



THE BURMA EXCISE MANUAL

CONTAINING

THE BURMA EXCISE ACT (BURMA ACT V, 1917) AND
THE RULES AND DIRECTIONS THEREUNDER IN
FORCE IN BURMA

VOLUME II

(Corrected up to the 31st December 1961)

[REPRINT OF THE 1953 EDITION]

1963

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THE BURMA EXCISE MANUAL

VOLUME II

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Excise Form B.-1.

ORIGINAL AND COUNTERPART.)

LICENCE TO POSSESS (a) AND WORK (a) A BREWERY.

[Section 12 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of brewer—

Locality of brewery—

BE it known that _____, resident of _____ is hereby authorized to possess (a) and work (a) a brewery a _____ in the district of _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

- I. That he pay to Government in advance a fee of Rs. †
- II. That he do not sublet or transfer his licence to any other person without the permission in writing of the Collector.
- III. That he produce this licence on the demand of any Excise Officer.
- IV. That he shall observe and keep all the Excise Rules applicable to breweries and also such further rules as may be made under the authority of the Burma Excise Act.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

Dated the	19 . . }	Collector
Dated the	19 . . }	Licensee.

Excise Form B.-2.

LICENCE TO POSSESS A BREWERY

[See Form B.-1.]

a—These words shall be struck out if the licence is merely to possess a brewery but not to work it.

* Here enter name of town or village and exact position of brewery.

† NOTE.—Date should be inserted by the Collector.

‡ A separate licence shall be issued for each brewery. The fee for a licence to possess a brewery is Re. 1 ; for a licence to possess and work a brewery the fee is Rs. 100

Excise Form B-3.

BOND TO BE EXECUTED BY THE LICENSEE OF A BREWERY,

[Rule 130.]

KNOW all men by these presents that I
(hereinafter called the brewer) am bound to the Governor of Burma
in the sum of Rs. _____ to be paid to the said Governor for
which payment I bind myself and my legal representatives.

Dated _____

Signed _____

WHEREAS the brewer has been permitted from time to time to issue
beer from his brewery at _____ without previous payment of
duty: the conditions of this obligation are—

- (1) that the brewer shall furnish the prescribed returns and
statements,
- (2) that the brewer shall, on or before the fifteenth day of the
first month of each quarter, pay into the district treasury
at _____ the total amount of duty payable on the
beer brewed in the brewery during the preceding quarter,
after reduction of the free allowances and of the amount
of refund allowed by the Collector and shall furnish the
treasury chalan for such payment to the Excise Officer
in charge.
- (3) that if the brewer shall well and truly keep and perform
all the conditions hereinbefore recited then this bond shall
be void: otherwise it shall remain in full force.

Signed in the presence of _____

Collector.

[On behalf of the Governor of Burma.]

Place _____

Dated _____

Excise Form $\frac{B-4.}{D-3.}$ RECEIPT FOR DEPOSIT ON ACCOUNT OF $\frac{BREWERY}{DISTILLERY}$ LICENCE.[Rule $\frac{130}{58}$.]

Received from _____ the sum of Rs. _____
as a deposit for security on a licence, granted to
_____ to possess and work a $\frac{brewery}{distillery}$ at
_____ in the district of _____ under the rules and conditions set
forth in the Excise Rules.

STATION : _____

The _____

19 _____

Collector.

Excise Form $\frac{B.-5}{D.-4}$

BOND TO BE SIGNED BY $\frac{BREWERY}{DISTILLERY}$ LICENSEE.

[Rule $\frac{131}{59}$.]

KNOW all men by these presents that $\frac{I}{We}$ am/are resident of _____ held and firmly bound unto the Governor of Burma in the sum of Rupees one thousand (Rs. 1,000) to be paid to the said Governor for which payment well and truly to be made $\frac{I}{We}$ bind $\frac{myself}{ourselves}$ $\frac{my}{our}$ heirs and legal representatives firmly by these presents.

WHEREAS the above bounden _____ has applied to the Collector of the _____ District for a licence under the Burma Excise Act, to possess a $\frac{brewery}{distillery}$ during the year from the 1st day of July 19 _____ to the 30th day of ~~June~~ 19 _____ at _____ in the town of _____

AND WHEREAS the said Collector has consented to grant the same upon the said _____ entering into a bond to secure that no illicit $\frac{brewing}{distillery}$ shall take place at the $\frac{brewery}{distillery}$ so to be licensed: Now the condition of the above-written bond is such that if during the year from the 1st day of July 19 _____ to the 30th day of ~~June~~ 19 _____ no illicit $\frac{brewing}{distilling}$ shall take place at the $\frac{brewery}{distillery}$ at _____ in the town of _____ then the above-written obligation shall be void and of no effect but otherwise the same shall be and remain in full force and virtue.

AND it is hereby declared that the prevention of illicit $\frac{brewing}{distilling}$ at the said $\frac{brewery}{distillery}$ is an act in which the public is interested and that this bond has been entered into under the orders of the Governor.

Signed by the said _____
in the presence of _____

Signature of licensee.

(I) _____

(II) _____

NOTE.—In the case of a brewery strike out the words relating to the distillery and vice versa.

Excise Form B.-6.

REGISTER OF STORE CASKS

BREWERY.

[Rule 139.]

(1) Consecutive number.	Dimensions.					(7) Contents in gallons.	Gauged.		Initials.		When.				(16) Remarks.
	(2) Length.	(3) Head.	Bung.				(8) How.	(9) When.	(10) Brewer's.	(11) Officer's.	(12) Taken into use.	(13) Removed from stores.	(14) Returned into stores.	(15) Taken out of use.	
			(4) Mean cross.	(5) Perpendicular.	(6) Mean.										

Excise Form B.-7.

BREWING BOOK.

[Rule 144.]

No.

Brewery.

Quarter ending

19 .

Examined folios

Officer's name

Rank

Date

Checked

Date

Brewery Officer.

Excise Form B-8.

BREWER'S SURVEY BOOK.

[Rule 145.]

No.

Brewery.

Quarter ending 19

Examined folios

Officer's name

Rank

Date

Checked

Date

Brewery Officer.

Excise Form C.F.L.-1.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF TARI, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of vend—

^a Circles from which the tari is to be obtained. ^a

BE it known that _____, resident of _____, having paid to Government the sum of Rs. _____, being ^b one-tenth of ^b the licence-fee payable by him for the 1st year of this licence, ^a is hereby authorized by the undersigned, Collector of _____ to open shop _____ for the retail vend of tari at _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

^b I. That he pay to Government the remainder, namely, Rs. _____ of the licence-fee in nine instalments, each of Rs. _____ on the dates noted below:—

First instalment on the ‡ _____ 19
 Second instalment on the 20th July 19
 Third instalment on the 20th August 19
 Fourth instalment on the _____ 0th September 19
 Fifth instalment on the 20th October 19
 Sixth instalment on the 20th November 19
 Seventh instalment on the 20th December 19
 Eighth instalment on the 20th January 19
 Ninth instalment on the 20th February 19 ^b

That he pay to Government for each of the second and subsequent years, licence-fees in ten equal instalments on the dates noted below:—

First instalment on or before the 3rd April.
 Second instalment on or before the 3rd May.
 Third instalment on or before the 20th July.
 Fourth instalment on or before the 20th August.
 Fifth instalment on or before the 20th September.
 Sixth instalment on or before the 20th October.
 Seventh instalment on or before the 20th November.
 Eighth instalment on or before the 20th December.
 Ninth instalment on or before the 20th January.
 Tenth instalment on or before the 20th February. ^s

^a—^a To be entered if circles are fixed.

^b—^b These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

* NOTE.—These words should be struck out if the licence is for one year only.

† NOTE.—Date should be inserted by the Collector.

‡ 31st May 19 _____ or one month from the date of _____ ^{auction} _____ whichever is earlier. ^{acceptance of the tender}

§ NOTE.—This clause should be struck out if the licence is for one year only.

I. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture,}}{\text{collect,}}$ (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell no kind of fermented liquor other than the sap of any kind of palm-tree, and that he sell only the produce of such palm-trees growing within the limits of the circles named in this licence.

III. That, subject to the following exception, he do not sell to one person, at a single transaction, more than four † reputed quart bottles of *tari*.

Exception.—That to a person who produces a permit signed by the Collector or by the Subdivisional Officer, or by the Township Officer, he may sell the quantity of *tari* specified in the pass, but shall in no case sell to one person, in a single transaction, more than twenty-four reputed quart bottles of *tari*.

IV. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. †

V. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VI. That he do not adulterate, so as to render it noxious to health, *tari* sold by him.

VII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription in Burmese :—

(Name of vendor.)

“Licenced to sell retail *tari*, to be drunk on the premises or removed.”

VIII. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

IX. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

X. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or

† In the Thayetmyo District sale at a single transaction is restricted to two reputed quart bottles only.

‡ In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner the Collector may at the time of issue of the licence prescribe an earlier hour of closing than that entered in this form.

drinking therein, and that no part of such room, to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room, or to a person standing in the doorway.

XA. That he keep in English or Burmese correct accounts in the following form of his sales of *tari* and that such accounts be open at all times to the inspection of an Excise Officer duly empowered in this behalf :—

Date. နေ့စွဲ။	Opening balance. စာရင်းဖွင့်လက်ကျန်။	Fresh supply. အသစ်ထုတ်ယူ သည့်အခြင်အတွယ်။	Total. စုစုပေါင်း။	Sales. ရောင်းချခြင်း အကြောင်း။
(1) (၁)	(2) (၂)	(3) (၃)	(4) (၄)	Quantity. အခြင်အတွယ်။
	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။

Date. နေ့စွဲ။	Sales. ရောင်းချခြင်း အကြောင်း။	Wastage. လျော့ပေးကုန် ခန်းသည်။	Closing balance. စာရင်းပိတ် လက်ကျန်။	Remarks. အကြောင်း အရာများ။
(1) (၁)	Receipt for the day. ယနေ့အတွက်ရရှိ ငွေများ။	(7) (၇)	(8) (၈)	(၅) (၉)
	Rs. A. P. ကျပ်။ ပဲ။ ပိုင်။	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။	Gals. r. qt. dr. ဂယ်လံ။ ကွမ်။ ခြမ်း။	

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION :

Dated the _____ 19 . } Collector

Excise Form C.F.L.-2. [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE MANUFACTURE AND RETAIL VEND OF COUNTRY FERMENTED LIQUOR OTHER THAN *Tari* TO BE DRUNK ON THE PREMISES OR REMOVED.

