Evidence Act from claiming that he had been in possession within the meaning of section 7, since the date of the sale. (Financial Commissioner's Revenue Revision No. 17 of 1915).

11. Any landholder who, except as provided in section 12, voluntarily relinquishes the possession of any land shall at once forfeit his status of landholder in respect of such land.

12. Whenever any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he may present a petition to the Revenue Officer requesting him to take over such land.

The Revenue Officer, on receipt of such petition, if it appears to him on such enquiry as he thinks fit to make that the petitioner is entitled to such status, shall cause a notice to be published in such manner as the Governor may by rule prescribe, declaring that he has taken over the land; and the land shall thereupon be at his disposal to be let on lease or otherwise dealt with, subject to the rights of any third parties over the land and to the right of the petitioner next hereinafter reserved.

13. The petitioner may, at any time within twelve years from the date on which the land has been taken over by the Revenue Officer, apply to the Revenue Officer to reinstate him in possession of the same.

On receiving such application the Revenue Officer shall in such manner as may be provided by rule made under this Act and in force for the time being, give notice of the application to any person who may be in occupation under him, and shall in due time proceed to eject him, and shall put the applicant in possession of the land:

Provided that no person shall be ejected under this section from any land which, before receiving notice from the Revenue Officer of the said application, such person or his predecessor in interest has in any way prepared for cultivation, until the person sought to be ejected has gathered in his crop:

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejection, such value to be determined, in case the parties differ, by order of the Revenue Officer.

14. If any person applies for possession of land under section 13, alleging that he is the successor in interest of the petitioner from whom such land was taken over by the Revenue Officer, the Revenue Officer may, in his discretion, reject such application, or proceed thereon under section 13 as if it were an application by the said petitioner, and the person from whom such land has been taken, or any other person, may sue to establish his title to such land.

15. Any person being in possession of any land and asserting that he himself or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section 7 may apply to the Revenue Officer to record,

R. 73.
Notfn. B
p. 83.

R. 73.

Notfn. B,
p. 83.

R. 74.

Notfn. B,
p. 83.

Notfn. B,
p. 83.

R. 130-133
Notfn. B
p. 83.

in a register to be provided for this purpose, a declaration of such status having been so acquired. And the Revenue Officer, if it appears to him after a notice of such application has been published for such period and in such manner as the Governor may by rule prescribe, and after such enquiry as the Revenue Officer may think fit to make, that such status was so acquired, shall record a declaration to that effect and furnish the applicant with a certificate of the same having been recorded.

16. If within five years from the date on which a declaration has been recorded under section 15, the Revenue Officer is satisfied that it is erroneous, he may cancel it :

Provided that no such declaration shall be so cancelled until a notice of the intention to cancel it has been published for such period and in such manner as the Governor may from time to time by rule direct.

While any such declaration remains on the register uncanceled, no fresh declaration inconsistent therewith shall be recorded in such register.

17. Whenever a question arises in any proceeding before any civil Court as to whether any person acquired the status of a landholder in respect of any land in the manner provided by section 7, and it appears that a declaration of the fact of such status having been acquired by him has been made under section 15 not less than five years before the commencement of such proceedings and is still uncanceled, the Court shall decide in accordance therewith.

Whenever any such question arises in any such proceeding and it appears that no such declaration has been so made, or, if made that it has been cancelled,

and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost, the Court shall refer such question to the Revenue Officer, and shall give judgment in accordance with his decision thereon :

Provided that, where any party desires to appeal from the decision of the Revenue Officer on any question so referred to a Revenue Officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, defer its judgment so as to admit of such appeal being preferred, and in the event of a decision being given in appeal different from that given by the Revenue Officer to whom the question was originally referred, shall give judgment in accordance with the decision pronounced in appeal.

18. The Governor may from time to time make rules for the disposal by way of grant or otherwise of any land over which no person has a right of either of the classes specified in clauses (a) and (c) of section 6.

Such rules may provide among other matters for the following:—

(a) the amount or kind of interest to be created in such land, and the conditions (if any) subject to which such interest may be conferred ;

(b) the mode in which grants and other dispositions of the land may be made ;

(c) the total or partial exemption, either absolutely or subject to conditions, of the land from revenue for a term of years or for any life or lives, or during the maintenance of any institution ;

(d) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land by the person taking under the grant or disposition, his legal representatives or assigns.

R. 51-2.
Notfn. B,
p. 83.

19. The Governor may also from time to time make rules to regulate the temporary occupation of such land as last aforesaid, and may empower any Revenue Officer to eject any person occupying, or continuing to occupy, such land in contravention of such rules.

R. 68-71.

20. The Governor shall from time to time as occasion requires make rules for the allotment from the land referred to in section 18 of grazing-grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of such grazing-grounds by persons permitted to resort thereto.

R. 53-65.

21. The Governor shall also make rules from time to time and for different places as occasion requires—

for the allotment from the land referred to in section 18, for the use of tribes or families practising *taungya*-cultivation, of areas suitable for such cultivation of sufficient extent and situated in localities reasonably convenient for the purposes of the persons to whom they are allotted,

and for regulating and controlling the enjoyment of land so allotted by persons permitted to resort to the same.

22. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section 18, section 20 or section 21 beyond that which is given by the rules made under the said sections respectively.

D. 75-77.

22A. (1) Every person who is a party to an alienation of land, whether permanent or temporary, shall report the same either orally or in writing within sixty days of its occurrence to such Revenue Officer as the Governor may appoint in this behalf, or, failing such appointment, to the Revenue Surveyor or Circle *Thugyi*.

(2) The officer to whom a report is made under sub-section 1) shall enter the necessary particulars in a register in a form to be prescribed by the Governor and shall send a copy of the entry to the Revenue Officer appointed in this behalf through the usual channels.

(3) Any person who, without good or sufficient cause, fails to make the report required by sub-section (1) shall be liable, at the discretion of the Deputy Commissioner, to pay a fine which may extend to five times the amount of land-revenue payable annually in respect of the land so alienated, and such fine may be recovered as if it were an arrear of land-revenue.

PART III.

OF REVENUE AND TAXES.

A.—Of Land Revenue.

23. All culturable land and all land which was culturable on the 1st February, 1879, but which subsequently becomes unculturable in consequence of the erection of buildings or otherwise by the act of man, and all land assessed to land-revenue on the 1st February, 1879, shall be liable to be assessed to land-revenue in manner hereinafter mentioned. R. 75-9.

But nothing in this section shall apply to—

- (a) land which, on the 1st February, 1879, belonged to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school;
- (b) land exempt from assessment under the express terms of any grant made by or on behalf of the British Government ;
- (c) land in respect of which a *taungya*-tax is imposed under section 33 ;
- (d) [dwelling-house-sites in towns.] *See section 47 of the Lower Burma Town and Village Lands Act (Burma Act IV, 1898) now omitted by the Burma Laws (Adaptation) Act, 1940.*

24. The Land Revenue payable under section 23 in any area shall be assessed at such rates, in such a manner and for such period as the Governor may, by notification, direct. R. 75-9.

25. Subject to the rules * made under section 24 and for the time being in force, and except as provided in that section and in sections 28 and 42, the rates † payable in respect of any land may be altered from time to time as the Governor may direct. R. 75-9.

* The operations of Revenue Settlement Officers are governed by the *Directions to Settlement Officers* published separately.

† *See* notifications in the *Gazette* for rates in districts or parts of districts. All rates in force on the 1st February, 1879 were continued until further orders by Revenue Department Notification No. 12, dated the 12th February, 1879—*see* Notification A. Part III, page 83.

26. Any person in possession of any culturable land which is liable to be assessed to land-revenue may apply to the Revenue Officer* to make a settlement with him of such land.

If such person appears to have a permanent heritable and transferable right of use and occupancy in the land, the Revenue Officer* shall offer him a settlement of the nature hereinafter described.

If such person does not appear to have such a right, it shall be in the discretion of the Revenue Officer* to offer or refuse such settlement.

27. The settlement offered to the applicant may be either—

- (a) a settlement of a single annual sum payable in respect of the whole land, or
- (b) a settlement of certain annual rates per acre or other superficial measure of land.

In either case the settlement may provide that, for any additional land situate within certain local limits which the applicant may cultivate (not being land acquired by him by transfer or succession); he shall not be required to pay during the continuance of such settlement any revenue whatever or any revenue in excess of rates fixed thereby for such additional land.

The Governor shall by rules determine the cases in which each of the said descriptions of settlement shall be offered, and the general principles on which the amount or rate of the revenue payable thereunder shall be fixed.

Subject to such rules, the nature and stipulations of the settlement to be offered in each case shall be in the discretion of the Revenue Officer.*

28. When a settlement of any land offered under sections 26 and 27 has been accepted, neither the person on whose application such settlement has been made, nor any person succeeding him in possession of the land by transfer or succession, nor any person holding under him or under a person so succeeding him, shall, during the term of such settlement, be held liable to pay any revenue in respect of such land beyond that fixed by the settlement.

But no person shall be deemed to have acquired any right to or over any land, as against any other person claiming rights to or over the same land, merely on the ground that a settlement of such land has been made on his application, or on the application of some person through whom he claims.

29. The settlement shall be made for such term as the Governor may from time to time by rule direct.

* Sections 26 to 30 are practically obsolete and no one is now empowered as a Revenue Officer thereunder. The present revenue settlements are effected under section 25.

The settlement of any land shall terminate at the close of any year of assessment prescribed under section 41 if the person in possession of such land, and entitled under section 28 to the benefit of such settlement, not less than three months before the close of such year, presents to the Revenue Officer* a notice in writing declaring that he desires to rescind the settlement, and at the same time pays to him all revenue payable in respect of the said land to the close of such year.

If any such person omits to give the notice and make the payment required by this section, he shall continue liable for the revenue payable from time to time under the settlement, although he may have relinquished possession of the land.

30. If the term for which a settlement of any land has been made elapses before a new settlement thereof is made, any person who was entitled to the benefit of the expired settlement at the time of its expiration and continues in possession of such land, and any person holding under him or claiming through him without an interruption of possession, shall be entitled to the benefit, and be bound by the stipulations, of the expired settlement until a new settlement of such land is made :

Provided that the said stipulations shall cease to be in force at the close of any year of assessment as aforesaid, if the person in possession, not less than three months before the close of such year, presents to the Revenue Officer * a notice in writing requiring that they should so cease.

B.—Of the five per cent cess.

31--32. * * * *

C.—Of the Taungya-tax.

33. The Governor may direct that, in lieu of the revenue assessable on any land under *taungya*-cultivation, there shall be collected an annual tax, either on each male person who has completed his age of eighteen years, or on each family of persons, taking part in the cultivation of such land at any time during the year of assessment as fixed under section 41. R. 81.

The rates † of such tax may be fixed from time to time by the Governor, but shall not exceed the following, that is to say :—

- on each male cultivator,—two rupees ;
- on each family of cultivators,—two rupees.

D.—Of the Capitation-tax and the Land-rate in lieu thereof.

34. A capitation-tax shall be payable by all males between the ages of eighteen and sixty years, at such rates as the Governor may from time to time by notification † direct : R. 101-7.
D. 200-82

* See foot-note to section 26, page 8. † Not republished in this Manual.

Provided that such rates shall not exceed the following, that is to say :—

on married men,—five rupees a year ;

on men who have no wives,—two rupees eight annas a year :

Provided also that this tax shall not be payable—

(a) by the residents of any of the towns mentioned in the schedule hereto annexed * ;

(b) by the residents of any other town † on which the Governor may impose a land-rate under section 35

Notfn. C,
p. 86.

R. 99-100.
Notfn. C,
p. 86.

35. In the towns mentioned in the schedule* hereto annexed, and in such other towns † as the Governor may from time to time by notification direct, there shall be levied, instead of the capitation-tax, an annual rate upon land, to be fixed from time to time by the Governor by notification, but not to exceed the following, that is to say.—

on land covered with buildings,—one pie and a half per square foot ;

on land not covered with buildings,—three rupees per acre.

The boundaries of the towns in which such rate is leviable shall be fixed from time to time, for the purposes of this section, by the Governor by notification, and may be so fixed as to include any suburbs of such towns.

Notfn. C,
p. 86.

Explanation.—The rate leviable on any land under this section shall be in addition to any land-revenue ‡ payable thereon.

Notfn. E
p. O,
p. 89-92.

Notfn. D,
p. 88,
p. 296-7.

36. The Governor may, by notification,—

(a) exempt any person or class of persons, or the residents of any particular locality, from the payment of capitation-tax ;

(b) exempt any lands, or any class of lands, throughout Lower Burma or in any part thereof, from land-rate in lieu of capitation-tax ;

(c) revoke any such exemption.

E.—Of Personal Liability for certain Revenue and Taxes.

37. The amount payable on account of revenue or land-rate in lieu of capitation-tax on any land for any year of assessment shall be due jointly and severally from all persons who have been in possession of such land at any time during such year, and all persons who have held under them as tenants, mortgagees or conditional vendees.

* Page 17. Rangoon, Bassein, Thayetmyo, Prome, Toungoo, Akyab, Kyaukpyu and Henzada.

† Henzada was added by Revenue Department Notification No. 422, dated the 15th September 1896, Notfn. C., p. 86.

‡ Land in towns and villages is liable to assessment under section 22, Lower Burma Town and Village Lands Act (Burma Act IV, 1898). See the Lower Burma Town and Village Lands Manual.

38. When a tax per family of cultivators of any land is imposed, the amount due for any year of assessment from each family shall be due jointly and severally from all males of such family who at any time during such year, being then above the age of eighteen years, took any part in the cultivation of such land.

F.—Of the Extraction of Minerals and Licences to collect Edible Birds' Nests.

38A. (1) In the case of any land wherein the right to minerals is reserved to or otherwise belongs to Government, the Government shall have all powers necessary for the proper enjoyment of its right thereto, and may dispose of any such right and powers to any persons in such manner as to it may seem fit.

(2) Whenever in the exercise of any such rights and powers by the Government, or by any person to whom the Government may have disposed of such rights and powers, the rights of any owner or occupier of any such land are infringed by the occupation or disturbance of the surface of such land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act.

(3) The Governor may from time to time make rules—

R. 107A-G.

(a) for regulating or prohibiting the mining, quarrying or digging for or the excavating or collecting of minerals on land wherein the right to minerals is reserved to or otherwise belongs to Government ;

(b) for the disposal by way of lease, licence or otherwise of such right of the Government, and fixing the conditions subject to which and the mode in which such dispositions may be made ;

(c) for the levy and collection of royalties and fees in respect of minerals mined, quarried, excavated or collected on any such land ; and

(d) for regulating and controlling the transport and export of minerals.

39. * * * *

40. [*Power to make rules regarding Collection of Edible Birds' Nest—Not reproduced, as the Forest Department now deals with the Collection of these nests.*]

G.—Miscellaneous.

R. 99, 101.

41. The year of assessment of any revenue, rate, tax or fee leviable under this Part shall commence on such day of the calendar year as the Governor may from time to time by rule prescribe.

42. Notwithstanding anything contained in this Part, no enhancement made in any such revenue, rate, tax or fee shall take effect until the commencement of the year of assessment following that in the course of which it is made.

PART IV.

Of Arrears and the Mode of recovering them.

R. 91-98,
100, 107, 120.
D. 169-81.

43. Every sum payable under this Act on account of any revenue, tax, rate, fee, duty or composition, shall fall due on such date, and shall be payable at such place and to such person as the Governor may from time to time by rule direct.

R. 81, 99, 101.
R. 82, 100,
104.

44. When any such sum has fallen due, and a written notice of demand for it has been served on any one of the persons liable for it, or published in such manner as the Governor may from time to time by rule direct, and thirty days have elapsed from the service or publication of such notice without such sum having been paid, such sum shall be deemed to be an arrear; and every person liable for it shall be deemed to be a defaulter.

R. 86.

Notfn. B,
p. 83.

45. An arrear may be realized as if it were the amount of a decree for money passed against the defaulter in favour of any Revenue Officer whom the Governor may from time to time appoint in this behalf by name or as holding any office.

Notfn. B,
p. 83.

Proceedings with a view to the realization of such arrears may be instituted by such officer before any other Revenue Officer whom the Governor may from time to time appoint by name or as holding any office; and, except in so far as the Governor may otherwise by rule direct, such other officer may exercise all the powers conferred on, and shall conform to all rules of procedure prescribed for, a Court executing a decree by the Code of Civil Procedure:

Provided that—

Except when execution is applied for against a defaulter who has absconded, or who is reasonably believed to be about to abscond, the officer before whom proceedings are instituted under this section shall, before issuing any process of execution against a defaulter, cause a notice to be served on him in the manner prescribed for the service of summons on defendants in civil suits, requiring him either to pay the amount of the arrear or to appear on a day fixed in the notice and show cause why such amount should not be realized from him.

If on the day so fixed such amount has not been paid and the defaulter does not appear, or appearing fails to show cause as aforesaid, the said officer may order the process to issue forthwith.

46. Instead of, or in addition to, the proceedings which may be instituted under section 45, a Revenue Officer empowered in this behalf by the Governor may, when the arrear is one of land-revenue or land-rate in lieu of capitation-tax, proceed against the land on which such arrear has accrued as next hereinafter provided.

Notfn. B,
p. 83.

R. 92-8.

47. If such officer finds on enquiry that there exists any permanent heritable and transferable right of use and occupancy in the land, he may sell by public auction such right in the whole of the land, or in such portion thereof as he may deem sufficient, for the realization of the arrear.

The proceeds of such sale shall be applied in the first place in liquidation of the arrear, and, in the event of there being any surplus remaining, the Revenue Officer shall, if he is satisfied as to the right of any person claiming such surplus, pay the amount thereof to such person, and if he is not so satisfied, shall hold the amount in deposit for the person who may ultimately succeed in due course of law in establishing his title thereto.

Notfn. B,
p. 83.

48. The purchaser at a sale held under section 47 shall be deemed to have acquired the right offered for sale, free from all encumbrances created over it and from all subordinate interests derived from it, except such as may be expressly reserved by the Revenue Officer at the time of sale.

Notfn. B,
p. 83.

49. If the Revenue Officer proceeding against the land finds on enquiry that no permanent heritable and transferable right of use and occupancy exists therein, he may, by proclamation published on the land in such manner as the Governor from time to time by rule directs, declare that he has taken possession of such land on behalf of the Government and may summarily eject any person found in occupation thereof.

R. 97.

50. When a proclamation is published under section 49 in respect of any land over which any private rights of any description exist, such land shall be deemed to have been, from the date of such proclamation, vested in the Government free from all such rights as have not been expressly reserved by the terms of such proclamation.

51. All costs of any proceeding under this Act for the recovery of an arrear may be recovered as if they formed part of such arrear.

D. 173—4

52. If a Revenue Officer has reason to believe that a Revenue Officer subordinate to him who has collected any sum due under this Act has absconded or is about to abscond without accounting for such sum, he may issue a warrant for the apprehension of such subordinate officer and proceed against him or cause proceedings to be instituted against him as if he were a defaulter in the amount so collected.

Notfn. B,
p. 83.

Notfn. B,
p. 83.

53. Any person who has become liable for any amount as surety for a defaulter or Revenue Officer may be proceeded against as if he himself were a defaulter in such amount.

PART V.

Miscellaneous.

Notfn. B,
p. 83.
R. 128A.

54. A Revenue Officer may, by a notice in writing duly served in accordance with rules to be made under this Act, require any person liable for the revenue of any land, or entitled to hold such land free of revenue, to erect boundary-marks sufficient for defining the limits of such land, or to repair any such boundary-marks already existing; and, if such person fails to comply with his requisition within a period to be specified in the notice, may cause the work to be done and recover the cost thereof as if it were an arrear of revenue due in respect of the land.

Notfn. B,
p. 83.

54A. (1) A Revenue Officer may summon any person whose attendance he considers necessary for the purpose of any business before him as a Revenue Officer. Such summons shall be issued and served in accordance with the provisions of the Code of Civil Procedure regarding the service of summonses.

(2) Every person so summoned shall be bound to appear at the time and place mentioned in the summons in person or, if the summons so allows, by his recognized agent or legal practitioner.

54B. Every person attending in obedience to a summons issued by a Revenue Officer and every applicant or other person appearing before a Revenue Officer, shall be bound to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents and other things relating to any such matter as the Revenue Officer may require.

R. 136—9

55. Appeals shall lie from orders and decisions given under any provision of this Act in such cases, to such officers and subject to such limitations as to time and such other conditions as the Governor may from time to time by rule determine :

Provided that decisions by an officer of a grade lower than that of a Commissioner of a Division in or on the following matters, claims and questions shall not be final, namely :—

- (a) matters disposed of by Revenue Officers under section 5, and sections 12 to 17, inclusive, except orders as to the value of improvements ;
- (b) claims to occupy or resort to lands under sections 19, 20 and 21, and disputes as to the use or enjoyment of such lands between persons permitted to occupy or resort to the same ;

- (c) questions as to whether any land or any person is liable to be assessed to any revenue, tax or rate ;
- (d) questions as to the mode or principle of assessment of any revenue, tax or rate or as to the amount assessed ;
- (e) questions as to the right to a settlement of land-revenue or the nature or term of the settlement to be offered ;
- (f) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;
- (g) questions as to the liability of any person under sections 37 and 38 ;
- (h) questions as to whether any revenue, tax or rate is in arrear ;
- (i) questions as to the legality of any process issued under section 45 ;
- (j) questions as to the validity of a sale under section 47, or as to the effect of a proclamation under section 49 :

Provided also that in all cases the Financial Commissioner shall have power to call for and review the proceedings, if he thinks fit to do so, and pass such order thereon consistent with the provisions of this Act as he thinks fit.

56. Except as hereinbefore expressly provided, no civil Court shall exercise jurisdiction as to any of the following matters, namely :—

- (a) matters, claims and questions mentioned in the first proviso to section 55 ;
- (b) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension or removal therefrom ;
- (c) claims to have allotments made under section 20 or section 21 and objections to the making of such allotments ;
- (d) claims to a remission or refund of any revenue, tax, rate, fee, duty or composition payable or paid under this Act ;
- (e) questions as to the right to, or amount of, any compensation for improvements awardable under section 13.

57. The Governor may invest any Revenue Officer by name or as holding any office with any of the following powers, in addition to the powers directly conferred on Revenue Officers by this Act, to be

exercised by him in any part of Lower Burma or in any class of cases in any such part :

- (a) power to enter upon any land and to survey, demarcate or make a map of the same ;
- (b) power to cut and thresh the crop on any land and weigh the grain with a view to estimating the capabilities of the soil ;
- (c) any power exercised by a civil Court in the trial of suits ;
- (d) power to delegate the exercise of any power, or the performance of any duty, to a subordinate Revenue Officer ;
- (e) power to review any decision or order given by a Revenue Officer which is not open to appeal, or from which, if open to appeal, no appeal has been preferred ;
- (f) power to call for the proceedings of any subordinate Revenue Officer and review * any order or decision given therein which is not open to appeal, or from which, if open to appeal, no appeal has been preferred.

58. In addition to the other matters for which the Governor is empowered to make rules by this Act, he may from time to time make rules—

R. 5—107,
107F.

(a) for the assessment and collection of all revenue and of every tax, rate, fee, duty and composition leviable under this Act ;

R. 125—35,
142, 144, 145.

(b) to determine the person by whom, and the time, place and manner at or in which anything to be done under this Act, and for which no express provision is made in these respects, shall be done ; and generally to regulate the procedure of Revenue Officers in all cases ;

R. 129.

(c) to provide for the investigation by the higher Revenue Officers of charges of misconduct preferred against Revenue Officers of lower grade ;

(d) * * * *

R. 122—24.

(e) to regulate the costs in all proceedings before Revenue Officers, and to provide for their realization as if they were arrears of land-revenue ;

(f)¶ as to making advances of money to agriculturists for the purchase of seed and cattle, for the construction, maintenance and repair of dwelling-houses and other buildings, and for other such purposes not coming within the scope of the Land Improvement Loans Act ;

* " Review " is equivalent to " revise and alter on revision." (Financial Commissioner's Revenue Revision No. 67 of 1909.)

¶ No rules have been framed under this clause—See the Agriculturists' Loans Act and rules thereunder, in the *Cultivator's Loans Manual*.

- (g)* for the recovery of advances made under clause (f) of this section from the persons to whom they were made or their legal representatives; and
 (h) generally, to carry out the provisions of this Act.

59. The Governor may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that would ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

60. 1) The power to make any rules under this Act is subject to the condition of the rules being made after previous publication.

2) All rules made under this Act shall be published in the *Gazette* and shall thereupon have effect as if enacted in this Act.

THE SCHEDULE.

[See Sections 34 and 35.]

Towns in which land-rate in lieu of capitation-tax is levied :—

Rangoon.	Thayetmyo.	Toungoo.	Kyaukpyu.
Bassein.	Prome.	Akyab.	Henzada. ‡

* See foot-note (§) on page 16.

‡ Added by Revenue Department Notification No. 422, dated the 15th September 1896.—see Notification C, Part III, page 86.

PART II.

RULES UNDER THE LAND AND REVENUE
ACT (India Act II, 1876).

RULES.

21

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RULES UNDER THE LAND AND REVENUE ACT (India Act II, 1876).

Published in Revenue Department Notification No. 244, dated the 22nd July 1897, and amended by later notifications.)

In these rules, unless there is anything repugnant in the subject or context,—

the word "section" means a section of the Land and Revenue Act ;

the words "grantee" and "lessee" include the original grantee or lessee and his successors in possession of the land granted or leased ;

the word "thugyi" means the circle *thugyi* where such *thugyis* exist, and the village headman in circles in which the appointment of circle *thugyi* has been abolished.

CHAPTER I.

Disposal of Available Lands.

1. No land referred to in section 18 shall be disposed of except by lease from year to year, if it is, or is likely to be, required by the State.

2. Except as provided in Rule 1, such land may be disposed of by grant, or by lease, and on the conditions and in the mode hereinafter prescribed. Grants and leases of such land shall not, without the previous sanction of the Governor, be made on any other conditions or in any other mode.

CHAPTER II.

Conditions applicable to all Grants and Leases.

3. The applicant for a grant or lease of any land shall, if so required, satisfy the Revenue Officer to whom application is made that he possesses sufficient means to fulfil the purpose for which, and the conditions on which, the land is to be granted or leased. But no grant or lease shall be refused by any Revenue Officer on account of the applicant's insufficiency of means without the sanction of the Deputy Commissioner.

4. If any grantee or lessee fails to comply with any of the conditions of a grant or lease made to him under these rules, the land granted or leased shall be liable to be resumed and all trees, crops, buildings and salt works on the land shall be liable to be confiscated to Government by order of the Deputy Commissioner.

5. *The right to all mines and mineral products, coal, petroleum and quarries under or within any land granted or leased is reserved to Government.

6. †Any person to whom a grant or lease of land has been made, may, subject to the existing rights of other persons, fell, sell or remove for sale or for private use, any trees, whether reserved or not on the land so granted or leased :

Provided that no timber shall be so removed for any other than domestic, piscatorial or agricultural purposes unless—

- (a) prior to its removal, it has been marked with a property mark as prescribed by the rules under the Forest Act ;
- (b) it is covered by a licence issued in the manner prescribed and by the officers mentioned in Rules 22, 24, 25, 40 and 41 of the said rules ;
- (c) there has been paid on it the royalty, if any, entered in the licence ;
- (d) a removal pass has been taken out for it as prescribed by the rules under the Forest Act, before the timber is moved by water or rail :

Provided further that in the case of timber obtained from teak trees, the timber shall not be so removed unless such trees were girdled not less than three years before felling, or having been felled by the lessee or grantee or his agents or having fallen from natural causes, have lain on the ground for such period as the Divisional Forest Officer may require.

7. ‡

8. ‡

9. Land granted or leased shall be subjected to the payment of all such revenues, taxes and rates as may from time to time be imposed under any law or rules for the time being in force.

10. The term of a lease shall ordinarily not exceed thirty years.

11. No grant or lease of any land shall be made to any person under eighteen years of age. Any grant or lease made in contravention of this rule or of the rules contained in Chapters III, IV, V, VI, VII and VIIA ¶ shall be void as against Government.

12. Every grantee or lessee shall comply with such lawful instructions as he may from time to time receive from the Deputy Commissioner in regard to furnishing returns of population, capitation-tax and such other statistics relating to the land, or the

* Substituted by Revenue Department Notification No. 25, dated the 1st April 1908.

† Substituted by Revenue Department Notification No. 157, dated the 29th November 1926.

‡ Cancelled by Revenue Department Notification No. 26, dated the 1st April 1908.

¶ The figures " VII " and " VIIA " were substituted for the figure " VII " by Revenue Department Notification No. 35, dated the 9th March 1907.

...cultivators of the land as may be demanded by the Deputy Commissioner. If any grantee or lessee makes default in compliance with such instructions, the Deputy Commissioner may, by an order in writing, impose on him a penalty not exceeding Rs. 20, with a further daily penalty, not to exceed Rs. 5 for each day, for continuing breach of the condition.

12A * If at any time any land included in a grant or lease, other than a grant or lease for a tank or burial ground or for building purposes, should be required for a public purpose, the grantee or lessee shall surrender the same to Government on payment of—

- 1) compensation at a rate not exceeding 20 times the amount of revenue or ground rent which Government may be receiving at the time of surrender ;
- 2) the premium, if any, paid to Government at the time of the grant or lease ; and
- 3) compensation for standing crops or trees, permanent buildings and other improvements to the land made since the grant or lease and for severance, if any :

The Deputy Commissioner shall determine the amount of compensation payable and, subject to appeal to the Commissioner, his decision shall be final.

12B. All rights in any alluvial or other accretion to the land shall accrue solely to Government and no such right shall accrue to the grantee or lessee.

12C. In the event of an adverse claim to the land either as an alluvial or other accretion or as reformed land being established, the grantee or lessee shall take all risk of eviction from the land and shall not be entitled to any compensation therefor from Government.

CHAPTER III.

*Grants and Leases of Land for Cultivation and Grazing Purposes.

13.† Grants or leases of land for cultivation and leases of land for grazing purposes may be made by the officers named below, provided that the total area held by any one person shall not exceed the limits hereinafter mentioned :—

Class of Revenue Officer.	Grants or Leases for cultivation.	Leases for grazing purposes.
	Acres.	Acres.
Township Officers	15	5
Sub-divisional Officers	25	5
Deputy Commissioners	100	25

S. 18.
D. 13—24.
L. R. II.—
L. B.
Grant 1,
p. 246.
L. R. II.—
L. B.
Lease 2,
p. 248.

* Inserted by Revenue Department Notification No. 68, dated the 21st June 1922

† All grants and leases made under this chapter must be entered in the register in Form No. L. R. I—Land Register 10, page 216.

‡ Substituted by Revenue Department Notification No. 345, dated the 8th September 1899.

Provided that Township Officers shall not make grants or leases with periods of exemption exceeding five years for any of the purposes mentioned in Rule 18, and shall not make grants or leases with periods of exemption exceeding three years under Rule 19 :

Provided also that, with the previous sanction of the Commissioner, the Deputy Commissioner may withdraw from any Township Officer the power of making such grants or leases.

14. No grant or lease of land which is situated within two miles of the limits of any municipal town or town possessing a town fund shall be made without the sanction of the Commissioner.

15.* (1) Grants or leases of land for cultivation where the area exceeds 100 acres but does not exceed 200 acres, and grants or leases which bring up the total area held by the applicant to more than 100 acres but not more than 200 acres, may be issued by the Deputy Commissioner with the previous sanction of the Commissioner.

(2) Grants or leases of land exceeding 25 acres in area for grazing purposes, and grants or leases of land exceeding 200 acres in area for cultivation, and grants or leases which will bring the total area held by the applicant to more than 25 acres or 200 acres, as the case may be, require the previous sanction of the Financial Commissioner except as provided in Chapters IV and IVA.

16. (a)† Land shall not be granted or leased under this chapter in any *thugyi's* circle to the circle *thugyi*, to his *taiksaye*, or to their relatives living with them, without the previous sanction of the Deputy Commissioner, or to any other public servant, except a village headman appointed under the Village Act, without the previous sanction of the Commissioner.

(b)‡ Without the previous sanction of the Financial Commissioner no grant or lease shall be made to any person who is not a native of Burma, when the area to be granted or leased, or its addition to the area already held, would give such person a total area in excess of 50 acres.

¶NOTE.—For the purposes of this rule Native of Burma means any person born and domiciled in Burma of parents habitually resident in Burma and not established there for temporary purposes only.

17. If any person to whom a grant or lease of any land for cultivation is made shall, during any previous temporary occupation of such land or otherwise, have made any clearing of or in such land,

* Substituted by Revenue Department Notification No. 18, dated the 24th April 1934.

† Substituted by Revenue Department Notification No. 304, dated the 31st July 1900.

‡ Substituted by Revenue Department Notification No. 345, dated the 8th September 1899.

¶ Added by Revenue Department Notification No. 52, dated the 10th June 1911.

such person shall not be allowed the full period of exemption from assessment to land revenue to which he would have had a claim if the land had been uncleared, but shall be allowed such shorter period of exemption as may be fixed in consideration of the state of the land at the time the grant or lease is executed.

18. Waste or uncleared land granted or leased for the purpose of planting palms and fruit-bearing trees shall be classified according to the description of trees to be planted on at least three-fourths of its area, or as near to that proportion as possible, and may be exempted from assessment for different periods, not exceeding the following scale :— D. 13—24

Class I	.. Land to be planted with betelnut or coconut palms.	Fifteen years' exemption.
Class II	.. Land to be planted with any other palm trees, except <i>dhani</i> or with durian, marian or spices.	Ten years' exemption.
Class III	.. Land to be planted with all other fruit-trees, except custard-apples, papayas and plantains.	Eight years' exemption.
Class IV	.. Land to be planted with <i>dhani</i> palms, custard-apples or papayas.	Five years' exemption.
Class V	.. Land to be planted with plantains	.. One year's exemption.

Provided that, where plantains are planted *bona fide* as shade to other trees, the land occupied by them shall, for the purpose of this rule, be treated as occupied by the trees which they are planted to shade :

Provided also, that, where ordinary cultivation is carried on during the period of exemption of the plantations referred to in this rule, the land under such cultivation shall, during such period of exemption be assessed at one-half of the rate which would be levied on similar land under such cultivation in the vicinity ; but no assessment will be levied on ordinary cultivation carried on during the period of exemption of any plantation unless the area under such cultivation amounts to one acre.

19. Land granted or leased for the cultivation of any products, other than those mentioned in Rule 18, shall be classified and may be exempted from assessment for different periods, not exceeding the following scale, if the land or at least three-fourths of its area, is of the description mentioned in the following table :— D. 13—24

Class I	.. Land covered with grass	One year's exemption.
Class II	.. Land covered with reeds, elephant-grass and bushes.	Three years' exemption.
Class III	.. Land covered with small trees not exceeding 1 foot in diameter at 2 cubits above the ground.	Four years' exemption.
Class IV	.. Land covered with large trees exceeding 1 foot in diameter at 2 cubits above the ground.	Six years' exemption.

20.* The following conditions are applicable to all grants or leases of land for cultivation made under the provisions of this chapter:—

D. 24.

(1) If the land has been granted or leased with a period of exemption from assessment to land revenue, an area of not less than half of the total area granted or leased shall be brought under cultivation before expiry of the period of exemption.

(2) If the land has been granted or leased without a period of exemption from assessment to land revenue, an area of not less than two-thirds of the land shall be brought under cultivation within a period which shall be specified in the instrument of grant or lease.

(3)† Without the previous sanction of the Deputy Commissioner a grantee or lessee shall not, until after five years from the date of the expiry of the term of exemption, or, if no exemption has been granted until after five years from the date of the execution of the grant or lease—

(a) transfer, mortgage, charge or hypothecate, or attempt to transfer, mortgage, charge or hypothecate, whether wholly or partially, his right, title or interest in or to the whole or any part of the land granted or leased;

(b) lease or sub-lease the whole or any part of the land granted or leased;

(c) by failing to satisfy any judgment debt due from him, suffer the whole or any part of the land granted or leased to be sold in execution of any decree.

(4)‡ Until the whole of the land granted or leased has been brought under cultivation, the grantee or lessee shall maintain boundary posts of such number and size and in such positions as will enable the boundary lines to be clearly distinguished. In tracts outside supplementary survey, such posts shall be maintained for the whole period of the grant or lease:

Provided that in the case of any special grant or lease the Financial Commissioner may authorize such other conditions as he may see fit.

21.‡ If any grantee or lessee fails to comply with the conditions mentioned in Rule 20, or if having obtained a grant or lease of land for cultivation with a period of exemption from assessment to land

* Substituted by Revenue Department Notification No. 345, dated the 8th September 1899.

† Substituted by Revenue Department Notification No. 49, dated the 4th April 1907. This clause as it stood prior to this Notification was held to prohibit transfers by order of civil Court, so that land transferred by a civil Court before the expiry of the term fixed by clause (3) was liable to resumption (letter No. 373-11-10 dated the 8th August 1907, from Financial Commissioner to Commissioner, Irrawaddy Division).

‡ Substituted by Revenue Department Notification No. 31, dated the 24th June 1920.

revenue, any grantee or lessee does not employ the term of exemption in the *bona fide* cultivation of the products for the cultivation of which such land was granted or leased, and uses the land principally for other crops, or for the purpose of obtaining fuel, timber, or other spontaneous products, [a] or removes timber otherwise than in accordance with the conditions prescribed in Rule 6 [a] or during a period of two years makes no use of the land at all or abandons it without sufficient cause, the Deputy Commissioner may either (1) resume the whole or any portion of the land granted or leased, or (2) impose a penalty not exceeding Rs. 200 in any case; and the grantee or lessee shall also be liable, under the order in writing of the Deputy Commissioner, to the following penalties:—

(a) The payment of land revenue at the highest rate current for similar land in the neighbourhood from the date of grant or lease;

(b) The payment at such rates as the Deputy Commissioner may fix of the value of all timber, fuel or other spontaneous products removed from the land since the date of grant or lease.

The penalties shall be recoverable as an arrear of land revenue. S. 45—51.
R. 91—97.
D. 100—101.

22. In special cases a Deputy Commissioner may, with the previous sanction of the Commissioner, make grants or leases of land for cultivation with longer terms of exemption than those provided in Rules 18 and 19, or may allow partial exemption for a term of years instead of, or in addition to, a term of total exemption, or may extend the term of exemption provided by Rules 18 and 19 for a reasonable time, not exceeding five years, according to the circumstances of each case.

23. A Deputy Commissioner may, with the previous sanction of the Commissioner, allow an additional period of exemption from assessment to revenue of land which, in order to be made fit for cultivation, requires any outlay for the purpose of draining or embanking, or for the construction of dams for irrigation works of any kind: provided, however, that such additional period of exemption shall not exceed five years.

A further extension of the period of exemption may be granted with the sanction of the Financial Commissioner.

23A.* Where embankments or extensive drainage works are necessary to reclaim land from the sea or from a tidal creek, a Deputy Commissioner may, with the previous sanction of the Commissioner, allow exemption from revenue for a period not exceeding twenty years.

24. The period of exemption from assessment shall be reckoned from the commencement of the agricultural year, *i.e.* from the 1st July next following the date of order of the Revenue Officer sanctioning the grant or lease.

[a]—[a] Inserted by Revenue Department Notification No. 1, dated the 5th January 1921.

* Inserted by Revenue Department Notification No. 3, dated the 12th January 1909.

CHAPTER IV.

S. 18.
D. 37.**Grants* of Land for the Cultivation of Tea or Coffee.**

25. †Rules 29A to 29E apply *mutatis mutandis* to grants of land for the purpose of cultivation of tea or coffee.

26—29. * * * *

CHAPTER IVA. †

S. 19.
L. R. II.—
Grant 3,
p. 243.**Grants of Land for the Cultivation of Rubber.**

29A. Grants of waste land not exceeding 1,200 acres in area for the purpose of planting rubber trees may be made by the Deputy Commissioner with the previous sanction of the Commissioner.

When the area which it is proposed to grant exceeds 1,200 acres, the application, with the recommendations of the Deputy Commissioner and the Commissioner, shall be submitted to the Financial Commissioner for his orders.

29B. The following special conditions as well as the general conditions of Chapter III in so far as they are not inconsistent with the special conditions shall apply to all grants made under this Chapter, namely:—

(1) (a) The grantee shall within two years from the date of the instrument of grant plant not less than one-tenth of the total area with rubber trees.

(b) The grantee shall within four years from the date of the instrument of grant plant not less than one-half of the total area with rubber trees.

(c) The grantee shall within eight years from the date of the instrument of grant plant not less than three-fourths of the total area with rubber trees:

Provided that in computing the total area under sub-clauses (a), (b) and (c), the land occupied by or appertaining to roads or buildings constructed or erected for purposes of the grant, and the land, if any, declared by the Deputy Commissioner, in consultation with the Deputy Director of Agriculture or, if he is not available, with the Divisional Forest Officer, § to be unsuited for the growth of rubber trees, shall be excluded.

* Substituted by Revenue Department Notification No. 57, dated the 10th August 1936. All grants made under this chapter must be entered in the register in Form No. L.R.I.—Land Register 10, page 216.

† Rules 25 to 29 were substituted by Revenue Department Notification No. 174, dated the 12th November 1924.

‡ Substituted by Revenue Department Notification No. 55, dated the 23rd June 1916.

§ The words "Deputy Conservator of Forests" were deleted by Revenue Department Notification No. 105, dated the 25th July 1928. Particulars of all grants made under this chapter must be entered in the register in Form No. L.R.I.—Land Register 10, page 216.

(2) The grantee shall at all times make use of the land in the *bona fide* cultivation of rubber trees. Other crops may be grown to such extent only as not to interfere with rubber cultivation or on land unsuited for the growth of rubber trees :

* Provided that, in the Tenasserim Division, an area not exceeding 50 acres or one-tenth of the total area (whichever is less) may be used for the purpose of cultivating food crops, on condition that such area has been allotted free of rent to coolies employed on the estate.

29C. If the Deputy Commissioner considers that the grantee has failed to observe any of the conditions imposed by Rule 29B, he may resume the whole or part of the area granted. In the event of a partial failure by the grantee to observe the said conditions, the area to be resumed shall be determined by the Deputy Commissioner, in consultation with the [a] Deputy Director of Agriculture or, if he is not available, with the Conservator of Forests, [a] on taking into consideration the extent to which the grantee has failed to observe the conditions :

Provided that an order of the Deputy Commissioner under this rule shall not take effect until it has been sanctioned by the Commissioner.

29D. Subject to the provisions of Rule 17, the land granted shall be exempted from assessment to land revenue for a term of eight years : †

Provided that if at any time during the term of exemption the Deputy Commissioner is satisfied that the land is not being used in the *bona fide* cultivation of rubber trees, he may impose upon the grantee the penalties set out in Rule 21 in addition to any other penalties to which the grantee may be liable under these rules.

29E. ‡ (1) After the expiry of the term of eight years specified in Rule 29D the entire area comprised in the grant with the exception of any area excluded under the proviso to condition (1) of Rule 29B or allotted for the cultivation of food crops under the proviso to condition (2) of Rule 29B, shall be assessed to land revenue :

Provided that where the total area of the grant exceeds 3,500 acres, 3,200 acres shall be assessed after the expiry of the term of eight years, and thereafter in each year an additional 800 acres shall be assessed until the entire area comprised in the grant has been assessed with the exception of any area excluded under the proviso to condition (1) of Rule 29B.

* Inserted by Revenue Department Notification No. 61, dated the 10th November 1920.

[a]—[a] Substituted by Revenue Department Notification No. 105, dated the 25th July 1928.

† The words "from the date of the instrument of grant" were deleted by Revenue Department Notification No. 31, dated the 13th April 1932.

‡ Substituted by Revenue Department Notification No. 61, dated the 10th November 1920.

(2) The assessment shall be at the rate of Rs. 3 per acre and shall be liable to revision on or after the 1st of July 1936, and thereafter at intervals of not less than twenty years :

Provided that at any revision the rate shall not be raised by more than 50 per cent. above the rate then current.

(3) Land excluded from the computation under Rule 29B (1) as unsuited for the growth of rubber shall, after the expiry of the eight years' exemption, be liable to assessment at the same rates as similar land in the neighbourhood.

(4) Land allotted for the cultivation of food crops under the proviso to condition (2) of Rule 29B shall be assessed at the privileged rates of half the rates payable on land under similar crops in *kwins* in the vicinity.

29F. In addition to the land revenue payable under Rule 29E all rubber produced from the area granted shall be liable from the date of the instrument of grant to the payment of a royalty under the Forest Act, of 2 per centum on the net value of the rubber. The net value will be based each month on the average value in the London market for the previous month with such deduction as may be prescribed by the Governor on account of cost of production, freight and sale charges.

29G. Such rate of royalty will be liable to revision on or after the 1st July 1936 and thereafter at intervals of not less than 20 years :

Provided that at any revision the rate of royalty shall not be raised by more than 50 per cent. above the rate then current.

CHAPTER V.

30—31.*

CHAPTER VA. †

S. 18.

Grants of Land for growing Bamboos and Trees.

31A. (1) Grants not exceeding 50 acres in area of waste land which is not suitable for ordinary cultivation may be made by the Deputy Commissioner for the purpose of growing bamboos or trees other than trees declared to be reserved under the Forest Act, for domestic, piscatorial or agricultural requirements.

(2) When the area which it is proposed to grant exceeds 50 acres the application shall be submitted with the recommendations of the Deputy Commissioner to the Commissioner for his orders.

* Cancelled by Revenue Department Notification No. 174, dated the 11th November 1924.

† Inserted by Revenue Department Notification No. 120, dated the 2nd November 1917.

31B. The following special conditions as well as the general conditions of Chapter III in so far as they are not inconsistent with the special conditions shall apply to all grants made under this Chapter, namely :—

(a) The grantee shall within three years from the date of the instrument of grant plant not less than three-fourths of the total area with bamboos or trees other than reserved trees according as the grant is given for the one purpose or the other.

(b) The grantee shall at all times make use of the land in the *bona fide* cultivation of bamboos or trees other than reserved trees for domestic, piscatorial or agricultural requirements and shall not grow any crops on the land.

31C. If the Deputy Commissioner considers that the grantee has failed to observe any of the conditions imposed by Rule 31B he may resume the whole or part of the area granted.

31D. (1) If the land is granted for growing bamboos it shall be exempted from assessment to land revenue for a term of five years.*

(2) If the land is granted for growing trees other than reserved trees, it shall be exempted from assessment to land revenue for a term of five years† and shall thereafter be assessed to land revenue at the rate of two annas per acre on the whole area of the grant for such term not exceeding fifteen years as the Deputy Commissioner thinks suitable.

CHAPTER VI.

Grants‡ of Land for Religious or Public Purposes.

32. A grant, free of land revenue, of unoccupied land at the disposal of Government for the erection of a religious edifice or for an unremunerative public purpose without payment of the value of such land may be made by the Deputy Commissioner—

- (a) on his own authority, if the value does not exceed Rs. 250;
- (b) with the previous sanction of the Commissioner, if such value exceeds Rs. 250 but does not exceed Rs. 500; and
- (c) with the previous sanction of the Financial Commissioner, if such value exceeds Rs. 500.

For the purpose of this rule the value of the land shall be taken to be the market value of similar land on which landholders' rights have been acquired *plus* the capitalised value of the land revenue calculated at twenty times the land revenue which would be assessed annually on the land, if the land were cultivated.

* The words " from the date of the grant " were deleted by Revenue Department Notification No. 31, dated the 13th April 1922.

† The words " from the date of instrument of grant " were deleted by Revenue Department Notification No. 31, dated 13th April 1922.

‡ All grants made under this chapter must be entered in the register in Form No. L.R. 1—Land Register I, page 209. The rules in this Chapter were revised by Revenue Department Notification No. 18, dated the 24th April 1934.

33. (1) A revenue free grant, for a like purpose, of land over which occupancy rights have been acquired may be made by the Deputy Commissioner with the sanction, if any, required by Rule 32 subject to the payment by the applicant of the capitalised value of the land revenue calculated at twenty times the land revenue which should be assessed annually on the land and subject also to the prior surrender to Government of all rights in the land held by the person occupying it which surrender in the case of land in respect of the status of landholder is claimed shall be made by the execution of a registered deed of gift. Such surrender may be accepted on behalf of Government by the authority empowered to sanction the grant :

Provided that where the capitalised value of the land revenue calculated as above is less than Rs. 50 no payment need be required.

(2) Any case in which any dispensation other than that in sub-rule (1) is recommended by the Commissioner shall be reported by him for the orders of the Financial Commissioner.

34. In cases in which the land is required for consecration as the site of a *baddha thein*, no payment shall be demanded and a grant, free of land revenue, may be made by the Deputy Commissioner with the sanction, if any, required by Rule 32 or 33.

35. The rules in this Chapter are applicable to grants for religious edifices whatever may be the creed for the purpose of which the edifice is to be erected.

36. Subject in all cases to the repayment to the holder of the grant of any amount paid under Rule 33, any land granted under this Chapter shall be liable to be resumed by Government, together with all buildings erected or other works executed thereon, if the land or buildings are at any time used for any purpose other than the specific purpose or purposes for which the land was granted.

CHAPTER VIA.*

D. 30, 33.

Leases of Land for Public Purposes.

36A.† The Deputy Commissioner may make a lease for a public purpose, at a rent calculated in the manner prescribed by or under sub-rule (2) of Rule 37B or at such reduced rent as the Financial Commissioner may, by general or special order, fix, of unoccupied land at the disposal of Government the value of which does not exceed Rs. 250. For the purposes of this rule, the value of the land shall be determined in the manner stated in Rule 32. In cases in which the value for the purposes of this rule exceeds Rs. 250 but does not exceed

* Inserted by Revenue Department Notification No. 58, dated the 25th October 1920.

† Substituted by Revenue Department Notification No. 18, dated the 24th April 1934.

Rs. 1,000, the lease may be made with the sanction of the Commissioner. If the value exceeds Rs. 1,000, the sanction of the Financial Commissioner is required.

36B. Any land leased under this chapter shall be resumable if at any time it or the buildings standing upon it are used for any other purposes than those for which the land was leased.

CHAPTER VII.*

Grants or Leases of Land for Tanks, Burial-grounds and Building Sites.

S. 18.
D. 35-35A

37. (1) Grants of land for tanks or burial-grounds, and grants or leases of land for building sites may be made by the officers named below (provided that the total area held by any one person shall not exceed the limits hereinafter mentioned) :—

L. R. II—
Grant 2,
p. 238.

Class of Revenue Officer.	Grant.		Grant or Lease.
	For Tank.	For Burial-ground.	For Building sites.
	Acres.	Acres.	Acres.
Township Officers	1	..	$\frac{1}{2}$
Subdivisional Officers	5	5	$\frac{1}{2}$
Deputy Commissioners	10	5	1

Provided further that grants or leases of land for building sites not exceeding five acres in area may be made by the Deputy Commissioner with the previous sanction of the Commissioner :

Provided also that, with the previous sanction of the Commissioner, the Deputy Commissioner may withdraw temporarily from any Township Officer the power of granting or leasing land.

(2) Subject to the provisions of any other rules regulating the exercise of his powers in this behalf, the Financial Commissioner may make grants or leases of land exceeding in area the limits prescribed above.

(3) Leases issued under this Chapter for building sites may contain a covenant for the payment of a fixed rent in lieu of land revenue. The rent fixed for the land under this sub-rule shall be calculated in the manner prescribed by or under sub-rule (2) of Rule 37B.

(4) In any area to which a notification under Rule 37A applies, no grant or lease shall be issued under this chapter without the previous sanction of the Financial Commissioner.

* Substituted by Revenue Department Notification No. 60, dated the 6th October 1933.

CHAPTER VIIA.*

S. 18. **Leases of Land for Building and Industrial purposes, etc., in areas to be notified from time to time.**L. R. II—
L. B.
Lease 6.

37A. In such areas,* as the Governor may, by notification, declare to be within the provisions of this rule, leases of land for a period not exceeding thirty years for building or industrial purposes or purposes other than cultivation may be made by the Deputy Commissioner :

Provided that the lease shall not be made without the sanction of the Commissioner if the area exceeds one acre, and of the Financial Commissioner if the area exceeds five acres.

37B.† (1) Leases of land under this chapter may contain a covenant for the payment of rent in lieu of land revenue, and such rent shall be fixed by the Deputy Commissioner in the manner prescribed in sub-rule (2) subject to revision by him at intervals of ten years each. Such leases may also contain a provision conferring on the lessee an option to obtain a renewal for two further terms of thirty years each at a rent to be fixed by the Deputy Commissioner at each renewal, subject to revision of rent at intervals of ten years each.

(2) The rent fixed for the land from time to time under the preceding sub-rule shall be—

- (a) not less than 75 per cent. of the full letting value of similar private lands ; or
- (b) if the full letting value is not ascertainable, not less than 6 per cent. of the selling value of similar private lands ; or
- (c) if neither the selling nor letting value is ascertainable, at such rate as the Financial Commissioner may by general or special order determine :

Provided that it shall not be less than the highest rate at which revenue is assessed on cultivated lands in the neighbourhood :

Provided also that, when a rent determined under this rule on renewal of an expired lease or on the revision of a rent under an existing lease is more than twice the rent previously payable, the enhancement in rent may be effected in such stages and over such periods as the Financial Commissioner may by general or special order direct.

37C. (1) The rent payable for land leased under this chapter shall fall due on the date or dates mentioned in that behalf in the

* At present only certain portions of the Hanthawaddy District now the Hanthawaddy (Syriam) and Insein Districts [see General Department Notification No. 63, dated the 17th February 1912], have been notified—see Revenue Department Notification No. 21, dated the 22nd March 1910, as subsequently amended by that Department Notification No. 29, dated the 25th May 1936. Leases for agricultural purposes are also issued in such areas in the Hanthawaddy District, but in a special form limited for a period of ten years and liable to forfeiture or penal rates if the land is used for purposes other than agriculture—see Form L. R. II-L.B. Lease 5.

† Substituted by Revenue Department Notification No. 101, dated the 16th August 1932.

lease or, if no date is so mentioned, on the 15th February. The provisions of Rules 82 to 90 shall apply to the collection of the rent due under such leases as if the same were land revenue.

(2) Arrears of rent due under such lease shall be recoverable as if they were arrears of land revenue due by the lessee, his legal representatives or assigns, in respect of the land so leased.

37D In the case of an application for a lease under this chapter the procedure prescribed in Rule 41, read with Rules 38 to 40 (inclusive), 42, 43, 46 and 48, shall be followed so far as it is applicable:

Provided that the notice under clause (d) of Rule 42 (whilst containing the other particulars prescribed in that clause) shall notify that, if no objection is made within thirty days after the date of publication of the notice, a lease of land, [a] at the rent fixed under Rule 37B, [a] will either be issued to the applicant or be sold by auction, and such notice shall further invite any persons other than the applicant who may wish to obtain the lease to send to the Deputy Commissioner applications in writing stating whether they are willing to pay, and, if so, what premium, in order to obtain the lease.

L. R. III.—
L. B. Not. 6

37E. (1) After expiry of the period named in the notice under Rule 42, if no objection is made to the lease of the land and there is no good reason why the lease should not be made, the Deputy Commissioner may, in any case in which the area does not exceed one acre, issue the lease to the original applicant on such terms as to premium, if any, as he may consider suitable, not being less than the highest premium offered by any applicant or to any other applicant in accordance with sub-rule (2), or may direct that the lease be put up to auction under Rule 37F by himself or by any officer deputed by him to do so.

(2) The lease shall not be disposed of by private contract to any person other than the original applicant, unless the original applicant refuses the terms as to premium which the Deputy Commissioner may offer, but if the original applicant refuses such terms, the Deputy Commissioner may offer similar terms to any of the other applicants.

(3) Where the land applied for exceeds one acre, the Deputy Commissioner shall submit the proceedings to the Commissioner, and the Commissioner shall, if the area does not exceed five acres, follow the procedure prescribed for the Deputy Commissioner in this rule but he may depute the Deputy Commissioner to do any of the acts laid down in this rule and in Rule 37F.

If the area exceeds five acres, the Commissioner shall obtain the sanction of the Financial Commissioner before taking any action under this rule.

37F. If it is decided to put the lease up to auction, the Deputy Commissioner shall issue a notice to the effect that the lease will be put up to auction at a place and on a date to be mentioned in the

L. R. III.—
L. B. Not. 3.

[a]—[a] Substituted for the words "at a rental of Rs. 30 per acre per annum or such other rental as may be fixed" by Revenue Department Notification No. 101, dated the 16th August 1932

notice (not being less than ten days from the date of the publication of the notice) and containing a complete copy of the authorized form of lease with all blanks therein and in the schedule thereto filled in except the name of the lessee and the amount of premium ; and such notice shall be affixed—

- (a) on the land applied for ;
- (b) at the house of the village headman ;
- (c) at the bazaar of the Township Headquarters ; and
- (d) at the Township and District Courts ;

and on the date and at the place mentioned in such notice the lease shall be put up to auction by the Deputy Commissioner or officer deputed to hold the sale.

37G. The following conditions shall apply to every auction under the preceding rule, namely :—

- (a) The person declared to be highest bidder shall, subject to the provisions of Rule 37H, be the purchaser, and if any dispute arise between two or more bidders, the lease shall be put up again at the last undisputed bidding. The officer holding the auction shall reserve the right to bid and may refuse any bid or may exclude any person from the auction without assigning any reason to such person, but he shall record his reason for such refusal or exclusion in a memorandum which shall be attached to the proceedings.
- (b) The purchaser shall, immediately after the sale, pay a deposit of 25 per cent. on the amount of his purchase-money or, if the purchase-money does not exceed five rupees, the whole amount thereof and shall sign an agreement to complete the purchase according to these conditions.
- (c) The remainder, if any, of the purchase-money shall be paid on the tenth day after the sale or, in cases where Rule 37H applies, after the sanction of the Financial Commissioner or of the Commissioner has been received at the office of the officer holding the auction. The purchaser shall be entitled to the possession of the land from the day on which the whole of the money is paid. Upon such payment the Deputy Commissioner and the purchaser shall sign the authorized form of lease.
- (d) If the purchaser fails to comply with these conditions his deposit money shall be forfeited to the officer holding the auction, who shall be at liberty to re-sell, and the deficiency, if any, occasioned by such second sale, together with all charges attending the same, shall, immediately after such re-sale, be made good by the defaulters at the original sale, and in case of non-payment of the same the whole shall be recoverable as an arrear of land revenue.

37H. If the area of the land exceeds one acre, the Deputy Commissioner shall, after holding the auction and informing the Auction-purchaser that the acceptance of his bid is subject to the Commissioner's or the Financial Commissioner's sanction, submit his proceedings for sanction to the Commissioner or to the Financial Commissioner through the Commissioner.

CHAPTER VIII.

Procedure in making Grants or Leases.

38. Any person purposing to make an application for a grant or lease of any land shall, before presenting his application, demarcate, with posts or otherwise and in such manner as to be readily capable of identification, the area which he desires to be granted or leased to him.* He shall also clear a line all round the said area, so that each post is clearly visible from the next.* S. 18.
D. 36.

39.† Applications‡ for grants or leases of land shall be made in writing and shall be signed by the applicant himself in the presence of the officer to whom the application is made and shall contain the following particulars :—

- (a) Name, residence, and designation of applicant.
- (b) Township, circle, and *kwin* in which the land applied for is situated.
- (c) Area of land applied for.
- (d) Boundaries of land applied for.
- (e) Purpose for which the land is required.
- (f) Declaration that the land has been so demarcated as to be readily capable of identification,* and that a line has been cleared all round it, so that each post is clearly visible from the next.*
- (g) Particulars and areas of all land leased, owned by, or mortgaged by or to, or standing in the name of, the applicant, his parents, wife, or children; or in case no such land exists, a declaration to that effect.

If any person furnishes incorrect particulars or makes a false declaration under clause (g), any grant or lease subsequently made on the application shall be liable to be cancelled by the Deputy Commissioner.

* Added by Revenue Department Notification No. 126, dated the 11th November 1907.

† Substituted by Revenue Department Notification No. 345, dated the 8th September 1899.

‡ Applications for grants or leases for purposes of cultivation are exempt from Court-fee [see section 19 (xi) of the Court-fees Act, and Part X, clause (11), of Notification A, Burma Stamp Manual.]

40. Every application for a grant or lease of land shall be presented to the officer of the lowest grade empowered under Rule 13, 29A, 32, 33, 34, 36A, 37, or 37A* to make the grant or lease and shall be returned to the applicant, if presented to any other officer. In cases where the sanction of the Commissioner or Financial Commissioner is required the application shall be presented to the Deputy Commissioner.

41. When an application is made to a Deputy Commissioner or Subdivisional Officer, such officer shall proceed in the manner hereinafter prescribed for a Township Officer, provided that the Deputy Commissioner or Subdivisional Officer may depute respectively any subordinate Subdivisional Officer or Township Officer to visit the land and to hear objections and to report:† and provided that in the case of an application for a lease under Chapter VIIA, the following provisions shall be read subject to the provisions of Rules 37D to 37H.†

42. The Township Officer, on receiving the application, shall register it and shall pass orders—

- (a) requiring the circle *thugyi* or revenue surveyor to survey the land applied for and its surroundings so as to admit of identification ;
- (b) requiring him to supply a plan‡ of the land surveyed, on which shall be entered the situation of the boundary marks required to enable the boundary lines to be clearly distinguished.

††Where any occupied land is included within the said boundary lines the plan must show the extent of such occupied land as indicated in the latest copy of the *kwin* map, or, where there is no *kwin* map, as ascertained by enquiry††;

- (c) requiring him to report on the condition of the land giving the class in which it falls under Rule 19 and the number of teak trees standing upon it. In circles without a circle *thugyi*, the report of the revenue surveyor should be also signed by the village headman, who shall add any remarks he wishes to make ;
- (d) requiring the circles *thugyi* to affix notices in the prescribed form on the land and on the house of the village headman, and in circles where there are no circle *thugyis*, the village headman to affix notices on the

L. R. III.—
L. B. Not 8,
p. 265.

* Added by Revenue Department Notifications No. 35, dated the 9th March 1907, and No. 57, dated the 10th August 1936.

† Added by Revenue Department Notification No. 35, dated the 9th March 1907.

‡ The plan should ordinarily be in duplicate, one copy being given to the grantee (Rule 44) and one being filed in the proceedings, after being sent for note to the *thugyi* or surveyor (Rule 49).

†† Added by Revenue Department Notification No. 70, dated the 16th November 1921.

land and on his own house, and, in case there are any detached villages or hamlets, on the houses of the ten-house *gaungs* in such villages or hamlets ;

- (e) * requiring the applicant to render such assistance as may be needed in the way of line-cutting to connect the area with the nearest fixed survey point.

Such notice shall inform all whom it may concern that an application has been made, shall specify the name of the applicant and his residence, the approximate area and locality of the land, the purpose for which the land is required, and shall notify that if within thirty days after the date of the publication of the notice, no objection is made, the land will be granted or leased to the applicant. The notice shall also specify the place at which the Township Officer will receive objections and the date on which they will be heard.††

If any portion of the area applied for is occupied by anyone whose name appears in the latest copy of the map or Register of Holdings or Assessment Roll as occupier of such land, or by any one who is reported by the revenue surveyor or circle *thugyi* to be actually cultivating such land, a copy of the notice calling for objections shall be served on such person in the manner provided for the service of summonses on defendants in civil suits.††

¶A copy of each of these notices¶ shall be returned by the circle *thugyi* or village headman with an endorsement showing date and method of publication†† or service†† and shall be filed with the proceedings.

43. In every case the Township Officer or, in tracts under supplementary survey, the land Records Inspector when deputed by the Township Officer shall personally inspect the land and satisfy himself on the following points :—

(a) That the land applied for is properly demarcated with posts or otherwise.

(b) That the plan is correct and in accordance with the demarcation, and that surrounding details are entered sufficiently to admit of identification, and that reserved pathways contiguous to the land are delineated.

(c) That in the case of land required for cultivation, the class of land has been correctly reported.

44. After expiry of the period named in the notice, if no objection is made to the grant or lease of the land to the applicant, and if it appears from the map and report that the area of the land applied for is not in excess of the area which the Township Officer has power

* Inserted by Revenue Department Notification No. 126, dated the 7th November 1907.

(††) See foot-note (††) on page 40.

¶ Substituted by Revenue Department Notification No. 70, dated the 16th November 1921.

L. R. II.— to grant, and no good reason exists why the grant or lease should not
 L. B. be made, the Township Officer shall make* a grant or lease of the
 Grant I, P. land to the applicant, and in that case shall give to the grantee or
 246. lessee a deed of grant or lease in the form prescribed with a copy of
 L. R. II.— the plan of the land attached to the deed. If there be good reason
 L. B. Lease why the grant or lease should not be made, the Township Officer
 2, p. 248. shall refuse the application, recording in writing his reasons for so
 Grant 2, p. doing. If the Township Officer considers that in the case of a grant
 or lease for cultivation the applicant is entitled under Rule 18 or
 19 to a period of exemption exceeding five or three years, respectively,
 the Township Officer shall submit his proceedings to the Subdivi-
 sional Officer for orders.

45. No application for a grant or lease of land for cultivation shall be refused on the ground that the land is required for grazing purposes, except with the previous sanction of the Deputy Commissioner: provided that the application shall be summarily rejected when the land applied for falls within a grazing-ground formally allotted in accordance with the rules contained in chapter XI.

46. If any objections † are lodged with the Township Officer before or on the date fixed for issue of the grant or lease, he shall proceed to enquire into the various claims.

47.‡ In such cases the Township Officer shall summon the applicant and the persons who have lodged objections to appear before him on a date fixed by him. On such date, or on such other date to which the matter may be adjourned after hearing the parties and such evidence as they may produce, and personally inspecting the land in question, the Township Officer shall pass orders on the application in the manner laid down in Rule 44, either rejecting the application or making a grant or lease to the person whom he has found to have the best claim thereto. Preference shall ordinarily be given, *cæteris paribus*,—

(i) to any former occupant of the land who can show good cause for having let it go out of his hands ;

(ii) to the nearest cultivator, provided that the total area held by any one person shall not exceed 50 acres.

48.§ When it is necessary to employ a special agency to make the plan of the land, the Township Officer shall, in order to cover the cost of survey, require the applicant to deposit, within a period to be specified, a survey fee at such rate per acre of the area applied for as the Deputy Commissioner may by general or special order

D. 20.
 D. 25—29.

* He shall also cause an entry to be made in the register in Form L. R. I.—Land Register 10, page 216, or L. R. I.—Land Register 7, page 214, as the case may be.

† Under Court-fee Direction 16 (Part XI of the Burma Stamp Manual) written objections to the issue of grants or leases are exempt from Court-fees.

‡ Substituted by Revenue Department Notification No. 345, dated the 8th September 1899.

§ Substituted by Revenue Department Notification No. 380, dated the 3rd September 1902.

prescribe, provided that, except with the previous sanction of the Financial Commissioner, the rate so ordered shall not exceed 8 annas per acre.

49. A copy of the deed of grant or lease shall be furnished to the circle *thugyi* or revenue surveyor.* In circles which have been cadastrally surveyed all plans of lands granted or leased shall invariably be at once plotted on the maps of the *kwins* in which such lands are situated.

50. Any grantee or lessee, if his instrument of grant or lease has been lost or destroyed, shall be entitled to obtain a copy of such instrument on plain paper free of all cost on application in writing to the officer who issued the grant or lease.

CHAPTER VIIIA.†

Rules for the Constitution and Administration of Government Estates and for the disposal of Estate Land therein.

50A. In these rules—

- (1) "Administrator of Government Estates" means the officer appointed by the Governor to discharge all or any of the functions of an Administrator of Government Estates under these rules ;
- (2) "Government Estate" means an area declared by the Governor by notification to be a Government Estate ;
- (3) "Estate land" means land in a Government Estate other than land belonging to one of the following classes namely :—
 - (i) land of any of the descriptions specified in clauses (a) to (h) of section 4 of the Act ;
 - (ii) land over which any person has a right under section 6 of the Act ;
- (4) "Manager" means the officer appointed by the Administrator of Government Estates to discharge, subject to his control, all or any of the functions of a Manager under these rules ;
- (5) "Cultivator" means any person who by reason of earning his livelihood in whole or in part by personal labour in the cultivation of land is classed by the Manager as a cultivator ;
- (6) "Non-cultivator" means any person other than a cultivator ;

* The circle *thugyi* or revenue surveyor on receipt of the grant or lease should make the necessary entries in the Register of Grants and Leases in Form No. L. R. I.—Lan. Register 10, and return the map to be filed in the proceedings.

† Substituted by Revenue Department Notification No. 109, dated the 20th July 1925.

- (7) " Permissive occupation " or " permissive possession " means occupation or possession which, not being prohibited by any law, rule or order, is classed by the Manager as permissive.

50B. After the date of a notification by the Governor declaring that it is proposed to constitute any area a Government Estate, no land within the area which was not occupied at that date shall, so long as the notification is in force, be occupied by any person for any purpose except as permitted by these rules.

50C. On the publication of such notification the Revenue Officer appointed to enquire and report on the proposal shall publish a notice in the prescribed form —

(1) Specifying as nearly as possible the situation and limits of the area described in the notification and stating that it is proposed to constitute the area a Government Estate ;

(2) Explaining that entry on any unoccupied land within the area is prohibited under the preceding rule ;

(3) Explaining the consequences which, as provided in Rule 501, will ensue on the constitution of such area a Government Estate;

(4) If a notification excluding the area from the operation of sections 7 to 17 of the Act has been published by the Governor explaining the effect of such exclusion ;

(5) Fixing a period of not less than three months from the date of such notice and requiring---

(i) every person who has any objection to make to the constitution of such area or any part of it a Government Estate ;

(ii) every person who desires to advance any claim to recognition (a) of the existence of rights under section 6 of the Act in respect of any land within the area or (b) of the status of any land within the area of any of the descriptions specified in clauses (a) to (h) to section 4 of the Act ;

to lodge within such period, with such Revenue Officer as may be specified in the notice, a written statement explaining the nature of the objection or a written application for a certificate of recognition setting forth the grounds of the claim to recognition.

(6) Requiring every person who advances a claim to recognition of the existence of rights or status under sub-rule (5), clause (ii), of this rule to demarcate the land in respect of which the claim is advanced.

50D. (1) The notice shall be published at the office of the Revenue Officer who issues it and at the office of the Revenue Officer specified under Rule 50C (5). It shall also be published at the headquarters of the district and of each township in which any portion of the area is situated and at every village within the area.

(2) A copy of the notice shall be served, in the manner provided in the Code of Civil Procedure for the service of summons on a defendant in a civil suit on each person whose name appears in the latest copy of the Supplementary Survey Map or Register of Holdings or Assessment Roll as in occupation of any land within the area.

50E. The Revenue Officer shall investigate each objection lodged under Rule 50C (5) (i) ; shall record in writing all relevant evidence which may be adduced in support of or against the objection ; and, on the conclusion of the investigation, shall record in the proceedings of the enquiry his opinion whether the objection should be allowed.

50F. The Revenue Officer shall, after causing the land to be demarcated, if not already demarcated under Rule 50C (6), also investigate each claim to recognition advanced under Rule 50C (5) (ii) ; shall record in writing in a separate proceedings for each claimant all relevant evidence which may be adduced in support of or against the claim ; shall inspect the land and, if necessary, in order to ascertain accurately its area and situation, cause it to be resurveyed ; and, on the conclusion of the investigation, shall record an order containing a statement of the nature of the claim made, the land in regard to which the claim is made, his decision on the claim and the reasons for his decision. If the claim is admitted in whole or in part, the nature of the claim admitted and the land in respect of which the claim is admitted shall be specified in the order. A copy of the order shall at once be given to the person who lodged the claim.

50G. An appeal shall lie—

- (a) to the Deputy Commissioner—from the order under Rule 50F of a Revenue Officer of rank or standing below that of the Deputy Commissioner of the district ;
- (b) to the Commissioner—from the order under Rule 50F of a Revenue Officer of rank or standing not below that of the Deputy Commissioner of the district.

Appeals shall not be admitted after the expiration of thirty days from the date of the order appealed against unless the appellant shall satisfy the Deputy Commissioner or Commissioner, as the case may be, that he had good cause for not presenting the appeal within that period. A petition of appeal shall be accompanied by a true copy of the order appealed against.

The Commissioner and Deputy Commissioner shall furnish the Revenue Officer with copies of orders passed on appeal by them under this rule.

An order of the Revenue Officer under Rule 50F or an order on appeal under this rule shall not affect any rights over land under Part II of the Act.

50H. When the period fixed under Rule 50C (5) for the lodgment of objections and claims has elapsed, and all objections have been investigated and all claims decided by the Revenue Officer, he shall submit the proceedings of the enquiry through the Deputy Commissioner, the Commissioner and the Financial Commissioner for the orders of Government with a report containing his recommendations. The report shall be accompanied by a map showing the area which the Revenue Officer considers should be constituted a Government Estate, a statement of the boundaries of that area, and a statement of claims admitted under Rule 50F in respect of land situated therein. The statement of claims admitted shall in each case specify the nature of the claim and the area and situation of the land in respect of which it has been admitted; and the land shall be delineated on the map in a distinctive manner.

50I. In any area which the Governor may declare by notification to be a Government Estate no person shall, after the 15th May next following the date of the notification, remain in, or enter into, occupation of any Estate land except under and in accordance with the conditions of a grant, lease or licence issued under the rules in this Chapter.

50J. On the issue of the notification referred to in Rule 50I, the Manager shall—

- (1) cause to be permanently demarcated, where demarcation is necessary, the boundaries of the Estate as defined in the notification ;
- (2) cause to be furnished to each person, whose name appears on the latest copy of the Supplementary Survey Map or Register or Holdings or Assessment Roll as in occupation of land in respect of which claims have been admitted under Rule 50F or on appeal under Rule 50G, a certificate in the prescribed form of recognition of the existence of rights under section 6 of the Act or status under section 4 of the Act, accompanied by a map of the land ;
- (3) cause to be prepared in duplicate a permanent register and a permanent map of such lands ; cause one copy each of the register and map to be deposited in the Revenue Record Room at the headquarters of the district ; and retain the other copy in the Estate Office in safe custody.

50K. (1) The following rules shall not apply to Estate land :—

- (i) Rules 13, 14, 20 (3), 22 and 23A in Chapter III.
- (ii) All the Rules in Chapters IX and XII.
- (iii) Rules 77 and 78 in Chapter XIII.

(2) The rules other than those contained in this Chapter shall, in their application to Government Estates, be construed as if the Manager were the Deputy Commissioner and the Administrator of

Government Estates the Commissioner ; and in their application to Estate land, as if references to "land revenue" or "revenue" were references to "rent"

(3) The powers and duties under the rules of Revenue Officers, subordinate to the Deputy Commissioner shall be exercised and performed in regard to Government Estates by such officers as the Financial Commissioner may direct.

(4) No grant of estate land under Chapter III for purposes of cultivation ; no lease of estate land under Chapter III for purposes of grazing ; and no grant, lease or allotment of estate land under Chapters IV, IVA, VA, VIIA, IXA, X or XI shall be made without the general or special sanction of the Financial Commissioner ; and such grants, leases or allotments shall be subject to such conditions as the Financial Commissioner may prescribe in addition to, or in substitution for, any conditions prescribed in the rules relating thereto.

50L. In addition to the applicable rules in Chapter III, the following rules shall apply to leases of estate land for the purpose of cultivation :—

(1) Leases of estate land for cultivation shall contain a covenant for the annual payment of rent on or before a date specified therein and the land shall be exempted from the payment of land revenue during the currency of the lease. Such leases may be made by the Manager ; provided (a) that the total area held by any one person shall not exceed the limits mentioned in Rules 15 and 16 (b) ; and (b) that no lease to a non-cultivator shall be made without the sanction of the Administrator of Government Estates.

(2) The full rent reserved in the lease shall be calculated at such rates per acre as the Governor may, having regard to the current letting value of similar land in the neighbourhood, from time to time determine ; and shall be subject to alteration (a) on the expiry of a period of ten years from the date of commencement of the lease and also on the expiry of each subsequent period of ten years during the currency of the lease ; and (b) within any such period, if the letting value of the land is enhanced by reason of improvements not made by the lessee or at his expense or by reason of increase in the market price of the produce.

(3) In a lease to a cultivator the rent fixed for each year of an initial period not exceeding five years from the date of commencement of payment of rent under the lease may be less than the full rent reserved in the lease by such progressively decreasing amount as the Manager may determine.

(4) The period of a lease issued to a cultivator shall ordinarily be 30 years. It shall be a condition of such lease that the land shall not be sub-let ; but the lessee shall be at liberty to mortgage, charge, hypothecate or transfer his interest under the lease subject to the condition that possession of the land by a non-cultivator shall not be permitted.

(5) Notwithstanding anything contained in Rules 15 or 16 (b) a cultivator, who, at the date of the notification referred to in Rule 50B, was in occupation of estate land for purposes of cultivation, shall not, except for reasons to be recorded by the Manager in writing, be evicted therefrom otherwise than under Rule 50N until he has been offered and has failed to accept a lease of the land of which he was then in occupation. Such lease shall provide for such initial exemption from and a reduction of rent as may be allowed under Rules 17, 18 and 19 and clause (3) of this rule and, in addition, if the occupation was permissive, for a further initial reduction of rent equivalent in total amount to the land revenue paid by him in excess of the land revenue which he would have been liable to pay if he had, at the time when he first occupied the land, been granted exemption from land revenue in accordance with Rules 18 and 19. A cultivator who fails or refuses to accept a lease under this sub-rule shall be liable to eviction without compensation :

Provided that no person occupying land as servant, agent, tenant or mortgagee or otherwise holding land under another shall be entitled to a lease under this sub-rule.

(6) A lease shall not ordinarily be issued to a non-cultivator except in respect of land which cannot be made profitably cultivable without large capital expenditure and for the purpose of making the land profitably cultivable and shall be for such period and on such terms as the Administrator of Government Estates may fix in order to enable the lessee to secure a return of the capital expenditure necessary for that purpose with a reasonable profit thereon.

(7) The interest of a non-cultivator in a lease issued under sub-rule (6) may be mortgaged, charged or hypothecated by the lessee and the land may be sub-let ; but the lease shall not be transferred without the sanction of the Administrator.

(8) A non-cultivator, who, at the date of the notification referred to in Rule 50B, was in possession of estate land, shall be liable to eviction without compensation ; but, if the possession was permissive, and he has made many improvements to the land, he may be granted a lease of the land of which he was then in possession on such terms and for such period not exceeding five years as may be considered equitable having regard to the unrecovered value of his improvements to the land.

(9) Leases shall be in such form and subject to such conditions, not inconsistent with the rules, as the Financial Commissioner may approve.

(10) If a lessee fails to comply with any condition of a lease, the Manager may proceed against the land or lessee as provided in Rule 21.

50M. Grants and leases of estate land shall be made in accordance with such procedure as the Financial Commissioner by general or special order may prescribe ; or, in the absence of such order, in accordance with the procedure prescribed in Chapter VIII so far as it is applicable.

50N. (1) Except for reasons to be recorded by the Manager in writing, a cultivator, who at the date of the Notification referred to in Rule 50B was in occupation of estate land for purposes of cultivation and who has not been offered a lease under sub-rule (5) of Rule 50L, shall, on application, be granted a licence to continue to occupy the land of which he was then in occupation :

Provided that no person occupying land as servant, agent, tenant or mortgagee or otherwise holding land under another shall be entitled to a licence under this sub-rule.

(2) The period of the licence shall be such as the Manager may fix ; and the rent payable thereunder shall be determined by the Manager on the basis of the rent which would be payable under a lease if issued in accordance with sub-rule (5) of Rule 50L.

(3) A cultivator, who fails to apply for or refuses to accept a licence under this rule, shall be liable to eviction without compensation.

50NN.* The Manager may grant short-term licences for reclamation ^{and}/_{or} cultivation of land subject to the limits of area mentioned in Rules 15 and 16 (b) in such form and subject to such conditions, not inconsistent with the rules, as the Financial Commissioner may prescribe at such rates of rent and with such initial exemption from rent in whole or part as may be sanctioned by the Administrator of Government Estates. The term of such licences shall not exceed five years.

A licence granted under this rule shall be deemed to give no rights over any land other than those expressly granted by the terms of the licence.

50O. (1) Any person remaining in occupation of or entering upon any land in a Government Estate in contravention of these rules may be served with a notice of ejection.

(2) If such person fails to comply with the requisition made in such notice he may, in addition to any other penalty to which he may be liable, be punished, on conviction by a magistrate, with either rigorous or simple imprisonment for a term not exceeding one month, or with fine not exceeding Rs. two hundred, or with both.

* Inserted by Revenue Department Notification No. 21, dated the 9th March 1933.

CHAPTER IX.

Temporary Occupation of Available Land.

51.* (1) Any person entering for purposes of cultivation upon any land over which no person has any of the rights specified in section 6 or which has not been allotted by Government under section 20 or section 21 or reserved for any purpose under any provision of law (hereinafter referred to as "available land"), or the successor of such person shall ordinarily be permitted to occupy such land on payment of land revenue, but shall be liable to eviction so long as he has not obtained the status of a landholder.

(2) No person shall enter upon temporary occupation of any available land for any purpose other than cultivation except under a written licence granted under Rule 51 (3) and in accordance with the conditions thereof.

(3) Licences to occupy available land may be granted by Subdivisional Officer up to 5 acres, and by a Deputy Commissioner up to 10 acres.

Subject to the provisions of any other rules regulating the exercise of his powers in this behalf, the Financial Commissioner may grant such licences in the case of land exceeding 10 acres in extent.

52.* (1) Any person occupying any available land for any purpose except under a licence or remaining in occupation of any land after a grant, lease or licence has been cancelled, may be served by any Revenue Officer empowered under section 19 of the Act with a notice of ejectment.

(2) If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with either rigorous or simple imprisonment not exceeding one month, or a fine not exceeding two hundred rupees, or both.

52A.† For the purposes of section 22 of the Act, this chapter shall be deemed to give no rights over any land other than those expressly granted by the conditions of a licence, and the right, unless the occupier is evicted under Rule 52, to occupy such land until the end of the year for which the revenue assessed thereon has been paid.

* Substituted by Revenue Department Notification No. 60, dated the 23rd June 1922.

† Inserted by Revenue Department Notification No. 60, dated the 23rd June 1922.

CHAPTER IXA*.

Rules for the Allotment, Management and Regulation of Village Common Land.

52AA. (1) The Deputy Commissioner may, with the previous sanction of the Commissioner, allot as village common land for the use of any village-tract or tracts any land which may be available for the purpose.

(2) The term "village common land" means waste land assigned for the free personal user, except (i) for residential purposes, (ii) for cultivation, and (iii) for sale, of the residents of the village-tract or tracts to which it is allotted, subject to the provisions for control laid down in Rule 52F. This user includes grazing and the extraction for personal requirements and not for sale of grass, fuel, bamboos, thorns and other forest produce, except reserved trees or the timber thereof.

52B. Such village common land shall ordinarily be reserved for the use of the villagers of a single village-tract, but when special circumstances render such a course unavoidable a single allotment may be made for the joint use of more than one village-tract.

52C. Before any allotment of village common land is made the area proposed to be allotted shall be temporarily demarcated and a preliminary notice with a plan of the land or, if the land has not yet been cadastrally surveyed, with a description of the boundaries of the land, shall be affixed to the houses of the headmen of the villages in the neighbourhood of which the land is situated, announcing the intention of allotting the land as village common land for the use of the village-tract or tracts specified in the notice and fixing a day, not less than fifteen days distant from the date of the notice, on which any of the residents of the neighbouring villages may appear before the Township Officer and state any objections which they may have to the proposed allotment.

52D. The Township Officer after hearing any objections which may be raised to such allotment or if no objection is raised, after making such enquiry as may be necessary, shall record his recommendations as to the area which he considers should be allotted as village common land and forward the proceedings with his report to the Deputy Commissioner.

† The Deputy Commissioner shall then consult the Conservator of Forests and shall make such further enquiry as he may consider necessary. If the Conservator and the Deputy Commissioner can come to an agreement as to the area to be allotted, the Deputy

* Inserted by Revenue Department Notification No. 25, dated the 13th March 1923.

† Substituted by Revenue Department Notification No. 198, dated the 4th December 1924.

Commissioner shall make an order determining the area to be allotted, and the village for whose benefit the allotment is to be made. If the Deputy Commissioner and the Conservator are unable to come to an agreement, the case shall be referred to the Commissioner who shall decide the dispute and direct the Deputy Commissioner to issue the necessary orders. When final orders have been issued, the Deputy Commissioner shall cause the village common land to be entered in the prescribed Register, shall order a final demarcation of it to be made and, on completion of the demarcation, shall issue a notice of final allotment.* After the issue of the notice of final allotment, the land may be used as village common land by the residents of the villages specified in the Deputy Commissioner's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

52E. Each village common land shall be managed by a Committee consisting of the headman or headmen of the village-tract or tracts to which the village common land is allotted together with two or more elders of such village-tract or tracts to be appointed by the Township Officer.

52F. Subject to any general or special rules laid down for its guidance by the Deputy Commissioner, the Committee of Management shall determine—

- (a) the areas in the village common land from which forest produce other than reserved trees or the timber therefrom may be extracted from time to time ;
- (b) the manner in which, and the conditions subject to which, forest produce other than reserved trees or the timber therefrom may be extracted ;
- (c) the quantity of forest produce other than reserved trees or the timber therefrom which may be extracted annually by each person residing in the village-tract or tracts to which the village common land is allotted ;
- (d) the measures to be taken for regeneration of forest growth by persons permitted to extract forest produce other than reserved trees or the timber therefrom from the village common land ;
- (e) the extent to which the grazing of cattle, other than sheep and goats, may be permitted in the village common land, and the areas, if any, within the village common land in which the grazing of sheep and goats may be permitted ; and
- (f) the extent to which the village common land may be used for other purposes of general public convenience or utility (not being residential or agricultural).

Every order framed by the Committee under this rule shall be reduced to writing and shall be approved by the Deputy Commissioner.

* Substituted by Revenue Department Notification No. 198, dated the 4th December 1924.

52G. No person residing in the village-tract or tracts to which village common land is allotted shall fell, cut, collect or remove forest produce other than reserved trees or the timber therefrom found in such village common land or pasture cattle, sheep or goats in such village common land or occupy any land in such village common land for cultivation or for any purpose whatsoever in contravention of any general or special order of the Committee of Management issued under rule 52F.

52H. No person other than a person residing in the village-tract or tracts to which village common land is allotted shall perform any of the acts mentioned in rule 52G except with the consent of the Committee of Management and a general or special written order from the Deputy Commissioner.

52I. Any person who occupies any village common land for residential purposes or for cultivation, or who in any other manner acts in contravention of rule 52G or rule 52H shall be liable on conviction before a Magistrate to imprisonment of either description for a term which may extend to one month, or to a fine not exceeding two hundred rupees, or to both, as well as to confiscation of any forest produce other than reserved trees or the timber therefrom in respect of which the offence was committed.

52J. Any person entering upon or remaining in occupation of any land within a village common land, whether for cultivation or for any other purpose except as provided for in these rules, may be served by any Revenue Officer with a notice of ejection. If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished on conviction before a Magistrate with imprisonment of either description for a term not exceeding one month, or with fine not exceeding two hundred rupees, or with both.

52K. With the previous sanction of the Commissioner, the Deputy Commissioner may revise an order of allotment of village common land made under this Chapter if, in his opinion, such land is not suited to the requirements of the village-tract or tracts to which it is allotted, or is not being efficiently controlled by the Committee of Management or if, for any other sufficient reason, he considers a revision or cancellation of the order of allotment to be necessary.

52L. No grant or lease of land within any village common land shall be issued until the land has been excluded from the village common land with the sanction of the Commissioner under rule 52K.

52M. Nothing in these rules shall be deemed to affect teak or other trees of a reserved species which shall continue to be dealt with under the Forest Act and Rules thereunder.

CHAPTER X.

Taungya Lands.

S. 21. 53. Application* may be made to the Deputy Commissioner by any person, or tribe, or family practising *taungya*-cultivation for the allotment of a tract of land for the purposes of such cultivation.

Explanation.—*Taungya* Cultivation is cultivation on temporary hill clearings.

L. R. III—
L. B. Not. 8,
p. 265. 54. On receipt of an application under Rule 53, the Deputy Commissioner shall cause the tract applied for to be demarcated and shall give notice of the application to the local Forest Officer. He shall also issue a proclamation calling upon any persons having interests in such land and objecting to the proposed allotment to appear and state their objections† on a day which shall be not less than sixty days from the date of publication of the proclamation.

55. If any objections are made by the local Forest Officers the Deputy Commissioner shall report the case to the Commissioner with his opinion, and the Commissioner shall decide whether the allotment is to be made or not, or whether any alteration is to be made therein.

L. R. III—
L. B. Not. 16,
p. 268. 56. If any objections are made by private persons, the Deputy Commissioner shall, on the date named in the proclamation, enquire into and decide upon them. *Cæteris paribus* preference shall be given to the person, tribe, or family showing priority of occupation. If it is decided to make an allotment, the Deputy Commissioner shall issue a notice of final allotment in the form prescribed. After the issue of this notice, no change shall be made in the boundaries of the allotment and no area shall be added to or excluded from the allotment except with the previous sanction of the Financial Commissioner.

57. If the tract to be allotted exceeds five square miles in extent the case must be reported for sanction to the Financial Commissioner. If the tract is situated in a district where the demarcation of reserved forests is not complete the case must be reported for sanction to the Governor. The districts in which the demarcation of reserved forests is complete shall be from time to time notified‡ in the Gazette for the purposes of this rule. But such notification shall not bar the formation of further reserved forests if the Governor so directs.

58. Land so allotted shall be defined by natural boundaries wherever practicable, such as the top or bottom of a hill or range of hills, or a stream. In cases where natural landmarks are not

* Such applications are exempt from Court-Fees [Court-fees Act, section 19 (xi)].

† If the objections are stated in writing no Court-fee is required [Court-fee Direction 16, Part XI, of the Burma Stamp Manual.]

‡ No Notification has yet been published under this rule.

available the boundaries of the allotted land shall be fixed with reference to such natural land-marks, the distance in feet or yards being stated. The tribe or family to which such land is allotted must erect such boundary marks as the Deputy Commissioner may direct.

59. The land allotted to each tribe or family shall be within the area where such tribe or family has regularly carried on *taungya*-cultivation within fifteen years past, and shall be in one or more continuous blocks.

60. When land has been allotted for the use of a tribe or family the claims of individuals to particular portions of land thus allotted shall be settled, whenever practicable, by the headmen. If the headmen are unable to settle them, the claims shall be summarily determined by the Township Officer subject to the general control of the Deputy Commissioner.

61. The area to be allotted to Karen tribes or families shall include village-sites. No allotment shall, save for the purpose of obtaining natural boundaries to the allotment, include land which has not been cultivated or used as a site for a village or hamlet in regular routine within the fifteen years last past, and no allotment shall include land which falls within any sanctioned reserved forest. It shall not be obligatory to allot the whole of the land found to have been so used during the past fifteen years. The allotting officer will use his discretion in restricting allotments to areas strictly required for *taungya* rotation according to the custom of the tribe or the family concerned.

62. No grants shall be given to outsiders and no squatting by outsiders shall be permitted within any allotment. Every allotment shall be strictly reserved for the use of the *taungya*-cultivators of the tribe or family to which it has been allotted.

* Any person occupying an area allotted for *taungya*-cultivation in contravention of the provisions of this Chapter shall be liable to eviction which may be enforced in the manner prescribed in Rule 52.

63. The members of any tribe or family for whom an area has been allotted under the rules contained in this Chapter may transfer their rights in such area to any other members of the same tribe or family but not to any other person. The transfer of any interest in land granted for *taungya*-cultivation under these rules to a person not a member of the tribe shall be null and void.

64. The fact of an area having been allotted under the rules contained in this chapter to the tribe or family to which any person belongs shall in no way preclude such person from bringing any land outside such allotment under permanent cultivation provided he obtains from the Revenue authorities the requisite sanction to occupy such land.

* Added by Revenue Department Notification No. 60, dated the 22rd June 1922.

L. R. I—L. B., L. Reg. 3, p. 219. 65. A record shall be kept in the Deputy Commissioner's office of every allotment made under the rules contained in this Chapter, and a copy of such record shall be deposited in the office of the township in which allotment is situated. Such record shall show the boundaries of each allotment, the tribe or family to which it has been assigned, the estimated area of such allotment, and any other particulars which may appear necessary.

CHAPTER XI.

Allotment of Grazing Grounds.

S. 20. D. 91-103. 66. The Deputy Commissioner may, if he considers that the inhabitants of any village stand in need of an allotment of grazing-ground, proceed to set out by metes and bounds such land as he considers should be so allotted, and cause it to be surveyed and a plan to be made thereof. The term grazing-ground includes the necessary cattle-paths or approaches to such grounds.

L. R. III—Not. 6. p. 260. 67. A notice, together with a copy of the plan of the land, shall be affixed to the houses of the headmen of the villages in the neighbourhood of which the said land is situate, informing them of the Deputy Commissioner's intention to allot it as a grazing-ground, and fixing a day, not less than fifteen days distant from the date of the publication of the notice, on which any of the inhabitants of the neighbouring villages may appear before the Deputy Commissioner and state any objection which they may have to the proposed allotment.

*If any portion of the area proposed for allotment is occupied by anyone whose name appears in the latest copy of the map or Register of Holdings or Assessment Roll as occupier of such land, or by any one who is reported by the revenue surveyor or circle *thugyi* to be actually cultivating such land, a copy of the notice calling for objections shall be served on such person in the manner provided for the service of summonses on defendants in civil suits.

L. R. I—L. Reg. 213. L. R. III—Not. 7. p. 261. 68. The Deputy Commissioner, after hearing any objections which may be raised to such allotment, or if no objection is raised, then after making any further enquiry which he may consider necessary, if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, shall pass orders determining the area to be allotted, the villages for whose benefit the allotment is made, and shall thereupon enter the grazing-ground in the prescribed register, cause a final demarcation of it to be made, and issue a notice of final allotment in the form prescribed. After the issue of this notice the land may be used as a grazing-ground by the inhabitants of the villages named in the Deputy Commissioner's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

* Added by Revenue Department Notification No. 70, dated the 16th November 1921.

69. When any grazing-ground has been finally demarcated under Rule 68, any person not being a cultivator of any of the villages for the use of which the grazing-ground was allotted who grazes cattle, or any person who occupies any part of such grazing-ground for purposes other than grazing, or who, without the special sanction of the Deputy Commissioner, cuts, fells or removes trees or underwood from such grazing-ground, or who removes grass therefrom, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a term not exceeding one month, or to a fine not exceeding two hundred rupees, or to both. [a] Any person occupying any part of such grazing-ground shall be liable to pay land revenue in accordance with Rule 76A. He shall also be liable at any time to eviction which may be enforced in the manner prescribed in Rule 52. [a]

70. In the circles or parts of districts where the process of making a cadastral survey and assessment of the land revenue is in progress, the Settlement Officer of the district shall report to the Deputy Commissioner the locality and area of the lands which he considers should be reserved as grazing-grounds. The Deputy Commissioner shall, if he approves of the Settlement Officer's proposals, take the step necessary for the reservation of the lands as prescribed in Rules 66, 67 and 68.

71. The Deputy Commissioner may direct any Subdivisional Officer or Township Officer to make the preliminary inquiry, issue notices, and hear objections in regard to the allotment of grazing-grounds.

CHAPTER XIA *

CHAPTER XII.

Relinquishment, permanent and temporary, of Land; Recovery of possession within twelve years.

72. If any person in possession of land assessed to revenue intends to relinquish permanently the whole or any portion of his land, he shall present a petition in writing reporting his intention to the circle *thugyi* or revenue surveyor in whose charge the land is situated on or before the 15th May, failing which he will be liable to pay revenue at the full rate for the following year of assessment. † The circle *thugyi* or revenue surveyor shall give the petitioner a receipt.

S. 11—14.

L. R. III.—
L. B. .
Rect. 4, p.
277.

[a]—[a] Added by Revenue Department Notification No. 60, dated the 23rd June 1922.

* Cancelled by Revenue Department Notification No. 102, dated the 1st September 1926.

† The last four words were substituted for the words "current year" by Revenue Department Notification No. 49, dated the 4th April 1907.

73. When any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he shall present the petition required by section 12 to the Deputy Commissioner [a] if the area of the land exceeds 50 acres, or to the Subdivisional Officer in other cases [a] on or before the 1st April. If the Deputy Commissioner [b] or Subdivisional Officer [b] is satisfied that the petitioner is entitled to the status of a landholder he shall accept the relinquishment of the land and shall inform the circle *thugyi* or revenue surveyor, who shall give the petitioner a receipt and shall enter the details of the report in the register, and shall cause an extra copy of the register to be affixed as a notice on the house of the headman of the village nearest to the land relinquished, reporting the fact of the notice having been so affixed to the Deputy Commissioner [b] or Subdivisional Officer as the case may be. [b]

73A.[b] Any person desiring to cultivate any portion of land temporarily relinquished by another person under Rule 73 may apply to the Subdivisional Officer or Deputy Commissioner for a licence. Licences to occupy such land for purposes of cultivation, subject to termination in case of default in the payment of land revenue or under the provisions of section 13, may be granted by a Subdivisional Officer up to a limit of 50 acres and by the Deputy Commissioner without limit. [b]

L. R. II.—
L. B.
Licence 6,
p. 265.

74. If at any time within twelve years from the date on which land has been temporarily relinquished and taken over under Rule 73, [b] the petitioner, or any person alleging that he is the successor in interest of the petitioner from whom the land was taken, apply to the Deputy Commissioner or Subdivisional Officer to be reinstated in possession of the same, the Deputy Commissioner or Subdivisional Officer shall cause a notice to be served, in the manner prescribed for the service of a summons under the Code of Civil Procedure on [a] any person to whom a licence for occupation of the land may have been granted under Rule 73A, [a] and shall then proceed in accordance with section 13.

74A.[b](1) If any person is found in occupation of the land without a licence issued under Rule 73A, whether on an application for re-instatement being made or at any other time, or if any person to whom a licence has been issued remains in occupation of the land after the termination of the licence under Rule 73A, he may be summarily evicted by the Subdivisional Officer or Deputy Commissioner :

[a]—[a] Substituted by Revenue Department Notification No. 3, dated the 14th January 1935.

[b]—[b] Inserted by Revenue Department Notification No. 3, dated the 14th January 1935.

Provided that, before such eviction is carried out on an application for re-instatement, the applicant for re-instatement may, in the discretion of the Subdivisional Officer or Deputy Commissioner, be required to deposit, for disbursement to the person evicted, the value of any uncut or ungathered crops that may be standing on the land at the time of eviction, such value to be determined, in case the parties differ, by order of the Subdivisional Officer or Deputy Commissioner :

Provided further that, if the applicant does not agree to make such payment, eviction and re-instatement shall be postponed until the crops have been reaped.

(2) Any person who fails to comply with the requisition made in a notice of eviction under sub-rule (1) may, in addition to any other penalty to which he may be liable, be punished on conviction before a Magistrate with either rigorous or simple imprisonment not exceeding one month, or a fine not exceeding two hundred rupees, or both.

CHAPTER XIII.

Assessment† of Land.

75 For purposes of measurement and assessment of land the standard unit of area shall be one acre. All measurements of land shall be made and recorded in acres and decimal parts of an acre.‡

S 24.
D 109-132.

76. The area of all land liable to assessment shall be ascertained by annual or periodical measurement and by such agency as the Governor may from time to time direct.

76A.§ Unless specially exempted or assessed at a different rate under a grant, lease or licence, all occupied land shall be liable to be assessed to revenue on account of each year of occupation at a rate which shall not exceed the highest rate paid on similar land in the neighbourhood. If such land is occupied for purposes other than cultivation and without a grant, lease or licence, it shall be liable to be assessed to revenue at a rate which shall not exceed double the above rate :

Provided that in tracts notified by the Financial Commissioner as coming within this rule, assessment may be stayed by order of the Deputy Commissioner for not more than five years while the land is being brought under cultivation.

† See also Burma Land Records Manual 1926, Chapters XIII and XVI.

‡ The words " and all assessments of land shall be made upon acres and decimal parts of an acre " were deleted by Revenue Department Notification No. 24, dated the 25th March 1928.

§ Inserted by Revenue Department Notification No. 60, dated the 23rd June 1922.

77.¶ In the case of any area to which the Financial Commissioner may declare this rule to apply, all land left fallow shall be assessed at the rate of two annas an acre :

Provided that in the case of land in the possession of a non-cultivator, the area so assessed in any *kwin* shall not, without the special orders of the Deputy Commissioner in each case, exceed one-sixth of the total area held by such non-cultivator in such *kwin*.

78.** (1) In all areas, other than those to which Rule 77 applies, the Deputy Commissioner may, for any reason which he considers sufficient, direct that any special holding or part of a holding which has been left fallow, shall be assessed at a reduced rate of not less than two annas an acre.

(2) The Deputy Commissioner may, in the case of land which has been left uncultivated for any reason specified by him, authorize any Subdivisional or Township Officer to exercise the power conferred by sub-rule (1), and may, if he thinks fit, declare that such power shall be exercised only on the application, †† oral or written, of the person liable to pay the revenue assessed on the land :

Provided that in the case of land in the possession of a non-cultivator, the area so assessed in any *kwin* shall not, without the special orders of the Deputy Commissioner in each case, exceed one-sixth of the total area held by such cultivator in such *kwin*.

D. 110—11,
113.

79. Fruit-trees and toddy and cocoanut palm trees from which juice is extracted standing—

- (a) on land not otherwise assessed to, nor specially exempted from, the payment of land revenue ;
- (b) on land assessed to revenue when the owner of the trees is not the same person as the owner of the land on which they stand ;

shall be liable to assessment at a fixed rate per tree, if the Governor so direct :

Provided that—

- (i) revenue shall not be levied on trees which have not arrived at maturity, on trees belonging to any monastery, pagoda, or other sacred building ;
- (ii) toddy palms which are left untapped for any reason may be assessed at such special rates as may be fixed from time to time by the Governor ;
- (iii) [*Cancelled by Lower Burma Town and Village Lands Act, Burma Act IV of 1898, section 47.*]

¶ Substituted for Rules 77, 77A by Revenue Department Notification No. 126, dated the 23rd September 1913.

** Substituted for Rule 78 by Revenue Department Notification No. 126, dated the 23rd September 1913.

†† Such applications are exempted from Court-fee [*Notification A, Clause II-B-5 (b), part X, Burma Stamp Manual.*]

CHAPTER XIV.

Land Revenue. Year of Assessment of—.

80. [Cancelled by Revenue Department Notification No. 7, dated the 26th June 1924.] S. 41.

81. The revenue assessed on land* shall fall due on the following dates :—

(a) On all land which is liable to assessment, except land on which *kaing* cultivation or *taungya* cultivation is carried on,—on the 15th February :† provided that in such districts or parts of districts as he may think fit the Governor may fix any day not later than the 15th of March as the date on which the revenue assessed on such land shall fall due.

(b) On all land‡ on which *kaing* cultivation is carried on,—on the 1st April or on such other date as the Governor may prescribe.

NOTE.—1. 15th March § is the date prescribed for the Tharrawaddy District under this clause except on gram grown as a single crop and on *matpe* for which the prescribed date is March 1st.

2. 1st May is the date prescribed for the Thayetmyo District under this clause.

(c) On all land on which *taungya* cultivation is carried on,—on the 1st November.

Explanation.—For the purpose of this rule *kaing* cultivation shall include cultivation of tobacco, cotton, wheat, *mayin* or dry-weather paddy, and of such other crops as the Governor may from time to time direct.

CHAPTER XV.

Collection of Land Revenue.

Time when, place where, and person to whom, land revenue is due.

82. Land revenue* shall be payable to the *thugyi* in whose charge the land is situated. S. 43—4.

* Under section 10 of the District Cesses Act, all cesses are payable for the year of assessment of land revenue as fixed under the Land and Revenue Act and are payable at the place at which, and to the person to whom, the land revenue is from time to time payable—see Appendix II, page 204.

† NOTE.—In the Hanthawaddy District the date prescribed for revenue on land growing miscellaneous crops during the rains is the 1st September. [Letter No. 266H35 (609), dated the 16th August 1935, from the Secretary to the Government of Burma, Revenue Department, to the Financial Commissioner, Burma.]

1st April is the date prescribed for assessment of garden lands in the Pegu Township, Pegu District.

‡ Substituted by Revenue Department Notification No. 87, dated the 7th June 1928.

§ Substituted by Revenue Department Notification No. 144, dated the 24th December 1930.

D. 123—5. 83. The circle *thugyi* or revenue surveyor of each circle shall annually prepare a separate land revenue assessment-roll** for each *kwin* or village in his charge.

84.†† When the circle *thugyi* or revenue surveyor has completed the preparation of the land revenue assessment-rolls, he shall submit them to the Deputy Commissioner.

D. 128—33. 85. On receiving the assessment-rolls, the Deputy Commissioner shall cause the receipts for the revenue to be prepared. The amount of rupees payable by each person shall be expressed both in words and figures, and no person shall be bound to pay the amount demanded unless the number of rupees is so expressed in both words and figures in the receipt. No person shall be bound to pay any sum on account of land revenue unless a written receipt in the prescribed form has been tendered to him. After issue of the revenue receipts by the Deputy Commissioner the *thugyi* shall proceed to collect the revenue.

L. R. III.—
L. B. Not.
11, p. 266. 86. Where the revenue is not paid on the first demand, the *thugyi* shall prepare a notice of demand.

* All notices of demand shall be dated and signed by the *thugyi*, and shall be served by the *thugyi* in person or by such agency as he may employ, on the person named therein, if he can be found in the village in which the land to which the demand refers is situated.

* If such person cannot be found in the village, the notice of demand shall be served on the person (if any) who is or who was last in occupation of such land, if he can be found in the village; and it shall be published for thirty days by a copy being fixed on the headman's house or notice-board, or on any other conspicuous place on which village notices are usually published.

87. On payment of the sum due the *thugyi* shall countersign and date the receipt † issued by the Deputy Commissioner, and shall deliver it to the person paying the amount.

L. R. 8,
p. 275. 88. Where notices of demand are issued the *thugyi* shall keep a memorandum in the prescribed form of the amount due from each person, the date of service or publication of the notice of demand, the amount (if any) paid and date of payment. In all cases of default, where the *thugyi* institutes proceedings for recovery of arrears of land revenue or cesses, this memorandum shall be produced before the Court in evidence of the due service of the notice of demand and of the amount of the arrear.

** See Chapters XIII and XVI of the Land Records Manual, 1926.

†† Amended by Revenue Department Notification No. 369, dated the 29th November 1898, which cancelled the words "through the Township and Subdivisional Officers."

* Substituted by Revenue Department Notification No. 24, dated the 1st April 1908.

† The issue by *thugyis* of informal certificates of payment to replace receipts lost by cultivators is forbidden by Direction 266.

89. [Cancelled by Revenue Department Notification No. 248, dated the 27th June 1903.]

90. If any person from whom land revenue has been demanded wishes to object to the amount demanded, he must state his objection in writing† to the Township Officer within thirty days of service or publication of the notice of demand. The Township Officer shall, after making full enquiry into the merits of the objections, report the facts to the Subdivisional Officer or Deputy Commissioner. The Deputy Commissioner or the Subdivisional Officer shall, after necessary enquiry, decide‡ upon the objections.

CHAPTER XVI.

Recovery of Arrears of Land Revenue.

91. An arrear of land revenue may be realized¶ as if it were the amount of a decree for money passed against the defaulter in favour of the *thugyi* in the manner prescribed by the Code of Civil Procedure, and proceedings may be instituted before the Township or Subdivisional Officer, or the Deputy Commissioner, or other officer who may be specially empowered in this behalf.

S. 45-51,
D. 169-190,
S. 45.

92. When an application for execution for the recovery of arrears of land revenue is made, such application shall contain the following particulars :—

L. R. III.—
Misc. 14, p.
278,
D. 169-171.

- (a) The names of the *thugyi* and the defaulter.
- (b) The date of expiry of notice issued under Rule 86.
- (c) ¶ The manner in which and the person by whom the notice issued under Rule 86 was served or published.
- (d) Whether any objection has been preferred to assessment under Rule 90.
- (e) The amount of revenue due.
- (f) The name of the person against whom execution is sought.
- (g) The mode in which the assistance of the Township or Subdivisional Officer or Deputy Commissioner is required, *i.e.*, whether by arrest and imprisonment of the person named, or by attachment of his property (other than land) or by both arrest and attachment, or by attachment and sale of his holding.
- (h) Whether the defaulter has the status of a landholder or is a grantee, or is merely in possession of Government land.

† Such objections are exempt from Court-fee [Notification A, Clause II—A-6, Part X, Burma Stamp Manual.]

‡ For procedure to be followed in making remissions and refunds of land revenue on account of erroneous assessment see Direction 161 and 163-167. The procedure in regard to remission and refund of land revenue on account of destruction of crops is laid down in Directions 133-160.

¶ Ordinarily a notice in Form No. L. R. III-L. B. Notice 12, page 264, should be issued first. Where the defaulter has gone to another district, the procedure is that laid down in Directions 163-186.

|| Added by Revenue Department Notification No. 44, dated the 18th June 1936.

**The *thugyi* shall attach to the application the land revenue receipt for the amount due, which shall be filed in the proceedings by the Revenue Officer, receiving the application after he has cancelled it [a] by stamping prominently on it the word "Cancelled" in English and Burmese over his signature. [a]

L. R. III.—
L. B. Wrnt.
2, p. 274.

93. If application is made for the arrest and imprisonment of the defaulter, the Revenue Officer may follow the procedure laid down in section 245B†† of the Code of Civil Procedure or, if he issues a warrant for the arrest of a defaulter, the officer executing the process, shall, if the defaulter offers to pay up the arrear with cost of process, conduct the defaulter to the *thugyi* or to the Township or Subdivisional Officer, whoever may be nearest, and shall not release the defaulter until payment of the arrear with costs has been made to one or other of the officers named. The officer executing the process, unless he is a *thugyi*, shall not receive any money offered by the defaulter in satisfaction of the decree or costs of process.

D. 189.

* 94. When the arrear is one of land revenue or land rate in lieu of capitation-tax, the Revenue Officer may proceed in the first instance under section 46 against the land on which the arrear has accrued. In the event of a contumacious default in respect of such an arrear, or when there is no likelihood of the amount being otherwise recovered and the land appears to be of such value that it can readily be sold for an amount which will cover the amount of the arrear, he shall so proceed.

D. 175-178,
L. R. III.—
L. B. Not.
14, p. 268.

* 95. (r) In proceeding in accordance with section 46 against the land on which the arrear has accrued the Revenue Officer shall issue an order requiring the defaulter to pay the amount due within a time to be fixed in the order, and informing him that if the amount due is not paid on or before that date the land will be sold or resumed by Government. In the same order he shall place the land under attachment prohibiting the defaulter from transferring or charging the land in any way and all persons from receiving the same from him by purchase, gift, or otherwise. The order shall be proclaimed by beat of drum or other customary mode at or adjacent to the residence of the defaulter or of his agent if he resides in the village-tract where the land is situated, and in all other cases in the village in which the headman resides, and a copy of the order shall be fixed on the village headman's house, and at the Revenue Officer's headquarters.

**Added by Revenue Department Notification No. 85, dated the 13th August 1907.

[a]—[a] Substituted by Revenue Department Notification No. 27, dated the 5th July 1935.

†† Section 245B of Act XIV of 1882 corresponds to Rule 37 of Order XXI of the First Schedule to the Code of Civil Procedure, 1908 (V of 1908), which confers on Courts the discretionary power to permit judgment-debtors to show cause against detention in civil prison before issuing a warrant.

* Substituted by Revenue Department Notification No. 24, dated the 6th May 1936.

(2) If it appears that a permanent heritable and transferable right of use and occupancy exists in the land, the Revenue Officer shall, if the amount due is not paid on or before the date fixed in the order, issue a proclamation describing the land to be sold in a manner sufficient for its identification and advertising the sale of the land on a date and at a place fixed in the proclamation. The date shall not be less than ten days from the date on which the sale is proclaimed. The place of sale shall ordinarily be the village in which the headman of the village-tract in which the land is situate resides, but, for reasons to be recorded, the Revenue Officer may appoint as the place of sale any other place where a full price is likely to be obtained. The sale shall be proclaimed in the village in which the headman of the village-tract resides and at the place of sale and a copy of the proclamation of sale shall be fixed on the village headman's house and at the Revenue Officer's headquarters.

L. R. III.—
L. B. Not.
17, p. 269.

(3) At the place and on the date fixed in the proclamation the Revenue Officer, if the arrear and costs have not been paid, may sell by public auction the right in the whole of the land or in such part thereof as he may deem sufficient for the realization of the arrear and costs. Before the sale the Revenue Officer shall read from the proclamation the description of the land to be sold, and if the whole of the land on which the arrear has accrued is not offered for sale he shall describe the part to be sold. If the land is sold the person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent. on the amount of the purchase money and in default of such deposit the property shall forthwith be put up again and sold. The full amount of the purchase money shall be paid by the purchaser before the office closes on the fifth day after the sale of the property. In default of payment of the balance of purchase money within the period allowed the right in the land may be resold and the deposit forfeited to Government, and thereupon the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which the right in the land may be subsequently sold. The place at which the sale was conducted, each bid and the name of the bidder and whether the defaulter was present or not shall be recorded. If the defaulter was not present at the sale, a notice shall be issued informing him of the result of the sale. If no bid is made, or if the highest bid falls short of the amount of the arrear and costs, the Revenue Officer may buy in the land for Government for the amount of the arrear and costs or may postpone the sale. Where a sale is postponed, notice shall be given to the bidders present. If the sale is postponed for more than 30 days or if the place of sale is changed, a fresh proclamation shall be issued.

L. R. III.—
L. B. Not.
20, p. 271.

96.† (1) A sale of land by the Township Officer or Subdivisional Officer under Rule 95 shall be subject to confirmation by the Deputy Commissioner.

† Substituted by Revenue Department Notification No. 117, dated the 19th October 1917.

(2)† A sale shall not be confirmed until a period of 2½ months from the date on which revenue fell due and also a period of one month from the date of the sale have elapsed. At any time before such periods have elapsed the sale shall and at any time before confirmation the sale may, be set aside by the Deputy Commissioner if the defaulter himself pays, or any person whose interest in the land has been established to the satisfaction of the Deputy Commissioner pays on behalf of the defaulter, the amount of the arrear and costs together with ten per cent of the purchase price to be paid as compensation to the auction-purchaser, provided that where the payment of the arrear and costs is for any reason accepted more than one month after the date of the sale the Deputy Commissioner may, for reasons to be recorded, require a payment up to twenty-five per cent of the purchase price as compensation.

If the land has been bought in for Government the purchase price for the purpose of calculating the compensation shall be taken to be the amount of the arrear and costs.

(3) On confirmation by the Deputy Commissioner the sale shall become absolute subject to any orders passed on appeal or revision. When the sale has become absolute the proceedings will be returned to the [a] Revenue Officer [a] who will furnish the auction-purchaser, on payment of stamp duty, with a certificate of sale [a] and, if the land is not situated in an area under supplementary survey, with a plan of the land.[a]

*96A. When a sale of land under Rule 95 to a purchaser other than Government has become absolute, the Revenue Officer may, on application being made to him, summarily eject any person found in occupation of the land; and if any such person remains without lawful authority in occupation of the land, he shall be liable, on conviction before a magistrate, to be punished with either rigorous or simple imprisonment not exceeding one month or with a fine not exceeding two hundred rupees or both.

96B. When a purchase of land on behalf of Government has become absolute under Rule 96, the Revenue Officer shall by a proclamation declare that he has taken possession of the land on behalf of Government and may summarily eject any person found in occupation of such land. The proclamation shall be read on the land by the *thugyi* in the presence of neighbouring cultivators.

97. If the [a] Revenue Officer [a] proceeding against the land finds that no permanent, heritable and transferable right of use and occupancy exists therein he may, by a proclamation publish-

† Substituted by Revenue Department Notification No. 24, dated the 6th May 1936.

[a]—[a] Substituted by Revenue Department Notification No. 24, dated the 6th May 1936.

* Substituted by Revenue Department Notification No. 24, dated the 6th May 1936.

ed on the land, declare that he has taken possession of such land on behalf of Government, and may summarily eject any person found in occupation of such land. The proclamation† shall be read on the land by the *thugyi* in presence of the neighbouring cultivators.

L. R. III.-
Not. 9,
p. 262.

‡97A. (1) When a proclamation is or has been made under Rule 96B or Rule 97 in respect of any land, the Township or Subdivisional Officer may, with the approval of the Deputy Commissioner, by public notice declare that the land is reserved within the meaning of Rule 51 and that any unauthorized occupation of it is prohibited.

L. R. III.-
L. B. Not.
19, p. 270.

(2) In such areas as the Financial Commissioner may by notification declare to be within the provisions of this sub-rule, all land in respect of which a proclamation is made under Rule 96B or 97 shall be deemed to be reserved within the meaning of Rule 51.

(3) All lands reserved under sub-rule (1) or deemed to be reserved under sub-rule (2) of this rule, hereinafter referred to as "reserved lands," shall remain so reserved until disposed of under Rule 97C or until the Deputy Commissioner declares otherwise.

97B. If any person enters upon or remains in occupation of any such reserved land or removes the produce thereof except under the terms of a grant or licence issued by a Revenue Officer, he shall be liable to pay land revenue at double the land revenue ordinarily assessed upon the land or at such lower rate not being less than the ordinary land revenue as the Deputy Commissioner by a general or special order may fix, and shall also be liable on conviction before a magistrate, to be punished with either simple or rigorous imprisonment for a period not exceeding one month or with a fine not exceeding two hundred rupees or both.

97C. (1) Without the general or special order of the Commissioner, no land referred to in Rule 97A shall be disposed of save as provided in this rule or in Rule 97D.

(2) A grant of a land-holder's right in any such land may be sold by auction on behalf of Government, subject to the payment, in addition to the auction purchase price, of a fixed premium equal to five times the land revenue ordinarily assessed upon the land. One-fifth of the fixed premium shall be payable on the fall of the hammer and the remainder in four equal instalments, the first of which shall fall due on the 15th of February next following the sale and the remainder on the 15th of February in each succeeding year, provided that any part of the fixed premium may be paid in advance before it falls due. The grant shall be subject, until the fixed premium has been fully paid, to the conditions of Rules 4, 5 and 9 of Chapter II only, and to the condition that the grantee shall not have the right to transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any

† A copy of the proclamation should be sent to the Revenue Surveyor to make the necessary alterations in the Register of Holdings—see Direction 181.

‡ Added by Revenue Department Notification No. 24, dated the 6th May 1936.

part of the land without the sanction of the Deputy Commissioner. When the fixed premium has been fully paid, the grant shall be subject to the conditions of Rules 5 and 9 of Chapter II only.

L. R. III.-
L.B. Not. 22,
p. 272.

(3) The sale shall be held at the headquarters of the Revenue Officer conducting the sale or at any other place where a reasonable price is likely to be obtained. A notice specifying the land to be sold and the time and place of sale shall be published in such manner as the Deputy Commissioner may determine. The officer conducting the sale shall record each bid and the name of the bidder, and may refuse to accept any bid. If (in addition to the portion of the fixed premium payable immediately) the whole amount of the auction purchase price is paid within seven days of the sale, the purchaser shall be furnished with a grant of the land on payment of stamp duty. In default of such payment, the amount of premium already paid shall be forfeited to Government, and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which it may be subsequently resold.

97D. (1) Subject to the payment of a premium equal to the amount of the arrear and costs for which the land was bought in or resumed on behalf of Government together with ten per cent thereof, a licence for the occupation of any such land for the purposes of cultivation may be granted by the Township Officer for an area not exceeding 25 acres, by the Subdivisional Officer for an area not exceeding 50 acres and by the Deputy Commissioner without limit :

Provided that the Deputy Commissioner may by a general or special order dispense with or reduce the amount of premium in such cases as he thinks fit :

Provided also that the Subdivisional Officer may, subject to any orders of the Deputy Commissioner, dispense with or reduce the amount of premium in respect of any licence granted by himself or by a Township Officer subordinate to him.

(2) If the same land is applied for by more than one person, the licence may be put up to auction, and be issued to the highest bidder on payment of the auction price in addition to such premium, if any, as aforesaid.

(3) Any land occupied under such a licence shall be subject to the payment of rent fixed at such rate per acre as the Deputy Commissioner, having regard to the current letting value of similar land in the neighbourhood, may determine, or, if no rent is fixed, to the payment of land revenue at the rate ordinarily assessed upon the land. If rent is paid, the land shall be exempt from assessment to land revenue.

(4) Every licence granted under this rule shall be subject to cancellation in case of default of payment of rent as aforesaid or of breach of any other condition or termination by one month's notice (on either side) expiring on the 31st March in any year or on such other date as the Deputy Commissioner by a general or special order may fix.

98. All revenue recovered by process, unless paid to the *thugyi* in whose charge the land is situated, shall at once be credited in the accounts of the [a] Revenue Officer [a] receiving it to the circle or village to which it relates.* No commission shall be paid to the *thugyi* on such amount unless the Deputy Commissioner is of opinion that the *thugyi* employed due diligence and used proper endeavours to collect the revenue. D. 277.

CHAPTER XVIA. †

Recovery of Rent due under a Lease or Licence.

98A. Arrears of rent due under any lease or licence issued under these rules or under a lease held by a tenant on a seed farm belonging to the Agricultural Department shall be recoverable as if they were arrears of land revenue due by the lessee or licensee, his legal representatives or assigns, in respect of the land covered by such lease or licence.

CHAPTER XVII.

Land-rate in lieu of Capitation-tax.

†99. Land-rate in lieu of capitation-tax shall fall due on the 1st January. S. 35.—S. 41.
D. 293-300.

100. The rules laid down for the collection of land revenue and for the recovery of arrears of land revenue shall apply, *mutatis mutandis*, to the collection of the land-rate in lieu of capitation-tax, and for the recovery of arrears of the land-rate in lieu of capitation-tax except that no process against the land under sections 46 to 50 shall be issued without the previous sanction of the Deputy Commissioner. R. 82-98.

CHAPTER XVIII.

Capitation-tax.

†101. Capitation-tax shall fall due on the 1st of January of each year, and every person shall be liable to pay the tax according to his status on that date. S. 84.—S. 41.
D. 200-262.

102. Any person liable to pay capitation-tax, who from any cause escapes assessment at the time when the assessment-roll is prepared, shall be liable to be assessed at any other time. D. 256-269.

[a]—[a] Substituted by Revenue Department Notification No. 24, dated the 6th May 1936.

* Revenue due in District A but realized in District B will be credited to District A in the treasury accounts of District B, but will not pass through the revenue account registers of District B. A copy of the triplicate chalan will be sent to the office of the Deputy Commissioner of District A by the *Akunwin* of District B—see Financial Commissioner's Circular No. 15 of 1910.

† Inserted by Revenue Department Notification No. 102, dated the 17th August 1932.

‡ Substituted by Revenue Department Notification No. 99, dated the 8th August 1924.

103. [Cancelled by Revenue Department Notification No. 40, dated the 7th February 1902.]

104. Capitation-tax shall be payable to the *thugyi* within whose charge the person liable to be assessed is found at the time of assessment.

D. 207-212.
L. R. I.-L.B.
Misc. Roll 2,
p. 224.

105. The *thugyi* shall annually prepare a capitation-tax roll for the villages in his charge and submit the roll to the Deputy Commissioner through the Township and Subdivisional Officers.

L. R. III.-
Rect. 2, p.
277.

D. 258-260.

*106. The procedure laid down in Rules 85, 86, 87, 88 and 90 for land revenue shall then be followed, *mutatis mutandis*, in the issue of tax receipts and the collection of capitation-tax; provided that the Deputy Commissioner may issue receipts for the assessment of persons liable under Rule 102 before the names have been submitted by the *thugyi* in an assessment-roll. In such case the payee's name will be left blank and will be filled in by the *thugyi* on payment of the amount due. The *thugyi* will, on payment, prepare and submit a supplementary assessment-roll.

R. 91-98.

107. The rules for the recovery of arrears of land revenue shall apply, *mutatis mutandis*, to the recovery of arrears of capitation-tax. But no proceedings under sections 46 to 50 shall be taken against the land of a defaulter; and no persons committed to jail for default in payment of capitation-tax shall be detained in jail for more than twenty days.

CHAPTER XVIII.†

Extraction of Minerals and Levy of Royalties thereon.

S. 38A(8), (a),
(b), (c).
D. 192-99A.

107A. No person shall mine, quarry, dig for, excavate or collect stone, laterite (whether in blocks, gravel or sand), limestone, sandstone, marble, gypsum, clay, or other minerals on land wherein the right to such minerals is reserved to or otherwise belongs to Government except under a license or lease granted under the provisions of this chapter.

D. 197-8.

107B. Subject to the provisions of Rule 107C the Deputy Commissioner, or any Subdivisional or Township Officer generally or specially authorized by him, may issue licences †† for the extraction from a specified area of any mineral for which a licence is necessary under rule 107A [‡] on such conditions and [‡] at such rent, royalty or fee, if any, as the Financial Commissioner may by general or special order prescribe.

* Amended by Revenue Department Notification No. 248, dated the 27th June 1903.

† Substituted by Revenue Department Notification No. 54, dated the 13th June 1911.

†† For rent, royalty, or fees leviable, and forms of licences—see Direction 192.

‡ Inserted by Revenue Department Notification No. 71, dated the 8th May 1928.

107C. Where the surface of a parcel of land is occupied by a landholder, grantee or lessee, the Deputy Commissioner or other officer authorized under rule 107B shall not issue a licence for the extraction from such land of such minerals as aforesaid until the landholder, grantee or lessee of such land has had an opportunity of showing cause against the issue of such licence, and until the person to whom it is proposed to issue a licence has given such security as the said officer may deem sufficient for the payment of adequate compensation for occupation or disturbance of the surface of such land under the provisions of section 38A, sub-section (2), of the Act.