[Sections 12 and 18 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of shop—

Be it known that _____, resident of _____, having paid to Government the sum of Rs. _____ being [b] one-tenth of [b] the licence-fee payable by him for the first year of * this licence, is hereby authorized by the undersigned, Collector of _____, to open a shop for the manufacture and retail vend of *hlawzaye* at † _____ from the ‡ _____ until _____ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

I. That he pay to Government the remainder, namely Rs. _____ of the licence fee in nine instalments each of Rs. _____ on the dates noted below:—

First instalment on the § _____ 19 .
 Second instalment on the 20th July 19 .
 Third instalment on the 20th August 19 .
 Fourth instalment on the 20th September 19 .
 Fifth instalment on the 20th October 19 .
 Sixth instalment on the 20th November 19 .
 Seventh instalment on the 20th December 19 .
 Eighth instalment on the 20th January 19 .
 Ninth instalment on the 20th February 19 .

That he pay to Government for each of the second and subsequent years, licence-fees in ten equal instalments on the dates noted below:—

First instalment on or before the 3rd April.
 Second instalment on or before the 3rd May.
 Third instalment on or before the 20th July.

[a]. Amended by Financial Commissioner's Notifications No 47, dated the 24th March 1919, and No. 87 (corrigendum), dated the 23rd May 1919.

[b]—[b]. Necessary alterations may be made to these words if the whole or more than one-tenth of the licence fee is paid in full before the issue of the licence or if the number of instalments is reduced.

* NOTE.—This clause should be struck out if the licence is for one year only.

† Here enter name of town or village and exact position of licenced shop, giving name of street, if any, and number of house.

‡ NOTE.—Date should be inserted by the Collector.

§ ^{30th} ~~31st~~ May 19 _____ or one month from the date of _____ ^{acceptance} ~~acceptance~~ of the tender which-
 ever is earlier.

Fourth instalment on or before the 20th ~~August~~.
 Fifth instalment on or before the 20th ~~September~~.
 Sixth instalment on or before the 20th ~~October~~.
 Seventh instalment on or before the 20th ~~November~~.
 Eighth instalment on or before the 20th ~~December~~.
 Ninth instalment on or before the 20th ~~January~~.
 Tenth instalment on or before the 20th ~~February~~.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not manufacture, keep or sell in his shop any fermented liquor other than of the description for which this licence is granted, and that such liquor shall not contain more than 20 per cent of alcohol by volume, and that in shops where duty is assessed on the *hlawzaye* manufactured, the first brew (*nye*) shall contain not less than 12 per cent of alcohol by volume and the second brew (*peye*) shall contain not less than 6 per cent of alcohol by volume.

III. That rice shall be boiled or steamed for the manufacture of *hlawzaye* only between sunrise and 4 p.m., and that the fire or furnace used for such boiling or steaming shall not be lighted before sunrise or kept alight after 4 p.m. All boiling or steaming operations shall be made in sight of a person standing in the room where the liquor is sold.

NOTE.—(a) As regards the latter limit fixed, the Collector may, in seaport towns, extend the hour to 10 p.m. if it appears necessary to do so, and withdraw such privilege in his discretion.

(b) In shops where duty is assessed on the *hlawzaye* manufactured steaming operations shall be stopped for the day at such hour not later than 6 p.m. as the Collector may prescribe.

IIIA. (1) That all fermentation shall be carried on in a room which shall be walled off from the steaming room and sale room, and shall have only one entrance which shall be under double lock. One key shall be kept by an Excise Officer deputed by the Collector in this behalf.

(2) (That duty at the rate of Rs. 4 on each ten-gallon jar shall be paid into the Treasury by the licensee before the jar is set up in the fermenting room, and that each jar when set up shall contain not more than five-sixteenths of a nine-gallon basket, weighing not more than 72 lbs. of raw rice.)

(3) That jars shall be placed in the fermenting room and manufactured liquor removed therefrom only between the hours fixed by the Collector and in the presence of an Excise Officer deputed by the Collector in this behalf.

NOTE.—This condition applies only to the Rangoon Town District and to those shops in the Hanthawaddy, Insan and Amherst Districts to which the duty-paying system has been extended.

* NOTE — This clause should be struck out if the licence is for one year only.

IV. That, subject to the following exception, he do not sell to one person, at a single transaction, more than four * reputed quart bottles of country fermented liquor.

Exception. † That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer he may sell the quantity of country fermented liquor other than *lars* specified in the pass, but shall in no case sell to one person, in a single transaction, more than twenty-four reputed quart bottles of country fermented liquor other than *lari*.

V. That he do not open his shop or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. †

VI. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VII. That he do not adulterate, so as to render it noxious to health, country fermented liquor sold by him.

VIII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

"Licence to sell retail *hlawzaye* to be drunk on the premises or removed."

VIIIA. That the maximum price charged to a purchaser shall not exceed the following :—

				Rs. A. P.
<i>Uye</i>	
<i>Peye</i>	

per reputed quart bottle.

NOTE.—To be deleted unless maximum prices have been prescribed for the shop.

IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

X. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XI. That no partitions, doors or other fixtures be retained or constructed within the shop except with the approval of the Collector, and subject to such conditions as he may prescribe, and that during the hours in which the shop is closed, the outer door or doors be

* This will not apply to (Rangoon Town and) Thayetmyo District where sale is restricted to two reputed quart bottles and to the Prome and Tharrawaddy Districts where sale is restricted to one reputed quart bottle.

† In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner, the Collector may, at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

Liquor Account (in gallons).		U. D.		Undiluted. Diluted.		Total deductions.		Closing balance.						
Date.	Opening balance.		Manu- factured.		Total.		Wastage.		Sold.		Total deductions.		Closing balance.	
	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.
(1)	(9)		(10)		(11)		(12)		(13)		(14)		(15)	

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licensed-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises

STATION :
Dated the 19 . }

Collector.

Excise Form C.F.L.-3.
C.S.-4.

(ORIGINAL AND COUNTERPART.)
COUNTRY FERMENTED LIQUOR OTHER THAN TARI.

PERMIT FOR TARI.
COUNTRY SPIRIT.

[Section 16 (2)(b) and Rule 43.]

of is permitted to possess country fermented liquor other than tari
tari
country spirit
in quantity not exceeding reputed quart bottles to be obtained from
gallons
and to be taken to

This permit will be current from the day of 19 until
the day of 19 after which it will cease to have effect.

It may be cancelled by the Collector if the permit-holder, his partner or agent, commits any breach of the Burma Excise Act, or of the rules made thereunder.

STATION : }
Dated the day of 19 . }

Collector.
Subdivisional Officer.
Township Officer.

Excise Form C.F.L.-4.

EXCISE FORM C.F.L.-4.

[Rule 44.]

No.
Name of tree owner.
From Kwin name and
number.
To what shop.

Dated

EXCISE FORM C.F.L.-4.

Pass for the Transport of tari.

[Sections 9 and 10 and Rule 44.]

No.
No. owner of tari trees in Kwin
Township is hereby permitted to
transport tari not exceeding gallons in
quantity being the produce of his trees from the
said kwin to the Tari Shop.
2. This pass is available only for the tari for
the above shop and may be cancelled if the licensed
vendor ceases to purchase from the holder.
3. This pass must be carried with the tari.
4. This pass is liable to cancellation or suspension
for any breach of the above conditions or of the
Excise Act or Rules.

Dated

Superintendent of Excise.
Special Excise Officer.

District

Excise Form C.S.-1. [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF SPIRIT DECLARED TO BE COUNTRY
SPIRIT MANUFACTURED IN A DISTILLERY IN BURMA, TO BE DRUNK ON
THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of Vendor—

Locality of vend—

BE it known that _____, resident of _____, having paid to Government the sum of Rs. _____, being (a) one-tenth of (a) the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of _____ to open a shop at* _____ for the retail vend of spirit declared to be country spirit manufactured in a distillery licensed in Burma under section 12 of the Burma Excise Act, from the † _____ until _____ after which date this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government the remainder, namely Rs. _____ of the licence-fee in nine instalments each of Rs. _____ on the dates noted below :—

- First instalment on the ‡ 19 .
- Second instalment on the 20th July 19 .
- Third instalment on the 20th August 19 .
- Fourth instalment on the 20th September 19 .
- Fifth instalment on the 20th October 19 .
- Sixth instalment on the 20th November 19 .
- Seventh instalment on the 20th December 19 .
- Eighth instalment on the 20th January 19 .
- Ninth instalment on the 20th February 19 .

[a] Amended by Financial Commissioner's Notification No. 172, dated the 9th December 1918.

(a)—(a) These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

* The name of town or village and exact position of licensed shop giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ 31st May 19 _____ or one month from the date of _____ auction
whichever is earlier _____ acceptance of the tender

Ia. That prior to the date on which this licence takes effect, he do not (a) manufacture, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That all spirit sold under this licence be plain spirit of the strength of $\frac{30, \text{ or } 50}{40}$ degrees under-proof and be purchased from the Licensed Distillery at Government Warehouse at _____ on payment of duty and distiller's price as follows or at such other rate or rates of duty as may be fixed from time to time by the Governor :—

	Per gallon.	
	Thirty Forty degrees under-proof.	Fifty degrees under-proof.
	Rs. A. P.	Rs. A. P.
Duty		
Price		
Total		

III. (i) (For Lower Burma and Magwe District.) That he keep spirit of the strength of 40 degrees under-proof in stock at all times and that he do not adulterate or reduce any spirit in the shop by the addition of water or by other means. He shall, however, keep sufficient drinking water on the premises for people to be able to dilute their drink should they desire to do so.

(ii) (For Upper Burma excluding the Magwe, Myitkyina and Bhamo Districts.) That he keep spirit of the lower strength in stock at all times and that he do not adulterate or reduce any spirit in his shop by the addition of water or by other means.

(iii) (For the Myitkyina and Bhamo Districts.) That he keep spirit of the strength of 30 degrees under-proof in stock at all times and that he do not adulterate or reduce any spirit in the shop by the

addition of water or by other means. He shall, however, keep sufficient drinking water on the premises for people to be able to dilute their drink should they desire to do so.

IV. That he do not sell to one person, in a single transaction, more than one reputed quart bottle of spirit.

Exception.⁽¹⁾ That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit specified in the pass, but shall in no case sell to one person, in a single transaction, more than twelve reputed quart bottles of country spirit.

V.* That the maximum price charged to a purchaser shall not exceed the following :—

	Rs.	As.
30°	—	—
40°	—	—
50°	—	—

per reputed quart bottle.

VI. That he do not open his shop, or effect sales therein before sunrise, or keep it open, or effect sales therein, after 9 p.m.†

VII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VIII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of Vendor).

“ Licensed to sell retail, to be drunk on the premises or removed, country distillery spirit manufactured in Burma. ”

IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

X. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been especially permitted in writing by the Collector.

XI. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or

* To be deleted unless maximum prices have been prescribed for the shop.

† In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner, the Collector may, at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form

drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : }
Dated the 19 } Collector.

Excise Form C.S.-2.

(ORIGINAL AND COUNTERPART.)

LICENCE TO CONSTRUCT WORK AND POSSESS A STILL FOR THE DISTILLATION OF COUNTRY SPIRIT, AND FOR THE RETAIL VEND OF SUCH SPIRIT TO BE DRUNK ON THE PREMISES OR REMOVED.

[Sections 16 and 18 and Rules 4 and 51.]

District—

Serial No. of licence in sanctioned statement—

Name—

Locality of Shop—

BE it known that _____, resident of _____, having paid to Government the sum of Rs. _____, being (a) one-tenth of (a) the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of _____, to construct, work, and possess a still at* _____ for the distillation of country spirit, and also to open a shop at the same place for the sale of the spirit which he is authorized to distil from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of the licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government the remainder, namely Rs. _____ of the licence-fee in nine instalments each of Rs. _____ on the dates noted below :—

- First instalment on the ‡ 19 .
- Second instalment on the 20th July 19 .
- Third instalment on the 20th August 19 .
- Fourth instalment on the 20th September 19 .
- Fifth instalment on the 20th October 19 .
- Sixth instalment on the 20th November 19 .
- Seventh instalment on the 20th December 19 .
- Eighth instalment on the 20th January 19 .
- Ninth instalment on the 20th February 19 .

(a)—(a) These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

* Here enter name of town or village and exact position of licence-shop giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ 31st ^{Nov.} May 19 _____ or one month from the date of _____^{auCTION} acceptance of the tender whichever is earlier.

XI. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions or be in any way so constructed that persons therein are not visible to the persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act or of the rules made thereunder or of the abovementioned conditions is committed by the licence-holder or his partner or agent, or any other person employed in the premises for which this licence is granted or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : }
 Dated the 19 . } Collector,

Excise Form C.S.-3.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF OUTSTILL COUNTRY SPIRIT, TO BE
DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rules 4 and 52.]

District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of shop—

BE it known that _____, resident of _____,
is hereby authorized by the undersigned, Collector of _____,
to open a shop at * _____ for the retail vend^l of country
spirit distilled at a licensed still at † _____ from the ‡
until _____; after which this licence will
cease to have effect.

It is required of the holder of this licence, as a condition of its
remaining in force, that he duly and faithfully perform and abide by
the conditions contained in Rule 21 of the rules made under the
Burma Excise Act, and the following further conditions:—

I. That he do not keep or sell in his shop any spirit other than
country spirit distilled at the outstill at _____, and the
spirit shall not be of greater strength than 25 degrees under-proof.

IA. That prior to the date on which this licence takes effect
he do not (a) manufacture, (b) without the written
collect,
permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the
licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the
licence.

II. That, subject to the following exception, he do not sell to
one person, at a single transaction, more than one reputed quart bottle
of country spirit, and the price of each quart bottle of such spirit of
the strength of 25 degrees under-proof shall not be less than Re. 1.

* Here enter name of town or village and exact position of licenced shop, giving
name of street, if any, and number of house.

† Here enter town or village in which licenced still is situate.

‡ NOTE.—Date should be inserted by the Collector.

Exception.—That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit specified in the pass, but shall in no case sell to one person, in a single transaction, more than twelve reputed quart bottles of country spirit.

III. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m.*

IV. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

V. That he constantly exhibit, at the entrance of his shop a sign-board bearing the following inscription :—

(Name of vendor.)

“ Licensed to sell retail country spirit distilled at †
to be drunk on the premises or removed.”

VI. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

VII. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

VIII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : } Collector,
Dated the 19 }

* With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

† Here enter town or village in which the licensed still is situate.

Excise Form C.S.-4.

PERMIT FOR COUNTRY SPIRIT (SEE Form C.F.L.-3).

Excise Form C.S.-5.

EXCISE FORM C.S.-5.	EXCISE FORM C.S.-5.	EXCISE FORM C.S.-5.
ORIGINAL	DUPLICATE.	TRIPLICATE.
Pass for the removal of country spirit from an outstill to a subsidiary shop.	Pass for the removal of country spirit from an outstill to a subsidiary shop	Pass for the removal of country spirit from an outstill to a subsidiary shop.
[Rule 52.]	[Rule 52.]	[Rule 52.]
[To be retained by the Township Officer.]	[To be issued to the Officer-in-Charge of Police-station.]	[To be granted to the licence-holder of the subsidiary shop or his agent.]
No.	No.	No.
Name of holder	Name of holder	holder of licence in
Quantity gallons.	Quantity gallons.	at is hereby autho-
Outstill	Outstill	rized to convey gallons
Destination.	Destination	of country spirit, not exceeding
Date of despatch on or after	Date of despatch on or after	25 degrees under-proof, from
Route to	Route to	to his shop (
By water to	By water to	leaving on or after the
thence by land to	thence by land to	19). He will travel
Due at on or before 19 .	Due at on or before 19 .	through village and by
		water to thence by
		land to The liquor
		must reach his shop at
		on or before sunset on the
		19 .
STATION : } The 19 . }	STATION : } The 19 . }	STATION : } The 19 . }
Township Officer.	Township Officer.	Township Officer.
		This pass to be delivered to the headman of on arrival of the liquor.

Excise Form C.S.-6.

**BOND TO BE EXECUTED BY THE LICENSEE OF A DISTILLERY
AUTHORIZED TO ISSUE COUNTRY SPIRIT.**

[Rule 105.]

KNOW all men these presents that I
(hereinafter called the distiller) am bound to the Governor of Burma
in the sum of Rs. to be paid to the said Governor, for
which payment I bind myself and my legal representatives.

Dated this day of 19 (Signed.)

WHEREAS the distiller has been permitted to issue country spirit
from his licensed distillery at from the
day of 19 , to the day of
19 to licensed retail vendors of country spirit within the following
tracts, namely,

The conditions of this obligation are—

- (1) that the distiller or his legal representative shall issue plain
spirit only and at the strengths $\frac{30 \text{ or } 50}{40}$ degrees under-proof
only ;
- (2) that the distiller or his legal representative shall supply such
spirit at his distillery in and at the warehouses
cited in the margin in quantities sufficient to meet the
demands of the licensed retail vendors of country spirit in
the tracts abovementioned ;
- (3) that the distiller or his legal representatives shall maintain the
following prescribed minimum stocks of country spirit in
London proof gallons :—
 - (i) at each of the warehouses at , two months'
supply for the warehouses area ;
 - (ii) at the distillery, two months' supply for the warehouses
at ;
- (4) that the distiller or his legal representative shall supply the
spirit to the licensed retail vendors at the following prices,
namely :—

Locality of retail shop	Price per gallon of $\frac{30}{40}$ degrees under-proof.	Price per gallon of 50 degrees under-proof.

-
- (5) that the distiller or his legal representative shall appoint and keep at each warehouse a qualified agent approved by the Collector of the district.
 - (6) that the distiller or his legal representative shall have no interest direct or indirect in the shops for the licensed retail vend of country spirit in the tracts abovementioned.
 - (7) that the distiller or his legal representative shall supply such number of casks as the Collector may require for the transport and storage of spirit in bond, and shall supply such vats, pumps and other appliances as are required by the Collector for the reduction and the handling of the spirit in the distillery and warehouses.
 - (8) that the distiller and his legal representative shall observe and keep all the Rules and Directions which have been issued under the Burma Excise Act, and also such further Rules and Directions as may hereafter be issued thereunder.
 - (9) that if the distiller and his legal representatives shall well and truly keep and perform all the conditions hereinbefore recited then this bond shall be void ; otherwise it shall remain in full force.

Signed in the presence of—

Dated

Place

Collector of

[*On behalf of the Governor of Burma.*]

Excise Form C.S.-7.

BOND TO BE EXECUTED ON REMOVAL OF COUNTRY SPIRIT FROM A
DISTILLERY TO A WAREHOUSE WITHOUT PAYMENT OF DUTY.

[Rule 110.]

KNOW all men by these presents that I
(hereinafter called the distiller) am bound to the Governor of Burma
in the sum of Rs. to be paid to the said Governor, for which
payment I bind myself and my legal representatives.

Dated this day of 19 (Signed.)

WHEREAS the distiller has been permitted from time to time to
transport country spirits from his distillery at to all
or any of the warehouses mentioned in the permits without previous
payment of duty ;

The conditions of this obligation are—

- (1) that the distiller or his legal representative shall not at any
one time so transport or so have transported and not
accounted for under the next following condition any
quantity or quantities of spirits the duty or the aggregate
duty on which at the tariff rate shall exceed the said
sum of Rs. ;
- (2) that the distiller or his legal representative shall within the
time mentioned in the permit issued by the Government
officer in charge of the distillery on each occasion of the
transport of spirits deliver or cause to be delivered the
spirits so transported on that occasion into the custody of
the Government officer in charge of the said warehouse or
shall on demand pay or cause to be paid to the said
Governor of Burma duty at the above rate per gallon for all
or any portion of the spirits then so transported which shall
not be so delivered ; and

provided that, if it shall be proved to the satisfaction of the
Commissioner that a deficiency greater than the maximum
percentage of wastage allowed under Rule 112 has occurred
and that such deficiency has been caused by accident or
other unavoidable cause, the duty levied on such deficiency
shall be refunded ;

- (3) that if the distiller and his legal representative shall well and
truly keep and perform all the conditions hereinbefore
recited then this bond shall be void ; otherwise the same
shall remain in full force.