107CC. † Licences to extract clay for brick making shall not be issued in respect of any area within 600 feet of a main road or 300 feet of any residential property, the occupants of which are not connected with the brick-making industry.

107D. Every licence granted under the provisions of this Chapter shall, in the absence of an express provision therein to the contrary, expire on the 30th June next following the date on which it was granted, and shall then be returned to the officer who issued it. D. 195.

107DD. Leases to quarry, extract or win granite, marble, limestone, steatite, stone for road metal, gravel or any other mineral ¶ § from areas not exceeding one square mile of unoccupied waste land at the disposal of Government, may be granted by the Deputy Commissioner for periods not exceeding ten years, ** at such rent, royalty or fee if any, as the Financial Commissioner may, by general or special order, prescribe. D. 199A.

If the area exceeds one square mile, †† or if it is desired to issue a lease in a modified form, or if the period exceeds ten years, the previous sanction of the Financial Commissioner is required.

††† If the area of which a lease is desired includes land other than waste land at the disposal of Government, and the person or persons occupying it first surrender all their rights in the land to Government, such surrender being made by a registered deed of gift, such land shall be deemed to be unoccupied waste land at the disposal of Government for the purposes of this rule. The surrender may be accepted on behalf of Government by the authority competent to issue or sanction the issue of the lease.

† Inserted by Revenue Department Notification No. 71, dated the 8th May 1928.

¶ China clay has been notified under this rule by Revenue Department Notification No. 3, dated the 5th February 1920, and clay by Revenue Department Notification No. 22, dated the 26th April 1920.

§ The words " notified under this rule by the Local Government " were deleted by Revenue Department Notification No. 53, dated the 29th September 1920.

** Added by Revenue Department Notification No. 13, dated the 11th March 1920.

†† The words " or if it includes land other than waste land at the disposal of Government," were deleted by Revenue Department Notification No. 18, dated the 24th April 1934.

††† Substituted by Revenue Department Notification No. 18, dated the 24th April 1934.

107E. The rules in this Chapter shall not apply to the extraction of—

- (1) minerals to which the Special Mining Rules §§ sanctioned by the Secretary of State, or any rules in force under the Forest Act, apply;

Explanation.—The Special Mining Rules provide for coal, oil, gold, silver, precious stones, iron, mica || and all metals. In reserved forests the disposal of the minerals provided for under the rules in this Chapter is in the hands of the Forest Officers. In disposing of these minerals in reserves the Forest Officer is enjoined not to charge lower rates than are charged outside the reserves.

- (2) minerals from land which is—

D. 193.

- (a) held under a grant given in accordance with Rule 17 of the Lower Burma Waste Land Grant Rules, 1865 ;
 (b) vested in a Municipal Committee or in the Rangoon Port Commissioners under the provisions of the Municipal Act, or of the Rangoon Port Act, respectively or of any other enactment for the time being in force except where rights to minerals specified in Rule 107A have by the grant or lease been expressly reserved to Government ;
 (c) held under special grants or leases in which rights to these minerals are not reserved ;
 ¶¶ (d) in the occupation of the Railway Administration ;
 (e) assessed at settlement to brick-field rates during the currency of the settlement.

D. 194.

107F. Revenue on account of minerals and mines shall be payable on the date or dates and in the manner specified in the licence or lease, and shall be paid to the person specified in the licence or lease, or in the absence of any such provision at the office of the Revenue Officer who issued the licence or lease, or as the Financial Commissioner directs.

107G. Whoever mines, quarries, digs for, excavates or collects any mineral in contravention of the provisions of Rule 107A, or before payment of any fee, rent or royalty payable in advance under a licence or lease issued under the provisions of this Chapter or otherwise in contravention of the terms or limitations of any such licence or lease, or removes any mineral, other than a mineral for which a licence free of royalty may have issued under the provisions of Rule 107B, before payment of the royalty therefor, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

§§ See Government of India Resolution No. 18-17-2, dated the 20th May 1899, reprinted in the *Mining Concession Rules Manual*.

|| Added by Revenue Department Notification No. 82, dated the 7th November 1911.

¶¶ Substituted by Revenue Department Notification No. 50, dated the 19th August 1833.

CHAPTER XVIII B.*

Extraction of Minerals other than those referred to in Chapter XVIII A.

107H. No person shall mine, quarry, dig for, excavate, or collect any minerals other than those referred to in Chapter XVIII A on land wherein the right to such minerals is deemed to belong to Government except under a licence or a lease granted in accordance with the provisions of the Special Mining Rules sanctioned by the Secretary of State.

107I. Whoever mines, quarries, digs for, excavates, or collects any such mineral in contravention of Rule 107H, or in contravention of the terms or limitations of any such licence or lease, or removes any such mineral other than a mineral for which such licence or lease has been issued, shall be punished with imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees, or with both.

CHAPTER XIX.

Salt Excise Revenue.

Rules 108—111. *Cancelled, see Burma Salt Rules.*

CHAPTER XX.†

Other Revenue.

Rules 112—113.

CHAPTER XXI.

‡ Fees, Processes and Costs.

Rules 114—120.§

S. 58 (a).

121. (a) A process issued by any Revenue Court or Officer in British territory [‡†] and Hyderabad, [††] and whether situate within or without the limits of Lower Burma, shall be served free of charge by any Court in Lower Burma if it be certified on the process that the proper fee has been levied under the rules in force in the Court which issues the process.

¶(b)

* Inserted by Revenue Department Notification No. 34, dated the 29th March 1918.

† Cancelled by Revenue Department Notification No. 66, dated the 14th October 1909. The Forest Department now collects dues for edible birds' nests.

‡ For the Process Fees Rules, 1923, see paragraph 976 of the Burma Courts Manual, 1925, Volume II.

§ Rules 114-120 were cancelled by Revenue Department Notification No. 118, dated the 1st September 1913.

[†:]—[††] Added by Revenue Department Notification No. 66, dated the 11th June 1907

¶ Cancelled by Revenue Department Notification No. 118, dated the 1st September 1913.

††121A. Processes issued by a Revenue Officer in Lower Burma for service or execution in British India or in Hyderabad shall be addressed to the Collector of the district within which the process is to be served and shall be accompanied, if not written in English, by a translation into English or into the language of the revenue courts or offices of the locality in which it is to be served.

122. In cases before a Revenue Officer the pleader's fees, calculated at the rates specified in the following scale, may be included in the costs awarded :—

(a) If the case relates to the possession, occupation, or settlement of land or to a claim to a share or interest in land, or to the amount of any revenue, cess, tax, or rate leviable from any person or assessed on any land—

if the value of land, share or interest, or the amount of the revenue, cess, tax, or rate shall not exceed Rs. 5,000,—at 5 per cent on the value of the amount determined ;

if the value or amount shall exceed Rs. 5,000 and not exceed Rs. 20,000,—on Rs. 5,000 at 5 per cent, and on the remainder at 2 per cent ;

if the value or amount shall exceed Rs. 20,000 and not exceed Rs. 50,000,—on Rs. 20,000 as above, and on the remainder at 1 per cent ;

if the value or amount shall exceed Rs. 50,000,—on Rs. 50,000 as above, and on the remainder at half per cent :

Provided that in no single case shall the total amount of any fees included in costs under this rule exceed Rs. 3,000.

(b) In miscellaneous proceedings and cases where the pecuniary value of the rights in dispute cannot be exactly defined, the Revenue Officer may determine the fee of the pleader with reference to the character of the case and the amount of labour involved in pleading it.

123. *The expenses of witnesses or other persons required to attend before Revenue Officers may be paid on the following scale :—

[a] (1) *Ordinary Labouring Classes*.—For journeys which were or could have been performed by public conveyance, the actual fare by the lowest class to and from the place of attendance ; or where the journey could not have been performed by public conveyance, actual travelling expenses reasonably incurred, not exceeding Rs. 1-4-0 a day by boat and *two annas* a mile by road ; *plus* an allowance for each day's absence from home of *six annas* to those who are residents of places other than the place of attendance, and of *four annas* to those who are resident in such place.

†† Substituted by Revenue Department Notification No. 118, dated the 1st September 1913.

* Substituted by Revenue Department Notification No. 26, dated the 21st January 1929.

[a]—[a] Substituted by Revenue Department Notification No. 62, dated the 31st August 1934.

(2) *Petty Village Officers*.—Same rates as above for journeys by public conveyance or otherwise *plus* an allowance of *eight annas* for each day's absence from home whether at the place of residence or not.

(3) *Persons of higher ranks of life such as Clerks, Trades-people, Village Headmen, Circle thugyis, and Members of the Circle Boards*.—Same rates as above (except that the daily boat maximum is Rs. 2-8-0 and not Rs. 1-4-0) for journeys by public conveyance or otherwise, *plus* an allowance not to exceed, except in special cases, Re.1 for each day's absence from home whether at the place of residence or not :

Provided that the second class fare by public conveyance may be paid when the Revenue Officer is satisfied that the witness is a person who ordinarily travels by second class and did actually travel by that class. The Revenue Officer should certify in writing that he is so satisfied on all occasions when second class fare is paid.

(4) *Members of District Councils, persons paying income-tax on Rs. 3,000 per annum or more and other persons of equal or superior status*.—Actual travelling expenses reasonably incurred in travelling to and from the place of attendance with an allowance according to circumstances not to exceed, except in special cases, Rs. 2 for each day's absence from home whether at the place of residence or not.

NOTE 1.—Government servants who are entitled to travelling allowance under the Burma Travelling Allowance Rules should not be paid their expenses under this rule.

NOTE 2.—“Public conveyance” means a railway train, steamer, steam or motor launch, motor bus or other conveyance plying between particular points for the conveyance of all passengers who engaged accommodation thereby as distinct from taxi-cabs, gharries, sampans, etc., which are normally engaged wholly by individual hirers to convey them to destinations determined by them.

NOTE 3.—When a journey has to be performed partly by public conveyance and partly otherwise the actual fare for the public conveyance should be paid *plus* the actual travelling expenses for the other part of the journey within the limits prescribed above.

NOTE 4.—Revenue Officers should not grant maximum rates as a matter of course to every witness, but should take into account the witness's rank, earning capacity, any saving from his sharing a cart or boat with others, and the actual loss likely to be caused to him on account of his attendance at the Revenue Office in fixing the allowance. [a]

124. A Revenue Officer is empowered to award and apportion the costs of any proceedings before him among the parties thereto in such manner as he may deem just. Costs awarded by a Revenue Officer may be realized from the person ordered to pay the same as if they were arrears of land revenue payable by such person.

CHAPTER XXII.

Powers of Revenue Officers.

S. 58 (b).

125. The Governor may empower a Subdivisional Officer to exercise within his subdivision all or any of the powers of a Deputy Commissioner under these rules.

126. The Governor may empower any Revenue Officer, not below the rank of a Township Officer stationed at the headquarters of a district, to exercise all or any of the powers of a Subdivisional Officer under these rules throughout the whole or part of the district.

127. The Governor may withdraw from any Revenue Officer, or from any class of Revenue Officers, all or any of the powers which such officer or class of officers is empowered to exercise.

CHAPTER XXIII.

Procedure of Revenue Officers.

S. 58 (b), (c).

128.†

128A.‡ The notice required by section 54 shall be served in the manner prescribed for the service of a summons under the Code of Civil Procedure. The period to be specified therein for compliance therewith shall not be less than 30 days from the date of service.

129. Investigations into charges of misconduct preferred against Revenue Officers shall be conducted by an officer of a grade higher than that of the officer charged with misconduct, provided that no investigation shall be held by an officer of lower grade than a Township Officer.

CHAPTER XXIV.

S. 16—16. Special Procedure of Revenue Officers in making Declarations of Landholdership.

L. R. III.—
L. B.
Not. 9, p. 265.

130. If any person being in possession of any land and asserting that he himself, or any other person through whom he claims, has acquired the status of landholder in respect of such land, applies to the Deputy Commissioner* to record a declaration of such status having been acquired, the Deputy Commissioner* shall issue a notice calling upon all persons who may have any objections to such declaration being made to make such objections within 30 days of the publication of notice.

131. The notice shall be in triplicate. One copy shall be posted on the land, one in the house of the headman of the nearest village, and one shall be returned to the Deputy Commissioner* with a memorandum of the date on which the notice was posted.

132. Any objections § which may be made shall be duly considered and disposed of by the Deputy Commissioner * after hearing such evidence as may be produced by parties, or called for by himself.

† Cancelled by Revenue Department Notification No. 26, dated the 1st April 1908.

‡ Added by Revenue Department Notification No. 570, dated the 30th November 1904.

* The words " or Subdivisional Officer or Settlement Officer " were deleted by Revenue Department Notification No. 3, dated the 14th January 1935.

§ Objections made in writing are exempt from Court-fee. (*Court-fee Direction 18, Part XI, Burma Stamp Manual.*)

133. If no objections are made, or if the objections have been dismissed, the Deputy Commissioner * shall, if, after inspection of such records as may exist, he is satisfied of the validity of the claim, record in the register a declaration that the status of landholder has been acquired by the applicant [a] or the person through whom he claims [a] and shall furnish him with a certificate.

L. R. I.—
L. B.
L. Reg. 2,
p. 218.
L. R. II.—
L. B. Cert. 1,
p. 233.

134. In tracts which have been brought under settlement the entry in the settlement register of holdings shall be *prima facie* proof of the number of years during which the applicant [a] or the person through whom he claims [a] has occupied the land in respect of which he claims to have the status of landholdership declared.

135. If, within five years from the date on which a declaration has been made under Rule 133, the Deputy Commissioner * is satisfied that it is erroneous, he may cancel it after publishing a notice for 30 days on the house of the headman of the nearest village. A copy of such notice must be served, in the manner provided for summonses in civil suits, † on the person in whose favour the declaration was made or upon his heir or assign.

L. R. III
L. B. Not.
10, p. 266.

CHAPTER XXV.

Appeals and Revisions.

S. 55.

136. ¶ (1) Appeals shall lie—

- (a) to the Deputy Commissioner,—from the orders and decisions of all officers subordinate to him ;
- (b) to the Settlement Officer,—from the orders and decisions of all officers subordinate to him ;
- (c) to the Commissioner,—from all orders and decisions passed by Deputy Commissioners and Settlement Officers.

(2) § Appeals to Deputy Commissioners and Settlement Officers shall not be admitted after the expiration of 60 days from the date of the order or decision appealed against, and appeals to Commissioners shall not be admitted after the expiration of 90 days from the date of the order or decision appealed against, unless the appellant shall satisfy the Deputy Commissioner or the Settlement Officer or the Commissioner as the case may be, that he had good cause for not presenting the appeal within the period.

137. ¶ Subject to revision by the Financial Commissioner, in exercise of the powers conferred by the second proviso of section 55, the orders and decisions of Commissioners shall be final.

* See foot-note (*) on page 76.

[a]—[a] Inserted by Revenue Department Notification No. 3, dated the 14th January 1935.

† See Rules 9 to 30 of Order V of the First Schedule to the Code of Civil Procedure.

¶ Substituted by Revenue Department Notification No. 103, dated the 15th March 1899.

Amended by Revenue Department Notification No. 7, dated the 12th January

138. A petition of appeal shall be accompanied by a true copy of the order or decision appealed against.

139. Except when otherwise directed by the Act, or by the rules under it, the provisions of the Code of Civil Procedure and of enactments amending the same shall be applied, as far as may be to the issue, service, and return of processes on parties and witnesses in any revenue appeal pending before a Revenue Officer.

CHAPTER XXVI.

Remuneration and Duties of Thugyis. *

S. 56 (b).

D. 273-75.
316-19.

D. 278.
316-19.

140. *Thugyis* shall be paid by a "commission †" on the amount of land revenue, capitation-tax, and land rate actually collected by them in each year. In case of transfer of circle *thugyis* whilst the collections are in progress, the Deputy Commissioner shall decide in what proportions the commission shall be divided. The rates of commission shall be fixed by the Financial Commissioner provided that the rates so fixed shall not exceed the following rates:—

	Rs.
Ten per cent on collections up to	6,000
Five per cent on all surplus collections over and above ..	6,000

Commission not exceeding the same rates may be paid to *thugyis* for collections of any other kind of revenue ‡ which the Governor may from time to time direct them to make.

§141. If for any special reason, or in any special case, it is deemed necessary to raise the rates of commission above the rates mentioned in Rule 140 the matter shall be referred to the Governor for orders.

142. It shall be the duty of the *thugyi* to periodically inspect the lines of public roads in his charge, and to see that no part of any public road is encroached upon by cultivators or other persons. If in any case any cultivator or other person refuses or fails to relinquish any land within the limits of a public road, the *thugyi* shall at once report the case for the orders of the Deputy Commissioner.

* Salaried *ex-yazawut-gaungs* appointed revenue-collecting village headmen continue to draw their salary as *yazawut-gaungs* plus amount by which their full commission for the year exceeds their pay as *yazawut-gaungs*—see Direction 275.

† Managers of rubber estates who have been appointed to be headmen for the areas comprised in their estates pay direct into the Treasury, the land revenue, cess, and other dues on account of such estates; but they are not entitled to any commission for such payments. They are, however, entitled to receive commission on collection of capitation-tax and other Government revenue from persons residing within their charges.

‡ The commission on collections of royalty, rents and fees on *minerals* is 10 per cent—see Direction 199.

§ Substituted by Revenue Department Notification No. 15, dated the 2nd March 1922.

143. Any circle *thugyi* who wilfully commits a breach of any of the following Rules—72, 73, 87, 106, or 142—shall, in addition to other consequences, such as dismissal or fine, to which he may be liable, be punished, on conviction before a Magistrate, with imprisonment for a term not exceeding one month, or with fine not exceeding Rs. two hundred, or with both.

CHAPTER XXVII.

Miscellaneous.

S. 68 (b), (h).

144. The general superintendence and control over all other Revenue Officers shall be vested in, and all such officers shall be subordinate to, the Financial Commissioner.

145. The Financial Commissioner may, subject to the provisions of the foregoing rules, prescribe from time to time the forms for grants and leases of land, licences for temporary occupation of lands, and notices of allotments of land as grazing-grounds or for *taungya*-cultivation, made under these rules, and such other forms as may be necessary for the purpose of carrying out these rules.

Part. VI.

PART III.

**NOTIFICATIONS ISSUED UNDER THE LAND
AND REVENUE ACT (India Act II, 1876).**

**NOTIFICATIONS ISSUED UNDER
THE LAND AND REVENUE ACT.**

Continuation of Revenue Rates in force before the 1st February 1879.

A.

Revenue Department Notification No. 12, dated the 12th February 1879.

In virtue of the power conferred on him by Notification No. 11, clause (ii),* of this date, the undersigned† hereby declares that the annual rates of assessment on land liable to be assessed under the provisions of section 23 of the "Burma Land and Revenue Act, 1876"—

- (a) per acre of the land, or
- (b) on trees growing on the land,

shall be in nature and amount the annual rates respectively levied immediately before the said Act came into force.

Classes and Powers of Revenue Officers.

B.

Revenue Department Notification No. 72, dated the 9th November 1908, as amended by Revenue Department Notifications No. 19, dated the 3rd March 1910, and No. 58, dated the 17th July 1911.

With reference to section 3, sub-section (b), of the (Lower) Burma Land and Revenue Act, 1876 (II of 1876), as amended by Burma Act I of 1907, the Lieutenant-Governor is pleased to appoint the officers mentioned in the first column of the subjoined table to exercise or perform within their respective jurisdictions the powers conferred or the duties imposed on Revenue Officers by the sections of the Act mentioned in the second column of the table, subject to such restrictions as may be mentioned in the rules under the Act :—

Officers. (1)	Sections of the Act. (2)	Officers. (1)	Sections of the Act. (2)
Financial Commissioner.	54A, 54B, 57 (a), (b), (c), (d), (e) and (f).	Assistant Settlement Officers.	5, 19, 52, 54, 54A, 54B, 57 (a), (b) and (c).
Commissioners of Divisions.	54A, 54B, 57 (a), (b), (c), (d) and (f).	Superintendents of Land Records.	52, 54, 54A, 54B, 57 (a), (b) and (d).
Commissioner of Settlements and Land Records.	54, 54A, 54B, 57 (a), (b), (c) and (d).	Assistant Superintendents of Land Records.	Such of the sections shown against Superintendents of Land Records as the Financial Commissioner may direct.

* This clause, *inter alia*, empowered the Secretaries to the Chief Commissioner in the General and Land Revenue and Agricultural Departments to exercise the powers granted under section 24 of the Land and Revenue Act.

† *i.e.*, the Secretary to the Chief Commissioner.

NOTIFICATION B.

Officers.	Sections of the Act.	Officers.	Sections of the Act.
(1)	(2)	(1)	(2)
Deputy Director and Assistant Director of Land Records.	54, 54A, 54B, 57 (a), (b), (c) and (d).	Within such local areas as the Financial Commissioner may from time to time direct.	
Deputy Commissioners and * Additional District Magistrates.	5, 12, 13, 14, 15, 16, 17, 19, 45, 46, 47, 48, 49, 52, 54, 54A, 54B, 57 (a), (b), (c), (d) and (f).	Township Officers, † Assistant Township Officers and Managers ‡ of Government Estates.	19, 45, 46, 47, 48, 49, 52, 54, 54A, 54B, 57 (a), (b) and (c).
Settlement Officers.	5, 19, 52, 54, 54A, 54B, 57 (a), (b), (c), (d) and (f).		
† Superintendent of Colonization.	5, 19, 45, 46, 47, 48, 49, 52, 54, 54A, 54B, 57 (a), (b), (c), (d) and (f).	Circle <i>thugyis</i> .	19, 45 (i), ¶ 57 (a) and (b).
Subdivisional Officers.	[a] 12, 13, 14, [a] 19, 45, 46, 47, 48, 49, 52, 54, 54A, 54B, 57 (a), (b), (c), (d) and (f).	Village Headmen.	45 (i) ¶ [b] and 22A for areas not under Settlement and Survey [b].
Assistant Commissioners, Extra Assistant Commissioners, <i>Akumuns</i> , § Myoöks and Deputy Myoöks, within such local areas as the Deputy Commissioner may from time to time direct.	Such of the sections shown against Subdivisional Officers as the Deputy Commissioner may direct.	Revenue Surveyors. Officers and Surveyors of the Survey of India **	57 (a). 57 (a).

* Inserted by Revenue Department Notification No. 197, dated the 2nd December 1925.

† Substituted by Revenue Department Notification No. 127, dated the 1st September 1924.

‡ Inserted by Revenue Department Notification No. 209, dated the 9th December 1925.

[a]—[a] Inserted by Revenue Department Notification No. 4, dated the 14th January 1935.

¶ This refers to the first paragraph of the section.

[b]—[b] Inserted by Revenue Department Notification No. 22, dated the 24th February 1928.

§ Substituted by Revenue Department Notification No. 59, dated the 26th October 1921.

** Inserted by Revenue Department Notification No. 140, dated the 16th July 1929.

The Deputy Commissioner may at any time withdraw from an Assistant Commissioner, Extra Assistant Commissioner, Myoók, Deputy Myoók * or *Akunwun* all or any of the powers which such Assistant Commissioner, Extra Assistant Commissioner, Myoók, Deputy Myoók * or *Akunwun* may have been specially directed to exercise within any local area.

No Deputy Commissioner shall, in the exercise of the powers conferred on him under section 57 (d) of the Act, delegate to any of his subordinate officers the power to make a final order under section† 15, 16 or 17 of the Act.

This department. Notifications Nos. 212, dated the 17th June 1897, and 79, dated the 6th February 1904, are hereby superseded.

BI.

Revenue Department Notification No. 50, dated the 21st April 1926.

With reference to section 3, sub-section (b), of the (Lower) Burma Land and Revenue Act, 1876, as amended by the Lower Burma Land and Revenue Law Amendment Act, 1907, the Governor in Council appoints all Additional District Magistrates to exercise or perform, in respect of any case or class of cases which the Deputy Commissioner may transfer to them for disposal, the powers conferred and the duties imposed on the Deputy Commissioner by the rule under the said Act.

BII.

Revenue Department Notification No. 208, dated the 9th December 1925.

With reference to section 3, sub-section (b), of the (Lower) Burma Land and Revenue Act, 1876, as subsequently amended, the Governor in Council appoints the Administrator of Government Estates, Burma, to exercise or perform, within any area proposed by notification for constitution as a Government Estate, the powers conferred or the duties imposed on a Revenue Officer by sections 5, 19, 54, 54A, 54B, 57 (a), (b), (c) and (d) of the Act, subject to such restrictions as may be mentioned in the Rules under the Act.

* The words "Deputy Myoók" were inserted by Revenue Department Notification No. 59, dated the 26th October 1921.

† The figure "14" was deleted by Revenue Department Notification No. 4, dated the 14th January 1935.

Exclusion from the operation of sections in Part II of the Act.

BB

Revenue Department Notification No. 173, dated the 6th November 1925.

In exercise of the powers conferred by section 4 of the (Lower) Burma Land and Revenue Act, 1876, as amended by the (Lower) Burma Land and Revenue (Amendment) Act, 1925, His Excellency the Governor in Council is pleased to exclude from the operation of sections 7 to 17 of the Act all lands which have been specially acquired by Government for any purpose.

This department Notification No. 67, dated the 26th November 1920, is cancelled.

Land Rate in lieu of Capitation-tax.*Prescribed Rates of Assessment.*

C.

Revenue Department Notification No. 422, dated the 15th September 1896, as subsequently amended.

In exercise of the power conferred by section 35 of the

Revenue Department No. 11, dated the 1st February 1879, paragraph V.	Lower Burma Land and
Revenue Department No. 21, dated the 18th March 1880.	Revenue Act, 1876, and in
Revenue Department No. 23, dated the 19th March 1880.	supersession of the marginally
General Department No. 115, dated the 25th March 1880.	cited notifications and parts
Revenue Department No. 28, dated the 7th April 1880.	of notifications, the Chief
General Department No. 66, dated the 8th March 1888.	Commissioner* —
General Department No. 229, dated the 25th August 1888.	
Revenue Department No. 163, dated the 28th April 1893.	

(i) directs that in the town of Henzada an annual rate shall be levied upon land instead of the capitation-tax ;

(ii) fixes the rates for the town of Henzada and for the towns mentioned in the schedule to the Lower Burma Land and Revenue Act, 1876, at the figures entered in columns 2 and 3 of the subjoined table ; and

* Now the Governor.

(iii) fixes the boundaries of the said towns for the purposes of section 35 of the aforesaid Act according to the entries in column 4 of the subjoined table :—

Name of Town.	Rate upon land covered with buildings.	Rate upon land not covered with buildings.	Boundaries.	Remarks.
(1)	(2)	(3)	(4)	(5)
Rangoon	1½ pies per square foot	Rs. 3 per acre.	* The boundary of the Municipality under the Act relating to Municipalities for the time being in force.	<i>Proviso.</i> —On plots of land exceeding ½ an acre in extent and used <i>bona fide</i> for the purposes of cultivation in the towns of Promé and Thayetmyo [a] and in the area included within the Henzada Municipality by Municipal and Local Department Notification No. 178, dated the 20th October 1889, [a] the following rates only shall be levied :— On land under paddy cultivation, —Rs. 1 per acre. On land under miscellaneous cultivation, —Rs. 2 per acre. On land under garden cultivation, —Rs. 2 per acre.
Bassein	Do.	Do.	The boundaries of the Municipality as fixed under the Municipality.	
Toungoo	Do.	Do.	Do.	
Akyab	½ pie per square foot.	Rs. 1-8-0 per acre.	Do.	
Kyaukpyu	Do.	Do.	Do.	
Promé	1½ pies per square foot.	Rs. 3 per acre subject to provision in column 6.	Do.	
Henzada †	Do.	Do.	Do.	
Thayetmyo	Do.	Do.	* The boundary of the Municipality under the Act relating to Municipalities for the time being in force.	

* Substituted by Revenue Department Notification No. 306, dated the 12th November 1897, with effect from the 1st July 1898.

† This has been transposed from its original place after the entry "Toungoo" to make the proviso in column 5 applicable.

[a]—[a] Added by Revenue Department Notification No. 102, dated the 18th April 1901, with effect from the 1st July 1901.

Land Rate in lieu of Capitation-tax.

Lands exempted from Assessment.

D.

Revenue Department Notification No. 423, dated the 15th September 1896 as subsequently amended.

In exercise of the power conferred by section 36 of the (Lower)

Revenue Department No. 11, dated the 1st February 1879, paragraph VI, second sub-paragraph.

General Department No. 115, dated the 25th March 1880.

Land Revenue and Agriculture Department No. 24, dated the 22nd April 1886, Appendix B.

Revenue Department No. 152, dated the 4th September 1890, Rule 17.

Revenue Department No. 479, dated the 13th December 1894.

Revenue Department No. 299, dated the 24th September 1895.

Revenue Department No. 165, dated the 28th April 1896.

Revenue Department No. 184, dated the 9th May 1896.

Burma Land and Revenue Act,

and in supersession of the noti-

fications and parts of noti-

fications marginally cited, the

Chief Commissioner exempts

from land-rate in lieu of

capitation-tax—

(a) *Throughout Lower Burma.*—Lands covered by Government or municipal buildings or used for Government or Municipal purposes; lands covered by or belonging to the sites of houses owned by the District Council and used for District Council purposes; land which belongs to the site of any church, chapel, monastery, pagoda or other sacred building, or of any burial-ground, school, or *zayat* which continues to be used for the purposes of such church, chapel, monastery, pagoda, sacred building, burial-ground, school, or *zayat*; lands covered by buildings occupied by police officers below the rank of Sub-Inspector.†

(b) *In the Town of Rangoon.*—Lands on which the municipal tax [b] calculated on a percentage [b] of the annual value is levied [c] except lands, held under grants made under the Rules for the grant of suburban allotments published on the 9th January 1854, which, if sub-let or divided into minute holdings are liable, under the terms of such grants, to enhanced rates of land assessment in lieu of capitation-tax. [c]

† Substituted for "Head Constable" by Direction 75 of the Lower Burma Land Revenue Directions, 1905, now cancelled.

[b]—[b] Substituted for "of 9 per cent" by Direction 75 of the Lower Burma Land and Revenue Directions, 1905, now cancelled.

[c]—[c] Added by Revenue Department Notification No. 37, dated the 28th June 1931.

- (c) *In the Town of Akwah.*—Lands held for cultivation under grants existing at the date of Notification No. 115, dated the 25th March 1880.
- (d) * *In the Town of Bassin.*—All land cultivated with paddy.

DD

[Department of Lands and Revenue (Land Revenue Branch) Notification No. 40, dated the 6th August 1938.]

Under the provisions of section 36, clause (b), of the Land and Revenue Act, the Governor exempts from assessment to land-rate in lieu of capitation-tax, the piece of land measuring 0.180 of an acre, known as plot No. 79 in Holding No. D/55 of 1935-36 in No. 6, Bazaar Ward, Prome, which has been leased to the Infant Welfare Society, Prome, for so long as the land and buildings erected thereon are solely used for the purposes of an Infant Welfare Clinic.

Persons Exempted from Capitation tax.

E

Revenue Department Notification No. 163, dated the 3rd May 1897, as subsequently amended.

In exercise of the power conferred by section 36, clause (a), of

Revenue Department No. 131, dated the 18th December 1884.

Revenue Department No. 152, dated the 4th September 1890, Directions 13 and 14.

Revenue Department No. 154, dated the 4th September 1890.

Revenue Department No. 120, dated the 16th June 1891.

Revenue Department No. 201, dated the 9th June 1893.

Revenue Department No. 450, dated the 30th November 1894.

the (Lower) Burma Land and Revenue Act, and in supersession of the notifications or parts of notifications marginally cited, the Lieutenant-Governor exempts the undermentioned classes of persons from the payment of capitation tax.

I.—*For so long as they are members of the class—*

- (a) Government servants † and Government pensioners.
- (b) Honorary Magistrates.
- (c) Village headmen.
- (d) Ministers, priests, and teachers of religion.
- (e) Schoolmasters of the following classes :—

‡ (i) Schoolmasters recognized by the Education Department and named in a list to be forwarded annually to the Deputy Commissioner by such officer of the Education Department as the Director of Public Instruction may direct.

* This clause was inserted by Revenue Department Notification No. 12, dated the 21st January 1908. In the original Notification (No. 423, dated the 16th September 1896) there was a clause (d) and a clause (e) which related respectively to the Cantonment of Rangoon and to all Cantonments in Lower Burma. These clauses were cancelled by Revenue Department Notification No. 397, dated the 12th November 1897.

† *Explanation.*—The expression "Government servants" includes Apprentice Clerks, Apprentice Surveyors, and all persons whose names are on the roll of a sanctioned Government establishment, *vide* letter No. 846-IL-6, dated the 27th February 1903, from the Revenue Secretary to Government to the Financial Commissioner.

‡ Substituted by Revenue Department Notification No. 33, dated the 6th April 1917.

- (ii) Persons whom the Deputy Commissioner finds after due enquiry to be *bona fide* engaged for at least half the year in the work of education.
- (f)* Persons who have no property or means of paying the tax and are incapacitated from earning own livelihood.
- (g) Residents of places outside Lower Burma travelling from place to place.
- (gg) †
- II.—*For such period, not exceeding five years, as the order may fix—*
- (h) Persons certified by a Deputy Commissioner, with previous sanction of the Commissioner, to have rendered special service to the public or to Government.
- III.—*For two years after arrival to settle—*
- (i) [a]—[a]
- IV.—*For one year—*
- (j) Persons who are in prison at the time of the preparation of the assessment-rolls and who have no property or means of paying the tax.

F

Revenue Department Notification No. 293, dated the 6th September 1898.

In continuation of this department Notification No. 163, dated the 3rd May 1897, and in exercise of the power conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876, the Lieutenant-Governor exempts the residents in Rangoon Cantonment from the payment of capitation-tax with effect from the 1st July 1898.

G

Revenue Department Notification No. 468, dated the 28th November 1901.

In exercise of the power conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876 (II of 1876), the Lieutenant-Governor is pleased to exempt from the payment of capitation-tax all ward headmen appointed under section 5, subsection (2), of the Burma Towns Act, 1907 (III of 1907).

* Substituted by Revenue Department Notification No. 355, dated the 6th August 1904.

† Clause (gg) inserted by Revenue Department Notification No. 49, dated the 30th May 1910, was cancelled by Revenue Department Notification No. 197, dated the 4th December 1924.

[a]—[a] The words "Immigrants of the agricultural and labouring classes from countries outside Burma" were cancelled by Revenue Department Notification No. 70, dated the 26th June 1924.

H

Revenue Department Notification No. 401, dated the 24th September 1902.

In exercise of the power conferred by section 36 of the (Lower) Burma Land and Revenue Act, 1876 (II of 1876) the Lieutenant-Governor is pleased to exempt permanently from the payment of capitation-tax the Patamagyaw (or, in case he is a *pôngyi*, his natural father) for the year 1902 and subsequent years.

J

Revenue Department Notification No. 387, dated the 23rd July 1906.

In exercise of the power conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876 (II of 1876), the Lieutenant-Governor is pleased to exempt Salons in the Mergui District from payment of capitation-tax.

K

Revenue Department Notification No. 69, dated the 14th August 1910.

In exercise of the power conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876, the Lieutenant-Governor is pleased to exempt from the payment of capitation-tax all non-commissioned officers and men of the 15th Company, Queen's Own Sappers and Miners who are discharged from the service with a discharge certificate to the effect that they have served for a period which would entitle them to a pension if serving in any other Corps in the Indian Army.

L

Revenue Department Notification No. 118, dated the 26th October 1917.

In exercise of the power conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876, the Local Government is pleased to exempt from the payment of capitation-tax (a) the village crier (*ywazaw*) in every village of 100 houses and over, and (b) one selected rural policeman (ten-house *gaung*) in every village of 20 houses and over.

M

Revenue Department Notification No. 97, dated the 21st November 1919.

In exercise of the powers conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876, the Local Government is pleased to exempt from the payment of capitation-tax *ex-headmen* who have rendered not less than ten years' approved service as village headmen.

N

Revenue Department Notification No. 197, dated the 4th December 1924, and No. 112, dated the 25th September 1930.

In exercise of the powers conferred by clauses (a) and (b) of section 36 of the (Lower) Burma Land and Revenue Act, 1876, and in supersession of this Department Notification No. 49, dated the 30th May 1919, the Governor in Council is pleased to exempt :—

- (i) from the payment of capitation-tax persons who have paid income-tax during the financial year preceding that in which the assessment of capitation-tax falls due ;
- (ii) from land-rate in lieu of capitation-tax lands owned or occupied by persons who have paid income-tax during the financial year preceding that in which the assessment of land-rate falls due.

The exemption will in each case be limited to the amount of income-tax paid.

O

Revenue Department Notification No. 48, dated the 26th May 1932.

In exercise of the powers conferred by section 36, clause (a), of the (Lower) Burma Land and Revenue Act, 1876, the Governor in Council is pleased to exempt from payment of capitation-tax all members of the Indian Territorial Force Units in Burma who have attended annual training during the previous year.

NOTE.—The training year is from the 1st April to the 31st March and the previous year in respect of tax falling due on the 1st January in any year is that ending on the previous 31st March.

P

Revenue Department Notification No. 13, dated the 19th March 1937.

In exercise of the powers conferred by section 4 of the (Lower) Burma Land and Revenue Act, 1876, as subsequently amended, the Governor in Council excludes from the operation of sections 7 to 17 of that Act, all lands lying below, or within 100 feet above, the ordinary high water mark of the sea or of any navigable or tidal river or stream.

PART IV.

**THE BURMA LAND REVENUE
DIRECTIONS, 1911.**

NOTE.

Directions are not like rules which having the force of law prescribe definite action. Directions are of varying authority; some interpret the law; some declare the policy of Government; others prescribe or advise a procedure necessary or convenient in the majority of cases. Thus departure from the letter of the Directions may sometimes be expedient but needs justification.

DIRECTIONS* UNDER THE
UPPER BURMA LAND AND REVENUE REGULATION
LAND AND REVENUE ACT
AND THE RULES THEREUNDER.

- (i) These Directions may be cited as the Burma Land Revenue Directions, 1911.
- (ii) In these Directions—
- (a) where there are alternatives in the same line, the upper wording refers to Upper Burma and the lower wording refers to Lower Burma ;
- (b) where there are alternatives in parallel columns, the left hand refers to Lower Burma and the right hand to Upper Burma ;
- (c) directions which are wholly printed in the left-hand column refer exclusively to Lower Burma, and directions which are wholly printed in the right-hand column refer exclusively to Upper Burma ;
- (d) the word "Section" used in conjunction with a number refers to the section bearing that number in the Upper Burma Land and Revenue Regulation ;
Land and Revenue Act ;
- (e) the word "Regulation" used alone refers to the Upper Burma Land and Revenue Regulation ;
Act
Land and Revenue Act ;
- (f) the word "Rule" when used in conjunction with a number refers to the rule bearing that number in the Rules under the Upper Burma Land and Revenue Regulation,
Land and Revenue Act
 published with the Government of Burma's Revenue Department Notification No. $\frac{148}{244}$, dated the $\frac{10\text{th May } 1892}{22\text{nd July } 1897}$ as amended up to date ;
- (g) all other words have the meaning, if any, assigned to them in the Regulation or Rules thereunder, unless the contrary appears from the context ;
Act
- (h) directions which refer to village-tracts may be applied with the necessary slight modifications to towns or wards of towns, except as regards matters covered by the separate Town Land Rules.
- (i) it is intended that powers or duties assigned to Revenue Surveyors or Headmen are to be exercised or performed by *taikthugyis* or their *taiksayes* where *taiks* have not yet been broken up.

* See Financial Commissioner's Notification No. 111, dated the 30th August 1911, which superseded previous directions.

CHAPTER I.

1. *Cancelled.***Jurisdiction of civil Courts and Revenue Officers in Land Suits.**

2. By clause $\frac{(ii)}{(a)}$ of section $\frac{53(2)}{56}$ it is provided that a civil Court shall not exercise jurisdiction over

any claim to have acquired the status of landholder in respect of any land or to occupy or resort to lands under sections 19, 20 and 21, or any dispute as to the use or enjoyment of such lands between persons permitted to occupy and resort to the same.

any claim to the ownership or possession of any State land or to establish any lien upon or other interest in such land or the rents, profits or produce, thereof.

The nature of the claim made must be considered in determining whether a particular claim should be heard by a Revenue Officer or civil Court. When a claim is made against Government either to establish a title in land or to occupy waste land, the claim should be dealt with on the revenue side. In other cases the applicant should be referred to the civil Court.

3. *Cancelled.***Report of Orders affecting title to land to the Land Records Department.**

3A. When a Revenue Officer makes an order regarding the possession of $\frac{\text{State land}}{\text{land in which a complete title has not yet accrued}}$, an abstract of the order should be sent to the Revenue Surveyor concerned. The Surveyor should return the abstract with an endorsement certifying that the necessary alterations have been made in the Holding Register. This abstract should then be filed in the Revenue Proceedings.

If such an order is modified on appeal the Lower Revenue Officer is responsible for sending an abstract of the appellate order in supersession of his own.

Administration of Oaths.

4. According to $\frac{\text{section 14 (3)}}{\text{section 54B}}$ a person summoned and questioned by a Revenue Officer is bound to speak the truth. This provision renders it unnecessary to administer oaths. But it is believed that omission to administer oaths would often be understood by parties and witnesses to relieve them from telling the strict truth. Oaths may be administered by any Revenue Officer who, under section $\frac{12(1) \text{ and rule 5, sub-rules (1) and (2)}}{57(c) \text{ and Revenue Department Notification No. 72, dated the 9th November 1908}}$, has the powers of a civil Court in the trial of suits. Such an officer can receive evidence and, under section 4 of the Oaths Act, administer oaths. Section 14 of the Oaths Act binds a person giving evidence before an officer authorized to administer oaths to speak the truth and under section 13 of that Act even an omission to take any oath does not affect this obligation.

Settlement of Jurisdiction over Islands.

6. The following instructions are prescribed for the settlement of questions which may arise as to the jurisdiction over islands situated in a river forming the boundary between two districts. They are not to have retrospective effect, and, if the question of jurisdiction over certain islands has already been settled, that settlement will not be affected :—

- (i) The boundary between districts shall be the main or deep-water channel of the river as it flows in the month of February.
- (ii) In cases of avulsion or change in the river-bed, in which villages or islands are transferred from one side of the deep stream to another, and the lands are susceptible of identification, the jurisdiction shall remain with the district to which the villages or islands originally belonged, *e.g.*—
 - (a) An island in the river between districts A and B belonging to district A is gradually eroded, and the land becomes an accession by alluvion to district B. The land will be an accretion to district B.
 - (b) The deep stream of the river runs one year between an island which forms part of district A and district B. The next year the deep stream runs between the island and district A. The islands being capable of identification, the jurisdiction will remain with district A, and will not be transferred to district B.

6. If in any case the Deputy Commissioners of two districts divided by a river consider that for special reasons these rules should not be applied, a reference should be made to the Financial Commissioner through the Commissioner or, if the districts are in two different divisions, through both Commissioners.

7. Any alteration in the area and population of a district affected by the foregoing instructions shall be reported through the Financial Commissioner to the Governor the proceedings in the case being forwarded with a draft notification.

Settlement of Disputes between private individuals regarding a new irrigation project.

7A. When application is made for permission to construct a new irrigation work likely to affect the supply of water to, or the rights of any persons in, an existing work the Revenue Officer may—

- (1) stop the project by refusing permission to occupy Government land or utilize Government water ;

- (2) call for claims and objections, and do his best to promote an arrangement ; or
- (3) call for claims and objections and after considering them say that Government has no objection to the project, but that as regards private claims and private objections, the applicant must proceed at his own risk.

Procedure in Trial of Claims to State Land under Section 24 (2).

8. The Collector may refer any claim under section 24 (2) for local enquiry, record of evidence and report, to an Assistant Collector in charge of a sub-division *by name* and the Collector may decide the case on such report : *provided* that, if the claimant challenges any of the evidence taken before the Assistant Collector, or any statement of fact made in the Assistant Collector's report, the Collector shall re-hear the evidence or verify the fact challenged before deciding the case.

9. In any district where claims under section 24 (2) are numerous, the Collector may apply for the services of a special Assistant Collector in charge of a sub-division for the purposes set forth in Direction 8.

10. In order that the procedure of the Collector or Assistant Collector in charge of a sub-division in conducting the " local inquiry " may be thorough and complete—

- (i) the petitioner shall be required to mark off the area claimed in such a way as to permit easy recognition ;
- (ii) the Collector (if he tries the claim without reference to an Assistant Collector, or the Assistant Collector to whom the claim has been referred for local enquiry) shall visit the land and shall there take such evidence as may be tendered or may be forthcoming ;
- (iii) a map on the scale of 16 inches to a mile shall be made of the area in respect of which the Collector has passed a final order, and the map shall be filed in the order.

Award of Costs to Successful Claimant under Section 24 (2).

11. Under Rule 191 a Collector is competent to award costs to a successful claimant under section 24 (2) without reference to any higher authority. The expenditure so incurred may be met from the contingent allotment of the district under the head "Land Revenue."

CHAPTER II.**TENURES AND DISPOSAL OF LAND.****Tenures.**

12. The varieties of tenure in $\frac{\text{Upper}}{\text{Lower}}$ Burma depend upon the provision of sections $\frac{23-27}{4-22}$ of the $\frac{\text{Regulation}}{\text{Act}}$ and of the Rules made thereunder. Further information concerning them is contained in the Settlement Instructions and, for Upper Burma only, in Chapter XIII of the Directions.

Grants or Leases of land.

Precautions to be observed in $\frac{\text{leasing}}{\text{granting or leasing}}$ Land.

12A. Before a grant or lease is made of an area exceeding 100 acres containing marketable timber, the Deputy Commissioner shall consult the Divisional Forest Officer as to whether the grant or lease should be refused on that account, or whether the timber should be extracted by the Forest Department before the issue of the grant or lease. If the Deputy Commissioner and the Divisional Forest Officer disagree on either of these points, the matter should be referred through the Conservator to the Commissioner for orders. The lessee or grantee should ordinarily be allowed to extract the timber, but if it is considered desirable that it should be extracted by the Forest Department or by other agency under the control of the Department before the issue of the grant or lease, a time limit should be fixed by the Deputy Commissioner in consultation with the Divisional Forest Officer.

13. $\frac{\text{Leases of State land for cultivation or grazing}}{\text{Grants or leases of land for cultivation and leases of land for grazing}}$ made under $\frac{\text{Chapters VI and VIII}}{\text{Chapter III}}$ of the Rules will be in Form L. R. II— P. 246.
 $\frac{\text{U.B. Lease 2}}{\text{L. B. Grant 1 or L. B. Lease 2}}$ and will be entered in a register in Form P. 248.
 L. R. I—Land Register 10. The register will be maintained by P. 216.
 every officer empowered to issue $\frac{\text{leases}}{\text{grants or leases}}$. The periods of exemption from assessment to revenue under Rules $\frac{47}{18}$ and $\frac{48}{19}$ are intended as *maximum* periods and are not to be allowed as a matter of course in all cases. The purpose, in allowing such exemption, is to induce cultivators to clear and cultivate waste land, and when, owing to the favourable situation of the land or other similar

causes, applicants are willing to take up the land with shorter terms of exemption, the full period should not ordinarily be granted. It will frequently not be necessary to allow any period of exemption.

13A. In offices where the Deputy Commissioner considers it necessary, a register in Form Land Revenue I—Land Register 8 will be kept up to show at a glance the grants or leases in respect of which action will be required in any year either to impose a first assessment or to revise the assessment at the expiry of a period of exemption or of favourable assessment, or to renew a lease or to prevent continued occupation without authority of land for which a lease has expired. This register serves as an index, according to the year in which further action will be required, to the registers in Form Land Revenue I—Land Register 7 and ^{Upper}/_{Lower} Burma Land Register I, and is intended to ensure that proceedings shall be put up for orders in due time. It will not ordinarily be necessary for it to be kept up except where grants or leases are numerous. It should not be sent to the record-room, but should be kept permanently in the office. When all the years for which entries have been made in one volume have passed, that volume may be destroyed.

All orders passed regarding assessment on the expiry of a period of exemption or of favourable assessment, or on expiry of a lease, should be communicated to the revenue surveyor concerned, and a certificate should be obtained from him that he has made entries accordingly in his Holding Register and Assessment Roll. This certificate should then be filed in the proceedings.

Policy regarding Issue of ^{Leases}/_{Grants or Leases} for Cultivation.

14. Except in particular areas and for special reasons no attempt should be made to compel persons who have occupied land for purposes of cultivation to take out ^{leases}/_{grants or leases} of the land occupied.

15. Ordinarily ^{State waste land}/_{waste land at the disposal of Government} is open to occupation by any one desiring to enter and clear such lands for cultivation.

Continuous possession and payment of revenue for twelve years entitles the occupant to a landholder's (permanent heritable and transferable) rights against the State. But no permanent, heritable rights can be deemed to have been acquired against the State by such occupation.

Deputy Commissioners may, however, reserve lands against squatters in special areas, because the area is fully cultivated and the available waste is required for pastures, cattle-paths, etc., or for social or industrial purposes.

In areas where the available waste land is so reserved there will, nevertheless, be small plots of land here and there which may reasonably be handed over to cultivators. This can be done by

^{leases}/_{grants or leases} or by a mere permit protecting the cultivator from ejection.

P. 214

P. 209.

16. District Officers are not required to investigate applications for ^{leases} grants or leases. These may be rejected on presentation at their discretion. When an application is thus rejected without investigation, the rejecting officer shall inform the applicant that if no one else has a prior claim, the applicant is at liberty to occupy the land by cultivating it.

But applications should be investigated and ^{leases} grants or leases may be made in the following cases by duly empowered Revenue Officers :—

- (a) Where there is a dispute between two rival occupiers.
- (b) Where an expenditure of capital is necessary, e.g., for reclaiming, bunding, or extensive clearing operations.
- (c) Where the return is not immediate, as in the case of garden cultivation.

In cases (b) and (c), exemption for a term of years may be required.

17. In exceptional cases where it is desirable to encourage cultivation by squatters in heavily timbered or swampy localities, assessment may be stayed for a period of years under the proviso to Rule 76A. The Financial Commissioner should be moved to apply this rule if assistance is required in compact blocks in any such area.

18. Under the Land Records Manual land is not assessed until it produces a matured crop. If any further exemption is necessary, Deputy Commissioners can represent the matter. In some case (e.g., in opening up a new canal tract) special orders are issued by Government. In unsurveyed areas, Deputy Commissioners can grant exemptions.

Colonization Schemes for Large Areas.

18A. Whenever any considerable area of waste land is rendered culturable by the construction of irrigation works, embankments or drainage works, or whenever such areas are thrown open to cultivation by the disafforestation of forest reserves; or by the abandonment of grazing grounds, the local officers should consider whether a scheme of colonization worked on co-operative lines could not suitably be introduced, and should submit their recommendations in the matter through the ordinary channels for the orders of the Governor before any action is taken to allot such areas.

Policy regarding the Grant or Lease of Large Areas.

19. The introduction of a landlord class into Burma is contrary to the policy of Government. The peasant proprietary form of tenure under which the cultivator pays directly to the State is the common form of tenure throughout Burma, it is best suited to the country, and it is a leading principle of Government policy to maintain it. The acceptance of this principle involves the rejection of applications by capitalists for the grant or lease of large areas of land. It may, however, be relaxed when the applicant proposes to cultivate special staples, such as rubber, tea or indigo, not by letting the land to tenants, but under his immediate superintendence. These orders apply alike to Burmese and to British subjects.

20. In view of the principles stated above, action under Rule 63(4) should be deferred in cases in which application is made for a large area. The applicant should not be called upon to pay survey fees, which in the case of a large area are likely to amount to a considerable sum, before it has been ascertained that the application is likely to receive favourable consideration. Even where the Deputy Commissioner for some special reason desires to submit a recommendation in favour of an applicant, he should refer the matter for preliminary orders before any expenditure is incurred on survey or otherwise.

21. The Regulation itself does not limit the area of land which may be held by an individual, but the policy of Government is laid down by Rules 40, 56 and 58 under the Regulation in respect both of the area which is deemed ordinarily sufficient and the class of persons by whom land should be held. Rule 56 limits the powers of a Deputy Commissioner to the lease of an area of agricultural land which shall bring any one person's holdings up to 25 acres and no more. Rule 58 requires the previous sanction of a Commissioner to a lease of an area in excess of this limit and up to 200 acres, and of the Financial Commissioner to the lease of an area exceeding 200 acres.

Persons who may hold Land for Cultivation.

22. Care must be exercised in seeing that the applicant is a genuine cultivator and not a mere speculator. The officer to whom the application is made should obtain clear proof of the identity of the applicant and should thoroughly satisfy himself by enquiry into residence, conditions and antecedents that the applicant is both willing and able to undertake the cultivation of the land. In cases where there are reasonable doubts about the *bona fides* of an applicant it may be well to decline to make a grant and instead to authorize temporary occupation for one year, on the condition that, if sufficient progress (to be specified) in clearing or cultivation is shown, a grant may then be made.

23. None of the officers mentioned in Direction 21 can lease land in excess of 10 acres to a person other than a native of Burma. Rule 40 provides against transfer to, and by implication prohibits the leasing of land to a non-agriculturist.

The policy of Government thus indicated is that the area of agricultural land held by an individual should ordinarily not exceed 25 acres and that the individual should be a native of Burma and an agriculturist.

The term "agriculturist" is not defined, but it should be taken to mean a person who depends mainly for his livelihood on operations concerned with the raising or harvesting of crops either by working thereon himself or by personally superintending the work. It does not include a person who merely lets out his land on a share of the profits or works through labourers and does not personally supervise them.

Grants or Leases with Period of Exemption.

24. When land has been $\frac{\text{leased}}{\text{granted or leased}}$ with a period of exemption, it is the duty of Revenue Officers when checking the land revenue assessment-rolls on the ground to verify that the land is being used for the purpose for which it was given. In the case of $\frac{\text{leases}}{\text{grants or leases}}$ for the purpose of planting palms or fruit-trees, the Revenue Surveyor shall, during the period of exemption, note annually in the remarks column of the assessment-roll on the condition of the land.

Patta Surveys.

25. Patta Surveys, *i.e.*, surveys of land of which grants or leases have been applied for, may be executed by—

- (i) the ordinary permanent Land Records staff of the district, which should not, however, be employed on such surveys to the detriment of its regular work;
- (ii) a special staff employed for the purpose and paid out of fees levied under the authority of Rule $\frac{63(4)}{48}$.

Fees shall be levied in either case and all such fees must, on the day of receipt, be credited in the treasury or sub-treasury with a chalan in T. F. No. 2 to the revenue accounts head "16. Survey fees for Pattas."

26. The survey of land for grants or leases of which applications have been made, cannot conveniently be carried out during the rains or (except when a special establishment is employed) at the time when Revenue Assessment Rolls are due. Such surveys, when executed by Revenue Surveyors belonging to the regular staff of the district, should be restricted to the period from the 1st of March to the 15th of May.

27. Payment by piece-work is the most suitable mode of remuneration when the number of applications to be dealt with is beyond the powers of the ordinary Land Records staff. In such cases the Revenue Officer receiving an application for a grant or for a lease of land may employ the necessary surveyor, and on his certificate that the survey has been accurately made, the Deputy Commissioner, after examining the proceedings in each case, shall disburse, or cause to be disbursed by the officer who dealt with the application, the fees paid by each applicant, or such portion of them as he thinks fit, to the surveyor by whom the plan was made, and shall at the same time note, or cause to be noted, in the diary of the proceedings the fact, date and amount of such payment. This precaution is absolutely necessary to avoid double payments. The amount so paid shall be drawn from the treasury in T.F. No. 25 and shall be debited to "5, Land Revenue (E) Survey and Settlement (b) Revenue Survey, Mining and other Special Surveys," suitable provision to meet such charges being made in the budget.

28. *Cancelled.*

Refund of Patta Survey Fees.

29. Survey fees are levied according to the estimated area of the land applied for, and neither should refunds be given nor should extra fees be demanded for petty differences of defect or excess in area discovered after survey. The Deputy Commissioner is however authorized to refund survey fees in whole or in part when there is sufficient reason for so doing. The amount refunded must not exceed the balance remaining after the amount due for survey has been deducted. Every refund of survey fees must be noted in the diary of the relevant proceeding and no refund may be given without previous reference to the relevant proceeding. This precaution is necessary in order to prevent double refunds. The procedure for refunds will be the same as in the case of refunds for land revenue.

Survey of Grants for Rubber Cultivation.

29A. When an application for a grant for rubber cultivation of land falling within an area under supplementary survey is made and the area applied for has been properly demarcated by posts as required by Rule $\frac{61}{38}$, the Deputy Commissioner will cause the usual notice to issue calling for objections under Rule $\frac{63 (1)}{42 (d)}$, and will have the boundaries of the land located by rough survey on the cadastral 16" map. After necessary inquiry the proceedings will be submitted for the sanction required by Rule $\frac{65A}{29A}$, and if the issue of the grant is approved, the applicant will be required to replace the temporary posts by permanent masonry or reinforced concrete pillars. A careful and accurate survey of the land must then be made, by special staff if necessary, and the boundaries of the grant must be correctly shewn on the 16" map. The deed of grant will then be issued unless the area as finally determined differs materially from the area as roughly sketched, when the case should be referred again for the orders of the sanctioning authority.

29B. In the case of applications for grants of land situated outside the area under supplementary survey, the usual notice calling for objections will issue on receipt of an application, and a rough survey of the land on the 16" scale will at once be made. It will ordinarily be advisable to postpone the accurate survey of such areas until a considerable portion of the land has been cleared and brought under cultivation. In such cases the plan made at the original rough survey will be attached to the deed of grant, and it should be noted in the deed as first issued, that the area of the grant has been determined by rough survey and will be subject to revision when the final survey of the boundaries is made.

29C. When the final survey is made of grants in areas not under supplementary survey, the following instructions should be followed :—

(1) In the case of isolated estates or groups of estates situated not more than half a mile from an area already under supplementary

survey, the estates should be connected up by traverse with the existing survey, the boundaries of existing *kwin*s being extended or fresh *kwin*s being formed as may be found to be convenient.

(2) In the case of estates situated more than half a mile from any area under supplementary survey—

- (a) isolated estates or groups of estates not exceeding 100 acres in the aggregate should be treated as ordinary cultivation outside supplementary survey;
- (b) in the case of estates or groups of estates exceeding 100 acres, the locality should be determined with reference to a fixed point in the manner laid down for prospecting licences in Direction 8 (c) of the Burma Mineral Concessions Directions, and from this fixed point a traverse survey of the boundaries should be made, and the estate or group of estates should be formed into a separate *kwin*;
- (c) estates or groups of estates exceeding 500 acres should, in view of their importance and value, be topographically connected with the existing survey if this can be done without undue expenditure of time and labour. This must be decided separately in each case according to the circumstances.

29D. A special staff will probably be required in most cases for the final survey of the boundaries of grants outside supplementary survey, particularly in the case of large grants and may also be needed for areas within supplementary survey in order to avoid delay in making the survey prior to the issue of the grant. In order to cover the cost of such surveys, the Government has ordered, under Rule $\frac{63}{48}$ (4), that a survey fee at the rate of eight annas per acre shall be levied from applicants for areas within supplementary survey and a fee at the rate of one rupee per acre for areas outside supplementary survey.

29E. In addition to the survey of the outer boundaries of a grant some survey of interior detail is necessary to determine the area unsuited for the growth of rubber trees, for the purposes of Rules 29B and 29E. So far as Government is concerned, a rough plain-table or compass survey of such land together with the main physical features such as roads and streams, which are required for the topographical maps, is sufficient. But a detailed survey of the whole of an estate on the 16" scale will be undertaken if the grantee or lessee desires it, provided he is willing to pay a special survey fee of four annas an acre (in addition to the fee mentioned in the last direction). In either case, the land unsuited for rubber must be determined by the Deputy Commissioner under Rule 29B before the interior survey is undertaken; and it will depend on the circumstances whether this survey is done at the same time as the

final survey of the outer boundaries or at some other time. Grantees should be informed, when grants are issued, of the conditions on which a detailed interior survey will be made.

Annual revision of such interior surveys is not required, but they will be revised from time to time if the grantee agrees to pay half the cost.

Notice of Application for Grants for Rubber Cultivation.

29F. When an application for a grant of land for rubber cultivation is received, a copy of the notice prescribed by Rule $\frac{63(1)}{42}$ should be sent to every person holding a grant or lease of 300 acres or over, in extent within one mile of the area applied for.

Revenue-free Grants for Religious Edifices or Public Purposes and Leases for Public Purposes.

30. (1) Applications for revenue-free grants of land for religious edifices or unremunerative public purposes and for leases of land for public purposes should be made to the Deputy Commissioner under Rule $\frac{55N \text{ and } 65A}{40}$. Such applications may, however, be received by the Township Officer or Subdivisional Officer concerned, who will forward them as they stand to the Deputy Commissioner. The Deputy Commissioner may then, if he thinks fit, depute the Subdivisional or Township Officer to visit the land and to hear objections and to report. No other action should be taken without the orders of the Deputy Commissioner. Where the sanction of a higher authority is necessary, permission should not be given to utilize the land for a religious edifice or for an unremunerative public purpose in anticipation of such sanction.

(2) Grants of land free of land revenue may be made under Chapter $\frac{VII}{VI}$ of the rules for religious edifices, e.g., *kyaungs*, churches, mosques and temples (see Direction 32) and *theins* (see Directions 31 and 32).

Theins are of two kinds, *baddha* and *abaddha*. Land devoted to a *baddha thein* is always small in area and, the *thein* being permanent, is essentially not resumable by Government. A grant for such *thein* is therefore issued in the special form provided (Form Land Revenue II—Grant 1 B) (see Direction 32A) which does not contain any condition for resumption by Government (although the grant is declared void if the land is used for a purpose other than that for which it was granted). An *abaddha thein* is of a more temporary character, and its site is large in area and is resumable by Government, with the exception of such portion thereof as may be used for a *baddha thein*. A grant for an *abaddha thein* is, therefore, issued in the ordinary revenue-free grant form; and, if the grantee wishes to have a small portion of the site devoted to a *baddha thein*, he should be instructed to apply for a separate grant of such portion in the special *baddha thein* grant form.

(3) Grants of land for unremunerative public purposes free of land revenue may be made under Chapter $\frac{VII}{VI}$ of the Rules (see Direction 32) and leases of land for public purposes may be made under Chapter $\frac{VIIC}{VIA}$ of the Rules (see Direction 33).

Lands required for educational purposes are usually dealt with by lease. Lands required by Municipal Committees, District Councils and other local bodies for public purposes whether remunerative or not are also usually dealt with by lease. Lands required by such bodies for burial-grounds for the use of the public at large are dealt with by revenue-free grant without payment. Lands required for burial-grounds by the adherents of a particular religion and applied for by trustees of that religion (whether formally appointed or not) are also ordinarily dealt with by revenue-free grant but may be dealt with by lease if the trustees prefer to pay an annual rent. Lands required for private burial-grounds are dealt with under Chapter $\frac{VIII}{VII}$ (see Direction 35). Lands for tanks may be dealt with under Chapters $\frac{VII \text{ and } VIIC}{VI \text{ and } VIA}$ when required for public purposes or under Chapter $\frac{VIII}{VII}$ when required for private purposes (see Direction 35).

(4) If a site is required partly for a religious edifice and partly for another purpose the two portions should be dealt with separately. There is, however, no objection to a parsonage or clergy house being built on land which is granted for a religious edifice, provided that the land to be occupied by such building forms an integral part of the land required and is small in area both in itself and relatively to the total area of the grant.

If a proposed building is to be used both for religious and educational purposes (e.g., a chapel and a school) both purposes should be entered in the grant of the site.

(a) Revenue-free Grants.

31. Grants of land for consecration as the sites of *baddha theins* may be made without payment under Rule $\frac{52}{32}$ or Rule $\frac{53}{33}$ read with Rule $\frac{53A}{34}$. Applications for *baddha thein* grants may be made by laymen only. If the land is situated within the compound of a monastery, the name of the monastery and the title of the presiding *pongvi* must be recorded in the proceedings, with a record of his consent to the grant. If an applicant for a *baddha thein* grant wishes to have His Excellency the Governor's signature thereto, the Deputy Commissioner should, after according or obtaining the necessary sanction and after signing the deed of grant, submit the proceedings with the grant direct to the Secretary to the Government of Burma, Revenue Department, for the counter-signature of the Governor. Before submitting such cases, the Deputy

Commissioner should verify that a copy on tracing cloth of the map of the land has been attached to the deed of grant and that another copy has been filed in the proceedings.

32. (1) When any land required for a religious edifice (other than a *baddha thein*) or for an unremunerative public purpose is already in the possession of the applicant, a revenue-free grant under the rules should ordinarily be issued. If the applicant is unwilling to accept a revenue-free grant, the Deputy Commissioner should consider the question of exempting the land from land revenue assessment under Direction 115A.

(2) It is not intended that a Deputy Commissioner, in exercise of his power to grant land for a religious edifice or for an unremunerative public purpose, should by two separate deeds of grant, whether issued simultaneously or at different times, dispose of an area which he could not grant by a single deed. For the purpose of determining whether the value of the land is within his power of sanction, or whether the sanction of the Commissioner or a higher authority is required, the Deputy Commissioner should include the value (*i.e.*, the market value of the land and the capitalized value of land revenue) of any other land in the same *kwin* or village-tract previously granted revenue free, whether by himself or by a predecessor or by some higher authority, to the same person or as an appanage to the same building.

(3) In accordance with a long established usage, limited areas of land, say, half to three quarters of an acre in each case, or possibly a little more in rural areas and a little less in urban areas, may be granted for religious edifices and Rule $\frac{52}{32}$ permits the grant, free of revenue, of unoccupied land at the disposal of Government both for religious edifices and for unremunerative public purposes without payment.

The proviso to Rule $\frac{53(1)}{33(1)}$ further permits of revenue-free grants, for similar purpose without payment, of limited areas of land over which occupancy rights have been acquired. If in any case the capitalised value of the land revenue under Rule $\frac{53(1)}{33(1)}$ exceeds Rs. 50, the applicant should in the first place be invited to reduce the area so as to render it eligible, under the proviso to the rule, for a revenue-free grant without payment. If he is unwilling to do so, he will be required to pay the capitalised value, provided that if the Deputy Commissioner considers that the case calls for a special dispensation by the Financial Commissioner under Rule $\frac{53(2)}{33(2)}$ he should report it for the recommendations of the Commissioner. Whether any payment is to be made or not the area granted must in no case exceed what is essential for the purpose for which the grant is desired, regard being had to the area already held for a similar purpose in the neighbourhood.

(4) The concession of a revenue-free grant without payment should ordinarily be limited to cases in which application is made or authorization obtained before the land is actually devoted to the religious use for which the grant is desired.

(5) * * * *

(6) * * * *

32A. (1) The surrender to Government of all private rights in the land is a necessary preliminary to a revenue-free grant. In the case of $\frac{\text{non-State land}}{\text{land held under a landholder's right}}$, the surrender should be effected by a registered deed of gift the words "the stamp duty hereon is payable by Government" being entered at the top of the deed; and the grant should be issued under Rule $\frac{53(1)}{33(1)}$. The deed of gift is exempt from registration fees. In other cases, a written declaration by the occupier will suffice to enable the land to be granted under Rule $\frac{53(1)}{33(1)}$.

(2) Grants of land revenue free for religious edifices or unremunerative public purposes, except grants for *baddha theins*, will be in form Land Revenue II—Grant II. Grants of land for *baddha theins* are issued in form Land Revenue II—Grant I-B. All revenue-free grants (including those for *baddha theins*) will be entered in a register in form Land Revenue I—Land Register I.

(b) Leases for Public Purposes.

33. (1) In dealing with applications for leases for public purposes under Chapter $\frac{\text{VIIC}}{\text{VIA}}$ the instructions given in Direction 30 (1), (3) and (4) should be followed.

(2) Rents will be calculated in accordance with Rule $\frac{61\text{ G}}{37\text{ B}}$. The principles set out in Direction 35A will also apply.

(3) Leases of land for public purposes cannot be issued at a concession rent except under the general or special orders of the Financial Commissioner.

The Financial Commissioner has ordered that lands required solely for educational purposes may be leased at full rent subject to a proviso that only 25 per cent of the rent shall be payable while the land is so occupied. The Deputy Commissioner should consult the local Inspector of Schools to ascertain his views on the advisability of making the lease.

(4) Leases for public purposes will be entered in the registers prescribed in Direction 35A (3) and (4).

Description of Boundaries.

34. The boundaries of the land which it is proposed to dispose of by revenue-free grant for religious or public purposes or by lease for public purposes should be defined in accordance with the following instructions :—

If the plot of land to be described is a complete numbered survey plot, the survey number of the plot and the name and number of the *kwin* and the year of the *kwin* map are sufficient.

If the plot of land is not a complete numbered survey plot, then—

- (i) the apex of each angle of the plot must be fixed by giving its distance and direction from two fixed points or its location on some fixed line, and its distance from one fixed point, *e.g.*, in the case of a point on a *kazin*, its distance from the *kazin* corner ;
- (ii) the description of the boundaries should start from the western extremity of the northern boundary and should indicate in succession the northern, eastern, southern and western boundaries ;
- (iii) if permanent survey marks or the numbers of survey plots are referred to, the names and numbers of the *kwins* in which they are situated should be mentioned and the year of the map should be given. If streams, canals, roads and the like are referred to, their names should be given, and it should be made clear whether they fall within or without the boundary.

Leases Grants for Tanks and Burial-grounds.

35. (1) $\frac{\text{Leases}}{\text{Grants}}$ of land for private tanks and burial-grounds may be issued under Rule $\frac{56}{37}$ in form Land Revenue II—Grant 2 subject to payment of land revenue [see also Direction 30 (3)]. For leases of land for building sites, see Direction 35A. In Upper Burma leases may be issued under this rule for other non-agricultural purposes.

(2) Such $\frac{\text{leases}}{\text{grants}}$ should be entered in the $\frac{\text{registers}}{\text{register}}$ prescribed in Direction 35A (3).

Leases of Land for Building Sites.

35A. (1) Leases for building sites outside towns and villages will be issued under Chapter $\frac{\text{VIII}}{\text{VII}}$ of the rules, either in form Land Revenue II—Grant 2 subject to payment of land revenue or in one of the town land lease forms, subject to the payment of a fixed rent in lieu of land revenue. Such rent will be calculated in the manner prescribed in Rule $\frac{44A}{37}$ (3) read with Rule 37B (see Direction 35B).

(2) In Lower Burma leases for building sites in areas notified under Rule 37A will not be issued under Chapter VII of the Rules without the previous sanction of the Financial Commissioner.

(3) Each officer empowered to issue such leases will maintain a register in form Land Revenue I—Land Register 7 and each lease will be entered therein. Particulars of such leases will also be entered in Land Revenue I—Land Register 8 if maintained in the office concerned (*see* Direction 13A). P. 214.

(4) To facilitate the annual demand of rent in the case of leases which provide for the payment of a fixed rent, the particulars of such leases should be entered also in the Town Land Lease Register of the town nearest to the leased land with a note in the remarks column of this register that the land is outside the limits of the town.

35B. (1) When land is leased for building sites or for industrial purposes under Rule $\frac{44A}{37 \text{ or } 37B}$ subject to the payment of rent, the general principle for the fixation of the rent is that the minimum standards of 75 per cent of the full letting value and 6 per cent of the selling value of similar private sites may appropriately be applied if the lease is solely for residential purposes; but may be exceeded if the lease is for industrial or commercial purposes. The probable profit obtainable from the use to which the site is to be put is the principal criterion for determining what excess above the minimum is justifiable. In the case of highly profitable industrial sites, a rent as high as 12 per cent of the selling value will usually be justified, while for less profitable purposes a rate intermediate between that percentage and the minimum will be appropriate.

(2) With reference to the second proviso to Rule $\frac{44A}{37B}$ the Financial Commissioner has ordered that on renewal of the lease on a decennial revision of the rent, if the rent determined under the rule is more than twice the rent previously payable, the full rent shall be worked up to in five-yearly stages. The annual rent during the first five years shall not be less than $2\frac{1}{2}$ per cent of the selling value or 30 per cent of the letting value of the land and shall also be not less than twice the rent previously payable. If the period for which rent is fixable is thirty years, one-fifth of the amount by which the initial rent falls short of the full rent shall be added at the beginning of each subsequent five-year period. If the period is less than thirty years, the same principle shall be applied so as to produce as nearly as possible the full rent in the final five-year period of the new lease, subject to the proviso that the rent for any five-year period need not be enhanced to a figure more than double that of the preceding five-year period. Any case in which this method appears to give unsuitable results should be submitted for the special orders of the Financial Commissioner.

Monthly Return of Applications for Grants or Leases.

36. The officer issuing a grant or lease is responsible that the procedure laid down in Chapter $\frac{IX}{VIII}$ of the Rules has been fully observed. When applications for grants or leases are numerous, Deputy Commissioners are recommended to obtain from the officers engaged in the disposal of such applications a monthly return from November to May in any form which they may consider suitable, in order to secure the prompt despatch of business.

Special Grants of Land.

37. The form in which a special grant under Chapter IV of the Rules is to be made will be determined by the Financial Commissioner in each instance.

Disposal of Sand-banks and Strand-banks.

38. "Sand-banks" include alluvial formations separated from the main land and ordinarily submerged at high water. "Strand-banks" include the shore of the sea, rivers and lakes. The following instructions shall be followed as far as possible in the disposal of "sand-banks" and "strand-banks":—

(i) The Deputy Commissioner shall from time to time fix the limits within which sand-banks or strand-banks shall be annually leased. In determining these limits, the Deputy Commissioner should include only such banks as are of some general value owing to their favourable situation, such as proximity to a large town, or to their suitability for boat repairing or other industry, or where there is a possibility of overcrowding or disputes. Beyond such limits, use and occupation of sand-banks or strand-banks should be free and unrestricted.

(ii) Within the limits fixed by the Deputy Commissioner the land shall be divided into convenient lots, and the lots shall be disposed of annually by lease by the Deputy Commissioner or other officer authorized by him. Free spaces should, where necessary, be left vacant between adjoining lots so as not to interfere with traffic.

(iii) The Deputy Commissioner shall determine the method of arriving at the fair rent of the lots by auction or otherwise and the maximum fees which may be levied by the lessee for the use of the ground for repairing, cleaning, or caulking boats, for storing merchandise or for other purposes, which should be clearly stated.

(iv) No fee or charge of any kind shall be levied by a lessee on boats anchored in the river alongside or near to his lot, on account of such anchorage.

(v) No fee or other charge shall be levied by a lessee as a toll on persons or on goods in transit from or to boats, provided that the goods are not allowed to remain on the lot for a longer period than is reasonably required for their conveyance.

(vi) Subject to the above conditions the Deputy Commissioner may make rules for determining among other matters,—

- (a) the purposes for which lots may be used;
- (b) the conditions under which such purposes may be carried out;
- (c) the provision to be made by the lessee for **storage of goods** or other purposes.

(vii) It should be a condition of the lease that, if a lessee commits a breach of any of the rules under which the lease is given, the lease may be cancelled and the lot resold, the amount already paid by the lessee being forfeited to Government.

(viii) The rents realized from the leases of sand-banks and strand-banks shall be credited to General Funds as Land Revenue.

Grant or Lease of Non-Permanent Land Forbidden.

39. Grants or leases should not be issued for non-permanent lands the location of which varies from time to time, so that identification of the land granted or leased is difficult.

Settlement of Disputes regarding Island-Lands.

40. When disputes arise regarding the occupation and cultivation of land on islands or on the banks of rivers, the following instructions shall apply in the absence of any well recognized custom to a different effect :—

(1) Permanent land (*myeyin*) should be treated on the same footing as land on the mainland, that is to say, the person who occupied and cultivated in the preceding year should be regarded as having the right to occupy and cultivate again, subject to the general orders affecting squatter land (see Directions 83—85). The mere fact that permanent land is annually flooded does not transfer it from the class of *myeyin*. The distinction between *myeyin* and *myenu* is locally known and the local custom may be followed.

41. The following instructions shall apply to culturable land on all islands and on alluvial accretions to the mainland on the banks of rivers (hereinafter called island-lands), concerning the right to cultivate which there is, or hereafter may be, any dispute.

They are not intended to be applied in any case where existing customs are working smoothly and there is no dispute :—

(1) The tenure of island-land is communal, i.e., the persons entitled to cultivate island-lands are the inhabitants of the village-tract within the boundaries of which the lands are situate. They are entitled to cultivate such land only so long as they are actually resident within the village-tract in which the land is included and so long as they are both able and willing to cultivate :

(2) Non-permanent land or *myenu* is land which undergoes yearly change in position or in texture of soil, or in both. Such land shall ordinarily be liable to yearly distribution among all the cultivators of the village-tract in which the *myenu* is situated but, so far as possible, those persons who have cultivated on the *myenu* before shall have the same holding, if still eligible, in the succeeding year.

(3) The instructions contained in Directions 5 and 6 shall be followed if there is a dispute between two villages on opposite sides of a river as to the possession of any island-land. When there is a dispute between two villages on the same bank of a river, the boundary between their respective shares of the *myenu* shall be drawn at right angles to the general line of the permanent bank at the point where that bank intersects their common land boundary.

(4) If land is allotted to any person by reason of his residence in any village-tract he ceases to be eligible for the allotment when he ceases to reside in the village-tract. Transfers of the right of occupation in *myenu* by lease, sale, mortgage or inheritance need not be recognized by the Revenue Officers. The intention is that *myenu* should be worked by residents in the village-tract, and if any transferee by lease, sale, mortgage or inheritance is not so resident, he shall be liable to ejectment in accordance with Rules 51 and 52. Persons who have leased, sold, or mortgaged their holdings to outsiders may be deprived at a redistribution of the allotments to which they would otherwise be entitled.

(5) In the annual supplementary survey maps revenue surveyors should show the division between *myenu* and *myeyin* by a broken line of Indian yellow, the words *myenu* and *myeyin* being written across the map.

Provided that if the jurisdiction over the island-land is transferred under Direction 6 the present occupiers of *myeyin* land therein shall be entitled to retain their lands, but they may not transfer them except to an inhabitant of the village-tract in which for the time being the island-land lies.

Explanation.—The instructions contained in Direction 5 shall be followed if there is a dispute between two villages on opposite sides of a river as to the possession of any island-land. When there is a dispute between two villages on the same bank of a river, the boundary of the island-lands shall ordinarily be a straight line drawn at right angles to the general line of the permanent bank of the river in the vicinity of the village-tract and starting from the point where that bank intersects their common boundary. If it is not practicable so to fix the boundary it shall be laid down by order of the Deputy Commissioner in such manner as he considers equitable.

(2) Island-lands may not be transferred by sale or mortgage without the sanction of the Township Officer and then only to a resident cultivator of the village-tract in which the island is included, nor may they be leased for more than one year, but they may be inherited provided the heirs are eligible under clause (1).

(3) Island-lands consist of *myeyin* or *myenu* or both. The difference between these is well known to island cultivators, who generally distinguish by classifying as *myeyin* soil which, from its position and composition, will grow tobacco. The area classed as *myenu* whether a new accretion or otherwise, shall be liable to yearly distribution among cultivators of the village-tract until such time as it becomes *myeyin*. *Myeyin* land shall not ordinarily be redistributed so long as the provisions of clause (1) are observed.

(6) When it is necessary to distribute land, the distribution shall be effected by the headman assisted by two or three *thamadis* or assessors, who shall be chosen by the villagers. Distribution shall be made as soon as possible after the land appears above the surface of the water. Though the distribution is subject to appeal a cultivator on securing his allotment shall be at once entitled to begin cultivation. If, however, the distribution of the headman and the assessors is adjudged on appeal to be unfair, the allotment must be surrendered either in whole or in part as may be ordered on payment of such compensation on account of seed sown as may be determined by the appellate officer.

In the annual supplementary survey maps revenue surveyors should show the division between *myenu* and *myeyin* by a broken line of Indian yellow, the words *myenu* and *myeyin* being written across the map. Revenue surveyors shall be guided in their classification by the opinion of the *thamadi lugyis*.

(4) The headman assisted by two or three *thamadi lugyis* to be chosen by the villagers shall be the agent employed in distributing island-lands when such distribution is necessary. The distribution shall be made as early as possible on the fall of the river and shall entitle the cultivator to immediate possession of an allotment so made. If, however, the distribution of the headman and *thamadi lugyis* be adjudged unfair on revision the allotment must be surrendered either in whole or in part as may be ordered, on payment of such compensation on account of seed sown as may be determined by the Township Officer. The Township Officer should refrain from interfering except on the strongest grounds and when the distribution is manifestly unjust.

Thugyisa Leases.

42. *Thugyisa* land means land held under a lease from Government by a headman as an appanage of his office, subject to the payment of revenue under the ordinary rules. Initial exemption from revenue may be granted under the provisions of Chapter ^{VI} III of the rules.

Proviso—No *thugyisa* land in Upper Burma which is now held free of revenue under the orders in force before the issue of the Government's General Department Resolution of the 3rd August 1927 shall be assessed to revenue so long as the headman in occupation at that date remains in office. Only when he dies or hands over office to his permanent successor should a lease be issued and such land assessed.

43. Leases of land as *thugyisa* are ordinarily intended to supplement the income of headmen whose remuneration is considered to be insufficient.

Explanation.—Insufficiency of remuneration is a question of fact. The headman of a difficult and important charge requires more remuneration than a headman whose work is comparatively light. For the headman of a village-tract of average importance in ^{Upper Burma} a remuneration of Rs. $\frac{240}{300}$ per annum (inclusive of ^{Lower Burma} his income from *thugyisa* lands, if any) may be regarded as sufficient. But where the position of the headman is considered to require it, *thugyisa* leases may be issued although his remuneration exceeds that figure.

44. Any cultivable land at the disposal of Government may be leased as *thugyisa*. But no occupier of State land ^{squatter with an immature title} who is an agriculturist shall be ejected in order to make land available as *thugyisa*. Land which has been resumed in default of payment of revenue and land from which non-agriculturists have been ejected may be utilized if otherwise suitable.

45. A *thugyisa* lease shall be limited to 50 acres. Within this maximum the area to be let should be determined with reference to the existing emoluments of the headman. Government desires that the practice should be generous. Since the disposable land will usually be small, care should be taken that the area let to one headman does not unduly reduce the quantity of land available for other headmen.

46. It is not necessary that the land should be within the headman's own jurisdiction. Where suitable land is not available in his own village-tract, land elsewhere may be leased as *thugyisa*.

47. It is the duty of the Deputy Commissioners and the Sub-divisional and Township Officers to see that *thugyisa* leases are issued where necessary to the extent possible. But any headman who desires a *thugyisa* lease may apply, specifying the land desired, in writing to the Township Officer in charge of the township in which his village-tract is situated. If the land desired lies outside that township, the Township Officer, if he considers the application well founded, should submit his proceedings to the Subdivisional Officer for orders and action under Direction 48.

48. Before a *thugyisa* lease is issued, notice of the intention to make it should be published in the village-tract where the land to be let lies, and an opportunity to raise objections should be given. The land should be demarcated and a map prepared and the area calculated. The proceedings should then be submitted for the orders of the Deputy Commissioner. A statement showing the amount of commission under each kind of revenue collected by the headman in each of the three preceding years should be placed in the proceedings.

In Upper Burma, if the lease exceeds 25 acres, the sanction of the Commissioner to its issue is necessary under Rule 58.

49. *Thugyisa* leases shall be issued in Form L. R. II—Lease 7, P. 250. subject to the terms and conditions prescribed therein, and such further conditions as may be entered in the instrument of lease with the previous sanction of the Financial Commissioner.

Particulars of such leases should be entered in Register L. R. I—Land Register 10.

50-61A. *Cancelled.*

Disposal of land acquired and no longer needed.

62. Instructions for the guidance of Revenue Officers in disposing of agricultural and pastoral land which has been acquired for public purposes by private purchase or by compulsory acquisition and is no longer required for such purposes are contained in Financial Commissioner's Circular No. 3 of 1903 reproduced in the Appendix to the Burma Land Acquisition Manual, 1934.

Custody of and disposal of escheats of land.

63. All landed property belonging to a Buddhist, Hindu or Mohamedan who dies intestate and without heirs should, after six months' delay during which notice should be carefully published and enquiries concerning possible claimants made, be taken into possession by the Deputy Commissioner, unless some person actually in possession or some *bona fide* claimant opposes assumption of possession by him.

64. If opposition is made or a claim preferred, the Deputy Commissioner should, without taking possession, report the circumstances (through the Commissioner), with his opinion as to the propriety of instituting a suit for the establishment of the right of Government.

65. When the Deputy Commissioner has assumed possession of landed property as above and its value is not more than Rs. 1,000 the land should be dealt with as State land land at the disposal of Government that is to say, it should be disposed of under the law and rules in force in the way most advantageous to the State.

66. A landholder's right may be sold subject to revenue.

67. Where the intestate is a tenant of State land, his tenant occupancy in agricultural land only may be sold, subject to land revenue, and should be sold to none but an agriculturist intending to cultivate himself and subject to the limitation imposed by the first part of section 25(a), by which an occupier of State land can have no heritable or transferable right of occupancy therein

68. When the value of the estate exceeds Rs. 1,000, the Deputy Commissioner should report the case for orders.

Disposal of State Land in or near tanks used for irrigation purposes under the control of the Public Works Department.

69. The following instructions apply only to tanks which are controlled and wholly or partially maintained by the Public Works Department or which are declared by the Superintending Engineer, Irrigation Circle, to be likely to be so controlled or maintained in future. The instructions do not apply to tanks maintained by Civil Officers or by private individuals.

70-72. Revised Directions 70-72, applicable to Upper Burma only, are not reproduced here.

73. A strip of land on each side of every tank embankment shall be permanently demarcated with pillars by the Irrigation Department. The width of the strip on the outer side of the embankment shall not ordinarily exceed 50 feet in the case of important works and 25 feet for minor tanks from the toe of the embankment, and the width of the inner strip shall not ordinarily exceed 100 feet for important tanks from the toe of the embankment.

74. Within this demarcated area no lease or other permit shall be given for the occupation of State land either for purposes of cultivation or otherwise, and any person occupying such land shall be ejected in accordance with section 25(d). It will be for the Irrigation Department to determine whether it is necessary to acquire non-State land falling within such area.

Temporary Relinquishment of land in Lower Burma.

74A. (i) A temporary relinquishment of land by an applicant under section 12 and Rule 73 may be accepted by the Deputy Commissioner or Subdivisional Officer, as the case may be, if he is satisfied on enquiry that the applicant holds the status of a landholder in respect of the land and has paid the revenue last assessed upon it. In addition to the eight-anna court-fee chargeable on the

application, a fee of Rs.2-8-0 for the enquiry in respect of each holding to be relinquished (unless a landholder's certificate is produced) must be paid in advance by the applicant by means of a Court-fee stamp or stamps. This will be in place of the inspection fee prescribed in paragraph 383 of the Burma Land Records Manual.

(ii) On receipt of the application and the fee, the Deputy Commissioner or Subdivisional Officer should (in the absence of a landholder's certificate) ask the Superintendent of Land Records for a report on the question of title to landholder's status; and a definite report by the Superintendent of Land Records should ordinarily be sufficient for a disposal of the application.

(iii) In doubtful cases, the applicant may be required to furnish a history sheet covering a period of 12 years immediately preceding the application, together with proof (if necessary) of the payment of revenue for the same period. The fee to be paid by the applicant for the preparation of the history sheet is laid down in paragraph 401 of the Burma Land Records Manual. In such cases the enquiry fee of Rs.2-8-0 paid by the applicant under clause (i) of this direction should be refunded to him.

CHAPTER III.

REPORTS OF TRANSFERS.

Reports of Alienations of Land.

75. Rule 85 under the Upper Burma Land and Revenue Regulation enjoins Section 22A of the Land and Revenue Act except in certain notified areas throughout Lower Burma on occupiers of land the duty of reporting any alienation whether permanent or temporary to the revenue surveyor or in tracts outside supplementary survey the village headman revenue surveyor or circle thugyi.

The Revenue Surveyor enters permanent alienations in Register IA. L. Rec. 2.

76. Instructions regarding such reports in areas under Supplementary Survey are contained in the Land Records Manual.

77. In tracts not under Supplementary Survey the Sub-Registrar of Deeds will communicate to the Revenue Surveyor the particulars of any transfer registered in his office under the Registration Act. The Revenue Surveyor should enter the effect of this communication in his last assessment roll, and should file the abstract received from the Sub-Registrar. He should also immediately send an acknowledgment of the receipt of the abstract.

Land Rev. II
Notice 10.

77A. [New Direction 77A applicable to Upper Burma only is not reproduced here.]

78. *Cancelled.*

79A. The Revenue Surveyor will compile a list of all sales and usufructuary mortgages of State land in his charge and on the 1st July in each year will send the list to the Township Officer.

79B. The Township Officer will forward the lists to the Deputy Commissioner through the Subdivisional Officer with any recommendations he may have to make regarding any entries as to which he thinks that action is expedient to evict the alienee and to resume the land.

79C. On receipt of the lists the Deputy Commissioner will order proceedings to be opened regarding any entries in which he sees fit to have further enquiry made or further action taken.

80. The penalty set out in Rule 89 should be judiciously inflicted but where a headman has failed to report alienations or occupations or acquisitions of State land by himself or a resident relative the penalty should usually be enforced.

81. *Cancelled.*

CHAPTER IV.

TREATMENT OF TRANSFERS OF

STATE LAND

LAND NOT HELD ON UNCONDITIONAL TITLE

AND EJECTMENT OF UNAUTHORIZED SQUATTERS.

Transfers of interests in State land permissible.

82. It has been ruled by the Financial Commissioner (Revenue Revision 31 of 1893) that the meaning of clause (a), section 25, is that an occupier of State land has no heritable or transferable right of use or occupancy therein *against the Government*, that is to say, the occupier has no right (subject to the rules made under the Regulation) to transfer the land and his heir has no right to occupy the land after his death, if the Government forbids the transfer or the succession, as the case may be, or desires to make other disposal of the land. There is nothing either in the Regulation or in the rules which prohibits transfer by an occupier of such interest as he has in his holding. The Government has the power to hold an occupier to the terms of his lease, to compel payment by him of the stipulated rent, to evict him on failure to pay and thereafter to dispose of the land as it thinks fit. It may decline to recognize any transfer and may deliver the land to any third person notwithstanding that a transferee of the original occupier is in occupation. But if the Government does not forbid transfer by an occupier of his interest or does not desire to make other disposal of the land there seems to be no

reason, either in law or equity, why the occupier should not make such transfer of his interest in the land, as he pleases. The law contained in section 25 of the Regulation appears to be designed to protect the Government in its right (i) to obtain the revenue due on the land and (ii) to dispose of the land, subject only to the restrictions set out in the law. Neither of these two rights is affected prejudicially by any transfer of his interest in the land by an occupier. The Government can enforce payment of the revenue by the transferee whom it has temporarily accepted as a tenant, or, if it so pleases, it can eject the transferee as having occupied the land without permission.

N.B.—This ruling does not apply to island-lands (see Direction 41).

**Principle for dealing with
Transfers to non-agriculturists
unauthorized transfers.**

83. (1) Under the provisions of Rule 4 read with Rule 20 (3), Government has a right to eject grantees or lessees if the conditions of the grant or lease relating to the transfer of the land are infringed, and under Rules 51 and 52 it has a right to eject squatters from land in their occupation within a period of twelve years from the date of the occupation. It is the policy of Government that the conditions of grants and leases shall be enforced and that land transferred in breach of these conditions shall be resumed whenever the intentions of Government in giving the grant or lease have been frustrated by the transfer. It is the desire of Government to foster the system of peasant-proprietors; and the permanent transfer to non-agriculturists of land occupied by squatters in which the right of land-holdership has not accrued may be discouraged in suitable cases by the resumption of the land so transferred. But this power should not be exercised to enable a borrower to perpetrate a fraud upon a lender. A cultivator may have good and unavoidable reasons for parting with his land before the twelve years are completed, and in such cases he need not be prevented from selling his right, such as it is, to a non-agriculturist who may be able to give a better price.

86. The following principles shall be followed in dealing with transfers of State land to non-agriculturists, or to headmen, or their relatives and with the occupation of waste or temporarily uncultivated State land by headmen which have been reported in compliance with Direction 75. The object of these orders is to prevent State land from falling into the hands of non-agriculturists and also to check the appropriation by headmen of cultivated State land within their charges:—

- (1) In the case of State land held under lease, the Township Officer [under clause (iii), Rule 40] shall decline to allow the transfer of the whole or any part of the land leased to a non-agriculturist either by sale, gift, mortgage, or other private contract. If notwithstanding the prohibition the transfer is made, the lessee has committed a breach of the conditions of the lease, and the Deputy Commissioner should at once cancel the lease and resume the land under Rule 41.
- (2) If State land not held under lease is found to have been transferred or sub-let to a non-agriculturist, the Deputy Commissioner shall proceed peremptorily to eject the transferee under section 25(d).

(2) The alienation of granted land within five years of the date on which exemption of land revenue ended, is permissible with the sanction of the Deputy Commissioner. Deputy Commissioners are now requested to give such permission in the case of mortgages to Co-operative Societies. There is nothing to prevent a squatter from mortgaging to a Co-operative Society his immature occupancy right in the land, and if the Society had to foreclose and take over the land, it would, under section 7 of the Land and Revenue Act, stand in the same position as the mortgagor and would, after completion of the period necessary to make up the twelve years, acquire a landholder's right. So also the Society would have an immature occupancy right which it could sell if it took the precaution of ascertaining that its transferee would be approved of by the Deputy Commissioner and would not be liable to ejection under clause (1) of this direction.

84. Cancelled.

85. (1) In order that the policy of Government in these matters might be widely known, notices were issued in all villages warning villagers of the consequences of transferring to non-agriculturists lands which were held under squatter's title or under grants or leases before the period prescribed by Rule 20 (3) had expired.

(2) It is not intended that the policy of resumption should be applied generally in the case of transfers which took place before the publication of the notice referred to in clause (1) or that they should be regarded as having retrospective effect.

(3) If State land not held under lease is found to have been transferred to the headman of the village or to any of the immediate relatives of the headman, the Township and Subdivisional Officers shall state, when submitting the report referred to in Direction 75 whether they recommend the transfer and the Deputy Commissioner shall then decide whether the transfer should be allowed. If the Deputy Commissioner disallows it, he shall proceed at once to eject the transferee.

(4) A headman, or resident relative of the headman, shall not under any circumstances, occupy any waste or uncultivated State land (*e.g.*, river banks or islands, which annually become technically waste by river action) within his charge without the written licence of the Deputy Commissioner under Rule 68 (2). A headman or any resident relative of the headman who occupied such land without the Deputy Commissioner's written licence, should be served with a notice of ejection in accordance with Rule 69 and if he does not comply with such notice, should be punished in the way described in clause (2) of that rule.

87. Section 25 (d) empowers the Deputy Commissioner to eject in all cases any one occupying State land without permission. The permission here referred to is an express permission, not merely the tacit acceptance of land revenue. Every occupier of State land, whether he occupies with or without permission or contrary to orders, is liable to assessment to land revenue, and the acceptance of land revenue does not affect his liability to be ejected if he has occupied or remained in occupation without express permission. Under Rule 10 a

Revenue Officer has the same powers of ejection as are possessed by a civil Court in the execution of a decree, and under Rule 191 he may apportion costs as he thinks fit. This power may fitly be used to eject persons whose houses have been burned down when it is considered advisable, on sanitary or other grounds, to forbid the re-erection of houses on the land occupied without permission or to lay it out afresh. Where houses erected on land occupied without permission are in such a state that their immediate demolition is advisable from a sanitary point of view some small compensation should ordinarily be paid as a matter of grace.

Directions for dealing with State Land in the possession of Non-Agriculturists.

88. (1) Under clause (c) of section 25 of the Regulation, an occupier of State land with permission cannot, except for default in the payment of land revenue, be ejected therefrom except in accordance with Rule 30. Under clause (d) of the same section an occupier of State land without permission may at any time be ejected by the order of the Deputy Commissioner. Difficulty has been found in construing these clauses. Clause (d) is in effect a proviso or exception to clause (c) and limits its operation. Clause (c) applies to occupiers of State land who are in occupation with the implied or express permission of the Deputy Commissioner, while persons occupying land without such permission come under clause (d) and, on eviction, are entitled, as of right, neither to notice nor to compensation.

(2) The policy of Government in disposing of State land is explained in Directions 19, 20, 21 and 23, but it must not be understood that it is necessary to proceed to ejection wherever State land is now in possession of persons to whom State waste land should not have been given. If a man has obtained possession of a larger area of State land than appears advisable, it is not always necessary or politic to eject him. Ordinarily people should be left in possession of the lands they occupy. But when it clearly appears that a man has got possession of State lands under circumstances which, had they been known, would have involved his immediate ejection or, when having occupied lands without permission, he has not only rented them but has rack-rented his tenants, mere length of possession should not give him a title to hold them.

(3) Such cases are: when a man obtains a lease under a false statement of fact, or when he puts forward persons to obtain leases for his benefit, to which leases he knows he would not himself be entitled, or when a headman occupies State land without leave of the Deputy Commissioner.

(4) It may not be advisable to take action in such cases, though in the first two ordinarily it would be; the facts in each case must be considered, but when, in addition, it is found that the person who originally occupied lands in this manner by misrepresentation or by neglecting rules is not himself cultivating but has become a landlord, eviction should as a rule follow.

Transfers to Co-operative Credit Societies.

89. For the purposes of this Chapter Rural Co-operative Credit Societies are to be deemed agriculturists and transfers of land to them must not be discouraged.

CHAPTER V.

GRAZING GROUNDS.

90. The following instructions deal with the selection and preservation of grazing-grounds and the examination of existing grazing-grounds.

They do not apply to the districts or parts of districts in the dry zone of Upper Burma named below:—

Magwe.	Myingyan.	
Pakōkku.	Yamethin	Subdivision of the
Sagaing.		Yamethin District.
Shwebo.	Mandalay	} Excluding canalirrigated tracts.
Lower Chindwin.	Kyaukse	
Meiktila.	Minbu	

Mention should be made in the annual Land Records report of the extent to which, and the manner in which, these orders have been carried out and the cost of the necessary operations.

Instructions for the selection and preservation of grazing-grounds.

91. When it is proposed to form a grazing-ground, the first step to be taken is to mark it out on the ground. Some responsible officer, not below the rank of Township Officer, should go over the ground which it is proposed to form into a grazing-ground, should prepare a rough plan *and should make a temporary demarcation by cutting blazes on trees or by putting down temporary posts of junglewood which would be cut by villagers. In making this preliminary selection, the selecting officer should, so far as possible, take advantage of natural boundaries, such as trees, and of known points such as survey marks, choosing his grazing-ground so that its boundary line traverses as many large trees and permanent survey marks as possible. A large tree is the best and cheapest boundary mark for a grazing-ground.

* In areas under cadastral survey this plan would be an extract of the 16-inch map with the boundary of the proposed grazing-ground marked in thick black paint.

92. After the preliminary demarcation referred to above has been effected the procedure prescribed by Rules ^{76 and 77}_{67 and 68} should be carried out.

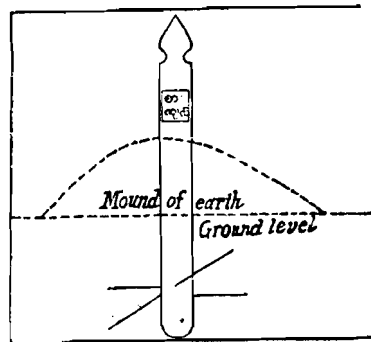
93. The processes necessary to the final allotment of a grazing-ground are—

- (a) demarcation of the ground ;
- (b) entry in cadastral map ;
- (c) entry in grazing-ground Register in Form L. R. I.—
Land Register 6 ;
- (d) issue of notice of final allotment.

94. The most important of these processes is demarcation on the ground. The exact area and boundary line of the grazing-ground having been determined, boundary posts should be erected along the line or plates of galvanized iron marked ‘*စားကျက်*’ should be nailed on to trees situated along the line. There should be a boundary mark at intervals of not less than 10 chains along a straight line and also at each angle of the boundary. Where a grazing-ground borders on cultivation, boundary marks should be placed more frequently than in cases in which the boundary is waste land. When the boundary mark is a post it should be 6 feet in length and 8 inches in diameter with a mitred top and should be made of some durable wood, *pyinkado*, if possible.

The word *sagyet* ‘*စားကျက်*’ should be stamped on a

plate of galvanized iron and affixed to the post. These plates will be kept in stock in the Rangoon Jail and may be indented for by Deputy Commissioners as required. The post should have cross pieces at the foot to prevent their being removed without actual digging up, as in the sketch in the margin. A bottle should be buried at the foot of the post so that the site may be rediscoverable if the post is lost.*



* When iron or stone pillars can be procured more cheaply than *pyinkado* posts, they may be used instead of such posts. Reinforced concrete pillars have been found to be the cheapest and best obtainable in certain districts. They should be of a size not ordinarily exceeding 5 feet in height and 5 x 4 inches in thickness. In other respects, the instructions for making them, which are contained in the papers forwarded with letter No. 381—4A.13, dated the 25th February 1909, from the Commissioner of Settlements and Land Records to all Commissioners, may be followed.

95. The cost of erecting boundary posts in the case of original demarcation of a grazing-ground will be borne by Government. In districts which have not yet been fully equipped with grazing-grounds a small sum should be provided in the budget each year for the purchase of permanent demarcation marks.

96. When the demarcation on the ground has been completed the grazing-ground should be marked on the cadastral map, each boundary mark, post, tree or other mark being entered on it with the symbol and an extract of the cadastral map with the grazing-ground marked thereon should be placed with the file. If the map is too large to be filed conveniently it should be kept separately in a tin tube. A suitable arrangement is to keep all the maps of a circle in a single tube.

97. The grazing-ground should then be entered in the Grazing-ground Register and a notice of final allotment should be issued as required by Rule $\frac{77}{68}$. Instructions for entering grazing-grounds in Register in Form L.R.I.—Land Register 6, are bound up with that register. The serial number in the Revenue Register must be entered in the endorsement on the notice of final allotment before it is sent to the revenue surveyor.

98. The headman of each village-tract in which a grazing-ground is situated shall examine all the boundary marks once a year after the monsoon and shall report their condition to the Township Officer. In the case of a grazing-ground which is situated in several village-tracts the Subdivisional Officer shall allot sections of the boundary line to each headman.

99. On receiving reports of headmen the Township Officer shall arrange for the re-erection of boundary posts which have disappeared. In the case of posts on the edge of cultivated land the adjoining cultivators should be required to provide the new posts; in the case of posts on waste land the new posts should be provided by the village collectively. If posts have been lost by erosion the Township Officer shall put down new marks along the new line and corresponding corrections shall be made in the cadastral map and plan. If in any case he considers it unnecessary to renew a mark which has disappeared he shall state the reason in the report submitted under Direction 100.

100. Township Officers shall report the action taken by them under Direction 99 at the end of March to the Subdivisional Officer, who shall submit the reports to the Deputy Commissioner. The Township Officer's report shall be prepared in the appended form

L. R. III—
Not. 7,
p. 261.

P. 213.

Township Officer's Annual Report on Boundary Marks of Grazing-grounds.

Name and number of Grazing-ground.	Number of boundary marks reported to require repair and renewal.	Action taken to repair and renew boundary marks previously reported.	Remarks.

101. The foregoing directions supplement, and do not supersede, the orders regarding grazing-grounds which are contained in the Land Records Manual. The duties imposed on Land Records Officers are regulated by the Land Records Manual, section E of Chapter XIX and paragraphs 916, 919, 920, 922 and 1134.

102. The foregoing directions apply mainly to grazing-grounds of considerable size. Cattle-paths are included in the term "grazing-ground," and it is desirable that they should be preserved as carefully as grazing-grounds in the ordinary sense of the term. It is not possible, however, owing to the great expense, to demarcate them with posts as completely as ordinary grazing-grounds. It is therefore essential that cattle-paths which are constituted as grazing-grounds should be marked accurately on the map. Boundary posts should also be put up at the more important angles and at intervals along the line in places where the path is not bordered by a fairly permanent *kazin*.

103. A note of the action taken to repair and renew boundary marks should be extracted from column 3 of the Township Officer's Annual Report and entered in the Grazing-ground Register under the *Akunwun's initials*, and the *Akunwun* should go through the Grazing-ground Registers annually in June and draw the attention of the Subdivisional Officer to any case in which the boundary marks of a grazing-ground have not been examined by him or by the Township Officer.

L. R. I—
L. Reg. 6,
p. 213.

Report of Final Allotment of Grazing-grounds to Land Records Department.

103A. A copy of the notice of final allotment of grazing-grounds should be sent to the Superintendent of Land Records who will return it with an endorsement certifying that the necessary entries have been made in his maps and registers. This copy should then be filed in the grazing-ground allotment proceedings.

L. R. III—
No. 7, p. 261.

Instructions for the Examination of Existing Grazing-grounds.

104. In many cases the boundaries of existing grazing-grounds have been so imperfectly recorded that their exact position is a matter of doubt, while in other cases grazing-grounds have been

so imperfectly demarcated on the ground that there is nothing to show where the boundary line of the grazing-ground runs. The following directions are intended to ensure that existing grazing-grounds are properly represented on maps and properly demarcated on the ground.

105. The first step to be taken is to inspect grazing-grounds and to verify that the area shown on the grazing-ground file as having been allotted is actually appropriated to grazing purposes and that it is properly demarcated. This inspection should be performed by the Township Officer, who should visit the grazing-ground with the main file in his hand and should verify the points mentioned above. Having made this verification he will report to the Subdivisional Officer on the actual condition of the grazing-ground, stating whether the area actually appropriated to grazing corresponds with the area shown on the plan as constituting the grazing-ground and reporting on the condition of the boundary marks. If the grazing-ground, as it actually exists, does not correspond with the map, the Township Officer should give a general description of the encroachments and should advise as to the best way of dealing with them. His report should be submitted to the Subdivisional Officer, who should visit the grazing-ground here and there as well as all grazing-grounds for which, in his opinion, the Township Officer has not given sufficient information. When the Subdivisional Officer has received complete reports of the grazing-grounds in a township he should forward these reports to the Revenue Officer for note in the Grazing-ground Register. In submitting these reports he should make recommendations to the Deputy Commissioner with regard to the action to be taken under Direction 106. He should also submit proposals for the programme of work mentioned in Direction 108.

L.R.I.—
L. Reg. 6.
P. 213.

106. On receiving reports under the previous direction the Deputy Commissioner will proceed to deal with each grazing-ground. In the case of grazing-grounds which are in good order the permanent directions will be brought at once into application. In the case of other grazing-grounds action will have to be taken—

- (i) to make the map correspond with the grazing-ground as it actually exists, or where necessary, to remove encroachments ;
- (ii) to erect boundary posts.

The action to be taken under the first head will depend on circumstances. In the case of grazing-grounds which have been much neglected, in which the area shown on the map differs widely from the area actually used as a grazing-ground, and in which there are few or no boundary marks, it will be expedient to have a new map prepared and new notices published under Rule ⁷⁷/₆₈. If considerable encroachments have been made on the grazing-ground,

as originally constituted, the Deputy Commissioner will have to consider how far the land constituting the encroachments should be resumed and restored to the grazing-ground. Land which has been occupied continuously for twelve years or more should not be resumed, and land occupied for a shorter period should not be resumed as a matter of course. In the case of such land, if the encroachments have been made by cultivators in *bona fide* ignorance that they were encroaching resumption should not ordinarily be made; nor should it be made unless the land encroached on is really required for a grazing-ground. Where boundary marks have not been kept up no prosecutions should be instituted under Rule ⁷⁸/₆₉. After having dealt with encroachments the Deputy Commissioner should reconstitute the grazing-ground by having a new plan prepared in which the grazing-ground, as it actually exists, is accurately recorded and by having the grazing-ground demarcated with posts in accordance with Direction 94.

107. The cost of demarcating grazing-grounds under the preceding direction will be borne by Government.

108. As the work of reconstituting grazing-grounds which have been neglected is one of considerable labour it should be proceeded with gradually. Deputy Commissioners should prepare a programme of work in which a certain number of grazing-grounds are set down to be dealt with in each year.

CHAPTER VI.

ASSESSMENT OF LAND REVENUE.

Rates of Assessment.

109. The rates of land revenue are fixed by Government for each *kwin* or other area and may not be altered without the previous sanction of Government. In the case of districts which have been regularly settled the prescribed rates are published by notifications in the *Gazette* and are ordinarily revised every period of twenty years.

109A. [New Direction 109A applicable to Upper Burma only is not reproduced here.]

Assessment of Revenue on Fruit Trees and Palms.

110. (1) Fruit trees and palms are either Government or private property. Fruit trees and palms standing on ^{non-State}/_{privately owned} land are private property. Fruit trees and palms standing on ^{State land}/_{land not so owned} may be the property either of Government or of private persons.

(2) There should be a presumption that such trees are the property of Government unless the existence of any right to the trees has been established by some private person.

(2) Such trees standing on State land shall be deemed to be the property of Government unless and until the existence of any lien upon or interest in the trees adverse to Government is established by a claim made to the Deputy Commissioner and admitted by him.

111. Government fruit trees or palms standing on land belonging to or in the occupation of a Government Department are regarded as the property of the department concerned. The department should make its own arrangements for the disposal of the produce of such trees and the following instructions do not apply to them.

111A. Fruit trees or palms standing on land acquired by or vested in a Municipal Committee or other local body should be regarded as the property of the local body. The right to collect the produce of those trees or palms may be disposed of by the local body by auction or otherwise.

112. In cases where the Governor has fixed in respect of any fruit trees or palms standing in a village-tract a lump assessment on the village-tract, to be distributed by *thamadis*, such trees whether standing on State or non-State land with the exception of those that have not arrived at maturity or that belong to any monastery, pagoda or other sacred building shall be so assessed in lieu of any other method of assessment. In distributing the lump sum demand, the instructions in Direction 109A shall be followed with necessary changes.

113. In all other cases—

- (i) the right to collect the produce of Government fruit trees or palms standing on State land other than that land not privately owned and not referred to in Directions 111 and 111A may be disposed of by the Deputy Commissioner, by auction or otherwise, as he may think fit. In the case, however, of trees or palms within Municipal limits the proceeds shall be credited to the Municipal or Town Fund as the case may be.
- (ii) fruit trees and palms belonging to private persons are assessed under rule 79.
- (ii) fruit trees and palms belonging to private persons and standing on—
- (a) land not otherwise assessed and not specially exempted from the payment of land revenue, or
- (b) land assessed to land revenue when the owner is not the same person as the owner or occupier of the land on which they stand.

shall be liable to assessment at a fixed rate per tree if the Governor so directs :

Provided that revenue in such cases shall not be assessed on, nor shall clause (i) apply to, fruit trees or palms—

- (a) which have not arrived at maturity ;
- (b) which belong to any monastery, pagoda or other sacred building ; or
- (c) which stand in plots of land situated in a town or village occupied by or appertaining to buildings and not exceeding one-quarter of an acre in area.

114. *Cancelled.*

Land used for the Manufacture of Salt.

115. Land used for the manufacture of salt on which duty is charged shall not be assessed to land revenue so long as it continues to be used for such manufacture.

***Land devoted to Public Purposes.**

115A. (1) Lands such as roads and sites of hospitals, dispensaries, schools, churches, *theins* and the like which yield no return to private individuals or local bodies and are devoted to public purposes may, so long as they are utilized for the purposes of the character indicated, be exempted from assessment of land revenue if considered necessary—

- (a) with the previous sanction of the Deputy Commissioner, when the annual amount of the land revenue to be remitted does not exceed Rs. 10 ;
- (b) with the previous sanction of the Commissioner, if such amount of land revenue exceeds Rs. 10 but does not exceed Rs. 100.

Cases in which the annual land revenue exceeds Rs. 100 should be reported for the orders of the Financial Commissioner.

(2) Lands appropriated for markets, cart-stands and similar objects from which an income is raised should contribute their share of land revenue.

(3) Redemption of land revenue in cases where it is leviable under the instructions in sub-paragraph (2) above is contrary to the policy of Government and should not be permitted.

* Letter No. 427-2L-5, dated the 28th March 1912, from the Revenue Secretary to the Government, to the Financial Commissioner.

Assessment of Fallow Areas.

116. (1) *Kwins* are selected for notification under rule 77—

- (a) because of habitual liability to flood or the in-roads of the sea ;
- (b) because of poverty of soil which habitually requires a considerable proportion of fallow ;
- (c) because of precarious rainfall which habitually renders it impossible to prepare for cultivation a considerable proportion of the area.

(2) On the other hand the existence of a considerable proportion of non-cultivating owners is a reason against notification, because such owners though they ought to get privileged rates for inevitable fallows, can afford to apply for the privilege.

(3) In notified *kwins* the two-anna rate is to be assessed by the revenue surveyor on all fallows except in the case of land in the possession of a non-cultivator, in which case the two-anna rate is only to be assessed by the surveyor on an area not exceeding one-sixth of the total area held by the non-cultivator in the *kwin*. If a larger proportion of the holding of a non-cultivator is fallow, he may apply for a reduced rate on the fallow area in excess of one-sixth, and may at the discretion of the Deputy Commissioner be assessed to an intermediate rate or to the two-anna rate. A privileged rate may ordinarily be allowed where the fallow area is left uncultivated to allow the soil to recover from exhaustion.

Mere failure of a non-cultivating owner to get a tenant would ordinarily be no ground for any concession, but even in such circumstances there may be cases deserving of a concession, *e.g.*, where a widow or minor has recently succeeded to the ownership and has had little time within which to make arrangements.

117. (1) In unnotified *kwins* reduced rates can only be given by order of the Deputy Commissioner or of a Subdivisional or Township Officer duly authorised by him.

(2) The two-anna rate should be conceded to cultivating owners—

- (a) to allow the soil to recover from exhaustion ;
- (b) on account of illness or loss of plough cattle ;
- (c) on account of illness or death in the family of the cultivator.

An intermediate rate may generally be conceded to cultivating owners—

- (d) on account of use of the land for private pasture ;
- (e) on account of use of the land for some other source of profit, though uncultivated.

(3) If a non-cultivating owner's omission to arrange for cultivation is due to the true fallowing of the land in the course of good husbandry, *i.e.*, in order to allow the land to recover from exhaustion, a privileged rate is expedient. If a non-cultivating owner's land is used for private pasture or for some other source of profit, though uncultivated, a privileged rate is not ordinarily to be given. When land is being held as a speculation on the chance of the construction of an embankment or drain or canal or on the expectation of its acquiring an urban value, a concession should usually be denied.

(4) In delegating the power to grant reduced rates to a Subdivisional or Township Officer the Deputy Commissioner must state that the powers may be exercised in cases only in which the land is left fallow for reasons to be specified in the order. Ordinarily he should only delegate the power in respect of land left fallow for one of the reasons marked (a), (b), or (c) in clause 2 of this direction, and should keep in his own hands the power to grant privileged rate in respect of land used as a private pasture or for some source of profit other than agriculture. It should also be noted that the Deputy Commissioner cannot delegate the power to grant a reduced rate on the holding of a non-cultivator when the fallow area exceeds one-sixth of the total area held by the non-cultivator in the *kwin*.

118. Subject to the above instructions the Deputy Commissioner must exercise the discretion given to him by Rule 78. He should exercise it so as on the one hand to discourage the formation of a non-cultivating landholder class and on the other hand to treat *bona fide* cultivators with leniency. It is contrary to the policy of Government to encourage the growth of large estates in the hands of persons who do not cultivate themselves and whose object is to become rent-receiving landlords. When the whole or part of such an estate has been left uncultivated because the owner either will not or cannot cultivate himself, or has failed to obtain tenants to cultivate it, a privileged rate should ordinarily be refused.

119. (1) Applications for the assessment of fallow areas at reduced rates may be oral or written, or may be dispensed with altogether in cases coming directly to the knowledge of the officer granting or recommending the reduced assessment, unless the Deputy Commissioner has issued orders to the contrary. Applications must be made to the Township Officer before the 1st October in each year. On receipt of the application the Township Officer will ascertain from the applicant the *kwin* or village-tract in which the fallow land is situated, the total number of fields held by the applicant in the *kwin* and the number of fields which have been left uncultivated, and will enter particulars in Form L.R. III—L.B. Misc. 5. The Township Officer

will examine the applicant as to the reasons for which the land was left uncultivated and will make such further enquiry as he considers necessary to satisfy himself as to the truth of the applicant's statement. In order to make this enquiry the Township Officer should visit the *kwin* or village-tract, if possible, and must make such a visit in all cases in which the uncultivated area on which reduced rates are applied for is believed to exceed 100 acres in any one *kwin* or 500 acres in any one village-tract.

(2) On completing the enquiry the Township Officer, if he finds the case to be one in which he is authorised to pass orders, will pass orders accordingly. He will state in his orders the rate at which the fallow area is to be assessed. If the Township Officer is not so authorised, he will record his recommendations and will submit the proceedings to the Subdivisional Officer for the orders of the Deputy Commissioner.

(3) The orders passed by the Township Officer, Subdivisional Officer or Deputy Commissioner, as the case may be, will be recorded in Form L.R.III—L.B. Misc. 5, and the Township Officer on passing orders, or on receipt of the orders of the Subdivisional Officer or Deputy Commissioner, will send a copy of this form for guidance to the revenue surveyor in whose charge the land is situated. The revenue surveyor will prepare his assessment-roll accordingly and will note in the roll the number of the application and date of the order.

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120. There is no system of assessment at fallow rates in Upper Burma, but lands which are left uncultivated, whether for the purpose of fallowing or on account of failure of rains, are omitted from the assessment-roll.

121. *In precarious tracts, and in any unirrigated *kwin* in Upper Burma to which the Deputy Commissioner shall declare this direction to apply, no assessment shall be made on any cropped area other than *kaing* cultivation on which the outturn is less than one-fourth of the average outturn as ascertained at settlement or by the district officers for similar crops on similar lands in the same assessment tract.

For the purposes of this direction precarious tracts comprise the following: In Lower Burma, Thayetmyo District, and in Upper Burma, all districts except—

- (i) the Katha, Bhamo, Myitkyina and Upper Chindwin Districts;
- (ii) the Maymyo and Pyinmana Subdivisions; and
- (iii) the Canal irrigated areas in the Mandalay, Kyaukse, Minbu, Lower Chindwin, Sagaing and Shwebo Districts.

* Financial Commissioner's Notification No. 73, dated the 23rd April 1926.

122. *In all *kwin*s notified under Rule 77, and in any un-irrigated *kwin* (in Lower Burma) to which the Deputy Commissioner shall declare this direction to apply, no assessment shall be made on any cropped area in which no matured crop whatsoever has been obtained :

Provided that such declaration under Directions 121 and 122 shall be made by the Deputy Commissioner only when the crop failure is extensive and shall apply only to the current assessment.

Exemption from Enhanced Assessment.†

122A. Though the classification of land cannot ordinarily be raised during the period of settlement yet the power of such enhancement is reserved in respect of improvements in irrigation. And there is ordinarily no limit to reclassification at a revision settlement. In order to encourage improvements the following orders have been issued.

122B. Where land which was formerly uncultivated has been rendered culturable or has been raised in kind (*e.g.*, from *ya* to paddy land) or class (*e.g.*, from II to I class) by an improvement due to private labour or expenditure (such as an irrigation work, an embankment, or drainage cuts), the Deputy Commissioner shall, on application being made, issue a certificate bearing a serial number for the year for the district, exempting the land for a term of years from enhanced assessment either by reclassification or by transfer from one main kind to another on account of the improvement.

122C. The certificate does not, however, involve immunity from enhanced assessment at the next revision of rates when such enhancement is due to causes other than the improvement. Thus, if second-class *ya* were made into first class paddy land by improvements and the rate of assessment on second-class *ya* were raised by the Settlement Officer from eight to twelve annas an acre throughout the tract, the certificate would not prevent the enhancement of the assessment to twelve annas an acre but would only relieve the holder from paying first-class paddy rates during the term of exemption.

122D. The term of exemption shall be so calculated as to enable the improving landlord to recover from the enhanced profits of cultivation the capital cost of the improvement with interest at the rate of 12 per cent per annum. The term of exemption shall also be prolonged for such number of years after recovery of the capital and interest as may be fixed by the Deputy Commissioner, having regard to the risks of the enterprise and the expediency of inciting

* Financial Commissioner's Notification No. 73, dated the 23rd April 1926.

† These directions have been transferred as they stood from paragraphs 510—516 of the Land Records Manual, Edition 1916. (For these directions, please see Financial Commissioner's Memorandum No. 181—5L.—29, dated the 4th September 1920.)

others to do likewise, provided that if the total term of exemption proposed exceeds 20 years the sanction of the Financial Commissioner must be obtained.

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122E. The certificate shall specify the amount and term of the exemption, shall explain the calculation on which it is based, and shall specify the rate which would have been imposed but for the exemption, and shall make it clear that the cultivator's industry had been rewarded. The exemption and the certificate shall be confined to lands held by those who have borne the cost of improvement. The Deputy Commissioner shall keep a register of such certificates (L. R. I.—Land Register 9).

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122F. In every case where a revision settlement takes place before the expiry of the term of exemption, and the Settlement Officer decides the class and kind of soil into which the land as improved will fall, the rate of revenue which will ultimately have to be paid on the land must be entered in the remarks column of L.R.I.—Land Register 9 as soon as the rates and the period of settlement have been notified.

122G. On the 1st July every year the register should be sent to the Land Records Department on a written requisition from the Superintendents of Land Records, who will examine it to ascertain what lands are liable to come under full assessment during the year and will take care to have them fully assessed. When this has been done he will note in the remarks column :—

“ Assessed to full rates as R.I. (as the case may be), *viz.*, Rs.
per acre ”

and return the register to the *Akunwun*.

Preparation and checking of the Assessment Registers and Lists.

123. Land Revenue Assessment Lists are prepared for tracts of four classes, namely :—

- (i) Tracts under supplementary survey ;
- (ii) Tracts which are not under supplementary survey but in which revenue is levied by rates per acre according to measurements made by *taikthugyis* or revenue surveyors ;
- (iii) Tracts in which the revenue is assessed upon land according to money rates on estimated areas or by a share of outturn. The outturn may be either a mere estimate or may be checked by measurement of area, and the assessment on such outturn may be either on individual cultivators or collectively on a village or village-tract.

(iv) Tracts in which the revenue is lump sum fixed for each *hwin* or group—Direction 109A.

124. (1) Chapters XIII and XXVIII of the Burma Land Records Manual (edition 1926) deal generally with the preparation and submission of assessment registers, assessment lists and tax-tickets.

(2) Chapter XVI of the Land Records Manual (edition 1926) contains special instructions for the preparation of assessment registers in respect of the following classes of land :—

- (i) Unsettled land surveyed as part of settled *kwins* ;
- (ii) Surveyed *kwins* not yet settled ; and
- (iii) Occupied land outside both settlement and survey, but assessed by the Land Records Department.

This corresponds to class (ii) of Direction 123.

125. Where the rolls are prepared by *taikihugyi* the Township Officer will, after signing the rolls, return them to the *taikihugyi*, who will take them first to the Subdivisional Officer and then to the Deputy Commissioner.

126. In the tracts referred to in Direction 123 (iii) the headman prepares the annual assessment list in the form* prescribed by the Deputy Commissioner, and the Deputy Commissioner makes arrangements for having the lists checked as to estimated area, amount of outturn and price assumed for conversion of produce rates into money rates by District Surveyors, Township Officers, Subdivisional Officers and himself. The Deputy Commissioner should arrange for the submission of the assessment lists as soon as they are ready and in time to permit the commencement of collections on, or not long after, the date on which the revenue falls due according to Rule $\frac{148}{81}$.

127. *Cancelled.*

127A. Whilst February 15th is prescribed as the date upon which the main crop assessment falls due it is not intended that, in areas where the collection is ordinarily made without difficulty or delay, the demand shall invariably be enforced before March 1st. Deputy Commissioners will prepare, and revise from time to time, lists of village-tracts in which experience shows that the date of collection may safely be postponed until March 1st without involving outstandings of any importance at the close of the financial year. In such tracts the Deputy Commissioner will prescribe dates for the submission of the assessment lists not earlier than is necessary to permit of tax-tickets reaching the headmen by March 1st.

Preparation of Tax Receipts.

128. On receipt of the assessment lists and tax-tickets in the district revenue office from the Superintendent of Land Records, the totals of at least 5 per cent of the assessment lists will be checked under the *Akunwun*'s supervision. The *Akunwun* will personally check all corrections made in tax-tickets in his office and will further check the totals of all the assessment list in which corrections have been made in his office. The assessment lists and tax-tickets will then be impressed in the presence of the *Akunwun* with the seal of

* L. R. I.—Land Roll 2 and L. R. I.—U. B. Land Rolls 1 and 2 are forms found suitable in some districts. Deputy Commissioners can prescribe such modifications of these forms as are required in each case.

that office and, in the case of the tax-tickets, also with the Deputy Commissioner's rubber name-stamp, which shall be kept by the *Akunwun* in his possession. The tax-tickets and the assessment lists will then be forwarded to the Township Officers, who will make them over to the village headman for collection of the revenue and obtain a receipt from him. Unless a written authority is produced from the headman the tax-tickets and assessment lists must not be made over to his representative.

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Records—
8, p. 275.

129. *Taikthugyis* bring their rolls to the district office and have to fill up the tax-tickets and get them impressed. They then take away the tickets and the rolls for collection of the revenue.

L. R.—40.

130. To prevent unauthorized alterations in the assessment lists and tax-tickets, a notice will be affixed to each assessment list before it is sent to the headman warning the headman (a) to check each tax-ticket with the entry in the assessment list, (b) to total the assessment list and if it is not correct, to report the matter at once to the Township Officer, before making any collection, and (c) to return for the orders of the Township Officer tax-tickets which contain any alteration or correction in the demand not initialled in green ink by the *Akunwun*.