Signed in the presence of—

Dated Place Collector of District.

[On behalf of the Governor of Burma.]

Excise Form C.S.-8.

PASS FOR THE TRANSPORT OF COUNTRY SPIRIT IN BOND.

[Rule 111.]

No. _____, dated _____ of _____ is permitted
to transport the undermentioned spirit in bond from the
distillery to the warehouse at _____

Particulars of casks.			Strength of spirit.		
Distillery No.	Marks.	Contents.	Temperature.	Indication.	Strength.
(1)	(2)	(3)	(4)	(5)	(6)
Total ...					

This pass shall always be carried with the spirit and is current
for _____ days from the day of _____ 19____

Officer-in-Charge of the Distillery.

Excise Form C.S.-9.

APPLICATION TO BE PRESENTED AT TREASURY BY RETAIL VENDOR ON PURCHASE OF COUNTRY SPIRITS.

[Rule 115.]

To

THE (SUB) TREASURY OFFICER.

Dated the 19

Please receive from licensed retail vendor of country spirit at the sum of * rupees * annas * annas * pies duty and * rupees * annas * pies distiller's price on account of the following quantities of country spirit to be issued to him from the Distillery Warehouse :-

Strength. (1)	Number of gallons. (2)	Duty per gallon. (3)	Total duty. (4)	Distiller's price per gallon. (5)	Total price. (6)
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.P.
$\frac{30}{40}$ degrees under-proof					
$\frac{50}{60}$ degrees under-proof					
Total ...					

Officer-in-Charge of the Distillery Warehouse

* In words.

Excise Form C.S.-10.

PASS-BOOK FOR THE TRANSPORT OF COUNTRY SPIRIT FROM THE
DISTILLERY TO THE LICENSED RETAIL COUNTRY SPIRIT SHOP AT
WAREHOUSE

[Rule 117.]

[This pass-book shall always be carried with all consignments of country spirit from the Distillery to the licensed shop and shall at all other time be kept in the shop.]

Licensed retail vendor of country spirit at _____ is permitted to transport the undernoted consignments of country spirit from the Warehouse Distillery to his licensed shop at _____ within the periods specified against each consignment.

Date of issue from <u>Distillery</u> <u>Warehouse</u>	Packages.		Number of gallons.		Period allowed for transport.	Signature of <u>Distillery</u> <u>Warehouse</u> Officer.	Signature of Excise Officer checking at the shop.
	Num-ber.	Kind.	U.P.	U.P.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Gals.	Gals.	Days.		

[OBVERSE.]

Excise Form C.S.-12.

LETTER OF ADVICE.

[Vide *Direction 147.*]No. *Dated*

To

THE OFFICER-IN-CHARGE OF THE WAREHOUSE AT

SIR,

I beg to advise you that I have this day issued a pass to
of for the transport in bond of the
undermentioned spirit from the distillery to the
warehouse at and to request that you will verify the
consignment on arrival and report the result to me in the form given on
the reserve—

Particulars of casks.			Strength of Spirit.				Impression of seal with which the casks are secured.
Distil- lery No.	Marks.	Contents.	Tem- perature	Indica- tion.	Strength.	Equivalent in L.P. gallons.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Gals.				Gals.	
Total	...						

This pass is current for
19

days from the day of

Officer-in-Charge of the Distillery.

[Reverse of Form C.S.-12.]

Dated

19

To

THE OFFICER-IN-CHARGE OF THE DISTILLERY.

SIR,

I hereby certify that I have this day verified the consignment noted in this advice with the following result :—

Condition of casks—

Condition of seals and marks—

Result of measurement and proof of contents—

Particulars of casks.		Strength of spirit.			
Distillery No.	Contents.	Tempera- ture.	Indication.	Strength.	Equivalent in L.P. gallons.
(1)	(2)	(3)	(4)	(5)	(6)
	Gals				
Total ...					

Officer-in-Charge of the Warehouse at

Excise Form C.S.-13.

REGISTER OF SPIRIT IN STORE-ROOM

WAREHOUSE.

[Vide *Direction 151.*]

Date of arrival from distillery.	No. painted on cask.	Spirit in each cask.			Date of removal to issue compartment.	Spirit in cask at time of removal.			Wastage.		Balance of spirit in store-room.	
		Quantity.	Strength.	Equivalent L.P.		Quantity.	Strength.	Equivalent L.P.	Quantity.	Equivalent L.P.	Quantity.	Equivalent L.P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Gals.		Gals.		Gals.		Gals.	Gals.	Gals.	Gals.	Gals.

Excise Form C.S.-16.

DETAILED STATEMENT OF ISSUES OF COUNTRY SPIRIT IN BOND FROM THE
DISTILLERY DURING THE MONTH OF 19

[Vide *Direction 142 (2) III.*]

(1)	(2)	(3)	Spirit issued.		(6)	Spirit received at warehouse.		Wastage.		(11)
			(4)	(5)		(7)	(8)	(9)	(10)	
Date of issue.	No of each cask.	Name of warehouse.	Quantity.	Equivalent L.P.	Date of arrival at warehouse.	Quantity.	Equivalent L.P.	Quantity.	Equivalent L.P.	Fig. in col. 10x100 Figure in col. 5.
			Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	

Dated

(Signed.)

Distillery Officer.

Excise Form C.S.-17.

DETAILED STATEMENT OF ISSUES OF COUNTRY SPIRIT TO LICENSED VENDORS FROM THE DISTILLERY DURING THE MONTH OF 19
WAREHOUSE

[Vide Direction $\frac{142 (2) IV}{152 11}$.]

(1)	Issued to		Spirit issued.			Duty paid,				* Distiller's price paid,		No. and date of (Sub-) Treasury Chalan,				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Date.	Name of licensee in Form C.S.-4.	Locality of shop.	.....° U.P.	.....° U.P.	Equivalent L.P.	Rate per gallon.	Total duty.	Rate per gallon.	Total duty.	Rate per gallon.	Total price.	Rate per gallon.	Total price.	For duty.	For distiller's price.	Date.

Verified,

(Signed.)

Dated

Distillery Officer.
Warehouse

Excise Form C.S.-18.

STATEMENT OF RECEIPTS AND ISSUES OF COUNTRY SPIRIT AT WAREHOUSE
DURING THE MONTH OF 19

[Vide *Direction 152-I.*]

Stock in Store-room at beginning of month,		Received from Distillery during month,				Removed to issue compartment,		Wastage in Store-room,		Stock in Store-room at close of month,		Issues from issue compartment to licensed vendors.		
Quantity,	Equivalent L.P.	Date of receipt,	Number of cask,	Quantity,	Equivalent L.P.	Quantity,	Equivalent L.P.	Quantity,	Equivalent L.P.	Quantity,	Equivalent L.P.	.....°U.P.	.....°U.P.	Equivalent L.P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Dated

(Signed.)

Warehouse Officer.

Excise Form D.-1.

(ORIGINAL AND COUNTERPART.)

LICENCE TO POSSESS [a] AND WORK [a] A DISTILLERY.

[Vide Section 12 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of distiller—

Locality of distillery—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to possess [a] and work [a] a distillery at * _____ in the district of _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I. That he pay to Government, in advance, a fee of Rs. _____ ‡

II. That if he is permitted to manufacture country spirit he shall maintain such minimum stocks as may be prescribed, shall furnish samples of such spirits for analysis when so required by the Distillery Officer, and shall take proper and sufficient steps to remedy any defects in the spirit which the Excise Commissioner may consider material. That, prior to the date on which this licence takes effect, he shall not manufacture country spirit without the written permission of the Collector.

III. That he furnish samples of any syrup, essence or other substance used in compounding, flavouring or colouring spirit, if so required by the Excise Commissioner, and that he do not use in the process of manufacture of spirit or in the flavouring or colouring of manufactured spirit any seed, drug or other substance of which the use has been prohibited by a notice in writing from the Excise Commissioner.

[a]—[a] These words shall be struck out if the licence is merely to possess a distillery but not to work it.

* Here enter name of town or village and exact position of distillery.

† NOTE.—Date should be inserted by the Collector.

‡ A separate licence shall be issued for each distillery. The fee for a licence to possess a distillery is Re. 1 ; for a licence to possess and work a distillery is Rs. 50.

IV. That he shall observe and keep all the rules applicable to distilleries as may be made under the authority of the Burma Excise Act.

V. That he do not sublet or transfer his licence to any other person without the permission in writing of the Collector.

VI. That he produce this licence on the demand of any Excise Officer.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION : }
 Dated the 19 . } Collector.
 X D. I. A. (Temp.)
 Excise Form D.-2.

LICENCE TO POSSESS A DISTILLERY (see Form B.-4.)

Excise Form D.-3.

RECEIPT FOR DEPOSIT ON ACCOUNT OF DISTILLERY LICENCE (see Form B.-4).

Excise Form D.-4.

BOND TO BE SIGNED BY DISTILLERY LICENSEE (see Form B.-5).

Excise Form D.-5.

DISTILLER'S DECLARATION OF WASH.

[Rule 80.]

I hereby declare that the particulars given below of wash made are correct in every detail.

Distiller or Manager.

No. of vessel	gallons of wash made
Date set up	19
Date sent to still	19

Quantity of materials used.

Jaggery. lbs.	Molasses. lbs.	Sugar. lbs.	Malt. Bushels,

Specific gravity corrected for temperature.

Initial.	Intermediate.	Final.
	1 2 3	

Excise Form D.-6.
REGISTER OF WASH MADE AND SPIRIT OBTAINED THEREFROM IN THE
[Rules 80 and 81.]

DISTILLERY.

Date when set up. (1)	Materials used.		Gallons of wash made. (4)	Number of wash backs. (5)	Saccharometer readings corrected for temperature.			Date when sent to still. (11)	Outturn of spirit.			Degrees of attenuation for each gallon of proof spirit per 100 gallons of wash (V). (17)	Sugar. (18)	Molasses. (19)	Remarks. (20)	Initials. (21)
	When set up. (6)	On day (VI). (7)			On day (VI). (8)	On day (VI). (9)	When sent to still. (10)		Strength. (12)	Gallons. (13)	U.P., Bulk, proof. (14)						Gallons. (15)	Percentage outturn L.P. (16)	Gallons of proof spirit obtained per 100 lbs. (17)

Excise Form D.-7.
STORE-ROOM REGISTER
[Rule 91.]

DISTILLERY.

Vat or Cask. Capacity in Imperial gallons. (2)	Day of month.			Day of month.													
	Opening balance. Gallons. (3)	Strength O. or U.P. (4)	Equivalent L.P. (5)	Added. Gallons. (6)	Strength O. or U.P. (7)	Equivalent L.P. (8)	Taken out. Gallons. (9)	Strength O. or U.P. (10)	Equivalent L.P. (11)	Leakage. Gallons. (12)	Equivalent L.P. (13)	Opening balance. Gallons. (14)	Strength O. or U.P. (15)	Equivalent L.P. (16)	Added. Gallons. (17)	Strength O. or U.P. (18)	
Serial No. (1)																	
Daily Total : Weak spirit :																	
Daily Total :																	

Distiller.

Distillery Officer.

Distiller.

Excise Form D.-8.

STOCK-BOOK DISTILLERY.

[Rule 91.]

Date.	Opening balance.		Spirit distilled.		Foreign spirit issued.		Country spirit issued.				Wastage.				
	Quantity	Equivalent London proof.	Quantity.	Equivalent London proof.	Quantity.	Equivalent London proof.	In bond.	On payment of duty.			Quantity.	Equivalent London proof.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Rs. A.	Gal.	Gal.	Gal.	Gal.	Gal.	Rs. A.	Gal.	Gal.

Excise Form D.-9.

DIARY OF _____ IN CHARGE OF THE DISTILLERY WAREHOUSE AT _____

[Vide Direction $\frac{140}{150}$.]

Date. (1)	Serial No. of transaction. (2)	Hour. (3)	Number of lock ticket.		Particulars. (6)
			Put on. (4)	Taken off. (5)	

Excise Form D.-10.

DIARY OF _____ IN CHARGE OF THE DISTILLERY WAREHOUSE AT _____

[Vide Direction $\frac{140}{150}$.]

Date. (1)	Serial No. of transaction. (2)	Hour. (3)	Number of lock ticket.		Particulars. (6)	Day of week. (7)	Hours of attendance at <u>Distillery</u> Warehouse during the day.			Night visits.			Remarks. (14)	
			Put on (4)	Taken off (5)			From (8)	To (9)	Total hours. (10)	From (11)	To (12)	Total (13)		
						Sunday								
						Monday								
						Tuesday								
						Wednesday								
						Thursday								
						Friday								
						Saturday								

Remarks.

The _____ 19 _____

Officer-in-charge of the Distillery Warehouse

Excise Form D.-11.

REGISTER OF MANUFACTURING OPERATIONS IN THE DISTILLERY.

[Vide *Direction 141 (1) IV.*]

(1) Date.	(2) Still No.	Materials used for distillation.				Output.					
		(3) Wash.	Weak spirit.			Spirit.			Weak spirit.		
			(4) Quantity.	(5) Strength.	(6) Equivalent at L.P. strength.	(7) Quantity.	(8) Strength.	(9) Equivalent at L.P. strength.	(10) Quantity.	(11) Strength.	(12) Equivalent at L.P. strength.
		Gal.	Gal.	Gal.	Gal.		Gal.	Gal.	Gal.		Gal.

Excise Form D.-12.

STATEMENT OF SPIRIT MANUFACTURED, ISSUED AND IN STOCK AT
DISTILLERY DURING THE MONTH OF

[Vide *Direction 142 (1) I.*]

Stock in hand at beginning of month.		Manufactured during month.		Issues during month.									Wastage		Stock in hand at close of month.	
Quantity.	Equivalent L.P.	Quantity.	Equivalent L.P.	Foreign spirit.			Country spirit.						Quantity.	Equivalent L.P.	Quantity.	Equivalent L.P.
				Quantity.	Equivalent L.P.	Duty paid.	Issued in bond to warehouses.		Issued to licensed vendors.							
(1)	(2)	(3)	(4)				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Rs.	Gal.	Gal.	Gal.	Gal.	Gal.	Rs.	Gal.	Gal.	Gal.	Gal.

(Signed.)

Dated

Distillery Officer.

Excise Form F.L.-1.

EXCISE FORM F.L.-1.
 Order for the issue of Potable Foreign Spirit from a Licensed Distillery.

[Rule 155.]

No.

To THE DISTILLERY OFFICER,
Distillery.

Upon presentation of this order within _____ days from the _____ 19____, you are directed to permit the bearer to remove from the _____ distillery _____ gallons of foreign spirit, London proof, for conveyance to and sale at _____ in the _____ District, the duty upon the said _____ gallons of spirit, amounting to Rs. _____ having this day been paid to me.

STATION : }
The 19 . . . Collector or Township Officer.

[This counterfoil to be retained by the Collector or Township Officer.]

EXCISE FORM F.L.-1.
 Order for the issue of Potable Foreign Spirit from a Licensed Distillery.

[Rule 155.]

No.

To THE DISTILLERY OFFICER,
Distillery

Upon presentation of this order within _____ days from the _____ 19____, you are directed to permit the bearer to remove from the _____ distillery _____ gallons of foreign spirit, London proof, for conveyance to and sale at _____ in the _____ Township of the _____ District, the duty upon the said _____ gallons of spirit, amounting to Rs. _____ having this day been paid to me.

STATION : }
The 19 . . . Collector or Township Officer

[This foil to be delivered to the licensed vendor or his agent.]

Certified that the following quantity of foreign spirit was issued from the distillery this day _____ to the holder of this order.

Quantity issued.	Strength. Equivalent London proof.
Gal.	Gal.

STATION : }
The 19 . . . Distillery Officer, Distillery.

Excise Form F.L.-2.

ORDER FOR THE REMOVAL FROM A LICENSED DISTILLERY OF ^{DENATURED} _{RECTIFIED} SPIRIT.

[Rules 163 and 167 (4).]

No.

To

THE DISTILLERY OFFICER,

Distillery.

Under this order you are authorized to permit the removal
in your presence from the *Distillery of*
_____ gallons of ^{denatured} _{rectified} spirit.

The

19 .

Collector,
District.

[REVERSE.]

Endorsement by the Distillery Officer.

Certified that under this order the undermentioned quantities of ^{denatured} _{rectified} spirit have been removed on the dates specified below :—

Quantity.	Date.

Distillery Officer.

Excise Form F.L.-2 (a).

EXCISE FORM F.L.-2 (a).
 Order for the issue without pay-
 ment of duty of Spirit for use in.*

[Rule 164.]

No.

To

THE DISTILLERY OFFICER,
Distillery.

On presentation of this order by
 or his legal representative within
 day from the you are directed
 to permit the bearer to remove from
 the distillery

gallons of $\frac{\text{London}}{\text{degrees over}}$ proof
 spirit for conveyance to

and use at in Township of
 the District, the said having
 entered into a bond in Excise Form
 F.L.-2 (b) that such spirit will be
 exclusively used in the above-noted art,
 manufacture or industry and for no other
 purpose and that if so required he will
 render the spirit non-potable by mixture
 with a special denaturant which has
 received the approval of the Chemical
 Examiner of Customs and of Excise,
 Rangoon.

STATION : }
 The 19 . } *Collector.*

[This counterfoil to be retained by the
 Collector.]

EXCISE FORM F.L.-2 (a).
 Order for the issue without pay-
 ment of duty of Spirit for use in.*

[Rule 164.]

No.

To

THE DISTILLERY OFFICER,
Distillery.

On presentation of this order by or his
 legal representative within days
 from the you are directed to
 permit the bearer to remove from
 the distillery

gallons of $\frac{\text{London}}{\text{degrees over}}$ proof
 spirit for conveyance to

and use at in Township
 of the District, the said
 having entered into a bond in
 Excise Form F.L.-2 (b) that such spirit
 will be exclusively used in the above-
 noted art, manufacture or industry and
 for no other purpose and that if so
 required he will render the spirit non-
 potable by mixture with a special dena-
 turant which has received the approval
 of the Chemical Examiner of Customs
 and of Excise, Rangoon.

STATION : }
 The 19 . } *Collector.*

[This foil to be delivered to the licensee
 or his agent.]

Certified that the following
 gallons or quarts of $\frac{\text{London}}{\text{degrees over}}$ proof
 spirit were issued from the
 distillery this day to the holder
 of this order.

STATION : } *Distillery Officer,*
 The 19 . } *Distillery.*

* Here enter the art, manufacture or industry for which to be used.

Excise Form F.L.-2 (b).

BOND.

[Rule 164.]

KNOW ALL MEN by these presents that I _____ hereinafter called the licensee am bound to the Governor of Burma in the sum of Rs. _____ to be paid to the said Governor for which payment I bind myself and my legal representatives.

Dated this _____ day of _____ 19 . _____ Signed.

WHEREAS the licensee has been permitted to purchase $\frac{\text{London}}{\text{degrees over}}$ proof spirit without payment of duty from the licensed distillery at _____ from the day of _____ to the day of _____ the conditions of this obligation are—

- (1) that the licensee shall receive plain spirit only and at the strength of $\frac{\text{London}}{\text{degrees over}}$ proof;
- (2) that the licensee shall use such spirit exclusively for use in* and for no other purpose;
- (3) that if so required by the Collector he will render the spirit non-potable by mixture with a special denaturant which has received the approval of the Chemical Examiner of Customs and of Excise, Rangoon.

* Here enter the art, manufacture industry of which to be used.

Signed in the presence of

Collector.

[On behalf of the Governor of Burma.]

Place

Dated

}

Excise Form F.L.-2 (c).

[Rule 168.]

A LICENCE TO ESTABLISH A PRIVATE WAREHOUSE FOR THE DEPOSIT AND STORAGE OF RECTIFIED SPIRIT AND FOR THE MANUFACTURE THEREFROM OF TINCTURES, ABSOLUTE ALCOHOL AND OTHER SPIRITUOUS MEDICINAL PREPARATIONS.

BE it known that resident of is hereby authorized by the undersigned, Collector of to establish a private warehouse at for the deposit and storage of rectified spirit issued under bond from a licensed distiller in Burma and for the manufacture therefrom of tinctures, absolute alcohol and other spirituous medicinal preparations from until the 19 . It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions :—

I. That he shall pay to Government in advance a fee of Rs. 100.

II. That he shall establish a private warehouse for the purposes of this licence in a building or portion of a building approved by the Collector and shall also provide the necessary store-rooms, laboratory and fittings in such warehouse to the satisfaction of the Collector.