131. When collections of revenue are complete, the headman must return the assessment lists to the Deputy Commissioner's office through the Township Officer, for scrutiny to ensure that no unauthorized entries have been made in the lists since they left that office. The lists will be returned to the headman as soon as possible.

Date of Collection of Taungya Tax.

132. Although the 1st of November is fixed by rule 81 as the date on which *taungya* land revenue falls due, collections should not ordinarily be begun on an earlier date than the 1st December unless in any particular case there is reason to suppose that a cultivator intends to abscond.

Collection of Rent on Leased Lands.

132A. Leases of land for building sites, industrial purposes or purposes other than cultivation are sometimes made with covenants for payment of rent in lieu of or in addition to land revenue. Rents on such leased lands are payable on the date determined by the instrument of lease (generally the 3rd January), or where no such date has been determined, on a date to be fixed by the Deputy Commissioner. The 15th February is convenient for the purpose. The assessment is made by the Land Records Department and the collection by the revenue-collecting agency under the *Akunwun*. When a new lease is sanctioned it is desirable that the rent for the broken period of the year between the issue of the lease and the date on which the rent for the ensuing year is made payable in advance, should be realized by the *Akunwun* before the issue of the lease. The amount paid should at once be entered in a supplementary assessment list and a note should be made in the diary of the lease proceeding that this has been done.

CHAPTER VII.

REMISSION OF LAND REVENUE AND REFUNDS.**Cases in which Remission may be granted.**

133. Remission of $\frac{\text{land revenue and of water-rate}}{\text{land revenue}}$ may be granted to any cultivator if the crop on his holding in whole or in part has been damaged or destroyed by drought, inundation, blight, ravages of insects, or other cause not ordinarily preventable. But no damage to, or destruction of, any crop after it has been reaped should ordinarily be held to be a ground for allowing remission, nor is mere shortness in the crop, not amounting to the proportion stated below, any ground for remission.

134. The amount of remission to be granted to any cultivator should be computed in the following manner :—

(a) If the entire or nearly the entire crop on the cultivated area of his holding has been destroyed, the whole revenue assessed on the cultivated area may be remitted.

(b) If destruction or damage causing loss of part of the crop on the cultivated area of his holding has occurred, the remission to be granted may bear the same ratio to the full assessment of the cultivated area of the holding that the amount of loss of crop bears to the estimated ordinary full crop on the cultivated area. In making the estimate the normal outturn assumed for the holding by the Settlement Officer as recorded on the supplementary survey map should be used.

Proviso.—Provided that no remission should ordinarily be given unless the loss of crop is found after local enquiry to have exceeded one-third of the estimated ordinary full crop of the cultivated area of the holding. The local enquiry should, wherever possible, include a visit by the Township Officer to the ground before the crop is removed :

Provided further that no remission should be given of any sum less than one rupee exclusive of cess unless in districts in which the Commissioner has prescribed a lower minimum.

Explanations.—(i) In computing the amount of remission of revenue to be given to any person the crop grown on land held under a period of exemption should not be taken into account.

(ii) In fixing a district minimum regard should be had to the average size of holdings and to the pitch of assessment rates. Where cultivators possess numerous holdings of small extent, it may be unfair to fix a minimum as high as one rupee. Such a minimum may also be unfair in areas where rates of land revenue are very low. In districts within which conditions differ widely it is permissible to vary the minimum from township to township.

Illustrations.—(i) A has cultivated 15 acres of his holding, which, on the Settlement Officer's assumed normal outturn of 50 baskets an acre, ordinarily yield 750 baskets of paddy; 250 baskets have been destroyed or such damage has been done to the crop as is equivalent to a loss of 250 baskets. A can obtain no remission.

(ii) *B*, a cultivator, has a holding of 15 acres which, on the assumed normal outturn of 50 baskets an acre, yields 750 baskets of paddy. He cultivates a part of the holding which normally yields 500 baskets of paddy, of which 200 baskets have been destroyed or damage has occurred equivalent to the destruction of 200 baskets. The full assessment on the cultivated area of the holding would be Rs.25. *B* may apply for remission of two-fifths of Rs. 25 = Rs.10.

N.B.—In areas granted under the Waste Land Grant Rules remission is governed by the terms of the grant and is often inadmissible.

135. In a year of abnormal disaster, if the disaster is such that the crops have failed on the whole of a *kwin* or of a particular part of a *kwin*, or that the whole of the crops of a particular kind in a *kwin* have failed, the Deputy Commissioner may, in respect of the area certified by the Township Officer to be affected by such failure, authorize the grant of a general reduction of assessment in a proportion considered suitable for the *kwin* as a whole or for the particular class of land or kind of crop affected within the *kwin*, without detailed investigation into the conditions of individual holdings. The Township Officer's report must be checked by the Subdivisional Officer and, where the area affected is large, by the Deputy Commissioner.

[a] This Direction contemplates the grant of remission on the motion of revenue officers but, in practice, applications are also received for remission over a whole *Kwin*. Such applications should be entertained only when accompanied by a certificate of the Headman indicating the extent of the damage to crops. Disciplinary action should be taken against any Headman furnishing a false certificate. The last date or dates for receipt of applications for remission will be prescribed by the Financial Commissioner. [a]

136. In *kwins* or groups of *kwins* on which a fixed lump sum assessment has been imposed, remissions on account of crop failures will not ordinarily be granted, but the Deputy Commissioner may reduce or remit the fixed assessment in a year when crop failure or other agricultural misfortune has been abnormal and widespread throughout such *kwins* or groups of *kwins*. In such case the reduced demand (if any) will be distributed by the *thamadis* in accordance with the provisions of Direction 109A.

Procedure in dealing with Applications for Remission.

137. (I) Applications* for remission of land revenue or water rate should be made in writing to the Township Officer, on or before the following dates : †

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Misc. 18,
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* Such applications should bear court-fee stamp of As. 8. See Notification No. 10, dated the 29th September 1939, in Part X, Burma Stamp Manual.

† 'The 31st May' has been fixed as the latest date for receipt of applications for remission of land revenue in respect of garden holdings in the areas of the Myaungmya District settled in 1933-35.

[a]-[a] Inserted by Finance and Revenue Department correction list No. 3, item 32.

For the main crop, that is, all crops other than *kaing* and *taungya* ..15th December. †
 For *kaing* crops ..1st March. ‡
 For *taungya* crops..1st October.

For the *kaukyin* crop. Such date as may be fixed for each district by the Commissioner.
 For all other crops..Not later than two months§ before the date fixed under Rule 148 for payment of the revenue on account of the crop for which remission is sought.

† In the Hanthawaddy and Insein Districts the date has been altered to 15th October in respect of applications for remission on account of floods (Letter No. 841/1L.-19, dated the 27th May 1913, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Pegu Division).

In the Thabaung Township of the Bassein District applications for remission may be made up to the 15th January in respect of the *kaukhnaung* and *gwa-mayin* crops. The same procedure may be followed in respect of *gwa-mayin* crops in the Yegyi Township also. (Letter No. 1015/1L.-8, dated the 30th July 1918, as amended by letter No. 742/1L.-10, dated the 8th February 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioner Irrawaddy Division. Also letter No. 326/1L.-9, dated the 9th October 1935).

In the Prome District the date has been altered to the 25th November [Letter No. 383/1L.-18, dated the 24th October 1930, from the Secretary to the Financial Commissioner (Reserved Subjects), Burma, to the Commissioner, Pegu Division.]

In the Akyab, Kyaukpyu, Sandoway, Bassein, Henzada, Myaungmya, Maubin, Pyapon, Salween, Amherst and Toungoo Districts the date has been altered to the 5th December.

[Letters No. 615-618/1L.-10 and No. 633/1L.-10, dated the 17th June 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioners, Arakan, Tenasserim, Magwe, Sagaing and Irrawaddy Divisions.]

In the Henzada and Maubin Districts, applications for remission may be made up to the 15th January in respect of *kaukhnaung* crops (letter No. 723-1L.-27, dated the 18th November 1932, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Irrawaddy Division.)

In the Hanthawaddy, Insein, Pegu and Tharrawaddy Districts the date has been altered to the 5th December.

[Letter No. 220/1L.-14, dated the 9th July 1934, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Pegu Division.]

§ In the Tharrawaddy District the date has been altered to the 1st February in the case of gram grown as a single crop and *matpe* and the 15th February in respect of other crops. [Financial Commissioner's Office Memorandum No. 671/5R.-58, dated the 22nd December 1939].

¶ In the Shwebo District the date has been altered to the 30th April in respect of applications for remission of *mayin* revenue (Secretary to the Financial Commissioner's letter No. 351/2L.-16, dated the 12th November 1931).

In the Kyaukse District 1st March has been fixed as the last date for filing applications for remission of land revenue on *kaing-mayin* crops, except mangoes. [Secretary to the Financial Commissioner's letter No. 280/4L.-17, dated the 9th May 1939, to the Commissioner, Mandalay Division.]

In the Kyaukse District the date has been altered to the 5th December in respect of applications for remission of land revenue on the main crop. [Letter No. 901/1L.-14, dated the 23rd March 1934, from the Secretary to the Financial Commissioner, to the Commissioner, Mandalay Division.]

In the Yamethin District the 5th December has been fixed as the last date for the receipt of applications for remission of land revenue on main crop. [Letter No. 46/H.-39 (147), dated the 2nd April 1937, from the Revenue Secretary to the Financial Commissioner.]

In the Maymyo Township of the Mandalay District, the date has been altered to the 15th November in respect of applications for remission of land revenue on main crop. [Letter No. 372/2L.-7, dated the 14th March 1936, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Mandalay Division.]

In the Mandalay District, the last date for the receipt of applications for remission of land revenue in respect of mango garden is the 15th April [Letter No. 639/4L.-39, dated the 19th November 1938, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Mandalay Division.]

In the Minbu, Magwe, Pakokku, Myitkyina, Katha, Upper Chindwin and Lower Chindwin Districts the date has been altered to the 5th December in respect of applications for remission of land revenue on the main crop. [Letter No. 615-618/1L.-10, dated the 17th June 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioners, Arakan, Tenasserim, Magwe and Sagaing Divisions.]

On receipt of an application the Township Officer should cause the lower part of the form to be filled in and should sign and return it to the applicant as an acknowledgment of his application.

(2) Applications should be made in the prescribed form. It is the duty of Township Officers to see that an adequate supply of forms is available in the Township Office for issue to applicants or petition writers. The Deputy Commissioner should call annually for a report on this point to be submitted by the 1st September. When forms are requisitioned from the Press, the minimum to be inserted in Part I, Note (ii), in form $\frac{\text{L. R. III}}{\text{Miscellaneous 18}}$, should be stated for the information of the Press.

(3) Each application should relate exclusively to a separate holding. Applications which comprise more than one holding or are not in the prescribed form should be returned for re-writing in compliance with the directions.

(4) Application for remission of $\frac{\text{water-rate}}{\text{cess}}$ in respect of any holding should be contained in the same application as relates to land revenue on the holding.

(5) Applications should be filed before being sent to the revenue surveyor [see Direction 137 (6)] in aggregate revenue proceedings *kwin* by *kwin*. If a *kwin* is divided between one or more village-tracts, a separate proceeding should be opened for each division of the *kwin*. The applications in each aggregate proceeding should be numbered in a separate series for the proceeding, in the order in which they are filed (which should, where possible, be the order of holding numbers). The number of each application and the applicant's name should be noted in the list on the reverse of the fly-leaf of the proceedings as soon as the application is filed in the proceedings and before it is sent to the revenue surveyor.

(6) Applications, if numerous, may be forwarded on receipt, in an aggregate proceeding containing the applications so far received for each *kwin*, direct to the revenue surveyor in charge of the *kwin* to fill up from his registers columns 1-6 in the report part of the prescribed form. If applications are not numerous, the date fixed in Direction 137 (1) may be awaited and the proceedings as a whole be then sent to the surveyor. The Township Officer should exercise his discretion on this point in consultation with the Inspector of Land Records. The object is to avoid delay and to get the forms back from the surveyor with columns 1-6 duly filled up as early as possible. It has to be remembered that if many or bulky aggregate proceedings are forwarded to the surveyor at one time, delay is likely to occur. The more the work is spread over, the better will the surveyor be able to deal with it without delay. The Township Officer should watch that the forms are returned quickly by the surveyor.

138. No remission should be granted on any application made after the prescribed date unless the damage to the crop has been done after that date or so close to that date that it could not be reported earlier. In such circumstances the Township Officer may receive the application provided it bears an endorsement by the headman that the damage on account of which remission is sought was done after the date fixed or in the days immediately preceding that date; and provided the application is presented within ten days of the damage being done and within the three days after the headman's endorsement. In districts where communications are bad, the Deputy Commissioner may extend these periods.

139. In any tract, other than areas in which Directions 121 and 122 apply, if the crop failures have been extensive, the Deputy Commissioner may direct the revenue surveyor to mark on the *kwin* maps the proportion exceeding one-third of the normal crop of each holding which he considers to have completely failed to mature. These entries on the map are intended merely as a guide to the Township Officer, who alone is responsible for dealing with applications for remission.

140. In tracts under supplementary survey, the Township Officer must, as soon as possible after the return of the applications by the revenue surveyor, proceed to the land on account of which remission is claimed. He will ordinarily inspect each holding in respect of which remission is claimed with the *kwin* map and will make such enquiries as may be possible as to the extent to which the crop is below the normal assumed for the holding by the Settlement Officer.

Provided that where destruction in any *kwin* is wide-spread, it shall only be necessary to inspect such a number of holdings in different parts of the *kwin* as will enable him to confirm or revise the estimates furnished by his oral enquiries.

The date of inspection must depend on the rate at which the Township Officer can dispose of applications and the time he can spare from other duties, and it is usually impossible to give notice to the applicant. If the applicant wishes to be present when the land is inspected, he must keep in touch with the headman who is generally informed in advance.

141. As regards tracts not under supplementary survey, the Deputy Commissioner may authorise by name any headman to enquire into and report upon the damage to, or destruction of, crops upon land, in respect of which remission of land revenue is applied for. Any headman so authorised should endorse his report on the application and submit the application so endorsed to the Township Officer; and the provisions of Directions 144, 146, 147, 148 and 149 shall *mutatis mutandis* apply to such report.

142. Revenue surveyors are bound to attend the Township Officer on remission duty if he requires their attendance. It should often be possible for a Township Officer to dispense with the presence

of the surveyor and to dispose of remission applications with the aid of the supplementary survey map and the register of holdings. When the surveyor's presence is necessary, the Township Officer should be careful not to keep him away from his ordinary duties any longer than is essential.

143. In Upper Burma, applications for remission of land revenue including water-rate, or of water-rate only, in tracts under irrigation from Government sources, should be made to the Township Officer in Form Land Revenue III—U. B. Miscellaneous 6. Immediately on receipt of such application the Township Officer should send the third foil of the form, duly filled up, direct to the Subdivisional Canal Officer for his remarks; and (although he must make his own inspection promptly as required by Direction 140) he should not pass orders on the application until the foil is returned with his remarks. If the Township Officer is not himself the remitting officer, he should, on receipt of the Canal Officer's remarks, record his opinion in the matter and submit the proceedings to the officer empowered to grant the remission.

In any case in which the remitting officer does not accept the Canal Officer's recommendation, the remitting officer should, if he is not himself the Deputy Commissioner, refer the case for the Deputy Commissioner's orders. If the Deputy Commissioner does not accept the Canal Officer's recommendation he may pass orders accordingly and should in that case communicate his orders to the Canal Officer.

144. If the Township Officer finds the applicant not entitled to remission under Direction 134 he may reject the application. If he considers the applicant should obtain some remission, he should complete the application form so as to show the estimated amount of the damage or loss and the amount of revenue which, after consideration of Direction 134, he considers it expedient to remit.

145. A Township Officer is empowered to remit $\frac{\text{land revenue}}{\text{land}}$ and $\frac{\text{water-rate}}{\text{revenue}}$ up to a limit of Rs. 50 exclusive of cess on any one application.

146. As soon as he has dealt with an application, the Township Officer should inform the applicant, if he is present in the *kwin*, what his decision is. If the amount which the Township Officer considers should be remitted is above the Township Officer's power to sanction, the applicant if present should be told what recommendation the Township Officer is making to the Subdivisional Officer or Deputy Commissioner.

147. When the Township Officer has completed, so far as he is concerned, all the applications in any one aggregate proceeding, he should enter a note "Order passed" in the remarks column of

the fly-leaf of the proceeding against the number of each application disposed of by him, and should then submit the proceeding—

- (i) if he has himself been able within his powers to dispose of all the applications in the proceeding, direct to the Deputy Commissioner for record of the remissions ordered in the *kwim* assessment lists and tax-tickets, or
- (ii) if any amount which in his opinion should be remitted is beyond his powers, to the Subdivisional Officer.

148. A Subdivisional Officer is empowered to remit land revenue and water rate up to Rs. 100 exclusive of cess on any land revenue application. The Subdivisional Officer should make such further enquiry as may be necessary. He should, as far as possible, visit some of the holdings, especially those in which the crops are still on the ground. After he has recorded his orders and recommendations, he should forward the proceedings for the orders of the Deputy Commissioner.

149. The Deputy Commissioner will consider the recommendations made by the Township Officer and Subdivisional Officer in cases beyond their powers, and will pass orders on each recommendation, rejecting it or granting such remission as he sees fit, if the amount to be remitted does not exceed Rs. 500 exclusive of cess. He should make such further enquiry as he deems necessary, and where possible should visit some of the holdings.

150. After passing orders the Deputy Commissioner will have the necessary alterations made in green ink in the *kwim* assessment list and in the tax-tickets. *Every such alteration must be personally checked by the Akunwin with the proceedings and must be attested by him.* If the number of tax-tickets affected is very large, the Commissioner may be asked to sanction one or more extra clerks. Where the whole assessment is remitted, the tax-ticket will have the word "Cancelled" written across its face in red ink and will be torn across. If only partial remission is granted, the sum remitted and the balance to be collected will be noted clearly in green ink on the face of the tax-ticket. The total of the remissions so shown in the *kwim* assessment list or lists appertaining to each village-tract must be entered against that village-tract as the first entry in the remission columns of both Account Register II and Account Register V.

151. All applications in a *kwim* on which the Deputy Commissioner considers it expedient to remit the amounts exceeding Rs. 500 excluding cess should be taken out from the aggregate proceedings (the removal being noted against the appropriate number in the remarks columns of the flyleaf of the proceedings) and should be submitted to the Commissioner for his orders with a covering letter containing the recommendations of the Deputy Commissioner. In such cases the procedure prescribed by Direction 150 must be carried out on receipt of the Commissioner's orders.

152. If on scrutiny of the proceedings the Deputy Commissioner is of opinion that the remission granted by the Township Officer or Subdivisional Officer is greater than it should have been, he may revise the order of the Township Officer or Subdivisional Officer and order the difference to be collected. Remission is an act of grace, and it is not necessary to afford an applicant an opportunity of showing cause why an order should be revised to his prejudice. But as far as possible he should be given this opportunity.

153. When applications for remission are numerous, the Deputy Commissioner may divide the work between Township Officers and Subdivisional Officers, assigning certain *kwins* to each, and may direct that proceedings dealt with by Township Officers should be submitted direct to the District Office and not through the Subdivisional Officer. When the damage is so widespread as to necessitate the appointment of special remission officers, the Deputy Commissioner will assign to each the area with which he is to deal. Application should be made to have the powers of a Subdivisional Officer conferred on a special remission officer if the nature of the work to be done requires it and if he is qualified to exercise such powers.

154. Remission work should, as far as possible, be given preference over other work. Subject to adequate investigation of application its disposal should be urgent. The Deputy Commissioner may, if he sees fit, prescribe a date by which the Township Officer should submit all proceedings to the Subdivisional Officer and another date by which the Subdivisional Officer should send the proceedings to the District Office. It should very rarely be necessary to send out of the District Office the assessment list and tax-tickets for issue to headmen until the remissions ordered have been entered in the *kwin* assessment list and the necessary entries made in the list and in the tax-tickets. To ensure this the Deputy Commissioner should require Township Officers to furnish, soon after the dates set out in Direction 137 (i), a list of all *kwins* in which applications for remission have been made with the number of applications in each. Township and Subdivisional Officers should make a report to the Deputy Commissioner as soon as all applications in a *kwin* have been disposed of by them or forwarded to the Deputy Commissioner for disposal. The Deputy Commissioner should invite the collaboration of the Executive Engineer (Irrigation) in the speedy disposal of applications which are referred to that department, and should arrange with him that Subdivisional Canal Officers are empowered, as far as possible, to return foils direct to Township Officers without reference to higher authority in order that applications with the orders on recommendations may be received in the Revenue Department by the 15th February.

155. Applications which are received after the prescribed date under Direction 138 should be filed in subsidiary proceedings. It

may not always be possible to deal with such belated proceedings before tax-tickets are issued. In such proceedings and in other instances when it has not been found possible in the ordinary way described above to incorporate remissions in the tax-tickets before issue, with the result that the revenue which has been collected has to be refunded, the procedure detailed in Directions 157-160 should be followed. For the purpose of making such a refund the appropriate application, if in an aggregate proceeding, should be removed and be formed into and registered as a separate proceeding, the removal being noted in the remarks column of the flyleaf of the aggregate proceedings. If the revenue has been paid the receipted tax-ticket should be obtained from the applicant and filed in the proceeding before submission to the District Office. *The recall of tax-tickets and assessment lists which have once been issued to headmen for the purpose of entering remissions therein, is absolutely prohibited.*

156. Remission is a privilege; it is given not as a right but as an act of grace. If the statements in an application are found on inspection patently false and the application fraudulent and an abuse of the privilege, then it is open to the inspecting officer to reject summarily other applications (if any) for remission made by the same applicant. This may inflict a heavy penalty on an applicant, and action of this character, whether taken in regard to all or only a few of the other applications from the same applicant, should be taken only on careful consideration. In flagrant cases, on the other hand, the name of a palpably fraudulent applicant may even be noted for the summary rejection of applications in the following year, on the first clear evidence of a repetition of the fraud.

As an alternative to the summary rejection of other applications whether in the same year or in subsequent years, where the privilege of applying for remission has been abused, the Deputy Commissioner may direct that all such applications from the individual in question must be supported by an affidavit regarding the facts on which remission is claimed, which must be written on a two-rupee non-judicial stamp under Article 4 of the first schedule to the Burma Stamp Act.

Refund of Revenue remitted.

157. If a remitting officer is satisfied that any sum remitted has been collected before remission, he shall cause a refund order to be made out in T.F. No. 45, and if not himself the Township Officer, shall send it with the remission proceedings to the Township Officer, who will inform* the applicant that on production of the receipt for the tax he will be entitled to receive the refund order. If the remitting officer is himself the Township Officer, he will himself inform the applicant as above.

158. On the production of the receipt, the Township Officer, after satisfying himself as to the applicant's identity, shall deliver

* A form in Burmese (G. R. III-Notice 5, page 259) has been prescribed for this purpose.

to him the refund order (which may then be cashed at the township treasure chest) and shall record in the prescribed form that he has done so. If the full amount paid in has been refunded, the Township Officer shall endorse "Cancelled" with his signature in red ink across the tax receipt, which he shall then attach to the proceedings. If part only of the amount paid has been refunded, the Township Officer shall enter on the tax receipt the amount refunded, and shall then return the receipt to the applicant and the proceedings to the Deputy Commissioner. On return of the proceedings the Deputy Commissioner shall cause the amount refunded and the date of the refund to be entered in the Account Registers. No action need be taken in respect of individual sums less than one rupee.

159. In cases where the amount involved does not exceed Rs. 100 the Township Officer may, when informing the applicant on receipt of sanction to the refund, intimate that if applicant does not desire to appear personally he may forward his tax receipt in any suitable manner and the amount of the refund will then be transmitted to him by postal money order at his expense together with the tax receipt (in cases where only part of the amount paid has been refunded) and with a refund order in T. F. No. 45 for signature. The deduction made on account of the money order will be clearly noted in the refund order. The Post Office will get the refund order signed by the payee when the amount of the money order is paid to him and will return the refund order to the Township Officer. The intimation referred to above shall only be made where it is certain that a postal money order can be transmitted under existing postal arrangements.

160. Instructions as to the source from which the amount of the refund can be obtained, and how the refund order when returned after signature is to be disposed of, will be found in the Burma Treasury Manual.

160A. With the special or general sanction of the Deputy Commissioner the Township Officer may himself draw refunds granted by competent authority on T. F. No. 45 for disbursement to payees while on tour, without requiring them to come to headquarters. In column 9 of T. F. No. 45 on which he draws the refund, he will note: "payees' receipts will follow." When he disburses the refund he will take an acknowledgment of the payees on a second T. F. No. 45. Instructions as to the disposal of these acknowledgments will be found in Article 194 (5) of the Burma Treasury Manual. Any amounts so drawn by the Township Officer and not disbursed before the end of the month following that in which the refund was drawn from the treasury on the 26th of the month following that in which the refund was drawn from the sub-treasury, must be recredited to the treasury or sub-treasury as the case may be. The above procedure is permissive only and is intended for use in cases of undoubted hardship. In granting sanction for this procedure the Deputy Commissioner may make any

restrictions, for example, limiting the amounts of individual refunds, minimum distance of payees from headquarters or the total amount so drawn to be kept in the hands of the Township Officer at any one time.

[a] Reduction of Revenue in special cases for an Indirect Refund of Court-fee on remission applications.

160B. Applications for remission of land revenue are not exempt from court-fee. Remission officers may, however, sanction a refund of such court-fee in the shape of a reduction of the balance of the revenue due if an application is found to be genuine. [a]

Striking off erroneously assessed and irrecoverable Land Revenue.

161. The amount of land revenue, which has been wrongly assessed on a holding owing to—

- (a) the land being not liable to or exempt from assessment, or
- (b) the assessment being in excess of the correct amount, or
- (c) any clerical or arithmetical error,

may be struck off from the demand as erroneous by—

- a Township Officer up to Rs. 25 in any one case ;
- a Subdivisional Officer up to Rs. 50 in any one case ;
- a Deputy Commissioner without limit.

Any order passed by a Township or Sub-divisional Officer under this direction must be forwarded to the Deputy Commissioner for note in the Revenue Account Registers.

162. A sum of land-revenue which is irrecoverable from causes other than those mentioned above may be struck off from the demand by—

- a Township Officer up to a limit of Rs. 25 ;
- a Subdivisional Officer up to a limit of Rs. 50 ;
- a Deputy Commissioner up to a limit of Rs. 200 ;
- a Commissioner without limit.

When the amount which any officer thinks it expedient to strike off in respect of any one holding exceeds the limits of his powers, he shall submit his proceedings and recommendations for the orders of his next superior officer.

Any order passed by a Township or Subdivisional Officer under this direction shall be forwarded to the Deputy Commissioner for note in the Revenue Account Registers.

Explanation.—Revenue is deemed to be irrecoverable when the Deputy Commissioner, Subdivisional or Township Officer is satisfied either after the unsuccessful issue of process or otherwise, that the defaulter has no property or means of paying or cannot be found. A warrant of arrest should ordinarily not be issued save in cases where it is considered advisable to imprison a contumacious defaulter, or it is believed that it will be the most effectual method of recovering the arrear of revenue in whole or in part.

Refund of erroneously assessed Revenue.

163. When any person considers that the amount of revenue

[a]-[a] Inserted by Finance and Revenue Department correction slip No. 3, item 34.

assessed on him is in excess of the correct amount, he shall apply in writing to the Township Officer, who shall thereupon make such enquiry and local investigation, if any, as he deems necessary. If he finds that the assessment is correct, he shall reject the application. If he finds that the assessment is in excess, Directions 155, 157 to 160 and 161 shall apply.

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164. When a remitting officer, in the absence of any application, strikes off an erroneous demand of revenue whether on receipt of *plus* and *minus* statements or otherwise he shall, unless the amount over-assessed is less than one rupee, send to each assessee concerned, through the Township Officer, unless he is himself the Township Officer, a notice of refund showing the amount struck off and informing him that if he does not apply for a refund thereof within three months, his claim will be treated as waived.

165. If the revenue has been collected the assessee will fill in the form and submit it to the Township Officer, after showing it to the headman, who will, if the revenue has been paid into treasury or sub-treasury, fill in the certificate on the form. He will know the date on which the revenue was paid to him from the entry in the memorandum detached from the tax receipt, and unless he can say when the money was paid into the treasury or sub-treasury, it may ordinarily be assumed that he will have paid the sum into the treasury or sub-treasury when he next made such payment.

166. The Township Officer, on receiving the application, will verify the payment, if made into the sub-treasury, and will, if he is not himself the remitting officer, submit the application to the Subdivisional Officer or Deputy Commissioner.

167. On receipt of the application, the Deputy Commissioner or Subdivisional Officer, after such verification as is possible of the entries, will cause a refund order to be made out in Form T.F. No. 45, and will send it with the proceedings to the Township Officer, who will proceed as laid down in Directions 157 to 160.

Cess.

168. All the limits mentioned in the foregoing directions are to be calculated exclusive of cess. Remission, striking off, or refund of revenue is accompanied by remission, striking off, or refund of the corresponding cess, if any.

CHAPTER VIII.

RECOVERY OF ARREARS OF REVENUE.

Applications for Process.

169. The Township Officer is responsible that there is no undue delay by headmen in collecting revenue, and in issuing notices of demand under Rule ¹⁵⁸/₈₈ when it is not paid: when

any headman has failed to pay in the revenue promptly and has taken no steps to recover the arrears, the Township Officer should proceed to the spot and enquire into the cause of delay.

The headman should be required to apply for recovery of arrears immediately on the expiry of the time fixed in the notice of demand. Except when otherwise directed by the Deputy Commissioner every application for the recovery of arrears of revenue must be made by the headman to the Township Officer, who on receipt of the application will use his discretion whether to issue process immediately or make further efforts at recovery by personal influence.

Headmen ordinarily pay revenue into the sub-treasury at the township headquarters, and the Township Officer is also furnished with half-monthly statements of arrears outstanding from the Deputy Commissioner's Office, so that he is able to discover promptly any delay in collections.

170. A headman cannot recover, by civil suit, money which he has voluntarily paid on account of a person from whom revenue is due but without that person's consent. A headman who wishes to recover revenue due from any person must proceed under Chapter $\frac{XVIII}{XVI}$ of the rules.

170A. Under Rule 158 the village headman is required to serve or publish a notice of demand for payment of land revenue before any action is taken against the defaulter. In the case of other revenue a similar notice should be issued by the Collector or Assistant Collector under Rule 159 and it should be served in the manner prescribed by section 16 of Regulation. Ordinarily no action should be taken against the defaulter until a period of ten days has elapsed from the date of service or publication of a notice under Rule 158 or 159. But power is reserved to Revenue Officers by Rule 160 to enforce any other process in addition to or in lieu of notice, particularly in cases where the defaulter is likely to abscond.

171. An application for the recovery of arrears of revenue shall be in Form Land Revenue III—Misc. 14 and Township Officers should see that headmen are supplied with a sufficient number of blank forms.

172. An application for the recovery of arrears must be accompanied by the tax-ticket for the amount of the arrear. The tax-ticket is filed in the Recovery Proceedings after being cancelled under Rule 92 and the defaulter should receive a simple chalan if he pays the revenue in the course of the Revenue Recovery Proceedings.

Precautions in issue of Process.

173. Warrants of arrest of revenue defaulters should not be issued unless the officer who issues them is satisfied that the revenue cannot be recovered by less stringent measures. The practice of issuing warrants of arrest although the whereabouts of the defaulter are unknown, merely to justify an application to strike off the revenue as irrecoverable, is objectionable and should not be followed, nor should two or more different kinds of process be issued simultaneously for the recovery of the same arrear. It is a waste of time to issue a warrant or any other process when it is known beforehand that the defaulter will not be found or that he has no property of saleable value. The seizure and sale of a hut or of a few cooking and water-pots benefits the revenue little and causes an amount of hardship quite out of proportion to the advantage which accrues to Government.

Any occasional tendency shown by subordinate Revenue Officers to indulge in too free an issue of processes should be checked by the Deputy Commissioner. It is not considered necessary to prescribe any periodical return for this purpose, but there is no objection to the issue of orders by Deputy Commissioners to their Subdivisional and Township Officers requiring each of them to report when the number of processes of each kind issued by him exceeds the average number issued during the three preceding years.

Procedure in Revenue Recovery Proceedings.

174. (1) Before proceeding to recover any sum as an arrear either under section 45 or section 46 the definition of 'arrear' in section 44 and the requirements of that section and of Rule 86 should be carefully noted. The Revenue Officer must verify that the headman has served or published a notice as required by Rule 86. The notice must not issue till the date on which the revenue fell due under Rule 81, and the revenue due does not become an arrear till ten days have elapsed from the service or publication of the notice. Strict compliance with these requirements is essential for the validity of the subsequent proceedings.

(2) Before issuing any process, the Revenue Officer should see that a certified statement of account, as required by Rule 157, is placed on record and should also satisfy himself that the headman has served or published a notice of demand as required by Rule 158.

The memorandum required by ^{Rule 158} Rule 88 is at the foot of the tax ticket, which has to be filed with the recovery application (Direction 172).

175. There are two distinct methods for proceeding against a defaulter in order to recover an arrear of revenue.

Under section 45 any property, movable or immovable, can be attached and sold and the defaulter can be imprisoned.

Under section 46 the land on which an arrear has accrued can be attached and sold or resumed.

Procedure under section 46 is obligatory in certain cases prescribed by Rule 94 and is permissive in other cases. Sale or resumption of land under this section extinguishes all encumbrances and other interests and a purchaser obtains a clean title. Sale under section 45 on the other hand is subject to mortgages and other interests existing at the time the land was attached.

It is essential that the Revenue Officer should state in the diary under which section he is proceeding and should issue all notices and orders in the correct form.

175A. Rules 159-169 lay down the procedure for the issue of the following processes:—

- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)];
- (b) attachment and sale of movable property of a defaulter [section 41 (1) (b)]; and
- (c) arrest of a defaulter [section 41 (1) (c)].

The procedure for the attachment and sale of immovable property is prescribed in Rule 170.

It is essential to note the distinction between a sale of immovable property for an arrear due in respect thereof [section 42 (1)] and sale of immovable property for an arrear not due in respect thereof [section 42 (2)]. In the former case, any mortgagees or other persons interested in the property lose their interests except over the surplus sale proceeds. In the latter case, the purchaser obtains a title subject to all encumbrances existing at the time of attachment. The Revenue Officer should state in the diary whether he is proceeding to sell immovable property under sub-section (1) or sub-section (2) of section 42 and should issue all notices and orders in the correct form.

176. Certain taxes and other sums payable to Government, Local Bodies and the like are made by law recoverable as arrears of land revenue or as arrears of land revenue accrued upon the land in respect of which the tax or sum is due. The following provisions of law are cited as examples:—

- (a) Section 46 (2) of the Burma Income-tax Act;
- (b) Section 23 of the Opium Act;
- (c) Section 242 of the Municipal Act;
- (d) Section 24 of the Lower Burma Town and Village Lands Act; and

(e) **Section 7 (1) (c) of the Land Improvement Loans Act.**

Taxes and sums covered by the first three of these provisions must not be recovered under section 46 of the Land and Revenue Act although some (e.g., property taxes under the Municipal Act) may have accrued upon land or house property or both. The procedure for the recovery of such taxes or other demands is that prescribed by section 45. Sums due under section 24

The procedure for the recovery of taxes and other sums as arrears of land revenue will follow the same principles as in Lower Burma, that is to say, immovable property can only be sold free of encumbrances under section 42 (1) of the Regulation in cases where proceedings could be instituted under section 46 of the Land and Revenue Act as set out in this Direction.

of the Lower Burma Town and Village Lands Act, if they are land revenue, can be recovered under section 46 of the Land and Revenue Act, but if they are town land rents, the arrear not being one of land revenue, section 46 cannot be applied and the procedure must be under section 45. Section 7 (1) (c) of the Land Improvement Loans Act provides that all loans, with interest and costs, may be recovered, out of the land for the benefit of which the loan was granted, as if they were arrears of land revenue due in respect of that land, that is to say, by proceeding against the land under section 46 of the Land and Revenue Act.

Procedure under Section 45.

177. Section 45 lays down that, except where the Governor has otherwise directed by rule, the procedure prescribed for a Court executing a decree by the Code of Civil Procedure shall be followed, but except in certain specified cases a notice must be served on the defaulter under section 45 before any other process can issue.

Rule 93 also provides for an alternative procedure in cases of warrants of arrest.

The following forms have been prescribed for use in proceedings under section 45 :—

Notice of Proceedings of Execution.

Warrant of attachment (movable property).

Warrant of arrest.

Notice of intention to sell land and order of attachment.

Sale proclamation.

Sale certificate.

Procedure under Section 42 (2).

The procedure prescribed for attachment and sale of immovable property in recovery of sums other than an arrear due in respect thereof [section 42 (2)] is, except for the title over the land offered for sale, the form of proclamation to be used, and the form of Sale Certificate issued, the same as that prescribed for recovery of arrears due in respect of the land [section 42 (1)]. The provisions of Direction 178 (1) and (2) should therefore be followed but care must be taken to issue a proclamation in Form Land Revenue III-U.B. Notice 9A, instead of Form Land Revenue III-U.B. Notice 9, and to make it clear at the sale that the title offered is subject to mortgages, and to issue the Sale Certificate in Form Land Revenue II—Certificate 2A, and not in Form Land Revenue II—Certificate 2.

The buying-in of land offered for sale under section 42 (2) on behalf of Government should be avoided as the title may be defective. If the sale is abortive it should be postponed or the attachment should be withdrawn.

In proceedings for the recovery of arrears of revenue where no special form has been prescribed by the Regulation Act Rules or Directions, or where the prescribed form is not available, the corresponding forms prescribed by or under the Code of Civil Procedure should be used with such alterations in manuscript as may be necessary

Procedure under Section 46.

178. (1) The provisions of the Code of Civil Procedure do not apply to procedure under section 46. As soon as the Revenue Officer has satisfied himself that the application is in order, that the notice under Rule 86 has been duly served or published, and that the memorandum and tax-ticket under Rules 88 and 92 have been filed, he will issue an order requiring the defaulter to pay the arrear and prohibiting alienation under Rule 95 (1).

The time to be allowed under this order is left to the Revenue Officer's discretion. Ordinarily seven to ten days will suffice.

The order must be proclaimed and copies fixed strictly in accordance with that rule and the fact that this has been done should be noted on the office copy of the order which must be filed in the proceedings.

In cases where the defaulter does not reside and has no agent within the village-tract where the land is situated, but where his address is known, a copy of the order should be sent to him by registered post where this is feasible. It is desirable that every possible step should be taken to give the defaulter every opportunity to pay the arrears.

(2) On expiry of the period set out in the order, and after satisfying himself that the order under Rule 95 (1) has been duly issued the Revenue Officer will, unless he decides to resume the land under section 49, issue the sale proclamation under Rule 95 (2).

Procedure under Section 42 (1).

(1) As soon as the Revenue Officer has satisfied himself that the application is in order, that the notice under Rule 158 has been duly served or published, and that the memorandum and tax-ticket under Rule 158 and Direction 172 have been filed, he will issue an order requiring the defaulter to pay the arrear and prohibiting alienation under Rule 170 (1).

The time to be allowed under this order is left to the Revenue Officer's discretion. Ordinarily seven to ten days will suffice.

The order must be proclaimed and copies fixed strictly in accordance with that rule and the fact that this has been done should be noted on the office copy of the order which must be filed in the proceedings.

In cases where the defaulter does not reside and has no agent within the village-tract where the land is situated, but where his address is known, a copy of the order should be sent to him by registered post where this is feasible. It is desirable that every possible step should be taken to give the defaulter every opportunity to pay the arrears.

(2) On expiry of the period set out in the order, and after satisfying himself that the order under Rule 170 (1) has been duly issued the Revenue Officer will (unless in the case of State land in respect of which land revenue has accrued, he decides to resume the land under Rule 174) issue the sale proclamation under Rule 170 (2). The sale proclamation shall show whether the land is State or non-State and shall be in Form Land Revenue III-U.B. Notice 9.

The conditions regarding the publication of the proclamation and the place, date and manner of holding the sale must be strictly observed. The sale may not be adjourned for more than 30 days nor the place of sale changed without a fresh proclamation.

(3) Although Rule $\frac{171(2)}{86(2)}$ prescribes one month as the minimum period that should elapse before a sale is confirmed, the Deputy Commissioner should not ordinarily confirm a sale, in which land has been bought in for Government, until a period of

two months has elapsed from the date of the buying-in. If the arrear and costs, together with the compensation prescribed by Rule $\frac{171(2)}{96(2)}$ is paid within the period of two months, the buying-in should be set aside.

178A. Although the sale of occupancy rights in State land is permitted by Rule 170 (2), the sale procedure need not be adopted unless it is clear that the land can be readily sold for an amount which will cover the arrear and costs. Ordinarily, this will not be the case and eviction under Rule 174 will be practically the sole alternative. Before proceedings to evict a defaulter under Rule 174, the Revenue Officer should be careful to follow the procedure prescribed in Rule 170 (1).

178B. Rule 95 (3) contains no express prohibition against the sale of land belonging to a non-agriculturist but sales under this rule are none the less subject to the provisions of section 15 of the Land Alienation Act.

The provision in Rule 170 (3) the sale of occupancy rights in cultivated State land shall be restricted to agriculturists fulfils the requirements of section 15 of the Land Alienation Act, but as regards non-State land although there is no express prohibition sales are none the less subject to the provisions of section 15 of the Land Alienation Act.

179. When land is resumed for arrears of revenue or is bought-in for Government, the amount of the arrear and costs should be struck off as irrecoverable by the officer empowered under Direction 162.

Information to Land Records Department.

180. (1) When land has been sold for arrears of revenue under $\frac{\text{section 41 (1) (d)}}{\text{section 45 or 47}}$ of the $\frac{\text{Regulation}}{\text{Act}}$ and when the sale has been confirmed and become absolute under $\frac{\text{Rule 171}}{\text{Order XXI, Rule 92 of the Code}}$ of Civil Procedure or under Rule 96, the Revenue Officer conducting the sale will furnish particulars of the sale to the Revenue Surveyor or other officer in charge of the Land Records in Form Land Revenue III-Notice 10 and will also issue to the auction-purchaser on payment of stamp duty a certificate of sale in Form Land Revenue II-Certificate 2 or 2A, as the case may be.

(2) If a certificate of sale is granted; the Revenue Officer is required by section 89 of the Registration Act, to send a copy of the certificate to the Registering Officer in whose jurisdiction any part of the land is situated.

(3) The notice in Form Land Revenue III—Notice 10 sent to the Revenue Surveyor will be returned with an endorsement certifying that the necessary alterations have been made in the Holding Register, and should then be filed in the sale proceedings which may be closed.

181. When a proclamation of taking possession of land by Government under Rule $\frac{173}{96B}$ or under Rule $\frac{174}{97}$ is issued, a copy

of the proclamation in Form $\frac{\text{Land Revenue III}}{\text{C. B. Notice 11}}$ or $\frac{\text{Land Revenue III}}{\text{Notice 9}}$
 $\frac{\text{Land Revenue III}}{\text{L. B. Notice 21}}$

should be sent to the Revenue Surveyor who should return it with an endorsement on the reverse certifying that the necessary alterations have been made in the Holding Register.

Treatment of Bought-in and Resumed Lands.

182. (1) Rules $\frac{175 \text{ to } 178}{97A \text{ to } 97D}$ provide for the reservation against occupation by squatters of lands bought-in for Government under Rule $\frac{171}{96}$ or resumed under Rule $\frac{174}{97}$ and for the subsequent disposal of such lands.

The object of these provisions is to enable Government to recoup what it has lost through the default and even in cases where land is valuable, to obtain the full market value of the land and thereby recoup to some extent the cost of revenue recovery proceedings as a whole. The object is also to strengthen the revenue recovery machinery where necessary by making the buying-in or resumption of land effective.

Rule $\frac{175 (1)}{97A (1)}$ enables the Deputy Commissioner to order the reservation of any such land so that if the defaulter remains on it or if a squatter occupies it, he will be penalized by enhanced assessment or otherwise until a valid title under Rule $\frac{177 \text{ or } 178}{97C \text{ or } 97D}$ is granted.

Rule $\frac{175 (2)}{97A (2)}$ provides for a general reservation by the Financial Commissioner which has a similar effect. This is provided because it is important that the public should be aware of the reservation of any land owing to the penal Rule $\frac{176}{97B}$ and if reservations are likely to be numerous it is better that all bought-in and resumed lands should be presumed by the public to be reserved

unless a clear order to the contrary has been issued, even though this may result in loss of revenue through squatting on unreserved lands being discouraged.

Reservations will hold good until the land is either withdrawn from reservation under Rule $\frac{175}{97A}$ (3) or disposed of under Rule $\frac{174}{97}$ or until fresh landholder's rights have accrued.

(2) Proceedings in which land has been bought-in on behalf of Government or resumed should be laid before the Deputy Commissioner with the recommendations of the Township Officer or Subdivisional Officer as soon as the proclamation has been issued under Rule $\frac{173}{96B}$ or Rule $\frac{174}{97}$ if it has not been possible to obtain his orders regarding the reservation of the land at an earlier stage.

(3) If the Deputy Commissioner decides to reserve any land in an area which has not been notified under Rule $\frac{175}{97A}$ (2) the proceedings will be returned to the Township Officer or Subdivisional Officer for the issue of the Notice under Rule $\frac{175}{97A}$ (1). Copies of the notice should be sent to the village headman for publication on the land and on the headman's notice board and for record, and also to the Revenue Surveyor for note in his registers and for report, and for assessment, where necessary, under Rule $\frac{176}{97B}$.

(4) When, in the interests of revenue administration, any area is notified under Rule $\frac{175}{97A}$ (2) all headmen and Revenue Surveyors concerned should be informed and a general notice should be issued informing the public that all land in the area in respect of which a proclamation is published under Rule $\frac{173}{96B}$ or Rule $\frac{174}{97}$ will automatically become "reserved" until further notice and that any unauthorized occupation of it is prohibited. A clause to this effect should also be added in all such proclamations; and village headmen should be required to keep a record of all proclamations issued. The Deputy Commissioner has power to withdraw any such land from reservation by declaring under Rule $\frac{175}{97A}$ (3) that the land is no longer reserved; and he should do so in cases where there is no danger of the defaulter continuing in occupation, and where the land is not worth the cost and trouble involved in the procedure prescribed in Rule $\frac{177}{97C}$ and $\frac{178}{97D}$. Every declaration under Rule $\frac{175}{97A}$ (3) should be made by a public notice, copies of which should be sent to the headman for publication and record and also to the Revenue Surveyor.

(5) The method of disposal of reserved lands may be varied with the Commissioner's approval under Rule $\frac{177}{97C}(1)$. For example, if the Deputy Commissioner considers that such lands are needed for the issue of *thugyisa* leases or that any such land should be leased as *thugyisa*, he should obtain the Commissioner's general or special orders as the case may be. But where the Deputy Commissioner considers that the land should be disposed of by a grant under Rule $\frac{177}{97C}$ or by a licence under Rule $\frac{178}{97D}$ he should take the necessary steps at once. The date fixed for the payment of rent under such a licence should be the same as that prescribed by Rule $\frac{148}{81}$ for the payment of land revenue on similar land in the neighbourhood.

(6) The provisions of Chapter VII of these directions apply *mutatis mutandis* to rents fixed under Rule $\frac{178}{97D}$.

(7) It will be noted that in land licensed under Rule 97D, with an express exemption from land revenue, landholders' right will, under section 7 of the Act, mature in 12 years, so that normally there should be no need for the renewal of the licence or for any fresh proceedings after the issue of a licence.

(8) The amounts realized under Rules $\frac{177}{97C}$ and $\frac{178}{97D}$ should be credited to the head "V. Land Revenue—B. Sale of Government Estates."

Procedure when defaulter has absconded to, or resides in, another District.

183. When revenue is due by a person who is resident, whether for a temporary legitimate purpose or permanently, in some other district or who has absconded to some other district to avoid payment of revenue, and when $\frac{\text{after issue of notice}}{\text{after issue of notice}}$ the amount due has become an arrear and cannot be recovered by the attachment or sale of the defaulter's property within the district in which the arrear has accrued—

- (a) if the arrear is of revenue other than *thathameda* or capitation-tax, (i) the residence or suspected whereabouts of the defaulter will be noted in the proceedings, after suitable enquiry has been made, and the proceedings will be forwarded to the District Revenue Office for action under Direction 185; (ii) or if it cannot be discovered where the defaulter is, the Township Officer will strike off the revenue as irrecoverable if he has the power and if not, will submit the proceedings through the usual channel to the officer empowered;

- (b) if the arrear is of *thathameda* or capitation-tax and the defaulter is not known or is not suspected to be in, or to have gone away to, any one of the ten towns enumerated in Direction 184, then the arrear should be deemed irrecoverable and a Township Officer, empowered under Direction 241A to exercise the powers under Directions 239 and 241, should ordinarily **strike off** the demand and, if not so empowered, **should forward** the proceedings to the Subdivisional Officer **who may strike off** the demand or order such further enquiry **as he sees** proper. When the demand is struck off action **shall be taken** under Direction 245 ;
- (c) if the arrear is of *thathameda* capitation-tax and the defaulter is known or suspected to be in, or to have gone away to, any one of the towns enumerated in Direction 184, his whereabouts should be noted in the proceedings which should then be forwarded to the District Revenue Office for action under Direction 185.

184. In the following towns capitation-tax or *thathameda* is not levied :—Rangoon, Bassein, Thayetmyo, Prome, Toungoo, Akyab, Kyaukyu, Henzada, Moulmein and Mandalay.

185. Proceedings forwarded to a District Revenue Office under Direction 183 (a) or (c) should be examined and if found in order should be forwarded to the Deputy Commissioner of the District where the defaulter is believed to be, along with a certificate under section 3 of the Revenue Recovery Act. This certificate must be signed by the issuing Deputy Commissioner himself or by an officer to whom he has by order in writing delegated this duty. The duty may be delegated to the *Akumwun* or to any other Revenue Officer at headquarters not below the rank of a Myook. If there are two or more defaulters a separate certificate must be sent for each defaulter.

186. The **Deputy Commissioner** to whom the proceedings with the certificate **are sent, will forward** them to the Township Officer within whose jurisdiction the defaulter is believed to be. The Township Officer should **proceed to** recover the revenue as if it were an arrear of land revenue **which had** accrued in his township. He will note in the proceedings the **action** taken and the amount of revenue, if any, recovered, and will then submit the proceedings to his Deputy Commissioner who will return them to the issuing Deputy Commissioner.

Miscellaneous.**(i) Fees on Process against Defaulters.**

187. Under the Process Fees Rules a process for the recovery of revenue is issued without prepayment of the fee prescribed for a similar process issued in cases of other kinds. After recovery of the arrear and the costs, the person who pays the arrear into the treasury or sub-treasury should, if he is not a Township Officer or officer of higher rank recovering the arrear, purchase the stamps required for process fees and tender them to that officer, whose duty it is to see that a stamp for the proper fee leviable for a process is affixed to the application for process or to the sheet whereon the order directing the issue of process was written. If the arrear is paid into the treasury or sub-treasury by a Township Officer or other officer of higher rank who has recovered it the stamp should be purchased and affixed by him. In either case the officer recovering the arrear will see that the stamp is duly punched and defaced. Under Rule 22 (I) of the Process Fees Rules such a process fee is recoverable as if it formed part of the arrear of revenue.

A Revenue Officer who is empowered to recover the arrears of revenue may under Process Fees Rule 20 when satisfied that the defaulter has not the means of payment of such fees remit them in whole or in part by written order setting forth the grounds of his opinion. This power may be exercised whether the arrears of revenue have been recovered or not.

188. * * * * *

(ii) Service of Processes.

189. Ordinarily headmen should be employed to serve notices and other processes issued for the recovery of arrears. If the Deputy Commissioner considers that in any exceptional case a headman should be remunerated for such service, he should apply for sanction for the payment to the headman of fees as a temporary process-server in accordance with the Process Fees Rules.

(iii) Prohibition of Bids by Revenue Officers in Revenue Recovery Sales.

190. Section 46 prescribes that, except on behalf of the Government, no Revenue Officer or person employed in a revenue office shall purchase or bid for, either in person or by agent in his own name or that of another, or jointly, or in shares with others, any property which any Revenue Officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue. The Financial Commissioner directs The Government has extended by executive order these Village headmen and Revenue Surveyors are Revenue restrictions to Revenue Surveyors. Officers, but in their case the restrictions may be relaxed by the Deputy Commissioner's special order in each case.

(iv) Entries in Register.

191. When a warrant or other process is returned unexecuted and a fresh warrant or other process of the same kind is issued against the same individual, even although addressed to a different officer from the officer to whom the first warrant or other process was addressed, it should, for statistical and all other purposes, including levy of process fees, be counted as one with the original warrant and the figure ' I ' only entered in the appropriate column of the Register of Revenue Recovery Proceedings. The effect of this order will be that the largest number of processes which can be shown in that register as issued against any one individual defaulter is one notice, one warrant of arrest, and one warrant each of attachment of movable and immovable property unless in any case a second process of the same kind is issued after the due service or execution of the first.

The combined order in Form $\frac{\text{Land Revenue III}}{\text{U. B. Notice 8 or 8A}} \frac{\text{Land Revenue III}}{\text{L. B. Notice 14 or 14A}}$ requir-

ing payment and attaching defaulter's land under Rule $\frac{170 (I)}{95 (I)}$ will be treated as a warrant of attachment for the purpose of process fees and will not be charged a double fee both as a notice and as a warrant of attachment ; it will however be entered both as a warrant in column (9) and as a notice in column (6) in the Register of Revenue Recovery Proceedings for statistical purposes unless a

notice in Form $\frac{\text{Land Revenue III}}{\text{U. B. Notice 7A}} \frac{\text{Land Revenue III}}{\text{L. B. Notice 12}}$ has already been issued in the same proceedings and entered in the register

CHAPTER IX.

MINERALS.

192. Licences for the extraction of minerals shall be in one or other of the forms shown in the subjoined table against each mineral, and shall specify the rent, royalties, or fees to be paid by the licensee therefor at the rate shown in the following scale for the extraction of such mineral under such form of licence or at such lower rate as

the Financial Commissioner may, by general or special order, prescribe :—

Name of Mineral. (1)	Form of Licence. (2)	Amount payable. (3)
Laterite	Form L.R. IV—Mineral 1	Exempt from royalty. P. 286.
Limestone	Form L.R. IV—Mineral 1	Rupee 1 per 100 cubic feet P. 286.
	Form L.R. IV—Mineral 3	Rupees 10 per kila in P. 288.
Any stone for irrigation works, railway ballast or public works.	Form L.R. IV—Mineral 1	Exempt from royalty. P. 286.
	Form L.R. IV—Mineral 1	Annas 8 per 100 cubic feet P. 286.
Sandstone	Form L.R. IV—Mineral 2	Rupees 5 per annum for P. 287.
	Form L.R. IV—Mineral 1	Exempt from royalty. P. 286.
Clay	Form L.R. IV—Mineral 1	Exempt from royalty. P. 286.
	Form L.R. IV—Mineral 2	Rupees five per annum for P. 287.
	Form L.R. IV—Mineral 5	Rupees 50 per pugmil. P. 289.
	Form L.R. IV—Mineral 6	<p>A rent per acre, calculated as follows :— Let P = the highest rate on an acre of paddy land in the <i>kwin</i>. Let T = the term of years within which the clay will be completely removed from an acre with the number of workmen and the appliances specified by the applicant.</p> $\text{Then } P + \frac{P \times 30}{T} \text{ shall}$ <p>be the rent per acre. N.B.—One man can remove 13,200 cubic feet of clay in one year.</p>
Marble	Form L.R. IV—Mineral 1	Rupees 2 per 100 cubic P. 286.
	Form L.R. IV—Mineral 2	Rupees 5 per annum for P. 287.
Gypsum and other minerals in respect of which special rules do not exist.	Form L.R. IV—Mineral 1	The royalty or fee payable P. 286.
	Form L.R. IV—Mineral 2	under either form to be determined by the Commissioner in each instance, subject to the approval of the Financial Commissioner. P. 287.
Granite	Form L.R. IV—Mineral 1	Rupee 1 per 100 cubic feet P. 286.

Explanations.—(a) For the purpose of determining the licence fee in cases where women and children are employed, two women or four children may be taken as equal to one man.

(b) When alternative licences are shown against a mineral the Deputy Commissioner or other officer authorized under Rule $\frac{91C}{107B}$ may decide in which form the licence shall be granted provided that, when a licence is given exempt from royalty, such licence shall be in Form L. R. IV—Mineral 1.

P. 286.

(c) Royalties or fees shall not be levied in respect of—

- (1) laterite extracted for any purpose ;
- (2) stone required for irrigation works ;
- (3) stone required for railway ballast ;
- (4) stone required for public works including district and municipal roads ;
- (4a) stone or schist required for private roads ;
- (4b) sandstone required for religious edifices or for works of public utility within 10 miles of the place of extraction ;
- (5) clay required for domestic use or for the manufacture of pots as a small-scale cottage industry, or for making bricks for works of public utility or religious buildings within ten miles of the place of extraction ;
- (6) minerals extracted for the use of a Government department and not for disposal to the public or to other departments, whether extracted by the direct agency of the department or through contractors or middle men.

P. 286.

(d) The Deputy Commissioner or other officer authorized under Rule $\frac{91C}{107B}$ may grant a licence in Form L.R. IV—Mineral 1 free of rent, royalty or fee for the digging and removal of clay from a specified area for making bricks for the construction or repair of works of public utility or religious buildings, distant more than ten miles from the place of extraction.

A Subdivisional Officer may grant similar licences in respect of laterite, schist or stone required for private roads ; or in respect of sandstone required for religious edifices and works of public utility.

(e) Royalties or fees shall be charged in respect of all minerals except laterite extracted by a Government department for sale, whether the minerals are extracted from land held by the department or from other land. Except in the cases specified in clauses (c) and (d) royalty shall be levied on all minerals when extracted by private persons, including contractors, even though said to be intended for sale to a public department.

192A. A Revenue Officer is under no obligation to issue a licence to dig clay or other minerals whether the land from which it is proposed to dig is land at the disposal of Government or held under title good as against Government. Much land in the vicinity of towns has been ruined by unregulated excavation. When a licence is sought to dig in an area near a town, the Revenue Officer should consider whether the area is open to objection, especially whether it is likely within a reasonable time to be required as building land. In the neighbourhood of towns licences should, as far as possible, be limited to areas of high and broken ground where the area to be excavated will be capable of natural drainage after the excavation has been made.

193. In lands to which Rule 17 of the Lower Burma Waste Land Grant Rules, 1865, applies, a royalty not exceeding 5 per cent *calorem* shall be charged on extraction of all limestone, sandstone, marble, gypsum, clay or other minerals in respect of which special rules do not exist.

194. The royalties and rents payable under licences granted in Form L.R. IV—Mineral 1 or 6 shall be payable to the officer named P. 286 or 289. in the licence, who will ordinarily be the headman within whose village-tract the land covered by the licence is situate. The headman will be supplied with a list of such licences and will be allowed a commission of 10 per cent. on all revenue on account of mineral licences collected by him. The Deputy Commissioner may, however, direct that such royalties and rents shall be paid direct into the district treasury.

195. Licences must be returned on expiry to the officer by whom they were issued, who will, where the royalty has been collected by a headman, check the entries made on the reverse of licences in Form L. R. IV.—Mineral 1 with the payments into the P. 286. Government treasury.

196. Where the Deputy Commissioner is of opinion that there are special reasons for reducing or remitting in the whole or any part of his district the rates of royalty, rent or fees prescribed in Direction 192, he should report the circumstances and his recommendations through the Commissioner for the orders of the Financial Commissioner.

197. Applications for the extraction of mineral licences may be made either direct to an officer empowered to issue them or to the headman within whose charge the applicant resides. The headman

shall submit to the Deputy Commissioner or the officer of lowest grade empowered by him, on or before a date to be fixed by the Deputy Commissioner in this behalf, a list of persons who have applied to him for licences, showing the kind of mineral for which each licence is required, together with a rough sketch or description of the place selected for excavation, and a report as to the advisability of granting the application. The Deputy Commissioner or other officer, as the case may be, will then note in the list against each name the amount of rent, fee or royalty chargeable under the form of licence which it is proposed to issue, fill in the licences and counterfoils, and deliver the former to the headman, who will make them over to the applicants on payment of the prescribed fee in the case of licences for which fees are payable in advance. Within one month after the issue of the licences the headman shall credit into the treasury or sub-treasury the amount collected by him, and shall return to the Deputy Commissioner or other officer the licences for which he has been unable to realize the fees due or which the applicants decline to accept. Such officer shall cancel such licences by tearing them across and by writing on them the word "cancelled" over his dated signature, and shall cause them to be pasted on the counterfoil.

198. When an application is made to a headman after he has submitted his annual list, he may either make out a supplementary list or may direct the applicant to apply direct to the officer empowered to issue licences. Headmen should also be required, when submitting the list of applications made to them, to add to it the names of persons who have not applied but who are believed to be extracting or to be likely to extract during the course of the year, minerals for which licences are necessary. Officers should make use of the list when on tour, in order to ascertain whether unlicensed extraction of minerals is being carried on.

199. The headman is entitled to a commission of 10 per cent. on all fees collected and credited into the treasury by him.

**Leases for more than one year of exclusive quarrying rights over
Government Waste Land.**

199A. Leases in Form L.R. IV—Mineral 23 are given for marble, granite, limestone, steatite, stone for road metal, gravel and other minerals under Rule $\frac{91G}{107DD}$. The right given is an exclusive right to win the mineral over a given area.

These leases can be given only in respect of minerals in or under waste land at the disposal of Government. But Government can also demise rights to win minerals on land not otherwise at its disposal. If such a right is sought, the application must be submitted to the Financial Commissioner for orders.

The rates of certain rent and royalty to be imposed are given in the table below, but they can be varied by the Financial Commissioner.

Mineral. (1)	Certain half-yearly rent. (2)	Royalty. (3)
Limestone	Rs. 50	Rs. a. p. 1 0 0 per 100 cubic feet.
Granite	50	1 0 0 ..
Marble	100	2 0 0 ..
Steatite	100	0 2 0 (per viss).
Gravel	25	0 4 0 per 100 cubic feet.
Stone for road metal ..	25	0 2 0 ..

In the case of other minerals the royalty or rent payable may be determined by the Commissioner in each instance, subject to the approval of the Financial Commissioner.

The conditions of the issue of such leases are mostly included in the form of lease and excluded from the rules, because the conditions of winning various minerals in various circumstances will differ and in particular cases it is easier for the Financial Commissioner to alter the form of lease than provisions of Rules and Directions.

In issuing these leases therefore Deputy Commissioners must study the conditions carefully and see that they are understood by the lessees.

These leases must be stamped under Article 35 (a), (iii) of Schedule I to the Burma Stamp Act. Stamped forms of leases can be obtained from the Superintendent of Stamps, Rangoon, in accordance with Stamps on Instruments Direction 14. Ordinarily, however, it will be convenient to have a form impressed by the Superintendent of Stamps each time a lease is issued.

The counterpart is exempt from stamp duty.

CHAPTER X.

THATHAMEDA CAPITATION-TAX.