III. That he do not receive into the private warehouse any spirit, or issue therefrom any preparations, except in the presence of the Excise Officer-in-Charge.

IV. That without the special sanction of the Excise Commissioner he shall not keep or use in the warehouse any liquid other than rectified spirits received under bond from a distillery in Burma.

V. That he shall use spirit for the manufacture of tinctures, absolute alcohol and other medicinal preparations only and that he do not conduct any alcoholic fermentation within the warehouse.

VI. That he shall not keep more than bulk gallons of rectified spirit at any one time.

VII. That as security for the due fulfilment of these conditions he shall deposit with the Collector a sum of Rs. and shall execute a deed hypothecating to Government the premises, vessels, apparatus, etc., together with the stock of liquor in the warehouse.

VIII. That if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licensee or his partner or any other person employed on the licensed premises, this licence may be cancelled and the security forfeited, in addition to any other penalty provided by law.

STATION :
Dated the 19 }

Collector.

Excise Form F.L.-4.

(ORIGINAL AND COUNTERPART.)

LICENCE TO COMPOUND, BLEND, FLAVOUR, OR COLOUR IMPORTED
FOREIGN SPIRIT IN A BONDED WAREHOUSE.

[Section 12 and Rules 4 and 152.]

District—

Serial number of licence in sanctioned statement—

Name of licence-holder—

BE it known that _____ resident of _____
 is hereby authorized by the undersigned, Collector of _____
 to compound, blend, flavour, or colour imported foreign spirit in the
 bonded warehouse at* _____ from the _____ until the
 _____, after which this licence will cease to have effect.

Here enter
 exact
 location of
 bonded
 warehouse.

It is required of the holder of this licence, as a condition of its
 remaining in force, that he duly and faithfully perform and abide by
 the following conditions :—

I. That he pay to Government, in advance, a fee of Rs. 250.

II. That the compounding, blending, flavouring or colouring of
 spirit shall be carried out under Customs supervision of the bonded
 warehouse and during such hours only as may be fixed from time to
 time by the Chief Collector of Customs.

III. That he furnish samples of any syrup, essence or other
 substance used in compounding, flavouring, or colouring spirit, if so
 required by the Excise Commissioner.

IV. That he do not possess in the bonded warehouse any parti-
 cular kind or brand of spirit, of which the possession and sale have
 been prohibited by the Financial Commissioner.

V. That he do not sublet or transfer this licence to any other
 person without the permission in writing of the Collector.

VI. That he produce this licence on the demand of any Excise
 Officer.

This licence may be cancelled by the Collector if any breach of the
 Burma Excise Act, or of the rules made thereunder, or of the above-
 mentioned conditions, is committed by the licence-holder, or his
 partner or agent, or any other person employed on the licensed
 premises, or if the licence for wholesale vend of imported foreign spirit,
 with which this licence is held, is surrendered or cancelled.

STATION : _____ }
 Dated the _____ 19 . } Collector.

+ NOTE.—Date should be inserted by the Collector.

Excise Form F.L.-5. ^(a)

(ORIGINAL AND COUNTERPART.)

LICENCE TO BOTTLE FOREIGN SPIRIT.

[Section 18 and Rule 4.]

District—**Serial number of licence in sanctioned statement—****Name of bottler—****Place of bottling—**

BE it known that _____ resident of _____, is hereby authorized by the undersigned, Collector of _____, to bottle foreign spirit on his premises, at * _____ from the † _____ until _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

I. That he pay to Government, in advance, a fee of Rs. 100.

II. That all liquor in bottle shall be labelled with printed labels in conformity with the provisions of the Burma Merchandise Marks Act. Each bottle shall be sealed, wired or secured by capsules or metallic foil.

III. That spirit manufactured in India or Burma shall be conspicuously labelled or branded "Manufactured in India" or "Manufactured in Burma."

III A. That unless he also holds a licence in Excise Form D.-I. or Excise Form F.L.-4 he do not keep on the licensed premises any syrup, essence or other substance generally used in compounding, flavouring or colouring spirit.

IV. That the labels show the name of the bottler and the place of bottling.

V. That all other labels must be removed from the bottles before the ones relating to spirit bottled on the licensed premises are added.

VI. That he do not bottle foreign spirit except between sunrise and 6 p.m.

(a) Amended by Financial Commissioner's Notification No. 35, dated the 18th March 1918 and No. 42, dated the 19th March 1919.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

VII. That he do not sublet or transfer this licence to any other person without the permission in writing of the Collector.

VIII. That he produce this licence on the demand of any Excise Officer.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions is committed by the licence-holder, or his partner or agent, or any other person employed on the licensed premises, or if the licence for wholesale vend of foreign spirit, with which this licence is held is surrendered or cancelled.

STATION :

Dated the

19 . }

Collector.

Excise Form F. L.-6. (a)
(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE WHOLESALE VEND OF $\frac{\text{FOREIGN SPIRIT}}{\text{BEER}}$ MANUFACTURED IN
BURMA.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____ resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell wholesale $\frac{\text{spirit}}{\text{beer}}$ declared to be $\frac{\text{foreign spirit}}{\text{beer}}$ manufactured, in a $\frac{\text{distillery}}{\text{brewery}}$ licensed in Burma under section 12 of the Burma Excise Act, in his premises at* _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act and the following further conditions :—

I. That he pay to Government in advance, a fee of Rs. 100. †

IA. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture}}{\text{collect}}$, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell $\frac{\text{spirit}}{\text{beer}}$ only in quantities exceeding two imperial gallons or twelve reputed quart bottles in a single transaction.

III. That he do not permit spirit to be compounded, blended, flavoured or coloured on the licensed premises.

IV. That he do not permit spirit to be bottled on such premises unless he hold a bottling licence in Excise Form F.L.-5.

(a) Amended by Financial Commissioner's Notification No. 42, dated the 19th March 1919.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ When the licence is for spirit, the words relating to beer should be struck out and *vice versa*. The licence fee in each case will be Rs. 100, and a separate licence is required in each case.

V. That spirit or beer manufactured in Burma shall be conspicuously labelled or branded "Manufactured in Burma" and shall also be labelled or branded in conformity with the provisions of the Burma Merchandise Marks Act. Each bottle shall be sealed, wired or secured by capsules or metallic foil.

VI. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label except in accordance with the conditions of a bottling licence in Excise Form F.L.-5.

VII. That any bottle in his premises containing gin of a strength not higher than 35 degrees underproof, or containing other spirit of a strength not higher than 25 degrees underproof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

VIII. That any bottle in his premises purporting to contain a quart or a pint respectively of spirit shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

IX. That he constantly exhibit at his place of vend a signboard bearing his name and the words "Licensed to sell wholesale ^{spirit} _{beer} manufactured at a ^{distillery} _{brewery} licensed in Burma."

This licence may be cancelled by the Collector, if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION : }
 Dated the 19 . } Collector.

Excise Form F.L.-7. (a)

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF FOREIGN SPIRIT MANUFACTURED
IN BURMA, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, having paid to Government the sum of Rs. _____, being (b) one-tenth of (b) the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of _____, to open a shop at* _____ for the retail vend of spirit declared to be foreign spirit manufactured in a distillery licensed in Burma under section 12 of the Burma Excise Act, from the† _____ until the _____ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government the remainder, namely Rs. _____ of the licence fee in nine instalments each of Rs. _____ on the dates noted below :—

First instalment on the‡ 19 .
Second instalment on the 20th July-19 .
Third instalment on the 20th August 19 .
Fourth instalment on the 20th September 19 .
Fifth instalment on the 20th October 19 .
Sixth instalment on the 20th November 19 .
Seventh instalment on the 20th December 19 .
Eighth instalment on the 20th January 19⁰⁰ .
Ninth instalment on the 20th February 19 .

(a) Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

(b)—(b) These words shall be struck out if the licence fee is payable or is paid in full before the issue of the licence.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ 31st May 19 _____ or one month from the date of _____ auction _____ which-
acceptance of the tender

IA. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture}}{\text{collect}}$, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That all spirit sold under this licence be purchased from a licensed distiller or a licensee in Excise Form F.L.-6 for the wholesale vend of spirit manufactured in a distillery licensed in Burma under section 12 of the Burma Excise Act.

III. That he do not sell to one person, in a single transaction, more than two imperial gallons, or twelve reputed quart bottles of spirit.

IV. That he do not permit spirit to be bottled, compounded, blended, flavoured or coloured on the licensed premises.

V. That he do not permit any cask to be kept on such premises.

VI. That all spirit on the licensed premises be kept in bottles which shall be sealed, wired or secured by capsules or metallic foil. No more bottles of each kind of spirit shall be opened than are necessary to supply consumers drinking on the premises. All opened bottles containing spirit shall be kept on the counter. All bottles must be conspicuously labelled "Manufactured in Burma" and must be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VII. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

VIII. That any bottle in his shop containing gin of a strength not higher than 35 degrees underproof, or containing other spirit of a strength not higher than 25 degrees underproof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

IX. That any bottle in his shop purporting to contain a quart or a pint respectively of spirit shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

X. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein after 9 p.m.*

* In seaport towns the Collector may extend the hour of closing to 10 p.m. if it appears necessary to do so, and may withdraw such privilege in his discretion.

With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

XI. That he do not sublet his shop or transfer this licence to any other person without the permission in writing of the Collector.

XII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

“Licensed to sell retail, to be drunk on the premises or removed, foreign spirit manufactured in Burma.”

XIII. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

XIV. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XV. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : }
 Dated the 19 . } Collector.

Excise Form F.L.-8

LICENCE FOR THE WHOLESALE VEND OF BEER MANUFACTURED IN BURMA.

(See Form F.L.-6.)