Determination of Rate.

200. The rates of capitation-tax in various areas have been fixed by notification of Government under section 34 and are on record in each district.

201. The normal rates of *thathameda* have been prescribed by Government. By "normal rate" is meant—

(a) In settled areas the average rate per household sanctioned in the Government's Resolution on the Settlement Report or in subsequent orders in modification thereof.

202. Settlement Officers will examine the rates of capitation-tax in the areas in which they operate and will make any proposals which are necessary.

204. Deputy Commissioners are, however, at liberty to propose enhancements or reductions of rates of capitation-tax, whenever they find occasion. The financial effect of any such proposal should be clearly stated.

(b) *In unsettled areas* Rs. 10 per household, except where a different rate has been sanctioned by Government for more than one year, in which case the rate so sanctioned is the normal rate for the period mentioned in the sanction.

203. Settlement Officers recommend rates of *thathamada* for the areas in which they operate.

In some settled areas the normal rate was fixed by Government for each village-tract, while in others a normal rate was fixed for a township or other local area, the Deputy Commissioner having power to fix the rates for each village-tract subject to the condition that the average rate per household in the local area must work out equal to the rate prescribed by Government for the local area. In the latter case the rate fixed by the Deputy Commissioner is considered to be a "normal rate." In the former case the Deputy Commissioner has no power to redistribute the rates and must refer to Government through the usual channel if he proposes any change.

205. (1) The Financial Commissioner is empowered by Government to sanction variations from the normal rate for one year only.

(2) Proposals for variations from the normal rate (whether temporary or permanent) should be made in the form of a letter from the Deputy Commissioner to the Commissioner, accompanied by proceedings (if any), not later than a month before the assessment rolls are due in the Deputy Commissioner's Office. Full reasons should be given and the number of village-tracts and households affected by each proposed variation should be stated.

206. *Fixed rates of thathamada* are prescribed by Rule 17 for domestic servants and for migratory coolies.

Preparation of the Assessment Rolls.

P. 224.

207. The headman shall prepare the annual assessment-roll in Form L. R. I. $\frac{U}{L}$ B. Misc. Roll 2 and shall submit the roll in duplicate to the Township Officer on or before the date fixed by him in this behalf. The revenue surveyor shall have no concern with the preparation of the $\frac{\text{thathamada}}{\text{capitation-tax}}$ roll.

208. The headman will enter in the assessment-roll* $\frac{\text{all the}}{\text{all males}}$ households which are permanently or temporarily resident above eighteen years of age who within his village-tract† at the time the assessment-roll is prepared.

He will enter in appropriate column a unit for every person who, in his opinion, is entitled to exemption by a Government notification under section 36 or is not liable to assessment under section 34.

He will enter in column 6 the grounds of exemption for every house-hold which, in his opinion, is entitled to exemption by Rule 12. In column 7 (a) shall be entered the serial numbers of the persons liable to assessment.

209. In the "remarks" column of the roll, opposite the name of every $\frac{\text{household}}{\text{person}}$ thus shown as exempted or as not liable to taxation $\frac{\text{which}}{\text{who}}$ was not shown as similarly exempted or as not liable to assessment in the roll of the previous year he will write the words "*Exempt this year.*"

210. The term "household" has not been defined, but the broad principle is that persons who have separate incomes should be assessed separately and that those who have a common source of income should be assessed together. The head of a family with his or her relations, domestics and dependants should be assessed as one household, if the whole family has one common income; whilst a single individual who lives either alone or with others being in possession of a separate income should be assessed as a separate household. The relations, domestics and dependants of single persons if supported by them, should be considered as forming part of their household. Only adults should be assessed.

211. The Township Officer on receipt of the rolls from the headman will, after a preliminary check, to satisfy himself that exemptions are justifiable according to the facts stated, sign and submit them direct to the Deputy Commissioner or through the Subdivisional Officer as the Deputy Commissioner may order. The rolls should not be detained beyond the date fixed by the Deputy Commissioner for the purpose of check by a Township or Subdivisional Officer. Corrections made by either of these officers should be attested by his initials, the $\frac{\text{serial numbers}}{\text{total number}}$ of assessees in column 7 (a) at the foot of the roll should be altered so as to correspond with any correction made. When errors are detected, after rolls have been submitted to the Deputy Commissioner, supplementary assessment-rolls must be prepared.

212. When the rolls are prepared by *taikthugyis* the procedure will be the same as where they are prepared by headmen.

* This does not apply to the names of Inland Steamer Company employees or others referred to in Directions 234 to 237.

† The directions which refer to village-tracts are to be applied with the necessary slight modifications to towns or wards of towns.

Preparation of Tax Receipts.

213. When the assessment-rolls are received in the District office, the *Akunwun* will cause them to be checked, paying special attention to variations in the numbers of $\frac{\text{households}}{\text{persons}}$ exempted under the various heads as compared with the number shown in the roll of the previous year; and where such variations are large the Township Officer should be specially instructed to check the roll. The *Akunwun* will then cause the necessary entries to be made in the Register of $\frac{\text{thathameda}}{\text{capitation-tax}}$ Assessment Rolls and in the Revenue Account Registers, and will draw up an abstract on the cover of both copies of the roll for comparison of the number of $\frac{\text{households}}{\text{persons}}$ assessed and exempted and the demands in the village-tract during the current and previous years. Headmen may be ordered by the Deputy Commissioner to fill up these abstracts, but in that case the *Akunwun* must check them.

L.R.I.—L.B.
Misc. Reg. 1
L.R.I.—L.B.
Misc. Roll 1,
p. 223.

214. From these abstracts for village-tracts and from the Revenue Registers, the *Akunwun* shall prepare an abstract for the township showing the name of the village-tract, the previous year's demand including supplementary rolls (original and supplementary demands can be shown separately if convenient), the previous year's collections, the current year's demand and remarks. Totals for townships should be struck. The *Akunwun* shall submit this abstract to the Deputy Commissioner, and shall ascertain the causes of any marked and unexplained decreases in demand. The Deputy Commissioner will scrutinize and sign the abstract and call for such explanations as may be necessary. He should himself scrutinize a fair proportion of the rolls. Each roll when passed by the *Akunwun* will be stamped in his presence with the Revenue Office Stamp. The preparation of tax tickets shall be then begun in anticipation of the Deputy Commissioner's approval, but the tax-tickets for a village-tract shall not ordinarily be issued until the Deputy Commissioner has passed the abstract relating to it. When the Deputy Commissioner has signed the abstract the *Akunwun* shall sign both copies of the roll and cause them to be returned with the required number of $\frac{\text{thathameda}}{\text{capitation-tax}}$ receipt forms through the Township Officers to the headmen. Capitation-tax and fixed rate *thathameda*-tax tickets will be prepared at Government expense in the Deputy Commissioner's Office. The Capitation tickets will be impressed with the Deputy Commissioner's rubber name stamp. Ordinary *thathameda* tickets are sent blank and are filled up by headmen. The tickets, together with $\frac{\text{both copies}}{\text{original copies}}$ of the assessment-rolls, will be sent to the Township Officer, who will personally give them to the headmen. The Deputy Commissioner is authorized to incur expenditure not exceeding Rs. 4 per thousand

L. R. I.—
Misc. Roll 1,
p. 222.

L. R. III.—
Rect. 2,
p. 277.

tax-tickets for the writing out and stamping with the Deputy Commissioner's rubber name-stamp of the tickets prepared at Government expense. The Deputy Commissioner's rubber name-stamp shall be kept by the *Akunwan* in his possession.

215. *Cancelled.*

Checking of the Assessment Rolls.

216. The Deputy Commissioner, Subdivisional Officers and Township Officers will check the assessment-rolls when on tour at any period of the year by personal enquiry from house to house in selected villages. The Township Officer must check the rolls of at least $\frac{\text{fifty}}{\text{twenty}}$ per cent. of the villages within his township.

The Subdivisional Officer must check the rolls of at least $\frac{\text{twenty}}{\text{five}}$ per cent. of the villages within his subdivision and should verify some of the rolls checked by each Township Officer. The Township Officer when checking the rolls will send fortnightly to the Subdivisional Officer a list of the villages in which the rolls have been checked and of errors detected. This list will be sent in duplicate. The Subdivisional Officer will submit one copy to the Deputy Commissioner, together with a list of the villages checked and errors detected by himself within the fortnight.

217. In checking rolls Subdivisional Officers and Township Officers should try to ascertain whither $\frac{\text{households}}{\text{persons}}$ who were entered in the assessment-rolls but have migrated before collection have gone.

218. Officers who check rolls should inform $\frac{\text{households which}}{\text{persons who}}$ are exempt from payment of the fact that they are exempt in order that the headman may not take advantage of their ignorance to collect the tax from them.

219. While it is important to see that every $\frac{\text{household}}{\text{person}}$ liable to assessment pays $\frac{\text{thathameda}}{\text{capitation-tax}}$, it is equally important to make sure that the $\frac{\text{thathameda}}{\text{capitation-tax}}$ collected reaches the treasury. For this purpose an officer checking the rolls after the tax has been collected should satisfy himself, as far as possible, not only that every person liable to pay the tax has actually paid it and possesses a receipt for the amount paid, but that he has been entered as a separate assessable unit, in the original or in a supplementary assessment-roll.

220. Rewards may not be given, or promised, to informers for reporting the omission of $\frac{\text{households}}{\text{persons}}$ from $\frac{\text{thathameda}}{\text{capitation-tax}}$ rolls.

221. According to Rules 13 and 16 the total demand on a village-tract is obtained by multiplying the number of assessable households by the prescribed rate, and this total is distributed by the *thamadis* over the households liable to assessment. When this distribution has been completed the headman shall enter the amount assessed on each household in column 7 (b) of each copy of the roll and shall return the duplicate copy through the usual channels to the Deputy Commissioner.

222. $\frac{\text{Households}}{\text{Persons}}$ not included in the assessment-roll as received back from the Deputy Commissioner, unless they can prove that they have been entered in the roll of another village-tract and can produce a receipt for the amount there assessed on them, shall be entered in a supplementary roll.

223. The serial numbers in supplementary rolls shall run on in continuation of the serial numbers in the original rolls. Supplementary rolls shall be submitted, in duplicate, through the usual channels to the Deputy Commissioner, who will cause the necessary entries to be made in the Register of $\frac{\text{Thathameda}}{\text{Capitation-tax}}$ Assessment Rolls and in the Revenue Account Registers, and will return the original copy of the supplementary roll through the Township and Subdivisional Officers to the headmen for collection of the amount assessed.

Persons exempt from $\frac{\text{Thathameda}}{\text{Capitation-tax}}$

224. Persons assessed to income-tax are exempted by Revenue Department Notification No. 197, dated the 4th December 1924, as amended by Revenue Department Notification No. 112, dated the 25th September 1930, from payment of capitation-tax up to the limit of the amount paid by them as income-tax during the financial year [a] preceding that [a] in which the assessment of capitation-tax falls due. When the amount of income-tax paid is not less than the capitation-tax assessment no capitation-tax will be payable. In other cases a rebate shall be granted from the capitation-tax assessment equal to the amount of income-tax paid. In granting the rebate the procedure prescribed in Direction 296 shall be followed *mutatis mutandis*.

Revised Direction 224 applicable to Upper Burma is not reproduced here.

[a]—[a] Inserted by Revenue Department Notification No. 112, dated the 25th September 1930.

225. Where income-tax has been assessed upon the total income of the various members of any undivided family whether Hindu or Burmese, each member of such family is exempted from *thathameda* to the extent that Rule 12 (p) applies capitation-tax or land rate in lieu of capitation-tax

225A. The power of the Commissioner to exempt persons from *thathameda* under Rule 12 (o) of the Upper Burma Land Revenue Rules may suitably be exercised in favour of deserving *ex-thugyis* and *ex-ywagaungs* of the class referred to in Rule 12 (k), and also in favour of widows of persons who at the time of their death were exempted, if the circumstances of the widow or the service of her late husband are such as to call for special consideration. In the case of *ex-thugyis* and *ex-ywagaungs* exemption should be restricted to those who have rendered not less than ten years' approved service, either wholly as *thugyi* or *ywagaung* or partly as one and partly as the other.

225B. The words "approved service" in the above Notification M, issued Direction under the Land and Revenue Act signify service for which, in the Deputy Commissioner's opinion, the *ex-thugyi* or *ex-ywagaung* ex-headman is deserving of exemption.

Notification M exempts *ex-headmen* who have rendered not less than ten years' approved service as village headmen. In order to bring a headman within this notification it is necessary for the Deputy Commissioner to certify that any particular *ex-headman* has served for ten years and that his service has been approved.

225C. Boatmen who are permanent residents of Rangoon, Bassein and Henzada and are employed by the rice-millers of those places on cargo-boats to bring in paddy from Delta districts are exempted from the payment of capitation-tax, provided they possess a certificate of exemption issued by the Collector of Rangoon or the Deputy Commissioner of Bassein or Henzada under section 34(a) of the Land and Revenue Act.

Rice-millers who require exemption certificates for cargo boatmen in their employ should apply in time to the Collector or Deputy Commissioner

concerned. The Collector or Deputy Commissioner will, after due enquiry, issue the certificate in respect of named members of a certain cargo boat, covering all or some members of the crew according as all or some are entitled to exemption as permanent residents of Rangoon, Bassein and Henzada. The tindal of the cargo boat should keep this certificate and produce it when required by Revenue Officers checking the tax.

Explanation.—Coolies who come to Rangoon, Bassein and Henzada for the working season only and obtain employment at mills in or near those places or on boats as opportunity offers, and boatmen who live on cargo boats and not on shore, are not permanent residents of Rangoon, Bassein and Henzada as the case may be, and are not entitled to exemption under this direction.

Assessment of Municipal and Private Servants.

226. Servants of Municipal and Town Committees and of other local bodies, the private servants of Government Officers and coolies employed on Railway Construction Works are liable to pay thathameda 'capitation-tax'

Assessment of persons moving from Upper to Lower or from Lower to Upper Burma.

227. Immigrants from Lower Burma to Upper Burma and immigrants from Upper Burma to Lower Burma are not exempt from payment of *thathameda* or capitation-tax. The only immigrants who can be exempted from *thathameda* or capitation-tax are immigrants from countries outside of Burma.

228. When a person who has been assessed to thathameda capitation-tax removes to Lower Upper Burma before collection, he should be dealt with under Direction 183.

229. When a person who has paid capitation-tax in a Lower Burma district removes to an Upper Burma district and is assessed there to *thathameda*, the amount of capitation-tax paid by such person in Lower Burma is held to be part payment of the *thathameda* due by him, and he is required to pay only the balance. A receipt signed by the Deputy Commissioner of the Lower Burma district is sufficient evidence of the amount of capitation-tax paid and is sufficient authority for the remission of *thathameda* to the extent set out in the receipt. No further sanction to such remission is required.

230. When married men without their wives or single men move from Upper Burma to Lower Burma districts, they should be assessed to capitation-tax at the bachelor rate in the usual way, unless they can produce receipts for *thathameda* on account of the current year paid in their Upper Burma district. The payment of capitation-tax at bachelor rates in Lower Burma by such men will not bar assessment of their households in Upper Burma to *thathameda*, but they are at liberty to produce their capitation-tax receipts to the Deputy Commissioner, Subdivisional Officer or Township Officer of the Upper Burma district, and they are then entitled to have the *thathameda* assessment reduced by the amount of capitation-tax paid, or, if their families have paid *thathameda*, to be refunded the amount of capitation-tax collected from them in Lower Burma.

**Assessment of Residents in Lower
Burma whose wives are not in
Lower Burma.**

231. Married men residing in Lower Burma whose wives are not in Lower Burma shall be assessed at the rate for bachelors. This ruling may be applied to railway employees, steamer lascars, Chittagonian and Madrasi coolies and the like.

**Assessment of Thathameda in
Cantonments.**

232. In Mandalay Cantonment (as in Mandalay Municipality) *thathameda* is not levied. In other Cantonments the assessment and collection of the tax will be made by a person to be appointed by the Deputy Commissioner, in consultation with the Cantonment authorities, and such person will be entitled to receive a commission of 10 per cent on his collections.

**Assessment of non-Burman
Communities.**

233. In village-tracts and towns where Chinese, Indian, or other non-Burman households form a considerable proportion of the population, the following procedure in assessing *thathameda* may be adopted if convenient. The Deputy Commissioner will determine the proportion of the total demand assessed on the village-tract or town which may equitably be contributed by each community and the amount so determined will be distributed over the households of each community by the *thamadis* chosen by that community.

Assessment of persons connected with the Burma Railways Administration.

234. Persons directly employed by the Burma Railways Administration whose names are on the roll of a sanctioned Government establishment are Government servants and are therefore exempt from payment of $\frac{\text{thathameda}}{\text{capitation-tax}}$. Some workmen are employed only for short periods by the Administration. Such persons do not satisfy the abovementioned criterion, and they should be assessed to $\frac{\text{thathameda}}{\text{capitation-tax}}$ in the ordinary way. In cases where there is any doubt whether a particular individual is directly employed by the administration or not proper enquiry should be made by the local officers.

235. Persons employed by contractors for the Burma Railways Administration are neither railway employees nor Government servants. The District Engineers, Burma Railways Administration, have been instructed to furnish lists of contractors working on railway construction in each district to the Deputy Commissioners concerned on the 15th December in each year. The Township Officers will in consultation with the contractors arrange to collect $\frac{\text{thathameda}}{\text{capitation-tax}}$ from all persons in each gang employed by each contractor on blank tickets, the strength of the gang being checked from the contractors' muster rolls and convenient dates for collection being arranged in consultation with the contractors. The District Engineers have been requested to give any assistance in their power to facilitate assessment and collection of $\frac{\text{thathameda}}{\text{capitation-tax}}$ from such persons.

Assessment of Inland Steamer Companies' Employees.

236. The following procedure has been prescribed for the assessment and collection of $\frac{\text{thathameda}}{\text{capitation-tax}}$ from employees of Inland Steamer Companies other than agents ashore and employees who do not live afloat :—

(i) All such employees, if not $\frac{\text{exempted under}}{\text{assessed to income-tax or to land rate}}$ Rule 12 (p) in lieu of capitation-tax shall be assessed to $\frac{\text{thathameda}}{\text{capitation-tax}}$ for each agricultural year (1st July to 30th June) at the following annual rates :—

Single men—Rs. 2-8-0 ; Married men—Rs. 5.

(ii) In cases where there is any doubt as to whether a particular individual is an employee of an Inland Steamer Company or not, proper inquiries should be made by the local officers.

(iii) The names of all such employees shall be excluded from the town or village-tract assessment rolls.

(iii) Against the name of each such employee as entered in the town or village-tract assessment-roll, a note shall be made showing that the assessment and collection of his *thathameda* is specially arranged for.

(iv) Arrangements have been made with the Inland Steamer Companies for the collection and payment of the taxes into the Imperial Bank of India, Rangoon, to the credit of Government, the necessary chalangans being obtained from the Deputy Commissioner, Hanthawaddy District. Other Revenue Officers will therefore have no concern with these payments. The collection of each tax will be made by deduction from the salary-bills or pay-sheets during the months of August, September and October. The Hanthawaddy revenue office will prepare a memorandum of gross collections, deduction for commission, and net amount due, at the same time as it prepares the chalan for the Companies and will forward this memorandum direct to the Accountant-General. The total amount collected, less commission at the prescribed rate on collection, will be credited on or before the 30th November, half to "Capitation-tax" and half to "*thathamda*." It will therefore be unnecessary for the Managers of Inland Steamer Companies to distinguish between the two taxes in their accounts.

(v) When the amount of $\frac{\text{thathameda}}{\text{capitation-tax}}$ due on account of any year has been completely recovered from an employee, the Inland Steamer Company will grant to him a certificate in the appended form, copies of which will be supplied to the Manager of the Company* by the Deputy Commissioner, Hanthawaddy. Employees unable to produce this certificate when required to do so by local revenue officials will be liable to have their names included in the supplementary assessment-rolls of any district in which they happen to be stationed.

(vi) An account of the number of certificates for Rs. 2-8-0 and Rs. 5 respectively in stock and issued to the Manager of the Inland Steamer Company will be kept by the Deputy Commissioner, Hanthawaddy, in the same manner as the account of blank $\frac{\text{fixed rate thathameda}}{\text{capitation-tax}}$ receipts. The Manager will return to the Deputy Commissioner all the unused certificate forms on or before the 30th November in each year, together with the counterfoils of certificates which have been issued. The unused certificates will

* Separate forms are printed for each Inland Steamer Company.

be taken again into stock, and the counterfoils, after such check as appears necessary, will be destroyed :—

[COUNTERFOIL.]	19 -19 .
19 -19 .	COMPANY, LIMITED.
COMPANY, LIMITED.	(Rs. 5) Certificate of payment of Thathameda (Rs. 5) (Rs. 2-8-0) Capitation-tax (Rs. 2-8-0)
Certificate of payment of Thathameda Capitation-tax	CERTIFIED that Rupees five only have been Rupees two and annas eight
Name of Employee _____	recovered in full from _____ (name of employee)
Vessel on which employed _____	employed on _____ (name of steamer, launch or flat)
Date _____	on account of thathameda capitation-tax due by him for the year
Place _____	19 -19 .
for Manager, _____ Company, Limited.	Date _____ Place _____
	for Manager, _____ Company, Limited.

237. Some Companies other than the Inland Steamer Companies collect thathameda capitation-tax from their employees receiving forms of receipts and chalans and crediting amounts collected. But as these arrangements are of local interest only, they are not detailed. These collections are generally credited in the district treasuries, not in Rangoon, and the forms are supplied by the local Deputy Commissioners.

238. *Cancelled.*

Power to remit and strike off Thathameda Capitation-tax

239. The Deputy Commissioner or Subdivisional Officer may remit the whole or a portion of the—

Capitation-tax due from any person whose ability to earn a livelihood would be impaired if payment were enforced. The fact that a man has recently been released from prison and has been unable to earn enough to pay the tax may be ground for remission.

Thathameda assessed on a household from which by reason of calamity, whether prior or subsequent to assessment, the recovery of the whole tax or any part of it is in the Deputy Commissioners' or Subdivisional Officers' opinion inequitable.

240. The Deputy Commissioner, Subdivisional Officer or Township Officer may strike off from the demand as erroneous the amount of thathameda capitation-tax assessed—

(a) upon a household which person who though not liable, has been assessed by mistake ;

(b) upon a household which person who has also been assessed, has paid in another place.

241. When thathameda capitation-tax is irrecoverable from a household person from causes other than those mentioned above, the Deputy Commissioner or Subdivisional Officer

may strike off the irrecoverable amount from the demand. may, if for reasons recorded, he thinks fit not to enforce the joint liability under section 22 (3) on the remaining inhabitants of the village-tract, strike off the irrecoverable amount from the demand.

241A. The powers exercised by the Deputy Commissioner and the Sub-divisional Officer under Directions 239 and 241 may also be exercised by Township Officers specially empowered in that behalf by the Commissioner. The Commissioner will notify the names of such officers in the Gazette; and the officers so notified will retain their powers unless and until the powers are expressly revoked, or if they are Deputy Mypooks, until they revert as Assistant Township Officers.

Every order passed under either of the above mentioned directions by a Township Officer empowered to pass such order shall be subject to revision by the Deputy Commissioner, the Commissioner or the Financial Commissioner. Such percentage as the Deputy Commissioner may fix of the proceedings in which the tax is remitted or struck off by a Township Officer shall be scrutinised by the Subdivisional Officer who will be responsible for bringing irregularities to the Deputy Commissioner's notice. Where there is no Subdivisional Officer the check will be carried out by the Deputy Commissioner. After examination the proceedings will be signed by the Subdivisional Officer or Deputy Commissioner as the case may be.

242. Thathameda capitation-tax is said to be "irrecoverable" when the Deputy Commissioner or Subdivisional Officer is satisfied, either after an unsuccessful issue of process or otherwise, that the defaulter has no property or means of paying or cannot be found. A warrant of arrest should ordinarily not be issued save in cases where it is considered advisable to imprison a contumacious defaulter, or it is believed that it will be the most effectual method of recovering the arrear of revenue in whole or in part.

243. Revised Direction 243, applicable to Upper Burma only, is not reproduced here.

244. Thathameda Capitation-tax may be remitted or struck off in the circumstances stated in Directions 228 to 230.

245. When a Subdivisional Officer remits or strikes off thathameda capitation-tax he shall forward the proceedings to the Township Officer who, after noting the effect of the orders in his Revenue

Account Register II (unless he is at the district headquarters), will send them direct to the district office for note in the assessment-roll and Revenue Account Registers.

D. 163-7.

246. The procedure prescribed for making refunds of land revenue shall *mutatis mutandis*, be followed in making refunds of thathameda capitation-tax.

Indents for and Custody of Thathameda Capitation-tax

Receipt Forms.

247. In the month of June in each year each Deputy Commissioner will inform the Superintendent, Government Printing, of the number or receipt forms of various denominations which he will require during the ensuing year of assessment. In making this indent he will specify carefully which of the words thathameda capitation-tax is to be omitted from the Guard-Book form in the copies supplied to him. The Superintendent, Government Printing, will, on or before the 1st November, despatch the supply asked for in books, each containing 100 numbered forms. Buff tickets will be issued for ordinary *thathameda* and for married persons assessed to capitation-tax and white tickets for fixed rate *thathameda* and for single persons assessed to capitation-tax.

L. R. III.
Receipt II.

248. The name of the district, the year according to the English calendar, and the value of the receipt should be printed both in English and Burmese on each foil of the prescribed forms.

249. On fixed-rate thathameda capitation-tax receipt forms the value in both words and figures should be printed, and for such forms the numbers should run in a separate series for each district; and in each district for each different value of receipt, and a fresh series should be begun every year in both cases.

250. Ordinary *thathameda* receipt forms have blank spaces for the amount assessed by the *thamadis*.

251. On receipt of the year's supply the *Akunwun* will cause the number of forms to be verified, and will place them in serial order in a secure almira. The total number of receipt forms of each kind should be entered separately in words as well as in figures, in the stock-book of forms, a separate volume being set apart for this purpose. The *Akunwun* himself will retain the key of the almira in which the forms are kept, and no forms will be issued except under his immediate supervision. When issuing forms the *Akunwun* will cause to be noted in the stock-book the total number of ordinary forms sent to each headman forms of each kind issued to each *taikthugyi* to be filled up by him and the number of each kind of fixed-rate forms given out each kind of forms to be written up at Government expense for each headman.

He will know from the assessment-rolls how many assessees there are of each kind, and he will in the first place issue the exact number of forms required, and no more. He will make the following note in the stock-book against the entry of each issue :—

“ $\frac{\text{Headman}}{\text{Taikthugyi or headman}}$ ” ‘ O. R. ’ (Original Roll.)

In issuing blank receipts (*Direction 256*), he will substitute “ B.R.” for “ O. R.”

252. When forms are spoiled in the writing, they should be brought back to the *Akunwun*, who will forthwith destroy them and will issue a fresh supply in their place.

253. In Upper Burma in the case of headmen in outlying townships the forms may be sent to the *Akunwun* through the Township Officer.

254. The *Akunwun* will enter the number issued under *Direction 252* in the stock-book, and he will make the following note against the entry :—

‘ O. R. replaced.’

255. The serial numbers of the forms of each kind issued to each headman should be noted thus :—

“ Issued receipt Forms No. _____ to No. _____
on the _____ 19____; value of each Rs. (here enter the rate such as Rs. 5, Rs. 2-8, Rs. 2, etc., in the case of capitation-tax or fixed rate *thathameda* tickets, and in the case of ordinary *thathameda* tickets enter the average rate per household in the village, e.g., ‘ Rs. 7, average _____’) :—”
at the foot of the original and the duplicate of each assessment-roll, when they are sent out from the District Revenue Office. All subsequent issues to replace spoiled forms should similarly be noted in the duplicate of the roll after it is returned to the District Office for record, which is kept in the District Office.
The serial number of such substituted forms should be entered on the copy of the roll left in the hands of the headman by the Township or other officer by whom they are actually delivered to the headman.

Special Instructions about Blank Tickets.

256. When blank $\frac{\text{fixed-rate thathameda}}{\text{capitation-tax}}$ receipts are issued by the Deputy Commissioner to Subdivisional or Township Officers in accordance with $\frac{\text{clause (3) of}}{\text{the proviso to}}$ Rule $\frac{17}{106}$ the number of each kind of tickets and the total value will also be entered in a register in Form L.R.I.—Misc. Register 6. P. 220.

The form of this register and the instructions for its upkeep are appended. It may be used, with slight adaptations for the issue of $\frac{\text{thathameda}}{\text{capitation-tax}}$ tickets to Companies.

257. A similar register will be kept up by every Subdivisional and Township Officer for blank tickets issued by him to headmen.

258. On payment of the amounts collected on blank tickets the headmen will submit a separate supplementary assessment-roll in duplicate to the Township Officer, who will endorse on each copy of the roll the amount paid in and the number and date of the chalan with the words "collected by the headmen of _____ on blank receipts."

259. The serial numbers in column $\frac{7(a)}{1}$ of the Supplementary assessment-rolls will run on in continuation of the serial numbers in the original assessment-roll in each case.

260. The roll will then be submitted by the Township Officer to the Deputy Commissioner, and the amounts collected will be entered in the above mentioned register, one copy of the roll being then returned to the headman. All blank receipts which are not accounted for must be recalled not later than the 30th June in each year and such forms must then be destroyed in the Deputy Commissioner's presence, and a note made by the Deputy Commissioner in the register to that effect.

Annual check on issue of Receipt Forms.

261. At the close of the year the *Akunwun* will sum up the total value of receipt forms of all kinds issued during the year by multiplying the total number of each value shown in the stock-book as issued to each headman or officer by the value. The resultant product should equal the sum total of $\frac{\text{Distressed}}{\text{capitation-tax}}$ collected, remitted and outstanding as shown in the June Monthly Statement of Revenue Collections plus the value of all forms destroyed in the preparation of receipts or recalled and destroyed under Direction 260. Any discrepancy between these totals should be brought at once to the notice of the Deputy Commissioner. The balance of forms remaining in stock should then be verified and destroyed in the presence of the *Akunwun*. The forms printed for use during one year should never be used for the following year. It will be the duty of Deputy Commissioners, when framing an estimate of their requirements, to avoid indenting for an excessively large stock, while at the same time making sufficient allowance for an increase in the number of assessees.

Preservation of Records by Headmen.

262. Headmen shall preserve their copy of the $\frac{\text{thathameda}}{\text{capitation-tax}}$ assessment-roll and the counterfoils of receipt forms for two years after the close of the year to which they refer.

CHAPTER XI.

HEADMEN.

Headmen not to survey Lands.

263. Village headmen shall be neither required nor permitted to act as the surveyors of the land included in their charges. All such survey work will be carried out by the revenue surveyors. This order is not intended to interfere with the training of relatives of headmen in survey schools under paragraph 1521 of the Land Records Manual, but no person may be afterwards concurrently appointed as both revenue surveyor and headman.

Commission not revenue.

264. It is not permissible to make out a bill for commission due to a headman for the amount of commission due upon the revenue collected by him and then to credit the amount so drawn as revenue collected. A headman must collect the revenue and give receipts for it to the tax-payers before he credits it to Government. He must not be allowed to credit the money to Government in advance of the collection.

265. In cases of default by a headman any commission on revenue collections which is due to him should be calculated, a cheque drawn for the amount and the receipt of the defaulting headman obtained, if possible, thereto. The cheque should then be paid by transfer credit to the head of revenue in respect of which the default was made. The sum so credited should be deducted from the outstanding payable by the headman to Government, and the headman's sureties should be required to make good only the balance remaining unpaid. Sureties are entitled to draw on the balance so made good by them the commission which would have been payable thereon to the headman if he had not defaulted.

266. Headmen are prohibited from issuing certificates of payment of revenue in any form other than those prescribed. If an occupier of land has lost his revenue receipt for any particular year and wishes to obtain evidence of his possession of the land during that year, he should apply to the Deputy Commissioner for a certified extract from the assessment-roll.

Security to be given by Headmen.

267. *All headmen shall give such security for the honest discharge of their duties as the Deputy Commissioner may require. The security shall ordinarily be that of the co-villagers or the mutual guarantee of other revenue collecting headmen, unless the Financial Commissioner permits other security to be given.

* These directions embody and somewhat amplify Upper Burma Land and Revenue Rules Nos. 180 to 181A cancelled by Financial Commissioner's Notification No. 27, dated the 24th March 1911.

P. 227.

268. *The security bonds shall be in form L. R. II—Bond 1 when headmen give mutual security for each other, and in Form L. R. II—Bond 2 or Bond 3 in other cases, and after having been examined and passed by the Deputy Commissioner the bonds shall be signed by the headman and his sureties in the presence of the Deputy Commissioner, or of a Subdivisional or Township Officer empowered in that behalf by the Deputy Commissioner.

268A. Managers of rubber estates who have been appointed headmen for the areas comprised in their estates are permitted give their own personal security. This will be given in Form L. R. II—Bond 3 (a).

P. 230.

269. The year on account of which headmen's security bonds are taken shall be the agricultural year, commencing on the 1st July and ending on the 30th June following. Any surety who desires to withdraw from his suretyship shall be entitled to do so, provided he gives written notice of such intention to the Deputy Commissioner on or before the 30th April of any year; and the Deputy Commissioner shall accept such withdrawal, with or without reason assigned, from the 1st July of the ensuing year. But no withdrawal from suretyship shall be accepted on account of the year within which it is made.

P. 290.

270. *A register of security bonds in Form Miscellaneous D. & D. O. 12 shall be kept in the Deputy Commissioner's office showing the date on which each security bond was entered into, the names of the sureties, the nature of the property, if any, pledged, and the date on which the value of the property was last verified. In cases where mutual security is not given a separate page shall be given to each headman.

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271. *If any immovable property is pledged in any security bond, a separate bond in Form L. R. II—Bond 3 shall be prepared and shall be registered.

272. *The Township Officer shall verify personally between the 1st July and 31st August of each year the sufficiency of all property pledged by the surety or sureties of each headman in his township, and shall report the result of his verification to the Deputy Commissioner.

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272A. †Every change in a headmanship must be noted in the Register of Security Bonds (Misc. D. & D. O. 12). Twice a year the *Akunwin* will go through the Register together with the Chief Clerk and verify that every headman shown in the Register of Headmen is covered by a security bond which is sufficient and in force. The result of this verification should be shown to the Deputy Commissioner and noted in the Register.

* These directions embody and somewhat amplify Upper Burma Land and Revenue Rules Nos. 180 to 181A cancelled by Financial Commissioner's Notification No. 27, dated the 24th March 1911.

† Letter No. 462—2L.-2, dated the 29th March 1912, from the Revenue Secretary to Government to the Financial Commissioner, Burma.

Commission payable to Headmen.

273. The rates of commission payable to headmen on the amounts of land-revenue and cess, land-rate, and capitation-tax collected by them vary from district to district and were fixed as the system of revenue collection by headmen was introduced into each district.

274. *Revised Direction 274 applicable to Upper Burma only, is not reproduced here.*

274A. When commission is divisible between a village headman and a *myothugyi* existing customs in respect of the method of division is to be followed until a change is sanctioned by the Commissioner of the Division.

275. Salaried *ex-yazawutgaungs* who have been appointed village headmen and as such collect revenue within their jurisdictions, continue to draw their salary as *yazawutgaungs* and are paid as commission on their revenue collections that amount, if any, by which the full commission for the year exceeds their pay as *yazawutgaungs*.

276. Commission is payable on amounts actually collected by headmen, but no commission shall be paid on revenue recovered by process by a Township or Subdivisional Officer unless the Deputy Commissioner is of opinion that the headman employed due diligence and used proper endeavours to collect the revenue.

277. Ordinarily commission is not to be paid until collections are complete. But if revenue is payable in instalments or at different periods according to crop, commission may be paid as soon as the collections on account of the instalments or crop have been completed.

CHAPTER XII.

RETURNS OF AGRICULTURAL STOCK.

278. Every village headman will, at the end of the financial year, prepare a return of the agricultural stock in his village-tract. The headman will enumerate the stock on the 13th waning of *Tabaung* in each year. He will record the results of the enumeration in Form Land Records 64.

279. The Revenue Surveyor will collect the returns of agricultural stock prepared by the headmen of the villages in his charge. The Revenue Surveyor will, so far as possible, check all returns and will then abstract them, village by village in Form Land Records 64. He will retain a copy of the abstract and will submit both the original abstract and the village returns to the Township Officer before the 15th April. The Township Officer will transmit them through the Subdivisional Officer to the Deputy Commissioner. These returns should reach the Deputy Commissioner by the 1st May.

† See, however, foot-note on page 78.

280. In Lower Burma where there are *taik-thugyis*, the collection and check of returns will be performed by these officers.

281. In tracts where there are no ^{revenue surveyors} ~~revenue surveyors or taikthugyis~~ the Township Officer will collect the headman's returns and prepare the abstract.

CHAPTER XIII.

UPPER BURMA LAND TENURES.

Directions 282—292—*Not reproduced here—Apply to Upper Burma only.*

CHAPTER XIV.

LAND-RATE IN LIEU OF CAPITATION-TAX.

Preparation and checking of the Assessment-roll.

293. The revenue surveyor shall prepare the annual assessment-roll of land-rate in lieu of capitation-tax in Form L. R. I—L. B. Misc. roll 3 and shall submit the roll in duplicate to the Township Officer so as to reach the Deputy Commissioner on or before the date fixed by him in this behalf.

294. When there has been any reduction or extension in a holding, or when any change in boundaries has occurred, the land must be resurveyed in the same manner as is done when preparing the land-revenue rolls. The measurements and entries in the rolls must be checked as far as possible by the District Officers.

295. The assessment-rolls will be submitted to the Deputy Commissioner and the tax receipts prepared in the same manner as for land revenue. The tax receipts will be in form L. R. III-L. B. Receipt 2. The abstract form to be given to the ward headmen in case the land-rate is collected by them will be in the same form as for land-revenue, *viz.*, Form Land Records 40.

Lands exempted wholly or partially from Assessment.

296. Land owned or occupied by persons who are liable to assessment to income-tax, whether in respect of that land or otherwise, is exempted from assessment to land-rate in lieu of capitation-tax by Revenue Department Notification No. 197, dated the 4th December 1924, as amended by Revenue Department Notification No. 112, dated the 25th September 1930, up to the limit of the amount of income-tax paid. An owner or occupier of land, who has paid income-tax during the financial year preceding that in which the assessment of land-rate falls due, will, on production of the income-tax receipt, be allowed a rebate from his land-rate

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assessment equivalent to the sum paid by him as income-tax. No land-rate will be payable when the land-rate assessment is equal to or less than the income-tax paid. The income-tax receipt will be returned to the assessee with the following endorsement over the signature of the officer granting the rebate :—

Rebate of land-rate has been allowed on this receipt and noted on the land-rate assessment roll.

297. Land-rate in lieu of capitation-tax is a tax on land and not on individuals, and land is not exempted from assessment on the ground that the person holding it would not have been liable to pay capitation-tax.

Only lands owned or occupied by income-tax assesseees and lands exempted by Revenue Department Notification No. 423, dated the 15th September 1896, are exempted from land-rate; the former to the extent mentioned in Direction 296 and the latter wholly. All other lands are liable to assessment, whatever may be the status of the person holding the land.

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Assessment of Flotilla Employees.

298. Land occupied by employees of the Inland Steamer Companies should be assessed in the same manner as other land. No arrangements have been made with the Companies for the collection of the tax.

Striking off erroneously assessed or irrecoverable Land-rate.

299. Directions 161 and 162 shall apply *mutatis mutandis* to the powers of Revenue Officers in striking off land-rate in lieu of capitation-tax as erroneous assessments or as being irrecoverable.

Refund of Land-rate.

300. The procedure for making refunds of land-revenue described by Directions 163—167 shall, *mutatis mutandis*, be followed in making refunds of land-rate in lieu of capitation-tax.

CHAPTER XV.

FREE GRANTS-IN-AID FOR THE CONSTRUCTION OVER THE REPAIR OF PRIVATE IRRIGATION WORKS IN TRACTS WHICH ARE SPECIALLY PRECARIOUS.

Directions 301—311.—Cancelled.

CHAPTER XVI.

TAIKTHUGYIS.

312. Every *taikthugyi* is bound to live in his circle at such place as may be selected by the Deputy Commissioner as the headquarters of the Circle. No *taikthugyi* may reside out of his circle without the written consent of the Deputy Commissioner.

313. Except where the interests of the administration demand it, no transfer of *taikthugyis* should ordinarily be made which will either interfere with the smooth introduction of the village headman system or entail extra expenditure of Government funds in increased pension to *taikthugyis* consequent on their promotion to circles in which the emoluments from commission on collection will be larger. Such a transfer, for instance, would be that of a *taikthugyi* of a smaller circle to fill a vacancy in a larger, the village headman system being introduced in the former and not the latter.

314. Subdivisional and Township Officers should verify that proper measures are taken by *taikthugyis* for the preservation of records.

Security to be given.

315. All *taikthugyis* shall give such security for the honest discharge of their duties as the Deputy Commissioner may require. The security given by *taikthugyis* shall, where possible, be the mutual guarantee of other *taikthugyis* of the district, not being less than five. In appointing *taikthugyis* in those districts where such appointments are still permitted, preference shall ordinarily be given *ceteris paribus* to the candidate who can offer such mutual guarantee as his security.

Commission payable.

316. *Taikthugyis* who qualified for their appointment by passing the *taikthugyi's* examination receive commission at the following rates on land revenue and cess, land-rate in lieu of capitation-tax and capitation-tax collected by them :—

10 per cent on collections up to Rs. 6,000 ;

5 per cent on all surplus collections over and above Rs. 6,000.

317. *Taikthugyis* who have not qualified receive a commission of 10 per cent on collections up to Rs. 6,000, but will receive a commission of 4 per cent only on collections over and above Rs. 6,000 unless and until they qualify, except in cases in which the Financial Commissioner specially sanctions the payment of 5 per cent on such collections.

318. In cases where Rule 140 applies the cess collections must be amalgamated with land revenue collections to determine the rate payable.

319. In certain circles special rates, which are given in the Burma Treasury Manual, have been fixed for payment of commission.

CHAPTER XVII.

GRANT OF CERTIFICATES TO LEGAL PRACTITIONERS.

Directions 320—330—Cancelled.

CHAPTER XVIII.
ANNUAL REGISTERS IN TRACTS OUTSIDE
SUPPLEMENTARY SURVEY.

331. In tracts not under supplementary survey the instructions given in paragraphs 783 to 790 in the Burma Land Records Manual are to be followed.

CHAPTER XIX.

TRANSFERS OF LAND BETWEEN GOVERNMENT DEPARTMENTS
AND BETWEEN GOVERNMENTS AND THE RAILWAY BOARD.

Transfers of Land to and from all Government Departments except the Defence, Civil Aviation and Posts and Telegraphs Departments, and the Railway Board.

332. Commissioners of Divisions are empowered to sanction the transfer of State Waste land to a Department of Government (other than the Defence and the Posts and Telegraphs Departments and the Railway Board), except in cases which are likely to form important precedents or where the value of the land exceeds Rs. 10,000. Where the value of the land exceeds Rs. 10,000 the sanction of the Financial Commissioner is required and where it exceeds one lakh of rupees or where important principles are involved the sanction of Government is required.

The Department desiring a transfer should apply to the Deputy Commissioner who will open proceedings and take the Commissioner's orders.

The order sanctioning the transfer of land to any Department must state clearly that if the land is no longer required by that Department it must be handed back to the Deputy Commissioner concerned for disposal, and may not be disposed of by lease or licence by the Department to which it has been transferred.

NOTE.—(1) No payment will be required for transfers under this Direction, but if land has to be acquired, the Department requiring the land will have to pay the cost of acquisition and apply to the Deputy Commissioner who will open Land Acquisition proceedings.

(2) No credit will be made for land handed back to the Deputy Commissioner even if expenditure was incurred in acquiring it. In the case of the Irrigation Department however it has been ruled that such credit may be shown in the *pro forma* administrative accounts and that the Deputy Commissioner should intimate to the Accountant-General, Burma, the credit which should be afforded to the project concerned and send, at the same time, a copy of the valuation to the Executive Engineer concerned, the valuation being based on the prevailing market rates, a principal enunciated in paragraph 485 of the Public Works Account Code.

Transfers of Land to and from the Defence Department and the
Department of Agriculture and Forests.

Land required for Military purposes other than Royal Air Force
purposes.

333. When land under this category is required, the Military Authorities will informally and demi-officially first obtain the Deputy Commissioner's opinion as to whether the land is suitable

and available. The Deputy Commissioner will forward his opinion through the Commissioner. Thereafter whatever action is necessary will be taken in the Administrative Departments of Government concerned. When the land has been transferred it will be shown in the Land Records maps and registers as "Defence Department land."

Land required exclusively for Royal Air Force purposes, and land required for extending a Civil Aerodrome to suit Royal Air Force requirements.

334. When land under these categories is required action will be taken in the Administrative Departments of Government concerned. When the land has been transferred it will be shown in the Land Records maps and registers if in the first of these categories as "Defence Department land" if it was originally Government waste, or as "Defence Department land (paid for by the Royal Air Force)" if the land was transferred after acquisition. If in the second of these categories the land will be shown as "Civil Aviation Department Land" if it was originally Government waste, or as "Civil Aviation Department land (paid for by the Royal Air Force)" if the land was transferred after acquisition.

Transfers of Land to and from the Posts and Telegraphs Department.

335. Whenever land is required by the Posts and Telegraphs Department for the effective discharge of its functions it will apply to the Department of Lands and Revenue through the Department of Commerce and Industry to take necessary action for the transfer or acquisition of the land.

If the land required is purely Government waste land, the Lands and Revenue Department will formally transfer it on receipt of the market value to the Posts and Telegraphs Department. If the land is partly Government waste and partly private, the Lands and Revenue Department will acquire the whole of the area and make it over to the Posts and Telegraphs Department. The Posts and Telegraphs Department will be charged the cost of acquisition of the private land and also the market value of Government waste land included in the acquisition proceedings.

If the Posts and Telegraphs Department no longer requires for the effective discharge of its functions the land so transferred or made over, it should surrender the land to the Department of Lands and Revenue on receipt of its market value.

NOTE :—The expression "market value" means the market value of the land at the time of transfer from or to the Department of Lands and Revenue.

Transfers of Land to and from the Railway Board.

336. The following Rules to regulate the acquisition, sale, and transfer of land by the Burma Railway Board have been prescribed by the Governor in the Department of Lands and

Revenue, Land Revenue Branch, Notification No. 62, dated the 12th July 1940 :—

1. The Railway Board shall remain in undisturbed possession of any land in its occupation on the 1st April 1937, subject to the conditions laid down in these rules so long as such occupation is necessary for the effective discharge of its functions.

2. If Government is of opinion that land in the occupation of the Railway Board is not being used for the purposes originally intended and is not required by the Railway Board for the effective discharge of its functions, Government shall be entitled to resume possession of the land and in the event of a difference of opinion arising between Government and the Railway Board to refer the matter to the Governor for decision.

3. Government shall acquire and hand over to the Burma Railway Board any land in Burma required by the Board for the effective discharge of its functions, on payment—(a) if the land is not in the immediate occupation of Government, of the costs of acquisition, or (b) if the land is in its immediate occupation, the market value of the land.

NOTE 1.—(a) Land not in the immediate occupation of Government means land in the occupation of third parties, and land over which third parties have rights, the exercise of which is incompatible with occupation by the Railway Board, and (b) land in the immediate occupation of Government means land which is actually being used for any purpose by Government, and all waste and other lands in respect of which there are no rights adverse to Government.

NOTE 2.—In respect of lands in class (a) the expression "costs of acquisition" in the rule means :—

- (i) the market value of full proprietary rights in the land *plus*
- (ii) all payments made by Government under section 15, read with sections 23 and 24 of the Land Acquisition Act *plus*
- (iii) the charges on account of special establishment employed in connection with the acquisition *minus*
- (iv) the market value of all rights extinguished by the acquisition proceedings.

In cases in which the rights extinguished amount to full proprietary rights over the entire area without payment of land revenue, item (iv) will have the same value as item (i). In all other cases it will be less.

NOTE 3.—The expression "market value" in the rule and the expression "market value of full proprietary rights" in paragraph 2 (I) of this Note include the capitalised value of land revenue only where the transfer of land causes actual loss of land revenue to Government. For instance, the capitalised value of land revenue should not be included in the market value of waste land on which land revenue would be leviable by Government if it were occupied for purposes in respect of which land revenue would be payable.

4. If the Railway Board no longer requires for the effective discharge of its functions the land so handed over, it may relinquish or re-transfer the land to Government on receipt of its market value.

Land which was handed over by Government free of cost to the Railway Board shall however be relinquished to Government free of cost.

NOTE.—The expression "market value of the land" in this rule means the market value at the time of transfer or relinquishment to Government. In cases where the capitalised value of land revenue was included in the value of the land at the time of its original acquisition, the capitalised value should also be included in the market value at the time of transfer or relinquishment.

5. If Government does not desire to assume possession on the foregoing terms, the Railway Board shall be free to dispose of the land to a third party in such manner as it thinks fit after consultation with Government regarding the manner of disposal and conditions, if any, which should be laid down for the use of the land after sale.

6. The Railway Board shall make its own arrangements for the leasing or licensing to a third party of land which is in its possession but not immediately required for the effective discharge of its functions, and for the recovery of rent from the lessee or licensee. No lease or licence of Railway land should, however, be made to any person who is not a Burman without the previous sanction of Government.

The Railway Board shall pay annually to Government a lump sum representing land revenue assessable on lands leased or licensed by the Board on which capitalised value of land revenue was not paid by the Board at the time of acquisition. This lump sum shall be fixed by Government after consultation with the Board, with reference to the actual amount of land revenue assessed on such lands in the past and it shall be subject to revision every five years.

NOTE.—For the purpose of this rule "Burman" means any person born and domiciled in Burma of parents habitually resident in Burma and not established there for temporary purposes only.

7. If any question arises between the Railway Board and Government in regard to the application of these rules, the matter shall be referred to the Governor for decision.

337 to 343.—*Cancelled.*

CHAPTER XXI.

CONSTITUTION AND ADMINISTRATION OF GOVERNMENT ESTATES.

344. The objects of the constitution of Government Estates are to control the development of important areas coming under cultivation; to secure to the general tax-payer the rental value now appropriated by middlemen; and, by example, to promote the improvement of tenancy conditions in the neighbourhood of the Estates.

345. The area for preliminary notification under Rule 50B will be selected by the Administrator of Government Estates in consultation with the Deputy Commissioner, who is responsible for bringing to the notice of the Administrator areas in which Government Estates might suitably be constituted. When there is likely to be any delay in proposals for constitution, the Deputy Commis-

sioner should make immediate application for the issue by Government of a notification (under section 4 of the Land and Revenue Act excluding the area from the operation of sections 7 to 17 of the Act. The draft notification under Rule 50B will be prepared in the District Land Records Office and submitted through the Commissioner and the Financial Commissioner with a joint note by the Administrator and the Deputy Commissioner explaining the proposals. Ordinarily the boundaries of the area will be *Kuin* boundaries.

346. After the notification under Rule 50B has issued the Revenue Officer will secure strict compliance with that rule by exercise of powers under Rule 50—0.

347. The object of the procedure prescribed in Rules 50C to 50H is to ascertain what land within the Estate is State land [Rule 50A (3)]. It is possible that the procedure (which, as stated in Rule 50G, does not affect rights over land under Part II of the Act) may not succeed in bringing all claims to light. In that case, rights subsequently established before the District Revenue authorities in due course of law must be admitted and the land excluded from the Estate land.

348. In case of reasonable doubt as to the existence of status or rights claimed in respect of any land under Rule 50C (5) (ii), the Revenue Officer will give the claimant the benefit of the doubt.

349. To avoid confusion and for purposes of appeal under Rule 50G it is important that each claim to recognition of rights should be dealt with in a separate proceedings as prescribed in Rule 50F.

350. The demarcation of land in respect of which a claim is advanced should in all cases be insisted on under section 54 of the Act and if the existing survey is defective it should in all cases be corrected. The land should be inspected, identified and brought on to the map so as to avoid the possibility of any doubt as to its situation, area and boundaries after the Estate comes under management.

351. It is not necessary to await the result of all appeals under Rule 50G before submitting the proceedings under Rule 50H. But a list of the undecided appeals should accompany the proceedings and the results of such appeals should be reported to Government by the Revenue Officer as soon as he obtains the copies of orders on appeal referred to in the penultimate sentence of Rule 50G.

The Revenue Officer is at liberty to make proposals for alteration of the outer boundary of the Estate, as defined in the notification under Rule 50B, so as to exclude blocks which are not suitable for inclusion either physically or because the greater part of the area in them is land in respect of which claims have been admitted. It is not necessary to exclude blocks in which, though there is in the aggregate a considerable amount of such land, it is scattered. Convenience of demarcation should be taken into account in deciding what blocks to exclude.

352. On the issue of a notification under Rule 50I the Administrator of Government Estates will appoint a Manager of the Estate.

353. Demarcation under Rule 50J (1), should be made along all boundaries which are co-terminous with occupied land or land likely to be occupied. Where the boundary is a stream or a road or other well defined permanent feature demarcation will not be necessary. Demarcation should be substantial and clearly visible. Telegraph posts, discarded rails or oil pipes are suitable materials. Enquiry should be made to ascertain the cheapest permanent material available.

354. The certificate referred to in Rule 50J (2) should not state that the right of any particular person has been recognised, otherwise it might be used to prejudice the decision of suits between individuals in a civil Court.

The map of the land should show its position in respect of and its distance from at least two permanent survey marks.

355. It is not necessary that the whole Estate land should be brought under intensive management at once. After the position of existing occupants has been regularised, in the case of non-cultivators under Rule 50L (8) and in the case of cultivators under Rule 50N, so much of the land ready for occupation as is required from time to time to accommodate new entrants, *i.e.*, land for which there is a demand, will be brought under intensive management. Land under intensive management should be in continuous blocks.

On it rents should be settled and leases issued. On other land in the Estate fresh squatting should be prevented.

356. Subject to the control of the Administrator of Government Estates, the decision of the Manager as to whether any particular person is a cultivator or a non-cultivator is final; but, once the decision has been made and a lease issued accordingly, the lease will not be voidable during its currency on the ground that the lessee has changed his status. A cultivator includes a person who cultivates land by hired labour under his immediate superintendence, but not a rent-receiver. A person may be a cultivator in respect of land which he himself cultivates and a non-cultivator in respect of land which he lets to tenants.

357. The area leased to a cultivator should in extent correspond to an "economic holding" on similar soil in the locality. An economic holding is usually the area which can be worked by one yoke of cattle or a multiple of that area according to fertility.

358. Estate land will be classified for rents and the acre rates of rent fixed by an officer appointed for that purpose under the orders of Government. The full rent should be the rent which a cultivator of normal skill and standard of living entering on the minimum economic holding with sufficient working capital could pay in a normal year without recourse to borrowing or occupations apart from the land; and the acre rates should be calculated on this basis.

Rents will be fixed in money; and in valuing produce for this purpose the basis will be the wholesale prices which prevailed, at the place, and at the season after harvest when the crop is usually sold by the cultivator, during a period, ordinarily of three years, prior to the settlement of rents. The period may be extended to five years if the figures for three years do not indicate a normal price likely to correspond to average future prices.

359. The object of Rule 50L (3) is to enable existing occupants to adjust themselves to new conditions and new entrants to become established. The first years, rent should usually be equivalent to ordinary rates of land revenue. It will not be necessary to apply the rule when land for which there is a demand, already developed and yielding normal crops, is leased to a new entrant who has sufficient working capital.

360. The object of Rule 50L (4) is to enable lessees to use their leases to obtain credit to the utmost extent compatible with the maintenance of the policy of Government regarding the possession of land by non-cultivators.

361. Rule 50L (5) is intended to secure the equitable claims to continued occupation of existing cultivators and to place them in as good a position as if they had entered into occupation after the constitution of the Estate. The occupation of a cultivator or possession of a non-cultivator, who entered on land reserved against squatters under Direction 15 is not permissive.

Before a cultivator is evicted under this rule, it should be explained to him that he is at liberty to take out a lease and dispose of it to a cultivator under Rule 50L (4), if he does not himself desire to continue in occupation, and may thus reimburse himself for his improvements to the land.

362. Leases under Rules 50L (6) and 50L (8) require the sanction of the Administrator of Government Estates under Rule 50L (1). Before, a lease under Rule 50L (6) is issued

it should be reasonably certain that the non-cultivator has command of the means and skill necessary to bring the land under cultivation; and the progress made in improving the land should be watched so that, if it is unsatisfactory, the lease may be cancelled.

363. When in any year an abnormal failure of any crop occurs in a Government Estate rents on the area on which the crop was grown may be remitted in such proportion on each class of land as the Administrator of Government Estates may decide on the recommendation of the Manager made after inspection of the crops.

Remission should not be made for ordinary fallows and shortages of crop such as are liable to occur in an unfavourable year which would not have been regarded as abnormal for the purpose of fixing rents.

364. The Manager is responsible for seeing that all conditions (other than financial) necessary for efficient farming exist on the Estate. These conditions include adequate communications and those necessary for the promotion of general welfare, *e.g.*, health, water supply, etc. He will not be directly concerned with the provision of credit facilities for lessees; but it will be his duty to assist the officers of the Co-operative Societies Department in this respect.

PART V.

APPENDICES.

APPENDIX I.
The Revenue Recovery Act.

(India Act I, 1890.) (14th February, 1890).

1. * * * *

2. In this Act, unless there is something repugnant in the subject or context,—

(1) * * * *

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district; and

(3) "defaulter" means a person from whom an arrear of land-revenue or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule stating—

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

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(2) The certificate shall be signed by the Collector making it, or by any officer to whom such Collector may, by order in writing delegate this duty and save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.

(2) A suit under sub-section (1) must be instituted in a civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

(4) This section shall apply if under this Act as in force as part of the law of British India, or under any other similar Act forming part of the law of British India, proceedings are taken against a person in British India for recovery of an amount stated in a certificate made by a Collector in British Burma.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act, as if the sum were payable to himself.

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immovable property belonging to the defaulter in the district.

(2) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

7. Nothing in the foregoing sections shall be construed—

(a) to impair any security provided by, or affect the provisions of any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, or

(b) to authorize the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

8. (1) The Governor may direct that an arrear of land-revenue accruing in British India or a sum recoverable in British India as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in British India may be recovered under this Act in British Burma and thereupon such arrear or sum shall be so recoverable :

Provided that the Governor shall not give any such direction unless he is satisfied that the remedy available under section 4 of this Act in British Burma to a person paying under protest in British Burma an arrear accruing in British Burma is available under Indian law in British India to a person paying under protest in British Burma an arrear accruing in British India.

(2) For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in India, the Collector shall have such additional powers as he has in the case of Burma income-tax and super-tax under the proviso to section 46 (2) of the Burma Income Tax Act.

9. Where a Collector receives a certificate under this Act from a Collector in British India he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.

THE SCHEDULE.

L.R. II—CERTIFICATE I.

CERTIFICATE.

[Section 3, sub-section (1).]

FROM

THE COLLECTOR OF

To

THE COLLECTOR OF

Dated the of 19 .

The sum of Rs.

is payable on

account of

by

, son of

, resident

of

, who is believed to be

at

(to have property consisting

of

at) in your

district.

Subject to the provisions of the Revenue Recovery Act, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at

A. B.,

Collector of

APPENDIX II.

The District Cesses Act.

(India Act II, 1880.) (1st April, 1880).

* * * *

2. In this Act, unless there is something repugnant in the subject or context :—

“land revenue” means revenue assessed upon land under the provisions of the Land and Revenue Act, and

“revenue officer” means any person appointed a revenue officer under the same Act.

3. * * * *

Cesses.

4. On all lands assessed to land-revenue there shall be levied in addition thereto an annual cess of ten per cent. on the amount of such revenue.

* * * *

10. All cesses * * * levied under this Act shall be payable for the year of assessment of land-revenue as fixed under the Land and Revenue Act, section 41, and shall be payable at the place at which, and to the person to whom the land-revenue is from time to time payable, or at such other place and to such other person as the Governor may direct.

Sums assessed on the amount of land-revenue shall fall due on the date on which the land-revenue falls due.

* * * *

11. All sums assessed under this Act on the amount of any land-revenue may be recovered as if they were part of such revenue.

All other sums payable under this Act may be recovered in the manner prescribed in sections 44 and 45 of the Land and Revenue Act.

* * * *

22. For the purposes of this Act the Governor may, from time to time, by notification in the Gazette invest† any revenue-officer with any of the powers, and impose on him any of the duties with which he may invest him or which he may impose upon him under the Land and Revenue Act, and the rules framed under it.

23. All proceedings of any Deputy Commissioner or revenue-officer under this Act shall be subject to control, revision and alteration by the Commissioner to whom he is subordinate and by the Governor.

24. The Governor may, from time to time, make rules† consistent with this Act for the guidance of officers in all matters connected with its enforcement.

*** Sections and words not relevant to the Land and Revenue Act omitted.

† See Judicial Department Notification No. 134, dated the 31st August 1881
infra

All such rules and all other rules made under this Act shall be published in the Gazette, and shall thereupon have the force of law.

Judicial Department Notification No. 134, dated the 31st August 1881, *Burma Gazette*, Part I, page 252.

In exercise of the powers conferred under sections 22 and 24 of the Burma District Cesses* * * Act 1880, the Chief Commissioner declares that an arrear of any (* * *) cess due under the Act may be realized as if it were the amount of a decree passed against the defaulter in favour of the *thugyi* to whom it ought to have been paid, and that proceedings, with a view to the realization of such arrears, may be instituted by such officer before an Extra Assistant Commissioner† or Revenue Officer of a higher grade.

See foot-note ***, page 204.

† The term "Extra Assistant Commissioner" includes a Myook. *See* Government Financial Department Circular No. 13 of 1890.

PART VI.

**FORMS PRESCRIBED UNDER
THE RULES AND DIRECTIONS.**

L.R.I.—LAND REGISTER 1.

Register of Grants of Land for Religious, Public and other purposes.

[Rule 55, and Direction 30, Upper Burma.]

[Direction 30, Lower Burma.]

Year 19

19

_____District.

Serial No. (1)	Locality		Area. (4)	Yearly land revenue estimated or payable (5)			Estimated market value. (6)			Price received if land alienated by sale. (7)			Name of grantee. (8)	Purpose for which grant is made. (9)	Authority sanctioning grant. (10)	Reference to District Office Proceedings. (11)	Remarks. (12)
	Village-tract. (2)	Township. (3)		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.					
			Acs. Dcs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.					

Not more than six entries to be made on each page.

Instructions.

This Register is maintained in the Deputy Commissioner's Office. All grants of land free of revenue sanctioned by the Deputy Commissioner or by higher authorities should be entered in this register. The particulars of each grant should be entered before it is issued.

Column 1.—The serial number should run in a separate series for each agricultural year (ending on the 30th June).

Column 7.—Where land is sold for a public purpose the price received should be shown in this column.

Column 9.—The purpose should be specified, e.g., "Erection of a *thein*, *kyauing*, church or school." General expression like "Religious and educational purposes" should not be used.

Column 12.—Where land is sold it should be stated whether it was sold at full market value or on favourable terms and whether revenue free or not.

If the land granted was land within a town or village which would by rule or custom have been free from assessment to land revenue even if it had not been granted, a note of the fact should be made in the remarks column to provide against the inclusion of the estimated revenue in Statement XA of the Annual Land Revenue Administration Report.

At the end of the agricultural year a line should be drawn across the page below the last entry for the year and the entries for the succeeding year should commence on a fresh leaf of the register with a separate series of numbers.

L. R. 1 - LAND REGISTER 2.

Register of Licenses to enter upon Temporary Occupation of Waste Land.

[Rule 68 under the Upper Burma and Land Revenue Regulation.]
51 Land and Revenue Act.

 District. Subdivision. Township.

Serial No.	Term of Licence.		Reference to Proceedings.	Block <small>Kutin</small> Area	Licensee's		Purpose for which licence is granted.	Rent. Land Revenue payable.	Initials of Revenue Officer.	Remarks.	
	Begins.	Ends.			Name.	Residence.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			D. C. S.D.O. I. O.						Rs. , A.		

N.B.—Four entries only should be made on each page.

Instructions for the upkeep of the Register of Licences.

A separate volume of this register should be kept up—

- (a) for each ward of the town where licences are numerous ;
- (b) in the case of small towns for each separate town, separate ~~pages~~ of the same volume being allotted to different wards ;
- (c) for all lands outside towns in each township, separate pages being allotted to each *kuin*.

Column 1.—The serial number entered in this column should ordinarily run in a separate unbroken series for each ward or *kuin* ; in other words, licences should be numbered consecutively for each ward or *kuin* regardless of years.

Column 10.—Here enter the rent, etc., reserved under the licence.

Column 12.—If the licence be cancelled or renewed, the date of cancellation or renewal should be entered with a reference to the proceedings, and in the case of renewal to the serial number of the renewed licence.

N.B.—In the case of land in towns, a copy of the town or ward map, if any, should be posted at the beginning of the register kept up for each town or ward.

L.R.I.—LAND REGISTER 6.

Register of Grazing-grounds.[Rule 77, *Upper Burma.*][Rule 68, *Lower Burma.*]

District.				Township.			
Serial number in Township.	Circle (if any), charge (if any), or village-tracts in which situated.	Kusa number and name.	Names of village-tracts to which allotted.	Area of grazing-ground.	Date of publication of notice under Upper Lower Burma Land Revenue Rule <u>ii</u> .	Number and nature of permanent remarks with which the grazing-ground has been demarcated.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

NOTE.—Not more than 5 entries should be made on each page.

Instructions for the upkeep of the Register of Grazing-grounds.

This register is to be maintained in the Revenue Department of the Deputy Commissioner's Office and should contain all grazing-grounds which have been finally allotted. New entries are made in it as new grazing-grounds are allotted or when the area of any old one is altered.

The register is a permanent one. Separate portions of the volume should be set apart for each township.

Column 1.—The serial number entered in this column should run in an unbroken series for each township regardless of years.

Column 5.—Area in acres and decimals should be given.

Column 7.—Care must be taken to enter the boundary marks fully and accurately in this column.

Column 8.—If a grazing-ground be thrown open for cultivation or otherwise disposed of or its area altered, the fact and date of disposal or alteration should be entered with a reference to the proceedings and in the case of alteration to the serial number of the altered grazing-ground.

L. R. I.—LAND REGISTER 7.

Register of Grants and Leases for Tanks, Burial-grounds and Building Sites.

[Direction 35.]

_____ } District
 { Subdivisional
 { Township } Office.

Serial No. of grants or lease.	Name and Survey No. (if any) of village-tract or <i>kutin</i> .	Reference to proceedings.	Name of grantee or lessee.	Residence of grantee or lessee.	Area.	Purpose for which grant or lease is made.	Date of grant or lease.	Designation of officer making the grant or lease.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Name.	No.	D.C.	S.D.O.	T.O.					

Register of Grants and Leases for Cultivation and of Leases for Grazing Purposes (Direction 13.)

LAND REVENUE I.
Land Register 10.

{ District
Subdivisional
Township

Office

Serial No. of grant or lease. အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား	Name. အမည်။ ကျေးရွာအုပ်စုအတွင်းအမည်နှင့် (မြေ တိုင်းဆိုင်ရာနံပါတ်) ခြေတိုင်းနံပါတ်။ No. of village tract or Kamin. နံပါတ်။	D.C. အချုပ်အုပ်။ S.D.O. နယ်စပ်စီရင်စုအုပ်စု။ T.O. ရွာအုပ်စု။	Name of grantee or lessee. အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား။	Residence of grantee or lessee. အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား။	Area ဧက။	Purpose for which grant or lease is made အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား။ အလုပ်အကိုင်အတွက်။	Date of grant or lease. အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား။	Date of expiry of term of exemption (if any). အခွင့်အလမ်းအတွက်အပိုင်ပုဂ္ဂိုလ်အား (အခွင့်အလမ်းအတွက်) ၎င်း။	Designation of officer making the grant or lease. အပိုင်ပုဂ္ဂိုလ်သို့ပေးအပ်သည့်အမှုအငယ်အား အပိုင်ပုဂ္ဂိုလ်အား ပေးအပ်သည့်အမှုအငယ်အား။ ရန်ပုံငွေထုတ်။	Remarks. အကြောင်းအရာ။
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LAND REVENUE I
LAND REGISTER II.

Register of Bought-in or Resumed Lands.

(1) Serial No.	(2) Number of proceeding or letter under which land was taken over by Government.	Particulars of land.			(6) Date of orders for disposal.	(7) Manner of disposal ordered.	(8) Date on which effect was given to order.	(9) (In cases where grant or lease was issued) No. and year of proceedings Serial No. in Lease Register.	(10) Remarks.
		(3) Kewin No.	(4) Holding No.	(5) Area.					

Instructions for the upkeep of the Register of Bought-in and Resumed Lands.

1. This Register will be maintained in such Deputy Commissioner's Office as the Commissioner may prescribe. It is intended to enable the Deputy Commissioner to keep an eye on the disposal of lands taken over by Government in revenue or agricultural loan recovery proceedings or on the eviction of non-agriculturists, etc. A separate part or volume of the register should be set apart for each township.

2. *Column (1).*—The serial number for each township should run in a separate series for each agricultural year ending on the 30th June.

3. *Columns (2) to (5).*—Particulars in respect of each holding should be entered as soon as the land becomes "reserved" under the rules or is taken over by Government under special orders.

4. *Columns (6) to (9).*—Particulars of disposal should be entered in these columns.

5. *Column (10).*—A note should be made in this column when the land ceases to be reserved and is thrown open to occupation by applicants or squatters in the ordinary way.

6. The Register should be produced before the Deputy Commissioner twice a year in order that orders for disposal may not be overlooked. Where it has not been possible to give effect to such orders within a reasonable period, the Deputy Commissioner will decide whether the reservation should be continued. If the land is thrown open to cultivation, steps should be taken to see that the defaulter is not allowed to re-occupy the land without penalty.

L.R.I.—L. 11 LAND REGISTER 2.

Register of Declaration of Landholdership.

[Rule 133.]

(OBSERVE AND REVERSE)

AFTER enquiry in my Revenue Proceeding No. _____ of 19 ____ -19
and under the provisions of the Land and Revenue Act, I (name) Deputy
Commissioner of the _____ District
declare that the status of landholder has been acquired by

son of _____ resident of _____ town
_____ township, _____ district, in respect of the land village
situated in the _____ district, township,
_____ Kwin No. _____, consisting

of *
fields forming ^{the whole} _____ of the land shown as holding No. _____ of
_{a part} _____

in words.

19 ____ -19 ____ , in the name of _____ in the
Supplementary Survey Map and Holding Register for the year 19 ____
19 ____ . This declaration covers an area of _____ acres (say in
words) _____ acres _____ decimals.

The survey numbers of the fields which are covered by this declaration
and which are delineated on the map to face page _____ of this
Register are as follows :—

(Signature) _____ Deputy Commissioner.

Dated the _____ 19 ____ .

Instructions for the upkeep of the Register of Declarations of Landholdership.

1. This Register should be maintained by every Deputy Commissioner in Lower Burma.
2. There should be a separate volume of the Register for each township. Declarations should be entered serially in the order in which they are made. Volumes of the Register should be numbered consecutively with bold Roman figures and should bear the name of the township on the back.
3. Only one declaration should be entered on each page.
4. A map of the land covered by each declaration should be pasted on to the nearest butt, so as to face the declaration.
5. The Deputy Commissioner should write his signature and date and affix the seal of his office so that both the signature and the seal shall be partly on the butt and partly on the map pasted thereon.
6. As soon as a declaration is made entries should be made in the alphabetical Index of *kwins* in the following form provided at the end of this volume :—

Kwin Name† (in alphabetical order)	Kwin No.	Declaration.	
		Made in the name of	Page.

† As much space should be provided for each letter of the alphabet as the circumstances of each township indicate.

L.R.I.—L.B. LAND REGISTER 3.

Register of Allotments for *Taungya* Cultivation.

[Rule 65.]

_____ District.

Serial No.	Reference to District Office Proceedings.	Circle.	Name of village-tract or locality.	Area of allotment.		Boundaries of allotment.	Person, family, or tribe to whom allotted.	Date of publication of notice of final allotment. (Rule 66).	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
				Acs.	Dec.				

L.R.I.—Misc. REGISTER 3.

**Register for Blank Receipts of Fixed-rate Thathameda
Capitation-tax.**

(Direction 256.)

Date of issue of receipts, of payments, etc.	Name of Village-tract to the headman of which receipts are issued	Number of Receipts Issued.			Amount paid in	Number of Receipts Returned.			Value of balance [column 6—columns (6 + 9)].	Remarks.			
		Value.	Value.	Total Value.		Value.	Value.	Total Value.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
		Rs.*	Rs.*	Rs.	A.	Rs.	A.	Rs.*	Rs.*	Rs.	A.	Rs.	A.

* Here enter value of receipt.

*Instructions for the upkeep of the Register of Blank Receipts for
Fixed-rate Thathameda
Capitation-tax*

N.B.—Where there are alternative wordings the upper wording refers to Upper and the Lower to Lower Burma.

This register shall be maintained by every Revenue Officer who issues blank receipts for fixed rate $\frac{\text{thathameda}}{\text{capitation-tax}}$ under Rule $\frac{17}{160}$.

2. *Detailed Account.* One or more separate pages on the first 160 pages of this register shall be allotted to each subdivision or township in the case of the register maintained in the Deputy Commissioner's Office or to each urban ward or village-tract in the case of a Subdivisional or Township Register, and at the beginning there shall be an alphabetical index of subdivisions, townships, urban wards or village-tracts showing the serial number of the pages allotted to each. The allotment of pages in the case of Township Registers should be exactly the same as in the volume of Account Register II in which $\frac{\text{thathameda}}{\text{capitation-tax}}$ is entered.

Lower Burma only.—Where *tsikhugyis* exist, the circle should be entered instead of the village-tract and the *tsikhugyis* will take the place of the headman.

3. *Abstract Account.*—The last forty pages of the register shall be set apart for the purpose of maintaining two abstract accounts. The first, which is not required in the case of the Deputy Commissioner's Office, showing the total number of blank receipts received, the total amount paid in and the total number of blank receipts returned to the Deputy Commissioner for destruction; and the second showing the number of receipts daily issued to each officer or headman, the number daily returned by each and the amount of revenue daily paid in by each.

4. *First Abstract* (Not required in Deputy Commissioners' Register)—Two pages, say No. 161-2, in each volume should be set apart for the First Abstract. On the arrival of a stock of blank fixed rate $\frac{\text{thathameda}}{\text{capitation-tax}}$

receipts the Revenue Officer, after careful verification of their numbers, shall cause their receipt to be noted in red ink in column 1-5, thus—

Column 1.—Date of receipt.

Column 2.—Received from Deputy Commissioner (or Subdivisional Officer).

Columns 3-5.—Number of receipts of each value and total value.

When all receipts have been recalled from subordinate officers, the total amount collected as obtained from the Second Abstract shall be entered in column 6 and the total numbers and value of receipts returned in columns 7-9. In the "remarks" column the number and date of the letter with which the receipts were "received" from or returned to the Deputy Commissioner or Subdivisional Officer shall be noted.

5. *Second Abstract.*—Pages 163-200 of each volume shall be set apart for the Second Abstract. The numbers and value of the receipts daily issued to each subordinate officer shall be entered on the date of issue in columns 3-5, the various amounts paid in daily shall be entered in detail in column 6, and the numbers and value of receipts returned each day shall be noted, also in detail, in columns 7-9. Every entry made in the separate account with each officer shall be reproduced in the Second Abstract.

6. Every headman shall be required to sign his name across columns 6-9 against the entry in columns 3-5 of receipts issued to him.

7. In the Deputy Commissioner's office the certificate that all forms returned have been destroyed shall be written across the page at the close of the Second Abstract.

8. *Columns 3 and 4, 7 and 8.*—The value of the blank receipts shall be entered by hand in the headings of these columns. When the receipts issued are of more than $\frac{\text{one value}}{\text{two values}}$, a separate account shall be kept for each $\frac{\text{value}}{\text{pair of two values}}$. If receipts of more than $\frac{\text{one value}}{\text{one pair of two values}}$ are issued to any headman, the account of $\frac{\text{one value}}{\text{one pair of two values}}$ should be maintained on the left-hand page of an opening and the account of the other $\frac{\text{value}}{\text{pair of values}}$ on the right-hand page.

Lower Burma only.—One pair of rates (e.g., Rs. 5 and Rs. 2-8) should be entered on the left-hand page and the other pair, if any (e.g., Rs. 4 and Rs. 2) on the right-hand.

Upper Burma only.—One rate (e.g., Rs. 2-8) should be entered on the left-hand page and the other rate (e.g., Rs. 2) should be entered on the right-hand page.

9. The Revenue Officer shall enter his initials in column 11 against each entry in columns 1-10.

L.R.I.—Misc. ROLL 1.

Abstract of *Thathameda*
Capitation-tax Assessment-rolls for Township.

District, for 19 .

[Direction 214.]

Village-tract. (1)	Previous year's revenue. (2)	Current year's revenue (3)	Remarks. (4)

Akunuwun.

Deputy Commissioner.

N.B.—Totals for townships should be struck.

L.R.I.—L.B. Misc. ROLL 1.

Cover with Abstract of Roll of Capitation-tax for

-----VILLAGE-TRACT
 -----TOWNSHIP
 -----DISTRICT
 -----YEAR

[Direction 213.]

Abstract.

Year.	Total entries.	Exemption.	Assessec.	Demand.	Result of Comparison.
19 --19					+
19 --19					-

Checked and compared.

L.R. II—BOND 1.

Headmen's Security Bond (Joint).

[Direction 268.]

District,

Township.

WHEREAS

the Deputy Commissioner of the

district has agreed to ^{appoint}_{retain} us the signatories hereto ^{of}_{in} the office of headmen in the said district on our becoming sureties each for the other of us; for the true and faithful performance of our duties as headmen and for accounting to the said ^{and his successors} in office for all revenue taxes cesses and other public moneys which shall come to the hands of each of us:

Be it known that we the undersigned are held firmly bound to the Governor of Burma and his successors in office in the sum of rupees (Rs.) for payment of which we bind ourselves jointly and each of us doth bind himself severally and our respective heirs and legal representatives firmly by these presents.

The condition of the above-written obligation is such that if we and each of us shall at all times hereafter duly and regularly account for and pay to the Deputy Commissioner of the district for the time being or to any person or persons who may be appointed for this purpose all revenue taxes cesses and other public moneys which shall come to our respective hands and in every other respect fully and faithfully perform and discharge the duties and obligations which from time to time shall devolve upon us or upon any of us as headmen in the said district then the above written bond or obligation shall be void otherwise the same shall remain in full force and virtue.

Signed by
in the presence of* }

* Witnesses, with their description and residences.

L.R. II—BOND 2.

Headman's Security Bond (Co-Villagers).

[Direction 268.]

District, *Township,* *Village-tract.*

WHEREAS the Deputy Commissioner of has
 agreed to ^{appoint} _{retain} Maung son of Maung as headman
 of the village-tract of the district on our becoming
 sureties for the true and faithful performance of his duties as headman
 and for his accounting to the said Deputy Commissioner and his successors
 in office for all revenue taxes cesses and other public moneys which shall
 come to his hand :

Be it known that we (*the sureties*) are
 held firmly bound to the said and his suc-
 cessors in office in the sum of Rs. to be paid to the Deputy
 Commissioner of the District for the time being for which
 payment to be well and truly made we bind ourselves jointly and each of
 us doth bind himself severally and our and each of our heirs executors and
 administrators firmly by these presents.

The condition of the above-written obligation, etc., is such that if
 the said headman shall at all times hereafter duly and regularly account
 for and pay to the Deputy Commissioner of for the
 time being or to any person or persons who may be appointed for this purpose
 all revenues taxes cesses and other public moneys which shall come to his
 hand and in every other respect fully and faithfully perform and discharge
 the duties and obligations which from time to time shall devolve on him
 in his capacity of headman of village-tract as aforesaid then
 the above-written bond or obligation shall be void otherwise the same shall
 remain in full force and virtue.

Signed, sealed and delivered

by the abovenamed on the

day of

in the presence of—

} *Witnesses.*

L.R. II—BOND 3.

Headman's Security Bond (Mortgage).

[Direction 271.]

District,

Township,

Village-tract.

THIS INSTRUMENT made the _____ day of _____ 19____
 between _____ of the one part and the Governor of
 Burma of the other part: WHEREAS _____ the Deputy Commis-
 sioner of _____ has agreed to ^{appoint}_{retain} _____ Maung _____ son of
 _____ as headman of the _____
 village-tract of the _____ district on the immovable property set
 out and described in the schedule hereunder written being conveyed to the
 Governor of Burma as security for the said Maung
 accounting to the said Deputy Commissioner
 and his successors in office for all revenue taxes cesses and other public
 moneys which shall come to his the said Maung
 hands: Now the said _____ doth hereby convey and assign
 unto the Governor of Burma and his successors in office the immovable
 property set out and described in the schedule hereunder written together
 with the appurtenances thereto belonging TO HOLD the same for ever
 subject to the following proviso that is to say PROVIDED always that
 if the said Maung _____ shall at all times hereafter duly and
 regularly account for and pay the Deputy Commissioner of
 for the time being or to any person or persons who may be appointed for
 this purpose all revenue taxes cesses and other public moneys which shall
 come to his hands and in every other respect shall fully and faithfully per-
 form and discharge the duties and obligations which from time to time
 shall devolve on him in his capacity of headman of _____ village-tract
 aforesaid then the said Governor of Burma will after six months subsequent
 to the time when the said _____ shall cease to be such
 headman re-convey and assign unto the said _____ or heirs
 or his assigns the said property herein expressed to be hereby conveyed and
 assigned.

Signed and sealed and delivered by the

 above-named in the presence of

} Witnesses.

THE SCHEDULE.

Describe the property as required by .

Rules 5 and 7 of the Registration of Deeds Rules, 1908 (Lower Burma)

Section 21 of the Registration Act.

L. R. II—BOND 3 (a).

Headmen's (own) Security Bond (Personal).

KNOW ALL MEN by these presents that whereas by an order dated the _____ day of _____ 19____ I _____
 Manager of the _____ Rubber Estate in the _____
 Township of the _____ District have been appointed to be
 Headman over the area comprised in the said rubber estate for the purpose
inter alia of collecting revenue taxes cesses and other public moneys leviable
 on the person or persons residing within the said rubber estate I do hereby
 bind myself my heirs legal representatives and assigns to the Governor of
 Burma hereinafter referred to as "the Governor" in the sum of Rupees
 _____ to be paid to the Governor.

NOW THE CONDITION of the above-written bond is such that if I shall
 at all times hereafter duly and regularly account for and pay into the Govern-
 ment Treasury at _____ or to any person or persons who may be appoint-
 ed by the Government of Burma for this purpose all revenue taxes cesses
 and other public moneys which shall come to my hand and in every other
 respect fully and faithfully perform and discharge the duties and obliga-
 tions which from time to time shall devolve on me as Headman over the said
 area then the above-written bond shall be void otherwise the same shall
 remain in full force and virtue.

Dated this _____ day of _____ 19____ .

Signed by the said _____
 in the presence of—

} Witnesses.

L. R. II—CERTIFICATE 2.

Certificate of Sale of Immovable Property under Section ^{42, Upper Burma.}
^{47, Lower Burma.}[Rule 176, Upper Burma.]
[Rule 96, Lower Burma.]

IN THE REVENUE OFFICE OF THE

AT

Revenue Proceeding No. of 19 -19 .

THIS is to certify that—

(Name of purchaser in full)—

(Name of father or of mother)—

(Caste, if any)—

(Occupation)—

(Residence)—

has been declared the purchaser at sale by public auction on the
day of 19 of the holding known as (name, if any)
being No. , in the CadastralSurvey map of the year 19 -19 , situated in
kwin, village-tract, township, district
[a] as shown in the attached plan and bounded as follows :—

North—

East—

South—

West—[a]

The land was sold for the recovery of arrears of land revenue due from

(Name of defaulter)—

(Name of father or of mother)—

(Caste, if any)—

(Occupation)—

(Residence)—

and is free from all encumbrances except such as are specified below.

GIVEN under my hand and the Seal of the Court this
day of 19 .

Revenue Officer.

[a]—[a] May be omitted when the land is situated in an area under Supple-
mentary Survey.

Instructions.

1. This form may be used only when the sale certificate is written in English, the stamp duty being paid by means of an impressed stamp label. When the certificate is drawn up in Burmese or in any other Oriental language, it must be copied out upon an impressed sheet [Rules 5 and 9 (2) of the Burma Stamp Rules, 1940].

2. The stamp duty, which is payable by the purchaser, is governed by Article 18 of Schedule I of the Burma Stamp Act.

3. An unstamped copy of the certificate on which a note has been made of the amount of stamp duty paid on the original document shall be sent to—

(a) "the Registering Officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate" (section 89 of the Registration Act);

(b) the Revenue Surveyor (Rule $\frac{176}{95}$ under the $\frac{\text{Upper Burma Land and Revenue}}{\text{Land and Revenue}}$

$\frac{\text{Revenue Regulation}}{\text{Act}}$). In the case of property situated in Towns

to which Chapter VIII of the Lower Burma Town and Village Lands Act applies, the copy shall be sent to the Revenue Officer in charge of the Roll of Town Lands.

The former files his copy in Supplementary Register Book I and indexes the names of the defaulter and of the auction-purchaser in Index No. I, and the property in Index No. II (Rule 87 of the Burma Registration of Deeds Rules, 1913.)

The latter shall make the necessary alterations in the Register of Holdings and shall return his copy with an endorsement stating that he has made these alterations, to the Revenue Officer, who shall file it in the proceedings (Burma Land Revenue Direction 176).

4. If the property sold is not an agricultural holding the following particulars shall be entered in the document in place of those specified in the form:—

(i) nature of the property, *i.e.*, house, house-site, etc ;

(ii) situation of the property, *e.g.*, township, village-tract ; and

(a) in the case of land (whether inclusive or exclusive of buildings on such land) situated in a large town, the name or number of the block or quarter of the town in which it is situate, the name or number of the lot, and where the land sold forms part only of a lot, particulars sufficient to identify that part ;

(b) in the case of a building situated in a large town, when the land on which such building stands is not affected, the name or number of the street in which the building stands, and the name or number of the building in that street, or, if neither street nor building has name or number, the name or number of the block or quarter and of the lot in which such building stands ;

(c) in the case of other property, situated in a small town or village, the name or number of the property, if any.

L. R. II—L. B. CERTIFICATE 1.

Certificate of Declaration of Landholdership.

[Rule 133.]

CERTIFIED that the declaration of acquisition of landholder status, of which a copy is on the reverse, was recorded on the ¹⁹ at page of Volume of the Register prescribed under the Land and Revenue Act.

Proceeding No. of 19 —19 of the District Revenue Office of—

Kwin No.

Area acres, decimals

(Burmese translation of above.)

(Signature)

(Designation)

[ON REVERSE.]

Copy of a declaration of Landholdership (Form L.R.I—L.B. Land Register 2.)

(P. True Copy.)

(Signature)

(Designation)

LAND REVENUE II
GRANT 1

Entered in Land Register 1 (Volume.....) as Serial No.....of 19 —19
Revenue Proceeding No.....of 19 —19District Office.

Instrument of Grant for RELIGIOUS PUBLIC Purposes.

[Rules 52, 53 and 55 under the U.B. Land and Revenue Regulation.]
[Rules 32, 33 and 36 under the Land and Revenue Act.]
[Rules 50, 51 and 54 under the L.B. Town and Village Lands Act.]

THIS INSTRUMENT OF GRANT made the _____ day of _____ between the Governor of Burma of the one part and _____ of the other part : WITNESSETH that the said Governor of Burma doth hereby grant unto the said _____ and the survivor of them or other the trustees or trustee for the time being of the trust hereby created (hereinafter called the trustees) all that piece of land situate _____ and containing an area of _____ or thereabout which said piece of land is delineated in the plan hereto annexed and therein coloured

TO HOLD the same upon trust for the purpose of *..... and with the following liberties and subject to the following conditions that is to say—

- (1) that the said premises shall be free of all Government land revenue taxes, assessments and dues whatever so long as they are used for the purpose of*
- (2) that the said premises shall be liable to be assessed to land revenue if the whole or any portion thereof is used for any purpose other than the specific purpose or purposes for which they are hereby granted and
- (3) that subject in all cases to the repayment to the holder of the amount of the value if any paid to Government by the original grantee the said premises together with all buildings erected or other works executed thereon shall be liable to be resumed by the Government if the land or the buildings are at any time used for any purpose other than the specific purpose or purposes for which they are granted [a] or if the buildings are allowed to fall into such disrepair as to unfit them for use as a *sayat* [a].

IN WITNESS WHEREOF

Deputy Commissioner of the _____ district on behalf of the
Governor of Burma and _____ have hereunto set their hands.

Witness. }

Witness. }

Collector.

Deputy Commissioner.

Grantee.

* Here enter the specific purpose for which the land is granted, e.g., for building a *sayat*, *abaddha thein*, church, etc.
[a]—[a] To be omitted except in cases of grants of land for *sayats*.
Note.—This form is not to be used for issuing *baddha thein* grants.

[ON THE REVERSE OF THE COUNTERPART OF GRANT.]

To

THE REVENUE SURVEYOR, _____ Charge.
Town

Please plot the area granted as shown in the attached plan on the ^{Kwin}/_{Town} map and return this copy of the deed with a certificate that you have done so.

DATED _____ }
The _____ 19 . }

Officer issuing Grant.
Designation.

FROM

THE REVENUE SURVEYOR, _____ Charge.
Town

To

.....

(1) Counterpart of deed of grant, with map attached, received on.....

(2) Returned on.....

Certified that I have plotted the area granted as shown in the attached plan on the ^{Kwin}/_{Town} map.

DATED _____ }
The _____ 19 . }

Revenue Surveyor.

Received.....

File in proceedings.

Dated.....19 . . .

Officer issuing Grant.

LAND REVENUE II
GRANT 1B

Entered in Land Register I (Volume.....) as Serial No.....of 19 -19 .
Revenue Proceeding No.....of 19 -19 ,..... District Office.

Grant for the Consecration of a Badha Thein.

U.B. Land Revenue Rule 63A (1).
E.B. Land Revenue Rule 84 (1).
E.B. Town and Village Lands Rule 52 (1).

Grant of the land described below and delineated on the plan hereto
annexed, situated in _____ in the _____ Township of the
District., and measuring _____ of an acre, is hereby made to

BOUNDARIES.

North—

South—

East—

West—

This grant will be void if the land is not used for the consecration of
a *badha thein*.

Dated.....19 .

Collector
Deputy Commissioner

[ON THE REVERSE OF COUNTERPART OF GRANT]

To

THE REVENUE SURVEYOR, _____ Charge,
Town

Please plot the area granted as shown in attached plan on the ^{Kwin}/_{Town} map, and return this copy of the deed with a certificate that you have done so.

Officer issuing Grant.
Designation.

DATED _____ }
The _____ 19 . . . }

FROM

THE REVENUE SURVEYOR, _____ Charge,
Town

To

(1) Counterpart of deed of grant, with map attached, received on
.....

(2) Returned on.....

Certified that I have plotted the area granted as shown in the attached plan on the ^{Kwin}/_{Town} map.

Revenue Surveyor.

DATED _____ }
The _____ 19 . . . }

Received.....

File in proceedings.

Officer issuing Grant.

Dated _____ 19 . . .

L.R. II—GRANT 2.

Entered in Land Register 7 (Volume.....) as Serial No. of 19 -19 .

Revenue Proceedings No.....of 19 -19 .

Instrument of $\frac{\text{Grant}}{\text{Lease}}$ for Tank, Burial Ground, or Building Site.

[Direction 35.]

District , Township , Village-tract.

$\frac{\text{GRANT}}{\text{LEASE}}$ of the land comprising the area and on the conditions described below has this day been made to of in accordance with

Chapters $\frac{\text{VI and VIII}}{\text{II and VII}}$ of the Rules under the Upper Burma Land and Revenue Regulation Land and Revenue Act

1. Name of <i>kuin</i> in which the land is situated.	
2. Purpose for which $\frac{\text{grant}}{\text{lease}}$ is made.	
3. Area of land $\frac{\text{granted}}{\text{leased}}$	(In words) (In figures)
4. Terms of lease (For leases only).	.....years from the.....19 to the.....19
5. Boundaries of land $\frac{\text{granted}}{\text{leased}}$.	} North— East— South— West—
6. Special conditions (if any)	

A plan of the land is attached.

Dated

19 .

Signature of Officer making the $\frac{\text{Grant}}{\text{Lease}}$.

(Designation).

[ON THE REVERSE OF THE INSTRUMENT OF ^{GRANT}
LEASE]

*Extract from the Rules under the Upper Burma Land and Revenue Regulation.
Land and Revenue Act.*

* * * *

The words "grantee" and "lessee" include the original grantee or lessee and his successors in possession of the land granted or leased.

* * * *

Rules 12 to 46 and 50 (not reprinted).
Rules 4 to 12, omitting Rule 10

[ON THE REVERSE OF THE COUNTERPART OF ^{GRANT}
LEASE]

To

THE REVENUE SURVEYOR,

CHARGE.

PLEASE enter the particulars of this deed of ^{grant}_{lease}, i.e., name of **L. B. I--**
^{grantee}_{lessee}, area and description of the land ^{granted}_{leased}, serial number and form **Land**
of ^{grant}_{lease} and date of issue in your Register of Grants and Leases and plot **Register 10.**
the area ^{granted}_{leased} as shown in the attached plan on the *kwin* map, and return
this copy of the deed with a certificate that you have done so.

Dated..... }
The.....19 . }

Officer making the ^{Grant}
lease
(Designation.)

FROM

THE REVENUE SURVEYOR,

CHARGE.

To

- (1) Counterpart of deed of ^{grant}_{lease} with map attached, received on
(date)
- (2) Returned on

CERTIFIED that I have entered the particulars of this deed of ^{grant}_{lease} in
my Register of Grants and Leases and that I have plotted the area ^{granted}_{leased}
as shown in the attached plan on the *kwin* map.

Dated..... }
The.....19 . }

Revenue Surveyor.

Received
File in proceedings.

Dated

19

Officer making the ^{Grant}
lease

LAND REVENUE II**L. B. GRANT 2.**

Entered in Land Register 10 (Volume.....) as Serial No.....
of 19 -19 .

Revenue Proceeding No..... of 19 -19 ,.....District Office.

Instrument of Grant of Landholder's Right.

[Rule 97C of the Rules under the Land and Revenue Act.]

Grant of a "landholder's right" in the land and on the conditions described below is hereby made to son of

of
Township, District, hereafter called "the grantee."
Town
Village

Description of the Land.

Holding No.— Plot No.—
Situating in *Kuin* No.—
Kuin Name—
Village-tract—
Township—
District—
Area— Acres— Decimals—

Conditions of Grant.

1. Save as provided in condition 2, the grantee shall have a permanent heritable and transferable right of use and occupancy in the land granted, subject to—

- (a) the payment of all such revenue, taxes, cesses and rates as may from time to time be imposed in respect of such land under any law for the time being in force, and
- (b) the reservation in favour of Government of all mines and mineral products and of all buried treasure.

2. (i) The grantee, having paid Rs. being the auction purchase price and Rs. being one-fifth of the premium of Rs. due under Rule 97C shall pay the remaining four-fifths of the premium in the following instalments:—

First instalment	Rs.	payable on the 15th February 19
Second instalment	Rs.	payable on the 15th February 19
Third instalment	Rs.	payable on the 15th February 19
Fourth instalment	Rs.	payable on the 15th February 19

provided that the grantee may pay all or any of the above instalments before they fall due.

(ii) Until the whole of the premium has been paid the grantee shall not transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any part of the land without the sanction of the Deputy Commissioner.

3. In default of payment of any instalment due as aforesaid or in the event of a breach of the last preceding condition, this grant shall be liable to be cancelled and the land resumed and all trees, crops and buildings thereon confiscated to Government by the order of the Deputy Commissioner and the grantee shall also forfeit all claim to the amount paid towards the value of this grant.

4. The conditions of Chapter II of the Rules under the Land and Revenue Act, shall not apply to this grant except to the extent hereinbefore provided.

Dated at
 The.....19

} Signature and designation of the
 Officer making the Grant.

Signature of Grantee.

[ON THE REVERSE OF COUNTERPART OF GRANT.]

To

THE REVENUE SURVEYOR, _____ Charge.
Town

Please plot the area granted as shown in the attached plan on the $\frac{\text{Kwin}}{\text{Town}}$ map, and return this copy of the deed with a certificate that you have done so.

Officer issuing Grant.
(Designation.)

Dated }
The 19 . }

FROM

THE REVENUE SURVEYOR, _____ Charge.
Town

To

.....

(1) Counterpart of deed of grant, with map attached, received on.....

(2) Returned on.....

Certified that I have plotted the area granted as shown in the attached plan on the $\frac{\text{Kwin}}{\text{Town}}$ map.

Revenue Surveyor.

Dated }
The 19 . }

Received.....

File in proceedings.

Officer issuing Grant.

Done 19 .

L. R. II—GRANT 3.

Entered in Land Register 1 (Volume) as Serial No. of 19 -19
 Revenue Proceeding No. of 19 -19 of

Instrument of Grant for the Cultivation of Rubber.

Rule ^{55-A}
~~29-A~~

Grant of the land comprising the area and on the conditions described below is hereby made with effect from the day of 19 to son of of village, township.

DESCRIPTION OF LAND GRANTED.

District,

Township,

Village-tract,

Kwin name,

Kwin No.

Area of land granted

acres,

decimals.

Boundaries.—As per certified copy of plan attached.

Conditions of Grant.

This grant is subject to the following special conditions, as well as to the general conditions of ^{Chapter VI}
~~Chapters II and III~~ of the Rules under the Upper Burma Land and Revenue Regulation in so far as they are not inconsistent with the special conditions, namely :—
 Land and Revenue Act

1. (a) the grantee shall within two years from the date of the instrument of grant plant not less than one-tenth of the total area with rubber trees :

(b) the grantee shall within four years from the date of the instrument of grant plant not less than one-half of the total area with rubber trees :

(c) the grantee shall within eight years from the date of the instrument of grant plant not less than three-fourths of the total area with rubber trees :

Provided that in computing the total area under sub-clauses (a), (b) and (c) above, the land occupied by or appertaining to roads or buildings constructed or erected for purposes of the grant, and the land, if any, declared by the Deputy Commissioner, in consultation with the Deputy Director of Agriculture or, if he is not available, with the Divisional Forest Officer, to be unsuited for the growth of rubber trees; shall be excluded.

2. The grantee shall at all times make use of the land in the *bona fide* cultivation of rubber trees. Other crops may be grown to such extent only as not to interfere with rubber cultivation or on land unsuited for the growth of rubber trees.

3. If the Deputy Commissioner considers that the grantee has failed to observe any of the conditions aforesaid, he may resume the whole or part of the area granted. In the event of a partial failure by the grantee to observe the said conditions, the area to be resumed shall be determined by the Deputy Commissioner, in consultation with the Deputy Director of Agriculture or, if he is not available, with the Conservator of Forests, on

taking into consideration the extent to which the grantee has failed to observe the conditions :

Provided that an order of the Deputy Commissioner under this condition shall not take effect until it has been sanctioned by the Commissioner.

* To be corrected if the term of exemption is less than eight years.

4. The land granted shall be exempted from assessment to land revenue for a term of eight years : *

Provided that if at any time during the term of exemption the Deputy Commissioner is satisfied that the land is not being used for the *bona fide* cultivation of rubber trees he may impose upon the grantee the penalties set out in Rule 41 of the Rules under the Upper Burma Land and Revenue Regulation in addition to any other penalties to which the grantee may be liable under the conditions of this grant.

5. (1) After the expiry of the term of exemption specified in the foregoing condition, the entire area comprised in the grant, with the exception of any area excluded under the proviso to the first condition above, shall be assessed to land revenue at the rate of Rs. 3 per acre. Such rate of assessment will be liable to revision on or after the 1st July 1936 and thereafter at intervals of not less than 20 years :

Provided that at any revision the rate shall not be raised by more than 50 per centum above the rate then current.

(2) Land excluded from the computation under the proviso to the first condition above as unsuited for the growth of rubber trees shall after the expiry of the term of exemption be liable to assessment at the same rates as similar land in the neighbourhood.

6. In addition to the land revenue payable under the foregoing condition, all rubber produced from the area granted shall be liable from the date of the instrument of grant to the payment of a royalty under the Forest Act, of 2 per centum on the net value of the rubber. The net value will be based each month on the average value in the London Market for the previous month with such deduction as may be prescribed by the Governor on account of cost of production, freight and sale charges.

7. Such rate of royalty will be liable to revision on or after the 1st July 1936 and thereafter at intervals of not less than 20 years :

Provided that at any revision the rate of royalty shall not be raised by more than 50 per centum above the rate then current.

Dated

The 31

19 .

} Signature of Officer making this Grant.

Signature of the Grantee.

[ON THE REVERSE OF THE COUNTERPART.]

Received the grant of which this is the counterpart.

Dated 19 Signature of the Grantee.

To

THE REVENUE SURVEYOR,

CHARGE.

PLEASE enter the particulars of the grant specified on the obverse in your Register of Grants and Leases [*] and plot the area granted as shown in the attached plan on the *hwin* map [*] and return this copy of the deed with a certificate that you have done so.

Dated }
The 19 } Officer making the Grant.
(Designation.)

FROM

THE REVENUE SURVEYOR,

CHARGE.

To

- (1) Counterpart of grant, with map attached, received on (date)
- (2) Returned on

Certified that I have entered the particulars of the grant specified on the obverse in my Register of Grants and Leases [*] and that I have plotted the area granted as shown in the attached plan on the *hwin* map [*].

Dated }
The 19 } Revenue Surveyor.

Received

File in proceedings.

Dated 19 Officer making the Grant.

[*]—[*] Where the *hwin* has not been cadastrally surveyed this may be struck out.

L.R. II—L.B. GRANT I.

Entered in L.B. Land Register 1 (Volume) as Serial No. of 19 -19
 Revenue Proceedings No. of 19 -19 of

Instrument of Grant for Cultivation.

[Rule 44 and Direction 13.]

GRANT of the land comprising the area and on the conditions described below is hereby made to

of , son of
 village, township,
 district.

DESCRIPTION OF LAND GRANTED.

District		Township	
Village-tract	, Kwin name		, Kwin No.
Area of land granted		acres	decimals.

Boundaries.—As per certified copy of plan attached.

CONDITIONS OF GRANT.

* Period of exemption (if any)

Purpose for which grant is made

Date of first assessment

Proportion of area granted to be brought } First year.
 under cultivation during each year of } Second year.
 the period of exemption. } Third year.

*If no term of exemption is allowed add the following:—

Two-thirds of the area granted shall be brought under cultivation within years.

This grant is made in accordance with Rules 4 to 21 of the Rules under the Land and Revenue Act.

Dated at

The

19

}

Signature of Officer making Grant.

[ON THE REVERSE OF THE GRANT.]

Extract from Rules 4-21.

[ON THE REVERSE OF THE COUNTERPART.]

Received the grant of which this is the counterpart.

Date

Signature of Grantee.

To

THE REVENUE SURVEYOR,

CHARGE.

PLEASE enter the particulars of the grant specified on the obverse in your Register of Grants and Leases [*] and plot the area granted as shown in the attached plan on the *Kwin* map [*] and return this copy of the deed with a certificate that you have done so.

L. R. I—
Land
Register 10.

Dated

The

19 .

}

Officer making the Grant.

(Designation.)

FROM

THE REVENUE SURVEYOR,

CHARGE.

To

- (1) Counterpart of grant, with map attached, received on
(date).
- (2) Returned on

CERTIFIED that I have entered the particulars of the grant specified on the obverse in my Register of Grants and Leases [*] and that I have plotted the area granted as shown in the attached plan on the *Kwin* map. [*]

Dated

The

19 .

}

Revenue Surveyor.

Received

File in proceedings.

Dated

19 .

Officer making the Grant.

[*]—[*] Where the *Kwin* has not been cadastrally surveyed this may be struck out.

L. R. II—L. B. LEASE 2.

Entered in L. B. Land Register 1 (Volume) as Serial No. of
19 -19 Revenue Proceedings No. of 19 -19 of

Instrument of Lease for Cultivation or Grazing Purposes.

[Rule 44 and Direction 13.]

LEASE of the land comprising the area and on the condition described below is hereby made to son of
of village, township.

DESCRIPTION OF LAND LEASED.

District , Township
Village-tract , Kwin name , Kwin No.
Area of land leased acres decimals

Boundaries.—As per certified copy of plan attached.

CONDITIONS OF LEASE.

Term of Lease.	Commencing from	Ending on

*Period of exemption (if any)

Purpose for which lease is made

Date of first assessment

To be filled in where the lease is for cultivation.

Proportion of area leased to be brought under } First year.
cultivation during each year of the period } Second year.
of exemption. } Third year.

* If no term of exemption is allowed and the lease is for cultivation add the following:—

Two-thirds of the area leased shall be brought under cultivation within years.

This lease is made in accordance with Rules 4 to 21 of the Rules under the Land and Revenue Act.

Dated at

The 19

Signature of Officer making the Lease.

(Designation.)

[ON THE REVERSE OF THE LEASE.]

Extract from Rules 4 -21.

(ON THE REVERSE OF THE COUNTERPART.)

Received the lease of which this is the Counterpart

Date

Signature of Lessee.

To

THE REVENUE SURVEYOR,

CHARGE.

PLEASE enter the particulars of the lease specified on the obverse in your Register of Grants and Leases [*] and plot the area leased as shown in the attached plan on the *kwin* map [*] and return this copy of the deed with a certificate that you have done so. L. R. 44.

Dated

The

19 . }

Officer making the Lease.
(Designation.)

FROM

THE REVENUE SURVEYOR,

CHARGE.

To (1) Counterpart of lease, with map attached, received on
(date).

(2) Returned on

CERTIFIED that I have entered the particulars of the lease specified on the obverse in my Register of Grants and Leases [*] and that I have plotted the area leased as shown in the attached plan on the *kwin* map [*].

Dated

The

19 . }

Revenue Surveyor.

Received

File in proceedings.

Dated

19 .

Officer making the Lease.

[*]-[*] Where the *kwin* has not been cadastrally surveyed this may be struck out.

LAND REVENUE II—LEASE 7.

Entered in U. B. Land Register 3 (Volume) as serial No. of 19 --19
 L. B. Revenue Proceedings No. of 19 -19 of

Instrument of Thugyisa Lease.

[Upper Burma Land Revenue Rules 56, 53 (f) and 60 and Land Revenue
 Lower Burma Land Revenue Rules 13 and 14 (a)
 Directions 42 -49.]

Lease of the land comprising the area and the conditions described
 below is hereby made for purposes of cultivation to
 son of headman of village-tract,
 township, District,

DESCRIPTION OF LAND LEASED.

District , Township , Village-tract
 Kwin name , Kwin No.
 Area of land leased acres decimals

Boundaries.—As per certified copy of plan attached.

Period of exemption (if any)—

Date of first assessment—

Government may resume possession of the land leased and thereupon
 the lease thereof shall determine:—

- (1) At the death of the lessee or on his ceasing to be a headman from any cause whatsoever.
- (2) On the lessee alienating, mortgaging or charging or attempting to alienate, mortgage or charge, his interest, whether wholly or partially in the land leased or any part thereof, provided that the lessee may sub-lease the land or any part thereof for a period not exceeding one year at a time.
- (3) On the lessee becoming insolvent or allowing his right, title and interest, or any part thereof in the said land or any part thereof to be attached and sold in execution of any decree.
- (4) On the lessee depositing this present lease with any person or persons by way of indemnity or as a security for money.
- (5) The land shall be subject to the payment of such revenues, cesses, taxes and rates as may from time to time be imposed under any law or rules for the time being in force.

Dated at

The

19

Signature of the Officer making
 the Lease.
 (Designation.)

[ON THE REVERSE OF THE COUNTERPART.]

Received the lease of which this is the counterpart.

Dated 19 . Signature of Lessee.

To THE REVENUE SURVEYOR,

CHARGE.

L. R. I.—
Land
Register 10.

PLEASE enter the particulars of the lease specified on the obverse in your Register of Grants and Leases [a] and plot the area leased as shown in the attached plan on the *kwin* map [a] and return this copy of the deed with a certificate that you have done so.

Dated }
The 19 . } Officer making the Lease.
(Designation).

FROM THE REVENUE SURVEYOR,

CHARGE.

To
(1) Counterpart of lease, with map attached, received on
(date)
(2) Returned on

CERTIFIED that I have entered the particulars of the lease specified on the obverse in my Register of Grants and Leases [a] and that I have plotted the area leased as shown in the attached plan on the *kwin* map.[a]

Dated }
The 19 . } Revenue Surveyor.

Received.
File in proceedings.

Dated 19 . Officer making Lease.

[a]—[a] Where the *kwin* has not been cadastrally surveyed this may be struck out.

L. R. II—LICENCE 1.

Entered in Land Register 2 (Volume) page
 Revenue Proceedings No. of 19 —19 of

Licence to enter upon Temporary Occupation of Waste Land.

[Rule 68, Upper Burma.]
 [Rule 51, Lower Burma.]

District , Township , Village-tract.

PERMISSION has this day been granted to , of village,
 village-tract, to occupy temporarily until the day of 19 for
 the purpose of the lands situated in kwin
 village-tract, measuring acres or thereabouts and bounded as
 follows :—

North —

East —

South —

West —

Dated 19

Signature of Revenue Officer.

L. R. II—L. B. LICENCE 5.

Entered in Land Register 2 (Volume) Page Revenue
 Proceedings No. of 19 19 District Office.

Licence to occupy Reserved Land for the Purpose of Cultivation.

(Lower Burma Land Revenue Rule 97D.)

District, Township, Village-tract.

Permission has this day been granted, under the conditions hereinafter mentioned, to of Village, Village-tract, to occupy, for the purpose of cultivation only, the land situated in kwin No. in the Village-tract (consisting of) *measuring acres or thereabouts [as shown in the attached plan]† and bounded as follows :—

- North —
- East —
- South —
- West —

Conditions of Licence.

This licence is subject to the provisions of the rules under the Land and Revenue Act, in so far as they are not inconsistent with the following conditions :—

1. The licensee shall pay an annual rent of Rs. on or before the in each year. If no rent is fixed, the licensee shall pay, on or before the in each year, land revenue at the rate ordinarily assessed upon the land. If rent is paid, the land shall be exempt from assessment to land revenue.
2. The licensee shall not transfer or attempt to transfer in any way the permission hereby given.
3. Should the licensee fail to comply with any of the conditions of this licence it may at once be cancelled by order of a Revenue Officer not below the rank of a Township Officer.
4. The licence may be terminated by a notice of not less than one month (on either side) expiring on the 31st March.‡

STATION : } Signature and designation of Revenue
 Dated the 19 . } Officer.

* () To be struck out if the land is not described by holding number and year or by survey plot numbers.
 † [] To be deleted if a map is not attached.
 ‡ Note.—Substitute for " 31st March " such other date as may have been fixed by the Deputy Commissioner by general or special order.

[ON THE REVERSE OF THE COUNTERPART OF LICENCE.]

To

THE REVENUE SURVEYOR,

CHARGE.

PLEASE enter the particulars of this licence, *i.e.*, name of its holder, area and description of the land to which it refers, rental and serial number and term of licence, dates of issue and expiry, in your assessment roll now under preparation, or in the copy of the last roll returned to you, and plot the area as shown in the attached plan on the Town map, and return this copy of the deed with a certificate that you have done so.

Date
The

19 . . . }

Officer issuing licence.
(Designation.)

Received

THE REVENUE SURVEYOR,

CHARGE.

To

(1) Counterpart of licence, with map attached, received on
(date)

(2) Returned on

Certified that I have entered the particulars of this licence in the assessment roll, and that I have plotted the area to which it refers as shown in the attached plan on the Town map.

Date
The

19 . . . }

Revenue Surveyor.

Received

City of proceedings.

L.R.II—L.B. LICENCE 6.

Entered in Land Register 2 (Volume) Page

Revenue Proceedings No. of 19 —19 District Office.

Licence to occupy Temporarily Relinquished Land for the purpose of Cultivation.

(Lower Burma Land Revenue Rule 73A.)

District, Township, Village-tract.

Permission has this day been granted, under the conditions hereinafter mentioned, to of Village, Village-tract, to occupy, for the purpose of cultivation, the land situated in Kwin No. in the Village-tract (consisting of)* measuring acres or thereabouts as shown in the attached plan† and bounded as follows, and temporarily relinquished to Government by in Revenue Proceedings No. of 19 —19

- North—
- East—
- South—
- West—

Conditions of Licence.

This licence is subject to the provisions of the Land and Revenue Act, and the Rules thereunder, in so far as they are not inconsistent with the following conditions :—

1. The licensee shall pay on or before the in each year land revenue at the rate fixed for the land.
2. The licensee shall not transfer or attempt to transfer in any way the permission hereby given.
3. Should the licensee fail to comply with any of the conditions of this licence it may at once be cancelled by order of a Revenue Officer not below the rank of a Township Officer.
4. The licence is subject to termination under the provisions of section 13 of the Land and Revenue Act.

STATION : } Signature of Revenue Officer.
 Dated the _____ 19 . }

* () To be struck off if the land is not described by holding number and area or by survey plot numbers.
 † To be deleted if a map is not attached.

[ON THE REVERSE OF THE COUNTERPART OF LICENCE.]

To

THE REVENUE SURVEYOR, _____ Charge
Town.

PLEASE enter the particulars of this licence, i.e., name of its holder, area and description of the land to which it refers, and serial number and form of licence, dates of issue and expiry, in your assessment roll now under preparation, or in the copy of the last roll returned to you, and plot the area as shown in the attached plan on the *Kwin* map, and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 _____ } Officer issuing licence.
(Designation.)

FROM

THE REVENUE SURVEYOR, _____ Charge
Town.

To _____

(1) Counterpart of licence, with map attached, received on _____

(2) Returned on _____

Certified that I have entered the particulars of this licence in the assessment roll, and that I have plotted the area to which it refers as shown in the attached plan on the *Kwin* map.

Dated _____ }
The _____ 19 _____ } Revenue Surveyor.

Received _____

File in proceedings.

Dated _____ 19 _____ Officer issuing licence.

L.R. III—NOTICE 4.

Notice of Refund of Revenue erroneously Assessed.

[Direction 164.]

(i) Maung _____ of _____ village, _____ township, is hereby informed that a sum of _____ rupees _____ annas _____ pies has been remitted out of a total sum of _____ rupees _____ annas _____ pies due from him on account of $\frac{\text{land-revenue}}{\text{water-rate}}$ on holding No. _____ *kwin*

thathameda or capitulum tax
for the year 19 _____ -19 _____. If the latter amount has already been paid by him, he should fill in the entry below and return this form to the Township Officer through the village headman within three months of the date of this notice (failing which his claim may be treated as waived). A refund will then be made to him.

Date _____

Deputy Commissioner.

(To be filled in by the Assessee and submitted to the Township Officer through the village headman.)

(ii) I, Maung _____ of _____ village, beg to apply for a refund of the amount above-mentioned which has been remitted. The total revenue due from me on account of $\frac{\text{land-revenue}}{\text{water-rate}}$ on holding No. _____ *kwin*

thathameda or capitulum tax
for the year 19 _____ -19 _____. was paid by me to the village headman of village-tract on the _____ day of _____ 19 _____

Date _____

Signature of Assessee.

(To be filled in by the Village Headman.)

(iii) I certify that Maung _____ of _____ village has paid the full revenue as stated above, and that the amount was paid in by me to the $\frac{\text{treasury}}{\text{sub-treasury}}$ on the day of _____ 19 _____ on chalan No. _____

Date _____

Village Headman.

(To be filled in by the Township Officer.)

(iv) Submitted to the Deputy Commissioner.

*[The payment made by the Village Headman into the sub-treasury has been verified by me and found correct.]

Date _____

Township Officer.

* To be deleted unless the payment was made to the sub-treasury.

(Deputy Commissioner's order.)

(v) Prepare refund order in T. F. No. 45 for signature and send it with the proceedings to Township Officer for delivery to applicant.

Date

Deputy Commissioner.

(vi) Proceedings returned to Deputy Commissioner with the intimation that I have personally delivered the refund order to applicant, Maung †[The cancelled tax-receipt is attached.]

Date

Township Officer.

(Deputy Commissioner's final order.)

(vii) Enter refund in Account Registers.

Date

Deputy Commissioner.

† To be deleted when the amount struck off is only part of the amount assessed.

L.R. III—NOTICE 5.

Notice of Refund of Revenue Remitted.

[Direction 157.]

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်ငွေကိုပြန်ပေးရန်ဆင့်စား။

ပြန်ပေးနိုင်စေရန်ဆိုင်ရာမြေခွန်တော်အမိန့်ဆင့်ဆိုချက် ၁၅၇။

မြို့နယ်အရာရှိထံမှထဆင့်အခွန်တော်ထမ်းဆောင်သူအဖြစ်ပေးရန်။

မြို့နယ် _____ ရွာ နေ
မောင် _____ သိရေမည်။ ၁၉ _____ ၁၉ _____ ခုနှစ်။

ကွင်း။ ဦးပိုင်နံပါတ် _____ ရှိ မြေခွန်တော် _____ အတွက် ထမ်းဆောင်ပြီးငွေပေါင်း _____
ရေခွန်တော် _____

ကျပ် _____ ပဲအနက်ငွေ _____ ကျပ် _____ ဝက်လျော့ပေါ့ ချမ်းသာခွင့် ပြုသည့်

ခြံစံ။ အောက်တွင်ရေးသားရန်ရှိသည်များကိုရေးသားပြီးနောက်။ (၁) ပြင်ဆင်ပြန်ပေးရ _____ အတွက်။
(၂) ပယ်ဖျက်ရန် _____

မူရင်း အခွန်တော် ပြေစာနှင့်အတူပူးတွဲ၍။ ယခုပုံစံကိုမြို့နယ်အရာရှိထံ ပြန်လွှဲလျှင်ငွေကို ပြန်၍ပေး

မည်။

ယခုဆင့်စားပါနေရက်မှ ၃ လအတွင်း။ ယခုပေးပို့လိုက်သောပုံစံကိုမြို့နယ်အရာရှိထံပြန်ပို့မည်။

လျှင်ရသင့်ရထိုက်သည့်အခွင့်ကိုခွန်လွတ်သည်မှတ်ယူမည်။

စာပို့တိုက်မှ ပေးပို့နိုင်လျှင်။ ယခုပုံစံကိုပြေစာလက်မှတ်နှင့်အတူ မြို့နယ်အရာရှိထံသို့ စာပို့တိုက်မှ

ပေးပို့နိုင်သည်။ လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်ငွေကို။ ငွေလွှဲလက်မှတ်ပြုလုပ်၍စာပို့တိုက်မှ အဆင့်ပေးပို့

စေလိုလျှင်ပေးပို့မည်။

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်အရာရှိ။

မြို့နယ်အရာရှိထံတင်သွင်းရန်။

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့် အခွန်တော်ငွေကိုပြန်ပေးပါမည့် အကြောင်းကွန်တစ် လျှောက်
ထားပါသည်။ မူရင်းအခွန်တော်ပြေစာကိုလည်းပူးတွဲတင်သွင်းပါသည်။

* ငွေလွှဲလက်မှတ်ပြုလုပ်၍စာပို့တိုက်မှတဆင့်ငွေကိုပေးပို့တော်မူပါ။
ထိုငွေအတွက်ကွန်တော်ကိုယ်ပိုင်ရုံးတော်သို့လွှဲလွှတ်သူပါမည်။

အခွန်ထမ်းဆောင်သူ။

L.R. III—NOTICE 6.

Notice calling for objection to allotment of Grazing-ground.[Rule 76, Upper Burma.]
[Rule 67, Lower Burma.]

District Township , Village-tract.

THE residents of village are hereby informed that the Deputy Commissioner, being of opinion that the inhabitants of village stand in need of a $\frac{\text{grazing-ground}}{\text{cattle-path}}$, proposes to allot to them a $\frac{\text{grazing-ground}}{\text{cattle-path}}$ situated in *hwin(s)* village-tract, measuring acres or thereabouts, shown in the plan attached and bounded as follows:—

North—

East—

South—

West—

The residents of $\frac{\text{hwin}}{\text{village}}$ village-tract are hereby informed that, if they have any cause to show why the allotment of the $\frac{\text{grazing-ground}}{\text{cattle-path}}$ above described should not be made, they are hereby required to show cause before me at village on the day of No objections made after this date will be received.

Dated 19

Signature of Officer.

(Plan to be attached here.)

L.R. III—NOTICE 7.

Notice of Final Allotment of Grazing-ground.

[Rule 77, Upper Burma.]

[Rule 68, Lower Burma.]

District _____, Township _____, Village-tract.

THE residents of $\frac{\text{Kwin}}{\text{village}}$ village-tract are hereby informed that the grazing-ground situated in _____ Kwin (s) village-tracts, measuring _____ acres or thereabouts, shown in the plan attached, and bounded as follows:—

North—

East—

South—

West—

is henceforward reserved as a grazing-ground for the inhabitants of $\frac{\text{Kwin}}{\text{village}}$ and that any person who, not being a cultivator of the above-mentioned $\frac{\text{Kwin}}{\text{village}}$ hereafter grazes cattle in such grazing-ground or any person who hereafter occupies any part of such grazing-ground for other purposes than grazing, or who, without the special sanction of the Deputy Commissioner, cuts, fells, or removes trees or underwood from such grazing-ground, or who removes grass therefrom, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a term not exceeding one month, or to a fine not exceeding two hundred rupees, or to both.

Dated

19 .

Signature of Deputy Commissioner.

(Plan to be attached here.)

L.R. III.—Notice 9.

**Proclamation of having taken possession of Land on behalf
of Government.**

[Rule $\frac{36}{97}$ and Direction 176A.]

District _____, *Township* _____, *Village-tract* _____
 THE residents of *hwin*, _____ village-tract are hereby
 informed that the land of _____, of _____ village, village-
 tract, situated in *hwin*, _____ village-tract (known as
 holding No. _____ of 19 _____), and measuring _____
 thereabouts and bounded as follows :—

North—
East—
South—
West—

has this day been taken possession of by me on behalf of Government on
 account of an arrear of land revenue amounting to Rs. _____ remaining
 unpaid by the said _____

Dated _____

Signature of Officer.

L.R. III.—Notice 10.

Memorandum of Transfer of Interest in Land.

(1) by order of the _____ Court of _____ in _____ Suit
 No. _____ of 19 _____ Proceedings

No. _____ of 19 _____

(2) by a document registered by the Sub-Registrar of
 as No. _____ of 19 in Book _____, Volume _____, Page _____

Strike out
(1) or (2).

**Name and particulars of parties interested prior to transfer of interest,
i.e., Defendant or Judgment-debtor, Revenue Defaulter or Executant.**

Name _____, Village or Town address _____

Father's Name _____, Township _____

Occupation _____, District _____

**Name and particulars of parties interested subsequent to transfer
of interest, i.e., Plaintiff or Decree Holder Auction purchaser, or person
in whose favour executed.**

Name _____, Village or Town address _____

Father's Name _____, Township _____

Occupation _____, District _____

Nature of transaction,

No. and year of suit
or application for
execution.

Value

Description of the Immovable Property in which interest is transferred.*

District , *Kwin* No. and Name

Year of Map , Holding No.

Other kwins affected by the same transfer of interest for which separate Memoranda have been sent.

District , No. , Name

Court or Office.

Presiding Officer.

Covering Docket for Memorandum of Transfer of Interest.

1. FROM

To

.....
.....
.....

THE SUPERINTENDENT OF

LAND RECORDS,

DISTRICT.

Herewith is forwarded a memorandum of transfer of interest in lands
in *kwin* No. Name

(1) effected in suit No. of 19

(2) by Registered Document No. of 19

Strike
(1) or

* A separate form should be used for property in different *kwins*; the particulars may be entered on reverse if more room is required.

Please accept and return this docket as acknowledgment of receipt.

Designation.

2. Docket returned as requested.

Superintendent of Land Records.

Instructions for the use of this form by civil Courts.—This form is to be sent to the Superintendent of Land Records as soon as the decree of the Court has become final in every case in which the interest of the recorded proprietor or occupier in any surveyed land is affected by the decree. If there is an appeal, the purport of the decree of the Court of Appeal, so far as it alters the interests of the recorded proprietor or occupier of the land in suit, is to be shown as soon as the decree of Appellate Court becomes final. If the interests of more than one defendant are affected, the extent of the alteration of each of those interests must be shown. A copy of the certificate in every such case should also be sent to the Sub-Registrar within whose sub-district the land is situated.

Where the interests of the judgment-debtor in any land which has been surveyed are transferred by sale in execution of a decree, this form should be sent to the Superintendent of the Land Records as soon as the sale has been confirmed under O. xxi, r. 92 (1). Code of Civil Procedure.

Instructions for the use of this form by Registration Offices.—Vide sections 64, 65, 66 and 67 of the Registration Act and Rules 19, 74, 87 and 88 and Direction 18 under the Act.

L.R. III—L.B. NOTICE 8.

Notice Calling for Objections to a ^{Grant}/_{Lease} of Land (or to an Allotment for Taungya Cultivation).

(Rules 42 and 54.)

District _____, Township _____, Village-tract _____.

The residents of _____ *kwin* are hereby informed that _____ of _____ village, has applied to me for a (grant, lease, or allotment, as the case may be) of land measuring _____ acres more or less, situated in _____ *kwin*, _____ village-tract, and bounded as follows:—

North—

East—

South—

West—

The land is required for the purpose of _____

Any person who has cause to show why the land applied for should not be granted (leased or allotted) is hereby informed that objections to the grant (lease or allotment) will be received by me at _____ village on the _____ day of _____ or elsewhere before that date. All objections must be in writing. No objections made after the date above-mentioned will be received. If no objections are received on or before the _____ the land will be granted (leased or allotted) to the said _____

Dated _____ 19 _____

Signature of Revenue Officer.
(Designation.)

L.R. III—L. B. NOTICE 9.

Notice to show cause why Declaration of Landholdership should not be made.

[Rule 130.]

District _____, Township _____, Village-tract _____.

The residents of _____ ^{Village}/_{*kwin*} are hereby informed that _____ of _____ village _____ village-tract has applied to me to record a declaration that he has acquired the status of a landholder in respect of the land situated in _____ *kwin*, _____ village-tract, measuring _____ acres or thereabouts, known as Holding No. _____ of 19 _____ and bounded as follows:—

North—

East—

South—

West—

consisting of fields numbered (here state the survey numbers of the fields if any). The application will be heard and determined at _____ village on the _____ day of the month of _____. Objections to such declaration being recorded must be made to me in writing on or before that date.

Dated _____ 19 _____

Signature of Officer.

L.R. III—L. B. NOTICE 10.

Notice of Intention to cancel Declaration of Landholdership.

[Rule 135.]

District _____ *Township* _____, *Village-tract.*
 THE residents of _____ ^{village} _{kwia} are hereby informed
 that the declaration made on the _____ day of the month of _____
 of the year _____ stating that _____ of _____ village,
 village-tract, has acquired the status of landholder in respect of lands
 situated in _____ _{kwia}, _____ village-tract, measuring _____ acres or
 thereabouts, known as Holding No. _____ of 19 _____ and bounded as follows :—
North—
East—
South—
West—

is erroneous and that the Deputy Commissioner intends to cancel the said declaration if, within 30 days from the date of service and publishing under Rule 135 of the present notice, cause against such order is not shown.

Dated _____ 19 _____ . *Signature of Officer.*

L.R. III—L. B. NOTICE 11.

Notice of Demand.

[Rules 86, 100 and 106.]

To

District _____, *Township* _____, *Village-tract* _____, *Village* _____.

TAKE notice that Rs. _____ (to be also expressed in words) are hereby demanded from you on account of _____ for the year 19 _____-19 _____ as per details below, and that you must pay the amount to me on or before the _____ day of the month of _____ 19 _____, failing which you will be treated as a defaulter and proceeded against according to law. If you wish to object to the amount demanded, you must state your objection in writing to the Township Officer within ten days of service of this notice.

Date of issue of notice—

Name of server if other than the Headman himself— }

Signature of Headman.

Details of Demand.

L.R. III—L. B. NOTICE 12.

Notice of Proceedings in Execution under Section 45.

[Direction 177.]

District , Township , Village-tract.

You , of village, are hereby informed that, in respect of an arrear of Rs. , land revenue and cesses with costs amounting in all to Rs. due from you, and application for execution against you has been made. You are hereby required either to pay the aforesaid amount to the headman or to appear before me on the of 19 , and show cause why such amount should not be realized from you.

Dated

19 .

Signature of Officer.

L.R. III.—L. B. NOTICE 13.

Notice of Ejectment.

[Rule 52.]

To , resident of Village, Township.

TAKE notice that you are hereby required under Rule 52 of the Rules under the Land and Revenue Act, to vacate the land which is now in your occupation, measuring acres more or less, situated in kwin, village-tract known as Holding No. of 19 and bounded as follows:—

North—

East—

South—

West—

If you fail to comply with the requisition made in this notice, you will be liable on conviction before a Magistrate to imprisonment of either description for a term not exceeding one month, or to a fine not exceeding two hundred rupees, or to both.

Dated

19

Signature of Revenue Officer.

L.R. III.—L.B. NOTICE 14.

Revenue Proceedings No. _____ of 19 ____ -19 ____ .

Order* requiring Defaulter to pay the Arrear and placing His Land under attachment.

[Rule 95 (1) and Direction 178 (1).]

You _____ of _____ village, _____ township, _____ District, are hereby required to pay to me on or before the day of _____ 19 ____ , the amount of revenue due by you, namely, Rs. _____ in respect of your land (known as Holding No. _____ of 19 ____ -19 ____) situated in _____ *kwin* No. _____ measuring _____ acres.

If the amount is not paid on or before that date, the said land will be sold returned.

You are hereby prohibited and restrained from alienating the said land by sale, gift or otherwise, and all persons are hereby prohibited from receiving same by gift, purchase or otherwise.

DESCRIPTION OF LAND.†

Dated _____ 19 ____ . Signature and Designation of Officer. _____

L.R. III.—L.B. NOTICE 16.

Notice of Final Allotment for Taungya Cultivation.

[Rule 56.]

NOTICE is hereby given that the land situated in _____ village-tract(s), _____ township, _____ district, measuring _____ acres, or thereabouts, shown in the plan attached and bounded as follows:—

North—
East—
South—
West—

is henceforward allotted for the purpose of *taungya* cultivation to†, residents of _____ village(s), _____ township, and is strictly reserved for the use of the *taungya* cultivators of this tribe family.

No grants will be given to outsiders and no squatting by outsiders will be permitted within the above area. The members of the abovementioned family tribe may transfer their rights in this area to any other member of the same family tribe, but not to any other person. The transfer of any interest in this land to a person not a member of the tribe family shall be null and void.

Dated _____ 19 ____ . Signature of Deputy Commissioner. _____

* This order shall be proclaimed by beat of drum or other customary mode at or adjacent to the residence of the defaulter or of his agent if he resides in the village-tract where the land is situated, and in all other cases in the village in which the headman resides, and a copy of the order shall be fixed on the village headman's house, and at the Revenue Officer's headquarters.

† Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

‡ Here enter name of tribe or family.

- (iii) The full amount of the purchase-money shall be paid by the purchaser before the office closes on the fifth day after the sale of the property.
- (iv) In default of payment of the balance of purchase-money within the period allowed, the right in the land may be re-sold. The deposit shall be forfeited to Government and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which the right in the land may be subsequently sold.

Given under my hand and the seal of the Court this _____ day of
19 _____

Revenue Officer.

L.R. III—L.B. NOTICE 19.

Notice of Reservation of Bought-in and Resumed Lands.

[L.B.L.R. Rule 97A (1).]

NOTICE is hereby given that the land situated in _____ *hwin*,
village-tract (known as Holding No. _____ of 19 _____ -19)
and measuring _____ acres or thereabouts is reserved within the
meaning of Lower Burma Land Revenue Rule 51. Any person who occupies
it except under a grant or licence may be assessed to double the ordinary
land revenue, and may in addition, on conviction before a Magistrate, be
punished with one month's imprisonment or a fine of Rs. 200 or both.

DESCRIPTION OF LAND.*

Signature of Officer.

(Designation.)

Dated

19 _____

* Where the holding number and *hwin* name and number are sufficient for identification, no further details need be given.

L.R. III.—L.B. NOTICE 20.

**Notice informing a Defaulter of the Result of the Sale of His Land,
at which he was not present.**

[Lower Burma Land Revenue Rule 95 (3)].

<i>District</i>	<i>Township</i>	<i>Village-tract.</i>
You	of village,	village-tract, are hereby informed
that your land, situated in	<i>kwin</i> measuring	acres,
known as Holding No.	of 19	was sold at an auction on
the	of 19	to
of village,		village-
tract, as the amount of revenue due by you, namely, Rs.		, was not paid
before that date.		

DESCRIPTION OF LAND.*

<i>Dated</i>	19	<i>Signature of Officer.</i> (Designation.)
--------------	----	--

* Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

LAND REVENUE III—L.B. NOTICE 21.

**Proclamation of having taken Possession of Land Bought-in for
Government.**

[Lower Burma Land Revenue Rule 96B.]

<i>District</i>	<i>Township</i>	<i>Village-tract.</i>
THE residents of	<i>kwin</i> ,	village-tract, are
hereby informed that the land of		
, of	village,	village-tract,
situated in	<i>kwin</i> ,	village-tract
(known as Holding No.	of 19),	and measuring
acres or there-		
abouts, which was bought-in for Government in connection with the recovery		
of an arrear of land revenue has this day been taken possession of by me on		
behalf of Government.		

DESCRIPTION OF LAND.*

<i>Dated</i>	19	<i>Signature of Officer.</i> (Designation.)
--------------	----	--

* Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

L.R. III—L.B. NOTICE 22.

Notice of Sale, by Public Auction, of Grant of Landholder's Right in Land, Bought-in or Resumed for Government.

[Lower Burma Land Revenue Rule 97C (3).]

District _____, Township _____, Village-tract _____.

NOTICE is hereby given that a grant of landholder's right in a piece of land, measuring _____ acres, more or less, situated in _____ *kwin*, _____ village-tract (known as Holding No. _____ of 19 _____), which has been ^{bought-in} _{resumed} for Government for default in payment of land revenue, will be sold by public auction at _____ o'clock on the _____ day of _____ at* _____

*Here enter place of sale of

DESCRIPTION OF LAND.†

Conditions of Sale.

1. The grant will be subject to the payment, in addition to the auction purchase price, of a fixed premium equal to five times the land revenue ordinarily assessed upon the land.

2. One-fifth of the fixed premium shall be payable on the fall of the hammer and the remainder in *four* equal instalments, the first of which shall fall due on the 15th of February next following the sale and the remainder on the 15th of February in each succeeding year, provided that any part of the fixed premium may be paid in advance before it falls due.

3. The grant shall be subject, until the fixed premium has been fully paid, to the conditions of Rules 4, 5 and 9 only of Chapter II of the Rules under the Land and Revenue Act, and to the condition that the grantee shall not have the right to transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any part of the land without the sanction of the Deputy Commissioner. When the fixed premium has been fully paid, the grant shall be subject to the conditions of Rules 5 and 9 of Chapter II of the said rules.

4. If (in addition to the portion of the fixed premium payable immediately) the whole amount of the auction purchase price is paid within seven days of the sale, the purchaser shall be furnished with a grant of the land on payment of stamp duty. In default of such payment, the amount of premium already paid shall be forfeited to Government, and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which it may be subsequently resold.

Signature of Officer.

Dated _____

19 _____

(Designation)

* Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

L.R. III.—L.B. WARRANT 1.

Warrant of Attachment of Movable Property in Defaulter's Possession under Section 45.

In the Revenue Office of

Revenue Proceeding No.

of 19

To

THE BAILIFF OF THE COURT.

WHEREAS

of

village,

Decree.	Rs.	A.	P.
Revenue arrears			
Summons on defendant			
Summons on witness			
Warrant of attachment or arrest			
Order (including proclamation of sale)			
Notice, proclamation, or other order			
Total			

Village-tract has made default in respect of the sum of Rs. due on account of revenue for the year and whereas the costs noted in the margin have been incurred in respect of the said default;

These are to command you to attach the movable property of the said as set forth in the list hereunto annexed, and to hold the same until further order

from this office.

You are further commanded to return this warrant on or before the day of 19 with an endorsement certifying the date and manner in which it has been executed, or why it has not been executed.

Given under my hand and the seal of the Court this day of 19

SCHEDULE.

Revenue Officer.

L.R. III.—L.B. WARRANT 2.

Warrant of Arrest of Defaulter under Section 45.

[Rule 93 and Direction 173.]

In the Revenue Office of _____ at _____

Revenue Proceeding No. _____ of 19 _____

THE BAILIFF OF THE COURT.

WHEREAS _____ of _____ Village,

Decree.	Rs.	A.	P.
Revenue arrears			
Summons on defendant			
Summons on witness			
Warrant of attachment or arrest			
Order (including proclamation of sale)			
Notice, proclamation, or other order			
Total			

Village-tract has made default in respect of the sum of Rs. _____ due on account of revenue for the year _____ and whereas the costs noted in the margin have been incurred in respect of the said default; these are to command you to arrest the said defaulter and, unless the said defaulter shall offer to pay the total

sum (including costs) of rupees _____ together with rupees _____ for the costs of executing this process, to bring the said defaulter before me with all convenient speed. If the said defaulter offers to pay the amount of the arrears and costs, you shall conduct the said defaulter to the headman or to the Township or Subdivisional Officer whoever may be nearest, and shall not release the said defaulter until payment of the total sum (including costs) of rupees _____ together with rupees _____ for the costs of executing this process has been made to one or other of the officers named.

You are further commanded to return this warrant on or before the _____ day of _____ 19 _____ with an endorsement certifying the day and manner in which it has been executed or the reason why it has not been executed.

Given under my hand and seal this _____ day of _____ 19 _____

Revenue Officer.

L.R. 8.
Land Revenue Receipt, 19 -19 မြန်မာတော်ပြေစာ ၁၉ -၁၉ ဖြစ်

1. Kwin No. ကွင်းနံပါတ်။	Kind-and Class. အမျိုးနှင့် အတန်း။	Rate. နှုန်း။	Area. ဧရိယာ။	Demand. သင့်ငွေ။
2. Name. အမည်။				
3. Holding No. ဦးပိုင်နံပါတ်။				
4. Assessee. စည်းကြပ်သူအမည်။				
5. Total Assessed Area and Land Revenue. အခွန်တော်စည်းကြပ်သည့်ဧရိယာနှင့်မြေခွန်တော်ပေါင်း	...	...
6. Cess. ခိုင်ကြေး	...	...
7. Other items. အခြားတို့	...	...
8. Unassessed Area. စည်းမကြပ်သည့်ဧရိယာ	...	...
9. Holding Area and Total Demand. ဦးပိုင်ဧရိယာနှင့်သင့်ငွေစုစုပေါင်း	...	...
10. Correction in District Office ± အရေးပိုင်ရုံးပြင်ချက်။ +				
11. Grand Total in words. သင့်ငွေပေါင်းချုပ် (စာနှင့်)။				
12. Signature of Deputy Commissioner. အရေးပိုင်လက်မှတ်။				
13. Date of Payment. ငွေပေးဆောင်သည့်နေ့။				
14. Payment received. Signature of Headman. ငွေရရှိကြောင်းသွင်းကြားလက်မှတ်။				

NOTICE. ကြော်ငြာစာ။

This form is a receipt for revenue only and is not a certificate of title. The register containing the record of persons liable to assessment can be seen by persons interested on application to the Surveyor and changes should be reported to him. Do not pay this demand without the signatures of the Deputy Commissioner and *thugyi*. Do not pay except to the *Thugyi* or his agent.

ဤမြတ်ပိုင်းသည် အခွန်တော်ပြေစာသာဖြစ်သည်။ မြေပိုင်ရှင်ဖြစ်ကြောင်း သက်သေခံလက်မှတ်မဟုတ်။ အခွန်တော်ဆောင်သင့်သည့်လူများ၏ ဦးပိုင်စာရင်းကိုသက်ဆိုင်သူများသည် မြေတိုင်းစာရေးကိုလျှောက်ထားလျှင် ကြည့်ရှုရန်အခွန်ရလိမ့်မည်။ အပြောင်းအလှဲကိုမြေတိုင်းစာရေးသို့တိုင်ကြားရမည်။ ပြေစာဖြတ်ပိုင်းပေါ်၌ အရေးပိုင်နှင့်သူကြီးလက်မှတ်မပါလျှင် အခွန်တော်မပေးရ။ သို့မဟုတ်သူ၏ကိုယ်စားလှယ်မှတစ်ပါးအခြားသူကိုအခွန်တော်မပေးရ။

Memorandum when Payment is Refused on Demand.

မြေခွန်တော်နှင့်ခိုင်ကြေးများကိုတောင်းဆိုရာတွင်မထမ်းဆောင်ခြင်းပယ်လျှင်မှတ်သားရန်မှတ်တမ်း။

Date on which notice of demand is served on defaulter (or is posted on notice-board when defaulter is not found in village). အခွန်တော်မဆောင်ပျက်ကွက်သူထံအခွန်တော်တောင်းဆိုကြောင်းမှတ်တမ်းပေးအပ်သည့် (သို့မဟုတ်၎င်းသူကိုရှာတွင်မတွေ့ရှိမှတ်တမ်းကိုကြော်ငြာပျဉ်ပြားတွင်ကပ်ထားသည့်)ရက်နေ့။	
Amount paid. ထမ်းဆောင်သည့်ငွေ	Date of payment. ငွေထမ်းဆောင်သည့်ရက်နေ့။
Signature of Headman. သူကြီးလက်မှတ်။	

L. R. III—L. B. RECEIPT 2.

Receipt for, and Memorandum of, Payment of Land-rate in lieu of Capitation-tax.

[Rule 100 and Direction 295.]

MEMORANDUM OF DEMAND AND COLLECTION OF LAND-RATE IN LIEU OF CAPITATION-TAX ON ACCOUNT OF THE YEAR 19 -19

District _____, Township _____

Town _____

Name of person from whom land-rate is due _____

Amount of land-rate—Rs. _____ as. _____

Date of service or publication of Notice of Demand and name of person serving. _____

Date of payment _____

Date on which receipt given. _____

Signature of Taikhugyi
Ward Headman.

RECEIPT FOR PAYMENT OF LAND-RATE IN LIEU OF CAPITATION-TAX.

District _____, Township _____, Town _____

This receipt is given to _____ for Rs.* As.* only, duly paid by him on account of the year 19 -19 as hereunder:—

Name of person.	Details of holding.	Area in square feet or acres.	Amount of land-rate paid.
	(a) Land covered with buildings ..		Rs. a.
	(b) Land not covered with buildings ..		
	Total ..		

Date of payment _____

Signature of Taikhugyi
Ward Headman. Signature of Deputy Commissioner.

*N. B.—The amount here is to be expressed in words.

LAND REVENUE III
RECEIPT 2.

..... *District.*

MEMORANDUM OF DEMAND AND COL-
LECTION OF THATHAMEDA-TAX AT Rs. ()
CAPITATION-TAX
ON ACCOUNT OF THE YEAR 19 -19

Taik
Village-tract

Name of assessee—

Date of demand of tax—

Date of payment—

Signature of *Thugyi*—

..... *District.*

RECEIPT FOR THATHAMEDA-TAX
CAPITATION-TAX
Year 19 -19
..... *Township* *Village-tract.*

This receipt is given to the person
named below for Rupees () paid
by him on account of Thathameda-tax.
Capitation-tax.

Name of person.	Residence.	Serial No. in assessment roll.

Date of payment—

Signature of *Thugyi*—

Deputy Commissioner.

L.R. III—L.B. RECEIPT 4.

Receipt for Land permanently relinquished.

[Rule 72.]

District , *Township* , *Village-tract.*

Name of person relinquishing land.
Area of land.
Nos. of fields (if any).
Name of *kwin* in which land is situated.
Date of taking over of land by revenue officer.

Name of person relinquishing land.
Area of land.
Nos. of fields (if any).
Name of *kwin* in which land is situated.
Date of taking over of land by revenue officer.

Signature of Officer.

Signature of Officer.

Dated 19

Dated 19

L.R. III—MISCELLANEOUS 14.

_____ { Township,
မြို့နယ်၊

Revenue Proceedings No. R/ of 19

၁၉ ခုနှစ်အခွန်တော်ပုံနှိပ် R/

Application for Process for Realization of Arrears of Revenue.

မြေကုန်အခွန်တော်ငွေကောက်ခံသည့်အမိန့်ဆင့်စာထုတ်ပေးရန်လျှောက်လွှာ။

(Burma Land Revenue Direction $\frac{183}{171}$.)

(မြန်မာနိုင်ငံတော်မြေခွန်တော်အမိန့်ဆင့်ဆိုချက် $\frac{၁၈၃}{၁၇၁}$.)

Kind of revenue မည်သည့်အခွန်တော်မျိုးဖြစ်သည်။	
Amount of tax due ထမ်းဆောင်ရန်ရှိသည့်အခွန်တော်ငွေအရေအတွက်။	Rs. A. P. ကျပ်။ ၎။ ဝိုင်း။
Name of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူ၏အမည်။	
Residence of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူ၏နေရပ်။	
Present whereabouts of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူယခုရှိနေသည့် အရပ် ဧရာ။	
Whether landholder, grantee, lessee or temporary occupier. မြေလက်ရှိပိုင်ဆိုင်သူဖြစ်သည်။ အပိုင်ပတ္တာရသူ။ အငှား ပတ္တာရသူဖြစ်သည်။ သို့မဟုတ် ခေတ္တလက်ရှိလုပ်ကိုင် နေထိုင်သူဖြစ်သည်။	
Date of expiry of ten days' notice ၁၀ ရက်ဆင့်စာအချိန်စေ့ကုန်သည့်ရက်နေ့။	

<p>The manner in which and the person by whom the notice was served or published. ဆင့်စာကိုမည်သည့်နည်းနှင့်မည်သူကရအပ်၊ သို့မဟုတ် ဖြန့်ဖြူးသည်။</p>	
<p>Whether objection made သဘောမတူကန့်ကွက်ချက်ရှိမရှိ။</p>	
<p>Property possessed by defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူလက်ရှိပိုင်ဆိုင်သည့် တွင်းမျိုးသည်။</p>	
<p>Kind of process wanted မည်သည့်အခမ်းနှင့်ဆင့်စာမျိုးကိုထုတ်ပေးစေလိုသည်။</p>	

Signature of Village Headman.

ရွာသူကြီးလက်မှတ်။

Dated _____ 19 _____ } _____ { Village-track
၁၉ ခုနှစ်၊ _____ လ _____ ရက်။ } _____ { ကျေးရွာနယ်မြေ။

Entered in Register of Revenue Recovery Proceedings.

အခွန်တော်တောင်းခံမှုမှတ်ပုံစာရင်းစာအုပ်တွင်ရေးသွင်းပြီးဖြစ်သည်။

Issue notice to defaulter under Section 41 (1) (a), Upper Burma Land and Revenue Regulation. 45 Land and Revenue Act.

၁၀၀၉ ခုနှစ်၊ မြန်မာနိုင်ငံတော်အထက်ပိုင်းဆိုင်ရာမြေမှုမှစ၍ } အရအခွန်တော်မဆောင်ပျက်ကွက်
၁၀၇၆ ခုနှစ်၊ မြန်မာနိုင်ငံတော်အောက်ပိုင်းမြေရာနှင့်အခွန် } သူထံဆင့်စာထုတ်ဆင့်စေ။
အခွန်တော်ရက်ဝယူလေ့ရှိဥပဒေပုဒ်မ ၄၁ (၁) (က)
တော်အက်ဥပဒေပုဒ်မ ၄၅

Date of appearance.

လာရောက်ရန်ရက်နေ့။

Date } _____ { Revenue Officer.
နေ့စွဲ } _____ { အခွန်တော်အရာရှိ။

ဆင့်စာထုတ်ဆင့်ရာမည်သို့ဖြစ်ပွားသည်။ } _____
Result of notice.

Issue * _____ ထုတ်ဆင့်ခေ။

Date for (appearance †) (return of process †). } _____
(လာရောက်ရန် †) (အမိန့်ဆင့်စာပြန်သွင်းရန် †) ရက်နေ့။

Date } _____ { Revenue Officer.
နေ့စွဲ။ } အခွန်တော်အရာရှိ။

Result of process. } _____
အမိန့်ဆင့်စာထုတ်ဆင့်ရာမည်သို့ဖြစ်ပွားသည်။

Issue * _____ ထုတ်ဆင့်ခေ။

Date for (appearance †) (return of process †). } _____
(လာရောက်ရန် †) (အမိန့်ဆင့်စာပြန်သွင်းရန် †) ရက်နေ့။

Date } _____ { Revenue Officer.
နေ့စွဲ။ } အခွန်တော်အရာရှိ။

Result of process. } _____
အမိန့်ဆင့်စာထုတ်ဆင့်ရာမည်သို့ဖြစ်ပွားသည်။

Issue * _____ ထုတ်ဆင့်ခေ။

Date for (appearance †) (return of process †). } _____
(လာရောက်ရန် †) (အမိန့်ဆင့်စာပြန်သွင်းရန် †) ရက်နေ့။

Date } _____ { Revenue Officer.
နေ့စွဲ။ } အခွန်တော်အရာရှိ။

Result of process } _____
အမိန့်ဆင့်စာထုတ်ဆင့်ရာမည်သို့ဖြစ်ပွားသည်။

Issue * _____ ထုတ်ဆင့်ခေ။

Date for (appearance †) (return of process †). } _____
(လာရောက်ရန် †) (အမိန့်ဆင့်စာပြန်သွင်းရန် †) ရက်နေ့။

Date } _____ { Revenue Officer.
နေ့စွဲ။ } အခွန်တော်အရာရှိ။

Result of process. } _____
အမိန့်ဆင့်စာထုတ်ဆင့်ရာမည်သို့ဖြစ်ပွားသည်။

Entries in Register of Revenue Recovery Proceedings completed and Register initialled. Case closed.

အခွန်တော်တောင်းခံမှုမှတ်ပုံစာရင်းစာအုပ်တွင် ရေးသွင်းရန်ရှိသမျှရေးသွင်းပြီးစီး၍၊ မှတ်ပုံစာရင်းစာအုပ်တွင် လက်မှတ်တိုးရေးထိုးပြီးလျှင်အမှုကိုပိတ်ထားလိုက်သည်။

Date } _____ { Revenue Officer.
နေ့စွဲ။ } အခွန်တော်အရာရှိ။

(*) State the kind of process to be issued.
(*) ထုတ်ဆင့်ရန်အမိန့်ဆင့်စာမျိုးကိုရေးသားဖော်ပြရမည်။
(†) May be struck out if not necessary.
(†) အလိုမရှိလျှင်ခြစ်ဖျက်ပစ်ရမည်။

As. 3 Court fee Stamp to be affixed.

ဝဲကံးဂုဇရိတ်တဆိပ်တေ ခေါင်ကပ်မေည

Application for Remission of land Revenue for Crop Failure.

ကောတ်ယိးဖျက်စီးခြင်းကြောင့်မြေခွန်တော်လွတ်ငြိမ်းချမ်းသာခွန်လျှောက်လွှာ။

Application No. }
 လျှောက်လွှာနံပါတ် }
 Kwa's name and number }
 ကွမ်းမေညီနံပါတ် }
 Names of applicant and wife }
 ယောက်လျှော်မဟာမေညီများ }
 Residence }
 နေရပ် }

Year and number of holding, ခုနှစ်နှင့်ဦးပိုင်နံပါတ်။	Kind of crops, ကောတ်ယိးဖျက်စီးမှုမျိုးမည်။	Outturn of holding in ordinary year, သာမန်နှစ်တွင်ဦးပိုင်မှုထွက်ငြိမ်းနှုန်းမည်။	Probable outturn this year, ယခုနှစ်ထွက်ယိးပိုင်မှုနှုန်းရသိန်းနှုန်းမည်။	Nature and cause of damage, မည်ကဲ့သို့ဖျက်စီးသည်၊ မည်သည့်အကြောင်းကြောင့်ဖျက်စီးသည်။	Full land revenue assessment, အပြည့်စည်းကြပ်သည့်မြေခွန်တော်မည်။

To be filled in by the applicant
 လျှောက်သူကတရောက်စွာဖြည့်

Date
 ဇွန် ၄
 NOTE.—(i) Units more than one-third of the estimated ordinary full crop of the cultivated area of the holding is destroyed no remission will be granted.
 မှတ်ချက်။ (i) ဦးပိုင်ရှိကွက်ရှိလက်ရှိသည့် မြေယာအပြည့်ထွက်ဖြစ်သည်ဟုခန့်မှန်း၍ ရသေ့သိန်းနည်းပုံတပ် ထက်ပို၍ဖျက်စီးသည်မဟုတ်လျှင်၊ အခွန်တော်လွတ်ငြိမ်းချမ်းသာခွန်ပြုလုပ်မည်မဟုတ်။
 (ii) Remission of sums less than..... will not be granted.
 (j)အောက်လျှော့သောငွေများအတွက်လွတ်ငြိမ်းချမ်းသာခွန်ပြုလုပ်မည်မဟုတ်။

Signature of Applicant.
 လျှောက်သူလက်မှတ်။

Report by the Township or other Remission Officer.
 မြို့နယ်အရပ်ရှိ။ သို့မဟုတ်အခွန်တော်လွှတ်ငြိမ်းချမ်းသာခွင့်ပေးသောအခြားအရာရှိ၏အစီရင်ခံစာ။

Year and number of holding	Soil class.	Cultivated area.	Rate of assessment.	Revenue including cess on cultivated area.	Normal outturn as assumed by Settlement Officer on cultivated area.	Actual out-turn as fixed by inspection.	Amount of damage	Proportion of revenue to be remitted	Amount of revenue to be remitted
ခုနှစ်နှင့် ဝင်ပိုင်မှုအရပ်အစားအစာ။	မြေမျိုးအစားအစာ။	စိုက်ပျိုးလုပ်ကိုင်သည့်အရပ်ယာဉာ။	စည်းကြပ်သည့်အခွန်တော်နှုန်း။	ခွင်ကြေးပါစိုက်ပျိုးလုပ်ကိုင်သည့်ရေယာပေါ်တွင်ပါဝင်သည့်အခွန်တော်။	ကြေးတိုင်ဝန်အနှံ့မှန်းသည်အတိုင်းစိုက်ပျိုးလုပ်ကိုင်သည့်ရေယာမှ ထွက်ရှိသည့်မည်မျှ။	ကြည့်ရှုစစ်ဆေးရာတွင်သတ်မှတ်သောမူချက်ထက်သည့်သီးနှံမည်မျှ။	ပျက်စီးသည့်သီးနှံမည်မျှ။	လွှတ်ငြိမ်းချမ်းသာခွင့်ပေးရန်အချိုးအစား။	လွှတ်ငြိမ်းချမ်းသာခွင့်ပေးရန်အချိုးအစား။
10	2 J	3 P	4 9	5 ၅	6 ၆	7 ၇	8 ၀	9 ၉	10 ၀၀

To be filled up under orders of Township or other officer.

မြို့နယ်အရပ်ရှိ သို့မဟုတ်အခြားအရာရှိ၏အစီရင်ခံစာ

RECEIPT
ကျောက်သွားရရှိကြောင်းပြေစာလက်မှတ်

Application No. }
 ကျောက်သွားနံပါတ် }
 Kwin name and number }
 ကွမ်အမည်နှင့်နံပါတ် }
 Name of applicant }
 ကျောက်သူအမည် }
 Residence of applicant }
 ကျောက်သူနေရပ် }
 Year and number of holding }
 ခုနှစ်နှင့်ပိုင်ဆိုင်နံပါတ် }
 Date fixed for inspection }
 ကြည့်ရှုစစ်ဆေးရန်သတ်မှတ်သည့်နေ့ရက် }

To be torn off and given to applicant.

Signature of Township Officer.
မြို့နယ်အရာရှိလက်မှတ်။

Date }
နေ့ရက် }
Township }
မြို့နယ် }

[ON REVERSE.]

Aggregate Proceedings No. **of** **19** **-19**

I. Inspected holding on ; crops
already
not removed.

(1) Rupees.....remitted.

Forwarded to the Deputy Commissioner for entry in assessment list and tax-tickets.

Township Officer.

Date.....

(2) Remission of Rupees.....recommended.

Forwarded to the Subdivisional Officer.

Township Officer.

Date.....

II. Inspected holding on ; crops
already
not removed.

(1) Rupees.....remitted.

Forwarded to the Deputy Commissioner for entry in assessment list and tax-tickets.

Subdivisional Officer.

Date.....

(2) Remission of Rupees.....recommended.

Forwarded to the Deputy Commissioner.

Subdivisional Officer.

Date.....

III. Rupees.....remitted.

Deputy Commissioner.

Date.....

IV. Entered in the assessment list and tax-tickets.

Date.....

Akunwon.

Further short note, if required, may be entered below.

L.R. III—L.B. MISCELLANEOUS 5.

Order on Application for Reduced Rates of Assessment on Fallow Area.

[Direction 119.]

1. Date of application	
2. Village-tract	
3. <i>Kwin</i>	
4. Name of applicant, with wife's name and residence.	
5. Number of holding or holdings in roli of previous year.	
6. Total number of fields	
7. Number of fields left uncultivated.	
8. Reasons, as stated by applicant, for which land has been left uncultivated.	
9. Order passed on application— (a) Rate at which fallow area is to be assessed. (b) Reasons for assessment at above rate.	

Signature of $\left\{ \begin{array}{l} \textit{Township Officer.} \\ \textit{Subdivisional Officer.} \\ \textit{Deputy Commissioner.} \end{array} \right.$

Foot-note.—Sub-heads 1 to 8 should be filled in at the time that the application is made. Sub-head 9 should be filled in when final orders have been passed and a copy of this form must then be sent to the revenue surveyor for guidance.

[ON REVERSE.]

Recommendation of Township Officer—

Recommendation of Subdivisional Officer—

L. R. IV—MINERAL I.

Licence for Quarrying or Collecting.

[Direction 192.]

DISTRICT.

(a) Name of licensee. (a) village, son of township, is hereby authorized to quarry or collect
 (b) Residence (c) cubic feet of in the (d)
 (c) In words *kwin* of village-tract, township, within the following
 and figures. boundaries :—
 (d) Here enter village-tract, North—
 town or *kwin* East—
 as the case South—
 may be. West—
 (e) village headman or other officer as the case may be. on payment of royalty at the rate of per 100 cubic feet and subject to the conditions given below. This royalty is payable to the (e) of the This licence is not transferable.

Dated

19

Signature of Officer issuing licence.

CONDITIONS.

- (1) This licence expires on the 30th June next following the date of issue, and shall then be returned to the officer by whom it was issued.
- (2) Royalty shall be paid as soon as the mineral has been quarried or collected and before it is removed for sale or otherwise.
- (3) No royalty shall be levied in the case of—
 - (a) laterite ; or stone required for Municipal or local public roads ;
 - (b) any stone required for irrigation works, railway ballast or public works ;
 - (c) clay required for domestic use or for making bricks, for works of public utility or religious buildings *within* 10 miles of the place of extraction ; or
 - (d) clay required for making bricks for such works or buildings distant more than 10 miles from the place of extraction, when the Deputy Commissioner has granted the licence under Direction 192, Explanation (d).

[ON REVERSE.]

Date.	Number of cubic feet quarried.	Amount of royalty paid.	Signature of officer to whom the royalty is paid.

LAND REVENUE IV
Mineral 2.

LICENCE TO EMPLOY WORKMEN FOR * QUARRYING
OR COLLECTING OR DIGGING.....

..... DISTRICT.
(*Burma Land Revenue Direction 192
Town and Village Lands Direction 03*)

....., son of township,
residing at village, workmen to
is hereby authorized to employ
(a) Name of Mineral. * quarry or collect or dig (a).....
in the of within the
following boundaries:—
North—
East—
South—
West—

on payment in advance of a fee of † rupees
for each workman employed, making a total payment
of rupees

† He may remove the clay to village-tract.
This licence expires on the 30th June 19 and shall
then be returned to this office.

This licence is not transferable.
Dated.....19 Signature of Officer
issuing licence.

* Cancel alternative words when not required.
† In respect of clay if this sum exceeds Rs. 20 one-half should
be payable in advance and the other half on such date as the officer
issuing the licence may decide.
‡ Cancel this sentence if the licence is for minerals other than
clay.

LAND REVENUE IV [Counterfoil]
Mineral 2.

LICENCE TO EMPLOY WORKMEN FOR * QUARRYING
OR COLLECTING OR DIGGING.....

..... DISTRICT.
(*Burma Land Revenue Direction 192
Town and Village Lands Direction 03*)

....., son of township,
residing at village, workmen to
is hereby authorized to employ
(a) Name of Mineral. * quarry or collect or dig (a).....
in the of within the
following boundaries:—
North—
East—
South—
West—

on payment in advance of a fee of † rupees
for each workman employed, making a total payment
of rupees

† He may remove the clay to village-tract.
This licence expires on the 30th June 19 and shall then be
returned to this office.

This licence is not transferable.
Dated.....19 Signature of Officer
issuing licence.

* Cancel alternative words when not required.
† In respect of clay if this sum exceeds Rs. 20, one-half should
be payable in advance and the other half on such date as the officer
issuing the licence may decide.
‡ Cancel this sentence if the licence is for minerals other than
clay.

L. R. IV.—MINERAL 3.

Licence to ^{Collect}_{Quarry} and Burn Limestone.

[Direction 192.]

DISTRICT.

of village, township,
 is hereby authorized to burn limestone in kilns in
^{kiln}
_{village-tract} township, and for this purpose to
^{collect}
_{quarry} limestone in *kiln*, village-tract,
 township, and within the following boundaries:—

North —*East* —*South* —*West* —

on payment in advance of a fee of Rs. 10 per kiln.

This licence expires on 30th June 19 and shall be returned to this office.

This licence is not transferable.

Dated

19 .

Signature of Officer issuing licence.

L. R. IV.—MINERAL 5.

Licence to dig Clay for the Manufacture of Bricks.

[Direction 192.]

DISTRICT.

, son of , of
village, township, is hereby
authorized to dig clay for the manufacture of bricks within the
kwin of village-tract township, within
the following boundaries :—

North —

East —

South —

West —

on payment in advance of a fee of Rs. being Rs. 50 for each
pugmill employed. This licence expires on the 30th June 19 and shall
then be returned to this office.

This licence is not transferable.

Signature of Officer issuing licence.

Dated 19 .

L. R. IV.—MINERAL 6.

Licence to dig Clay.

[Direction 192.]

DISTRICT.

son of of village, township,
is hereby authorized to dig and remove clay to the depth of
feet from acres of land in kwin, village-tract
township, within the following boundaries :—

North —

East —

South —

West —

during a period of years subject to the condition that he shall
pay on or before the in each year a rent of Rs.* being
at the rate of Rs. per acre.

This licence expires on the 19 and shall then
be returned to this office.

This licence is not transferable.

Dated 19 . *Signature of Officer issuing licence.*

* If this sum exceeds Rs. 20, one half should be payable in advance and the
other half on such date as the officer issuing the licence may decide.

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AMENDMENTS
OF
THE LOWER BURMA LAND REVENUE MANUAL

APPENDIX

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1. Pamphlet No: 1 of 1945 (Reprint) A 1
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3. Burma Act No. XII of 1945. A 9
4. Burma Act No. XLIV of 1946. A10
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6. Financial Commissioner's Memorandum A12
No. $\frac{1074}{1123} / \frac{1 \text{ Ma U-4}}{1952}$, dated the 27th May 1953.
7. Financial Commissioner's Memorandum A13
No. $\frac{1025}{1253} / \frac{1 \text{ Ma U-4}}{1952}$, dated the 29th October 1953.
8. Finance and Revenue Notification No. 575 A14
dated the 14th September, 1954.
9. Finance and Revenue Notification No. 162 A15
dated the 14th January, 1960.

The Lower Burma Land Revenue Manual (1945 Reprint).

Pamphlet No. 1.

1. For the expressions mentioned in the first column of the Table given below wherever they occur in the Lower Burma Land Revenue Manual (1945 Reprint), *substitute* the expressions set opposite to them in the second column of the Table :—

Governor or Governor of Burma	...	President of the Union.
British India or India	...	India or Pakistan.
British Burma or Burma	...	The Union of Burma.

2. Page 3.—In section 6, clause (a), *delete* the word "British".

[The Union of Burma (Adaptation of Laws) Order, 1948].

3. Page 3.—In section 7, *after* Explanation 1, *insert* the following as Explanation 1A :—

"Explanation 1A.—Where, by reason of circumstances arising out of the war any person has been compelled to relinquish possession of any cultivable land at any time during the period commencing on the 8th day of December 1941 and ending with such date as may be prescribed by the Governor, by Notification, in this behalf but who since the cessation of hostilities has regained possession of such cultivable land as in the meantime has not been occupied by any other person, he shall be deemed to have been in continuous possession of such land and he may add the period of relinquishment, for the purpose of computing, to the period prescribed in this section."

4. Page 4.—In section 13, immediately *below* the first sentence, *insert* the following proviso :—

"Provided that in computing the twelve years period during which such application may be made, the period beginning from the 1st day of January 1942 to the 31st day of December 1945, shall be disregarded."

[The Land and Revenue (Amendment) Act, 1946 (Burma Act No. XLIV of 1946).]

5. Page 7.—In section 23, clause (b), *delete* the word "British".

[The Union of Burma (Adaptation of Laws) Order, 1948.]

6. Pages 9 and 10.—*Delete* sections 34, 35 and 36 and the heading "D.—Of the Capitation-tax and the Land-rate in lieu thereof".

7. Page 10.—In section 37, *delete* the words "or land-rate in lieu of capitation-tax".

8. Page 11.—In section 38A—

(i) for sub-section (2), *substitute* the following :—

"(2) Wherever the rights of any owner or occupier of any land are infringed by the occupation or disturbance of the surface of the said land, either by the Government

in the exercise of the rights and powers referred to in sub-section (1), or by any person to whom the Government may have disposed of such rights and powers in regard to the said land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act."

(ii) in sub-section (3), for clause (d) substitute the following :—

"(d) For prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences."

9. Page 12.—In section 43, for the words "duty or composition" substitute the words "duty, composition, compensation or costs".

10. Page 13.—In section 46, delete the words "or land-rate in lieu of capitation-tax,"

[The Land and Revenue (Amendment) Act, 1947 (Burma Act No. VI of 1947).]

11. Page 16.—In section 58, after clause (a), insert the following as clause (aa) :—

"(aa) to regulate claims to remission of any revenue paid or payable under this Act, and such rules may provide that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty *per centum* of the revenue payable may be imposed by way of penalty, and that such surcharge may be realized as if it were an arrear of land revenue ;"

[The Land and Revenue (Amendment) Act, 1945 (Burma Act No. XII of 1945).]

12. Page 17.—Delete the schedule.

[The Land and Revenue (Amendment) Act, 1947 (Burma Act No. VI of 1947).]

13. Page 51.—In Rule 52AA (1), delete the commas and the words "with the previous sanction of the Commissioner,"

[Finance and Revenue Department Notification No. 403, dated the 24th December 1947.]

14. Page 61.—After Chapter XIV, insert the following as Chapter XIV-A :—

"Chapter XIV-A.

Applications for Remission of Revenue.

81A. Applications for remission of any revenue payable under the Act shall be presented in such form and to such person and shall be assessed of in such manner as the Financial Commissioner, with the approval of the Governor, may from time to time direct.

81B. (1) If any person makes any false or frivolous application for remission of any revenue payable under the Act, such person shall be liable, on the order of the Revenue Officer authorized to dispose of the application or of any Revenue Officer to whom such Revenue Officer is subordinate, and in addition to any other penalty to which he may be liable under any other law, to pay a surcharge not exceeding fifty *per centum* of the revenue payable.

(2) Every such surcharge shall be recoverable as if it were an arrear of land revenue."

[Finance and Revenue Department Notification No. 166, dated the 13th August 1946.]

15. Page 63.—In Rule 90—

(i) in the second sentence, *delete* the words "Subdivisional Officer or" ; and

(ii) in the last sentence, *delete* the words "or the Subdivisional Officer".

16. Page 63.—In Rule 91, *delete* the words "or Subdivisional".

17. Page 63.—In Rule 92 (g), *delete* the words "or Subdivisional."

18. Page 64.—In Rule 93, *delete* the words "or Subdivisional."

19. Page 65.—In Rule 96, *delete* the words "or Subdivisional Officer."

20. Page 67.—In Rule 97A (1), *delete* the words "or Subdivisional".

21. Page 68.—In Rule 97D (1), *delete* the comma and the words "by the Subdivisional Officer for an area not exceeding 50 acres" in the first sentence, and also the second proviso.

[Ministry of Finance and Revenue Notification No. 91, dated the 5th March 1948.]

22. Page 71.—*Re-number* Rule 107DD as Rule 107DD (1) and *insert* the following as Rule 107DD (2) :—

"107DD (2) Notwithstanding anything in sub-rule (1) the Governor may, by general or special order, reserve to himself the right to grant any lease falling under these rules, and in such case may issue such lease subject to such rent, royalty or fee, as he may prescribe."

[Industry and Labour Department Notification No. 111, dated the 23rd September 1947.]

23. Page 105.—In Direction 29D—

(i) *for* the words "eight annas", *substitute* the words "one rupee"; and

(ii) *for* the words "one rupee", *substitute* the words "two rupees".

24. Page 105.—In Direction 29E, *for* the words "four annas", *substitute* the words "eight annas".

[Financial Commissioner's Office Memorandum No. 1425—1465/1S-28 (1946), dated the 30th May 1947.]

25 pages 118 and 119. — For Direction 74A and its heading, *substitut* the following :—

**“ Temporary relinquish-
ment of land in Lower
Burma.**

74A. (i) A temporary relinquish-
ment of land by an applicant under
section 12 and Rule 73 may be
accepted by the Deputy Commis-
sioner or Subdivisional Officer, as
the case may be, if he is satisfied on
enquiry that the applicant holds the
status of a landholder in respect of
the land and has paid the revenue
last assessed upon it. In addition to
the eight-anna court-fee chargeable
on the application, a fee of Rs. 2-8-0
for the enquiry in respect of each
holding to be relinquished (unless a
landholder's certificate is produced)
must be paid in advance by the
applicant by means of a court-fee
stamp or stamps. This will be in
place of the inspection fee pres-
cribed in paragraph 383 of the
Burma Land Records Manual.

(ii) On receipt of the application
and the fee, the Deputy Commis-
sioner or Subdivisional Officer
should (in the absence of a land-
holder's certificate) ask the
Superintendent of Land Records for
a report on the question of title to
landholder's status; and a definite
report by the Superintendent of
Land Records should ordinarily be
sufficient for a disposal of the appli-
cation.

(iii) In doubtful cases, the
applicant may be required to furnish
a history sheet covering a period of
12 years immediately preceding the
application, together with proof (if
necessary) of the payment of
revenue for the same period. The
fee to be paid by the applicant for
the preparation of the history sheet
is laid down in paragraph 401 of the
Burma Land Records Manual. In
such cases the enquiry fee of
Rs. 2-8-0 paid by the applicant
under clause (1) of this Direction
should be refunded to him.”

26. Page 134.—For Direction 120, substitute the following :—

120. There is no system of assessment at fallow rates in Upper Burma, but lands which are left uncultivated, whether for the purpose of fallowing or on account of failure of rains, are omitted from the assessment-roll."

27. Page 140.—For Direction 135, substitute the following :—

" 135. In a year of abnormal disaster, if the disaster is such that the crops have failed on the whole of a *kwin* or of a particular part of a *kwin*, or that the whole of the crops of a particular kind in a *kwin* have failed, the Deputy Commissioner may, in respect of the area certified by the Township Officer to have been affected by such failure, authorize the grant of a general reduction of assessment in a proportion considered suitable for the *kwin* as a whole or for the particular class of land or kind of crop affected within the *kwin*, without detailed investigation into the conditions of individual holdings. The Township Officer's report must be checked by the Subdivisional Officer and, where the area affected is large, by the Deputy Commissioner.

This Direction contemplates the grant of remission on the motion of revenue officers but, in practice, applications are also received for remission over a whole *kwin*. Such applications should be entertained only when accompanied by a certificate of the Headman indicating the extent of the damage to crops. Disciplinary action should be taken against any Headman furnishing a false certificate. The last date or dates for receipt of applications for remission will be fixed by the Deputy Commissioner with the previous sanction of the Commissioner, any date or dates so fixed being reported for the information of the Financial Commissioner. "

[Financial Commissioner's Office memorandum No. 1361/1L-10, dated the 22nd November 1947.]

28. Page 140.—For the foot-note marked * to Direction 137 (1), substitute the following :—

* * Such applications should bear court-fee stamp of Rs. 12. "

[Financial Commissioner's Office memorandum No. 523—563/32L(ARD) 46, dated the 12th December 1946.]

29. Page 149.—In Direction 161—

- (i) in the first sentence, for the words and figures " a Subdivisional Officer up to Rs. 50 in any one case", substitute the words and figures " a Headquarters Assistant up to Rs. 50 in any one case ".
- (ii) in the last sentence for the words " a Township or Subdivisional Officer " substitute the words " a Township Officer or Headquarters Assistant ".

30. Page 149.—In Direction 162—

(a) in the first sentence—

(i) for the words and figures "a Subdivisional Officer up to a limit of Rs. 50", substitute the words and figures "a Headquarters Assistant up to a limit of Rs. 50";

(ii) for the words and figures "a Deputy Commissioner up to a limit of Rs. 200", substitute the words and figures "a Deputy Commissioner without limit, but in any case in which a sum of more than Rs. 500 is written off as irrecoverable, a report should be made to the Commissioner"; and

(iii) Delete the words "a Commissioner without limit".

(b) in the third sentence, for the words "a Township or Subdivisional Officer", substitute the words "a Township Officer or Headquarters Assistant".

(c) in the explanatory note, for the words "Subdivisional or Township Officer", substitute the words "Headquarters Assistant or Township Officer".

31. Page 150.—Directions 166 and 167, for the words "Subdivisional Officer", substitute the words "Headquarters Assistant".

[Financial Commissioner's Office memorandum No. 97/1L.-9, dated the 3rd November 1947.]

32. Page 151.—In Direction 170A, for the words "ten days", substitute the words "thirty days."

33. Page 152.—In Direction 174 (1), for the words "ten days", substitute the words "thirty days".

[Financial Commissioner's Office memorandum No. 478/1L.-14 (1940), dated the 24th September 1941.]

The Lower Burma Land Revenue Manual (1945 Reprint).

Pamphlet No. 2.

1. *Page 24.*—In Rule 12, *delete* the words “returns of population, capitation-tax and such other”

2. *Page 64.*—In Rule 94, *delete* the words “or land rate in lieu of capitation-tax”

3. *Pages 69 and 70.*—*Delete* Rules 99 to 107, with their headings and footnotes.

[Ministry of Finance and Revenue (Lands and Survey Branch) Notification No. 195, dated the 16th June 1948.]

4. *Pages 86 and 87.*—*Delete* Notification C (Revenue Department Notification No. 422, dated the 15th September 1896, as subsequently amended) with its heading and footnotes.

5. *Pages 88 and 89.*—*Delete* Notification D (Revenue Department Notification No. 423, dated the 15th September 1896, as subsequently amended, with its heading and footnotes.

6. *Page 89.*—*Delete* Notification DD [Department of Lands and Revenue (Land Revenue Branch) Notification No. 40, dated the 5th August 1938.]

7. *Pages 89 and 90.*—*Delete* Notification E (Revenue Department Notification No. 163, dated the 3rd May 1897, as subsequently amended) with its heading and footnotes.

8. *Page 90.*—*Delete*—

(i) Notification F (Revenue Department Notification No. 293, dated the 6th September 1898).

(ii) Notification G (Revenue Department Notification No. 468, dated the 28th November 1901).

9. *Page 91.*—*Delete*—

(i) Notification H (Revenue Department Notification No. 401, dated the 24th September 1902).

(ii) Notification J (Revenue Department Notification No. 387, dated the 23rd July 1906).

(iii) Notification K (Revenue Department Notification No. 69, dated the 14th August 1910).

(iv) Notification L (Revenue Department Notification No. 118, dated the 26th October 1917).

(v) Notification M (Revenue Department Notification No. 97, dated the 21st November 1919).

10 Page 92.—*Delete*—

(i) Notification N (Revenue Department Notification No. 197, dated the 4th December 1924 and No 112, dated the 25th September 1930).

(ii) Notification O (Revenue Department Notification No. 48, dated the 25th May 1932).

[Ministry of Finance and Revenue (Lands and Survey Branch) Notification No. 196 dated the 16th June 1948.]

11. Page 140.—For the footnote marked to Direction 137 (1), as amended, *substitute* the following :—

“ * Such applications should be stamped with a Court-fee stamp under clause (b) of Article I, Schedule II, Court-Fees Act.”

[Financial Commissioner's Office Notification No. 25, dated the 18th March 1948.]

THE LAND AND REVENUE (AMENDMENT) ACT, 1945.

BURMA ACT NO. XII OF 1945.

WHEREAS it is expedient to amend the Land and Revenue Act ;

AND WHEREAS by Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

26 Geo. 5.c.3

NOW THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Land and Revenue (Amendment) Act, 1945.

Short title
and
commence-
ment.

(2) It shall come into force on such date as the Governor may, by notification, appoint.

2. In section 58 of the Land and Revenue Act, after clause (a) the following shall be inserted as clause (aa), namely —

Amendment
of Section 58
of the Land
and Revenue
Act.

“(aa) to regulate claims to remission of any revenue paid or payable under this Act, and such rules may provide that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty per centum of the revenue payable may be imposed by way of penalty, and that such surcharge may be realised as if it were an arrear of land revenue ;”

THE LAND AND REVENUE (AMENDMENT) ACT, 1946.

[BURMA ACT NO. XEIV OF 1946.]

WHEREAS it is expedient to amend the Land and Revenue Act, 1876 (Act II of 1876);

AND WHEREAS by Proclamation dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof;

Now, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows:—

1. (1) This Act may be called the Land and Revenue (Amendment) Act, 1946

(2) It shall come into force at once.

2. The following explanation shall be added to section 7 of the Land and Revenue Act, 1876, after Explanation 1 :—

Explanation 1A.—Where, by reason of circumstances arising out of the war any person has been compelled to relinquish possession of any cultivable land at any time during the period commencing on the 8th day of December 1941 and ending with such date as may be prescribed by the Governor, by Notification, in this behalf, but, who since the cessation of hostilities has regained possession of such cultivable land as in the meantime has not been occupied by any other person, he shall be deemed to have been in continuous possession of such land and he may add the period of relinquishment, for the purpose of computing to the period prescribed in this section."

The following proviso shall be inserted immediately below the next sentence of section 13 of the said Act :—

Provided that in computing the twelve years period during which such application may be made, the period beginning from the 1st day of January, 1942 to the 31st day of December 1945, shall be disregarded."

THE LAND AND REVENUE (AMENDMENT) ACT, 1947.

[BURMA ACT NO. VI OF 1947.]

WHEREAS it is expedient to amend the Land and Revenue Act, 1876 (Act No. 11 of 1876)

AND WHEREAS by Proclamation dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

NOW THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Land and Revenue (Amendment) Act 1947

(2) It shall extend to the whole of British Burma.

2. Sections 34, 35 and 36 and the heading " D.—Of the Capitation Tax and the Land-rate in lieu thereof " of the Land and Revenue Act, 1876 (hereinafter referred to as the said Act), *shall be omitted.*

3. The words " or land-rate in lieu of capitation tax ", appearing in sections 37 and 46 of the said Act, *shall be omitted.*

4. For sub-section (2) of section 38A of the said Act, the following *shall be substituted*, namely :—

Whenever the rights of any owner or occupier of any land are infringed by the occupation or disturbance of the surface of the said land, either by the Government in the exercise of the rights and powers referred to in sub-section (1), or by any person to whom the Government may have disposed of such rights and powers in regard to the said land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act."

5. For clause (d) of sub-section (3) of section 38A of the said Act, the following *shall be substituted*, namely :—

" For prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences."

6. In section 43 of the said Act, the following words *shall be substituted* for the words " duty or composition ", namely :—

" duty composition, compensation or costs "

7. The Schedule to the said Act *shall be cancelled.*

IMMEDIATE.**OFFICE OF THE FINANCIAL COMMISSIONER, BURMA.**

No. $\frac{1074}{1123}$ / $\frac{1 \text{ Ma U-4}}{1952}$

Dated Rangoon, the 22th May 1983.

MEMORANDUM

the Financial commissioner directs that the Following amendments shall be made in the Burma Land Revenue Directions, 1911 as subsequently amended :-

- (i) In Direction 40, Paragraph (6) shall be deleted
- (ii) In Direction 41, Paragraph (4) shall be deleted.

San Maung

27/5

(San Maung)

Secretary to the Financial commissioner
(Lands and Rural Development), Burma.

Copy, with 5 spare copies, to-

- (1) the Deputy Secretary, Ministry of Finance and Revenue, for information with reference to his Un-official Note No.221 Ba Kha 52 (513), dated the 21st May 1953,
- (2) the Deputy Secretary, Ministry of Agriculture and forests, for information.
- (3) the Secretary, State Land Committee, Ministry of Agriculture and forests, for information with reference to his memorandum No. 416 La-Ma.-52, dated the 29th August 1952.
- (4) all Commissioners of Divisions (including the Special Commissioner, Chin Hills Division) for information.
- (5) all Deputy Commissioners and the Collector, Rangoon for information.

OFFICE OF THE FINANCIAL COMMISSIONER, BURMA.

No. $\frac{1205}{1253} / \frac{1 \text{ Ma U-4}}{1952}$

Dated Rangoon, the 29th October 1953.

MEMORANDUM

The Financial Commissioner directs that following amendments shall be made in the Burma Land Revenue Directions, 1911 as subsequently amended :-

- (i) For paragraph (4) of Direction 40, and
- (ii) for paragraph (2) of Direction 41 the following shall be substituted, namely :-

"If land is allotted to any person by reason of his residence in any village-tract, he ceases to be eligible of the allotment when he ceases to to reside in the village-tract. Transfers of the right of occupation in myenu by lease, sale, mortgage or by inheritance shall not be recognised. Any transferer by lease, sale, mortgage or by inheritance shall be

liable to ejectment under $\frac{\text{Rule 69}}{\text{Rules 51 \& 52}}$.

San Maung

29/10/53

(San Maung)

Secretary to the Financial commissioner
(Lands and Rural Development), Burma.

Copy, with 5 spare copies, to :-

- (1) The Deputy Secretary, Ministry of Finance and Revenue, for information with reference to his Un-official Note No. 221 Ba Kha 52 (947/53), dated the 24th October 1953;
- (2) The Deputy Secretary, Ministry of Agriculture and Forests, for information with reference to his Un-official Note No. 191 La Ma 53, dated the 12th August 1953;
- (3) The Secretary, State Land Committee, Ministry of Agriculture and Forests, for information in continuation of this office endorsement No. $\frac{1074/1 \text{ Ma U-4}}{1123 \quad 1952}$, dated the 27th May 1953.
- (4) All Commissioners of Divisions [including the Special Commissioner, Chin Hills Division] for information;
- (5) All Deputy Commissioners and the Collector, Rangoon, for information;

MINISTRY OF FINANCE AND REVENUE
LANDS AND COMMERCIAL TAXES
BRANCH

NOTIFICATION

Rangoon, the 14th September 1954.

No. 575.—In exercise of the powers conferred by section 41 of the Land and Revenue Act, 1876, the President directs that the following amendment shall be made in the Rules under the said Act, published in Revenue Department Notification No. 244, dated the 22nd July 1897, as subsequently amended :—

“ In Rule 81 (a) under Chapter XIV, for the figures and the word “ 15th February ” the figures and the word “ 15th January ” shall be substituted. ”

By order,

THAUNG LWIN,
*Dy. Secretary to the Govt. of the Union of Burma
Ministry of Finance and Revenue.*

No. 441 BA KHA 54(554/54)

Rangoon, the 17th September 1954.

A copy, with twenty spare copies, is forwarded to the Financial Commissioner (Lands and Rural Development), for information, with reference to his letter No. 265/2 Hta Ka 25, dated the 9th September 1954.

A copy, with ten spare copies each, is forwarded to all Deputy Commissioners for information and necessary action.

A copy each is forwarded to all Commissioner of Divisions for information.

A copy is forwarded to the Accountant-General, Burma, for information.

By order,

MAUNG HLA,
Assistant Secretary.

MINISTRY OF FINANCE AND REVENUE

LAND AND EXCISE BRANCH

NOTIFICATION

Rangoon, the 24th January 1960.

No. 162.—In exercise of the power conferred by section 58 of the Land and Revenue Act, the President of the Union makes the following amendments to the rules under the Land and Revenue Act, published with the Revenue Department Notification No. 244, dated the 22nd July 1897, as subsequently amended:—

1. In the definitions, for the words "the word 'thugyi' means the circle *thugyi* where such *thugyis* exist, and the village headman in circles in which the appointment of circle *thugyi* has been abolished." the words "the word 'thugyi' means the circle *thugyi* where such *thugyis* exist, and the village headman in circles in which the appointment of circle *thugyi* has been abolished and includes a person appointed by the Deputy Commissioner as land-revenue collector under Rule 2A." shall be substituted.

2. After Rule 2, the following shall be inserted as Rule 2A, namely:—

"2A. In areas specified by the Financial Commissioner the Deputy Commissioner may appoint any suitable person as land-revenue collector specifically for the purposes of the Land and Revenue Act and the Rules made thereunder."

By order,

TIN U,

*Dy. Secretary to the Govt. of the Union of Burma,
Ministry of Finance and Revenue.*

အမှတ် ၁၀၅-ဘယ-၅၉ (၁၁၇/၆၀)

ရန်ကုန်မြို့၊ ၁၃၂ ခု၊ ပြာသိုလပြည့်ကျော် ၉ ရက်၊
(၁၉၆၀ ခု၊ ဧပြီလ ၂၁ ရက်)

မိတ္တူကို—

- (၁) ဘဏ္ဍာတော်မင်းကြီး (မြေနှင့်ကျေးလက်စည်ပင်သာယာရေး) (မိတ္တူ ၄ စောင်နှင့်အတူ)၊
- (၂) ကြေးတိုင်နှင့်မြေစာရင်းမင်းကြီး၊ ရန်ကုန်မြို့၊
- (၃) လယ်ယာမြေနှင့်ငှက်ပြုလုပ်ရေးဝန်ကြီးဌာန (မိတ္တူ ၄ စောင်နှင့်အတူ)
- (၄) လယ်ယာစိုက်ပျိုးရေးနှင့် သစ်တောရေးဝန်ကြီးဌာန (မိတ္တူ ၄ စောင်နှင့်အတူ)၊
- (၅) ဗီဒီယိုကရေစီဒေသန္တရအုပ်ချုပ်ရေးနှင့် ဒေသန္တရအဖွဲ့များဝန်ကြီးဌာန (မိတ္တူ ၄ စောင်နှင့်အတူ)၊
- (၆) တိုင်းမင်းကြီးများအားလုံး (အပိုမိတ္တူ ၅ စောင်စီနှင့်အတူ)၊
- (၇) ခရိုင်ဝန်များအားလုံး (အပိုမိတ္တူ ၅ စောင်စီနှင့်အတူ)
- (၈) ကရင်ပြည်နယ်ဝန်ကြီးဌာန၊
- (၉) ကရင်ပြည်နယ်အစိုးရ၊
- (၁၀) ကချင်ပြည်နယ်ဝန်ကြီးဌာန၊
- (၁၁) ကချင်ပြည်နယ်အစိုးရ၊
- (၁၂) ကယားပြည်နယ်ဝန်ကြီးဌာန၊
- (၁၃) ရှမ်းပြည်နယ်ဝန်ကြီးဌာန၊
- (၁၄) ရှမ်းပြည်နယ်အစိုးရ၊
- (၁၅) ချင်းရေးရာဝန်ကြီးဌာန၊
- (၁၆) တနင်္သာရေးဝန်ကြီးဌာန (အပိုမိတ္တူ ၃ စောင်နှင့်အတူ)၊
- (၁၇) ကျွန်ုပ်တို့ဝန်ကြီးဌာနများအားလုံး (ကာကွယ်ရေးဝန်ကြီးဌာနအပါအဝင်)၊
- (၁၈) မူရင်း

ထံသို့ လိုအပ်သလို အရေ ယူရန်နှင့် လိသာရန်ပေးပို့ပါသည်။

အဆိုအရ၊
သန်းရွှေ၊
အတွင်းဝန်ကလေး။