Excise Form F.L.-9. (a)

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF BEER, MANUFACTURED IN BURMA,
TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

Be it known that _____, resident of _____, having paid to Government the sum of Rs. _____ being (b) one-tenth of (b) the licence fee payable by him for this licence, is hereby authorized by the undersigned, Collector of _____, to open a shop at* _____ for the retail vend of malt liquor, declared to be foreign fermented liquor manufactured in Burma, from the† _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

I. That he pay to Government the remainder, namely Rs. _____ of the licence fee in nine instalments each of Rs. _____ on the dates noted below:—

First instalment on the †† _____ 19 .
Second instalment on the 20th July 19 .
Third instalment on the 20th August 19 .
Fourth instalment on the 20th September 19 .
Fifth instalment on the 20th October 19 .
Sixth instalment on the 20th November 19 .
Seventh instalment on the 20th December 19 .
Eighth instalment on the 20th January 19 .
Ninth instalment on the 20th February 19 .

(a) Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

(b)—(b) These words shall be struck out if the licence fee is payable or is paid in full before the issue of the licence.

* Here enter name of town or village and exact position of licensed shop giving name of street, if any, and number of house.

† None—Date should be inserted by the Collector.

†† 1st May 19 _____ or one month from the date of _____ auction _____ which ever is earlier.
acceptance of the tender

IA. That prior to the date on which this licence takes effect he do not (a) $\frac{\text{manufacture,}}{\text{collect,}}$ (b) without the written permission of the Collector.

Note.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That all beer sold under this licence be purchased from a licensed brewer or a licensee in Excise Form F.L.-8 for the wholesale vend of beer manufactured in a brewery licensed in Burma under section 12 of the Burma Excise Act.

III. That he do not sell to one person in a single transaction, more than two imperial gallons or twelve reputed quart bottles of beer.

IV. That if the beer is kept in bottles, the bottle shall be sealed, wired, or secured by capsules or metallic foil.

V. That all bottles before being filled with beer in the shop shall be thoroughly cleansed and all old labels completely removed. All beer bottled in the shop and sold for removal from the premises shall bear a printed label showing the country of manufacture and the place of bottling in the following form :—

“ Manufactured in Burma.
Bottled at ”

The labels must be in conformity with the provisions of the Burma Merchandise Marks Act.

VI. That no label on a bottle containing beer which has not been bottled in the shop shall be altered, removed, defaced or in any way or degree covered by any additional label.

VII. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. *

VIII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

IX. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

“ Licensed to sell retail, to be drunk on the premises or removed, beer manufactured in Burma.”

X. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

* In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion.

With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

XI. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : }
Dated the 19 . } Collector.

IA. That prior to the date on which this licence takes effect, he do not (a) manufacture, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not sell to one person, in a single transaction more than two imperial gallons, or twelve reputed quart bottles of beer

III. That if the beer is kept in bottles, the bottle shall be sealed, wired or secured by capsules or metallic foil and labelled in conformity with the provisions of the Burma Merchandise Marks Act.

IV. That all beer bottled in Burma shall bear a label showing the name of the bottler and the place of bottling and beer brewed in Burma shall be labelled "Manufactured in Burma."

V. All bottles before being filled with beer in the shop shall be thoroughly cleansed and all old labels completely removed.

VI. That no label on a bottle containing beer which has not been bottled in the shop shall be altered, removed, defaced or in any way or degree covered by any additional label.

VII. That he do not open his shop, effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. *

VIII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

IX. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

" Licensed to sell beer retail, to be drunk on the premises or removed."

X. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

XI. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

* In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion.

With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

XII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing on the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : _____ }
 Dated the _____ 19 . } Collector.

Excise Form F.L.-11. [a]

ORIGINAL AND COUNTERPART.)

LICENCE FOR THE WHOLESALE VEND OF FOREIGN ALCOHOLIC LIQUOR.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector _____, to sell wholesale foreign alcoholic liquor in his premises at * _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. ††

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell either foreign spirit or foreign fermented liquor in quantities exceeding two imperial gallons or twelve reputed quart bottles respectively in a single transaction.

III. That he do not permit foreign spirit to be compounded, blended, flavoured or coloured on the licensed premises.

IIIA. That unless he also holds a licence in Excise Form D.I. or Excise Form F.L.-4. he do not keep on the licensed premises any syrup, essence, or other substance generally used in compounding, flavouring or colouring spirit.

IV. That he do not permit foreign spirit to be bottled on such premises unless he hold a bottling licence in Excise Form F.L.-5.

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

†† In Rangoon Town Rs. 1,500 ; elsewhere in Lower Burma, Rs. 750 ; and in Upper Burma Rs. 250.

V. That spirit manufactured in India or Burma shall have the words "Manufactured in India" or "Manufactured in Burma" conspicuously labelled or branded on the bottle or receptacle in which it is kept or sold.

VI. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler, and the place of bottling.

VII. That if any alcoholic liquor is kept in bottles, the bottles shall be sealed, wired or secured by capsules or metallic foil and labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VIII. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label, except in accordance with the conditions of a bottling licence in Excise Form F.L.-5.

IX. That any bottle in his premises containing spirit, whether manufactured in India or imported, if it contains gin of a strength not higher than 35 degrees underproof, or if it contains other spirit of a strength not higher than 25 degrees underproof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

X. That any bottle in his premises purporting to contain a quart or a pint respectively of spirit whether manufactured in Burma or imported shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

XI. That he keep correct accounts in the following form of all wholesale sales of foreign alcoholic liquor, and that such accounts be open at all times to the inspection of the Superintendent of Excise and the Collector :—

Date.	Name of purchaser.	Residence	Whether licensed vendor or not.	Kind of spirit or liquor sold.	Quantity sold.

XII. That he constantly exhibit at his place of vend a signboard bearing his name and the words "Licensed to sell wholesale foreign alcoholic liquor."

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION :
 Dated the 19 . } Collector.

Excise Form F.L.-12 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE WHOLESALE AND RETAIL VENDOR BY A
GENERAL SHOPKEEPER OF FOREIGN ALCOHOLIC LIQUOR, NOT TO BE
DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vendor—

BE it known that _____, resident of _____ is hereby authorized by the undersigned, Collector of _____, to open a shop at* _____ for the wholesale and retail vend of foreign alcoholic liquor from the _____ until the _____ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. _____ †.

IA. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture}}{\text{collect}}$ (b) without the written permission of the Collector.

NOTE.— (a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not keep or sell in his shop any alcoholic liquor other than foreign alcoholic liquor.

III. That he do not keep or sell in his shop gin of a strength below 35 degrees underproof or other spirit of a strength below 25 degrees underproof.

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ In Rangoon Rs. 4,000; elsewhere in Lower Burma and in Malaya Rs. 1,000; in Yenangyaung and Chauk Rs. 2,000; and elsewhere in Upper Burma Rs. 500. This amendment shall take effect from the 1st July 1932.

IV That he do not permit spirit to be compounded, blended, flavoured, or coloured on the licensed premises.

V. That he do not permit spirit, to be bottled on such premises unless he hold a bottling licence in Excise Form F.L.-5.

VI. That if any alcoholic liquor is kept or sold in bottles, the bottles shall be sealed, wired, or secured by capsules or metallic foil and labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VII. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling.

VIII. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label except in accordance with the conditions of a bottling licence in Excise Form F.L.-5.

IX. That any bottle in his shop purporting to contain a quart or a pint respectively of spirit, whether such spirit was imported in bottle or was imported in bulk and bottled locally, shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

X. That he do not sell to one person in a single transaction less than 6 quart bottles or 12 pint bottles of beer nor less than one pint bottle of other foreign alcoholic liquor.

XI. That he do not allow any such alcoholic liquor to be drunk in his shop or on his premises.

XII. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 6 p.m.*

XIII. That the business of the shop be conducted as a whole and closed both for liquor and general sales at the same hour.

XIV. That he keep correct accounts in the following form of all wholesale sales of foreign alcoholic liquor, and that such accounts be open at all times to the inspection of the Superintendent of Excise and the Collector :—

Date.	Name of purchaser.	Residence.	Whether licensed vendor or not	Kind of spirit or liquor sold.	Quantity sold.

* With the previous sanction of the Commissioner, the Collector may, on specified dates and for special reasons, extend the hours of closing up to 8 p.m.

XV. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

" Licensed to sell, wholesale and retail, foreign alcoholic liquor not to be drunk on the premises. "

XVI. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION :
Dated the 19 . } Collector.

Excise Form F.L.-13.[a]

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE RETAIL VEND OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, having paid to Government the sum of Rs. _____, being [b] one-tenth of [b] the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of _____, to open a shop at* _____ for the retail vend of foreign alcoholic liquor from the† _____ until the _____ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government the remainder, namely Rs. _____ of the licence-fee in nine instalments each of Rs. _____ on the dates noted below :—

- First instalment on the †† _____ 19 .
- Second instalment on the 20th July 19 .
- Third instalment on the 20th August 19 .
- Fourth instalment on the 20th September 19 .
- Fifth instalment on the 20th October 19 .
- Sixth instalment on the 20th November 19 .
- Seventh instalment on the 20th December 19 .
- Eighth instalment on the 20th January 19 .
- Ninth instalment on the 20th February 19 .

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

[b]—[b] These words shall be struck out if the licence fee is payable or is paid in full before the issue of the licence.

* Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

†† ~~31st May~~ 19 _____ or one month from the date of _____^{acceptance} of the tender whichever is earlier.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That all Burma distillery spirit sold under this licence be purchased from a licensee in Excise Form F.L.-6 for the wholesale vend of spirit manufactured in a distillery licensed in Burma under section 12 of the Burma Excise Act.

III. That he do not sell to any one person on any one day more than two imperial gallons or twelve reputed quart bottles of such alcoholic liquor.

IV. That he do not permit foreign spirit to be compounded, blended, flavoured, or coloured on the licensed premises.

V. That he do not permit any alcoholic liquor to be bottled on such premises.

VI. That he do not permit any cask to be kept on such premises.

VII. That if spirit manufactured in India or Burma is tintured or sophisticated so as to resemble brandy, whisky, rum or gin, the receptacle or bottle in which it is kept or sold to the public shall be conspicuously labelled or branded "Manufactured in India" or "In Burma" as the case may be.

VIII. That all alcoholic liquor on the licensed premises shall be kept in bottles which shall be sealed, wired or secured by capsules or metallic foil and labelled in conformity with the provisions of the Burma Merchandise Marks Act. No more bottles of each kind of spirit or fermented liquor shall be opened than are necessary to supply consumers drinking on the premises. All opened bottles containing alcoholic liquor shall be kept on the counter.

IX. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling.

X. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

XI. That any bottle in his shop containing spirit, whether manufactured in Burma or imported, if it contains gin of a strength not higher than 35 degrees underproof, or if it contains other spirit of a strength not higher than 25 degrees underproof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

XII. That any bottle in his shop purporting to contain a quart or a pint respectively of spirit whether manufactured in Burma or imported, shall if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

XIII. That he do not open his shop, or effect sales therein before sunrise, or keep it open, or effect sales therein after 9 p.m.*

XIV. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

XV. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :--

(Name of vendor.)

" Licensee to sell retail foreign alcoholic liquor, to be drunk on the premises or removed."

XVI. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XVII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : } Collector.
 Dated the 19

* In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion.
 With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in the form.

Excise Form F.L.-14. [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND OF FOREIGN ALCOHOLIC LIQUOR AT
A MILITARY CANTEEN ESTABLISHED UNDER THE CANTEEN
TENANT SYSTEM.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, holder of a contract for the supply of foreign alcoholic liquor under the "canteen tenant system," is hereby authorized by the undersigned, Collector of _____, to supply such alcoholic liquor to _____ at _____ from the* _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

I. That he pay to Government, in advance, a fee of Rs. $\frac{24}{12}$.†

IA. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture}}{\text{collect}}$ (b) . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.
(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he keep and sell foreign alcoholic liquor only under cover of this licence.

IIA. That if any alcoholic liquor is kept in bottles, the bottles shall be sealed, wired or secured by capsules or metallic foil, and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

IIB. That all alcoholic liquor manufactured in Burma shall bear a printed label with the words "Manufactured in Burma" and all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling.

III. That he do not keep or sell any particular kind or brand of alcoholic liquor, of which the possession and sale have been prohibited by the Financial Commissioner.

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

* NOTE.—Date should be inserted by the Collector.

† For a regiment the fee is Rs. 24; for a smaller unit Rs. 12.

IV. That he sell foreign alcoholic liquor only at the canteen or place appointed for the purpose by the military authorities and that he do not sell such alcoholic liquor in any other place except under the authority of a separate licence.

N.B.—Tenants are allowed to establish a second place of vend without taking out a separate licence in cases where a portion of a regiment is detached for training and other purposes or is left behind.

V. That he do not keep any foreign alcoholic liquor to be sold under this licence in any premises other than those endorsed on the back of the licence.

VI. That he sell no liquor of any description to persons other than those attached to the regiment for which this licence is granted, or duly authorized under the regulations of the army to use such canteen.

VII. That he do not keep or sell gin of a strength below 35 degrees under-proof or other spirit of a strength below 25 degrees under-proof.

VIII. That he do not wilfully adulterate or deteriorate any foreign alcoholic liquor sold by him or sell the same knowing them to have been adulterated or deteriorated or keep or permit to be kept in his canteen any such liquor in an adulterated or deteriorated state.

N.B.—Tenants are permitted to keep and sell foreign spirit diluted with mineral water with the permission of General Officers Commanding.

IX. That he do not receive any wearing apparel or other effects in barter for spirit or fermented liquor.

X. That he do not transfer his licence to any other person without the permission in writing of the Collector.

XI. That he produce this licence on the demand of any Excise Officer.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions is committed by the licence-holder, or his partner or agent, or any other person employed in the licenced premises.

STATION : _____ }
 Dated the _____ 19____ . } Collector.

Places for Storing.

The licence-holder is authorized to store foreign alcoholic liquor to be sold under this licence at the following places between the dates given below :—

Place of storage.	Date.		Signature of Collector.
	From	To	

Excise Form F.L. 15. [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND IN AN HOTEL BY THE HOTEL PROPRIETOR OR HOTEL MANAGER, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned Collector of _____, to sell retail foreign alcoholic liquor in his hotel at * _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. 100 ‡.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture}/_{co} (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II That he sell foreign alcoholic liquor at the hotel by which this licence is granted and only to residents in the hotel, to *bond fide* travellers, and to persons who are served with meals at tariff rates in the hotel, and do not permit such alcoholic liquor to be removed from the premises of the said hotel.

III That he do not permit foreign spirit to be bottled, compounded, blended, flavoured, or coloured on the hotel premises.

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

* Here enter name of town or village and exact position of hotel, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 500.

IV. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler, and the place of the bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

V. That the label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

VI. That any bottle in his premises containing gin of a strength not higher than 35 degrees underproof, or containing other spirits of a strength not higher than 25 degrees underproof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

VII That any bottle in his premises purporting to contain a quart or a pint respectively of spirit shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

VIII. That he do not establish a bar or permit a bar to be established on the hotel premises, unless he hold a bar licence in Excise Form F.L.-17.

IX. That he do not sell or dispose of foreign alcoholic liquor under cover of this licence after 11 p.m. to persons other than residents in the hotel.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the hotel.

STATION : }
 Dated the 19 . } Collector

Excise Form F.L.-15A.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND TO RESIDENTS ONLY IN A SMALL HOTEL OR BOARDING-HOUSE BY THE HOTEL OR BOARDING-HOUSE PROPRIETOR OR MANAGER, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of license in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell retail foreign alcoholic liquor in his hotel boarding-house at _____ from the* _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

I. That he pay to Government, in advance, a fee of Rs. 100.

IA. That prior to the date on which this licence takes effect he do not (a) manufacture, (b) collect, _____ without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor in the hotel boarding-house for which this licence is granted, solely to the residents in the hotel boarding-house and do not permit such alcoholic liquor to be removed from the premises of the said hotel boarding-house.

III. That he do not permit foreign spirit to be bottled, compounded, blended, flavoured, or coloured on the hotel boarding house premises.

* NOTE.—Date should be inserted by the Collector.

Excise Form F.L.-16. [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND IN A PROPRIETARY CLUB, BY THE CLUB PROPRIETOR, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—**Serial number of licence in sanctioned statement—****Name of vendor—****Locality of vend—**

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell retail foreign alcoholic liquor, at * _____ situate in † _____ from the ‡ _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. 250.

IA That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor, at the club for which this licence is granted and only to members of the club, and do not permit such spirit or fermented liquor to be removed from the premises of the said club.

III. That he do not permit foreign spirit to be bottled, compounded, blended, flavoured, or coloured on the club premises.

[a] Amended by Financial Commissioner's Notification No. 42, dated 19th March 1919.

* Here enter name of proprietary club and of the premises, if any, attached to the club.

† Here enter name of town or village and exact position of the club, giving name of street, if any, and number of house.

‡ NOTE.—Date should be inserted by the Collector.

IV. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

V. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the club.

STATION :
Dated this 19 .) Collector.

Excise Form F.L.-17 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND, WITHIN THE BAR OF AN HOTEL OR REFRESHMENT-ROOM, BY THE PROPRIETOR OR MANAGER OF SUCH HOTEL OR REFRESHMENT-ROOM, OF FOREIGN ALCOHOLIC LIQUOR TO BE DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell retail foreign alcoholic liquor at the bar of his _____ hotel _____ refreshment-room situate in * _____, from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. 500. ‡

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor only at the bar of the _____ hotel _____ refreshment-room for which this licence is granted, and that he do not permit alcoholic liquor to be removed from the premises of the said bar.

[a] Amended by Financial Commissioner's Notification No 42, dated the 19th March 1919.

* Here enter name of town or village and exact position of the hotel or refreshment-room, giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 000.

III. That the bar shall consist of a single room within the ^{hotel} refreshment room, not opening directly on the street, and so arranged that all persons therein shall at all times be visible to persons in every other part of the room.

Provided that if the licensee pay to Government in advance an additional 10 per cent on the fee prescribed by Condition I, he may sell alcoholic liquor from the bar to customers in such of the following rooms of the ^{hotel} refreshment-room as are approved by the Collector and noted by the Collector in this licence :—

Billiard Room,
Ball Room,
Lounge.

IV. That he do not permit foreign spirit to be bottled, compounded, blended, flavoured, or coloured on the premises of the said bar.

V. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VI. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

VII. That he do not open his bar or effect sales therein before 6 a.m., and that he do not keep his bar open or effect sales therein after 11 p.m.*

VIII. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.

IX. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the bar.

STATION :
Dated the 19 . } Collector.

* The Collector may fix the closing hour at any hour between 6 p.m., and 11 p.m.

Excise Form F.L.-17A.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND IN A CHARITABLE INSTITUTE BY THE
INSTITUTE AUTHORITIES, OR FOREIGN ALCOHOLIC LIQUOR TO BE
DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell retail foreign alcoholic liquor in the bar of his institute from the _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, an advance, a fee of Rs. 100.

IA. That prior to the date on which this licence takes effect, he do not (a) $\frac{\text{manufacture,}}{\text{collect.}}$ (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor only at the bar of the Institute for which this licence is granted and that he do not permit alcoholic liquor to be removed from the premises of the said bar.

III. That the bar shall be within the Institute and not opening directly on the street.

IV. That he do not permit foreign spirit to be compounded, blended, flavoured, or coloured on the premises of the said bar.

V. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VI. That no label on a bottle containing liquor shall be altered removed, defaced or in any way or degree covered by any additional labels.

* NOTE.—Date should be inserted by the Collector.

VII. That he do not open his bar before 6 a.m. and that he do not keep his bar open or effect sales after 11 p.m.

VIII. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.

IX. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.

X. That sales shall be made under this licence only to residents of the Institute and to such other persons as are permitted by the Managing Committee of the Institute to make purchases and that a list of such persons shall be forwarded at such time as the Collector may prescribe for his scrutiny and approval.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the bar.

STATION : }
 Dated the 19 . } Collector.

Excise Form F.L.-17B.

(ORIGINAL AND COUNTERPART).

PERMIT FOR THE RETAIL VEND TO EUROPEAN TROOPS OF FOREIGN ALCOHOLIC LIQUOR TO BE DRUNK ON THE PREMISES.

[Rule 21 (6) (a).]

Be it known that , resident of , and holder of a licence in Excise Form F.L. (hereinafter called "the principal licence,") is hereby authorized by the undersigned, Collector of , to sell by retail to foreign alcoholic liquor subject to the conditions of the principal licence in so far as they are not inconsistent with the following further conditions :—

- (1) that he sell such liquor to European troops between the hours of and only, on the following date or between the following dates, viz.,
- (2) that he does not permit such liquor to be removed from the premises.

This permit may be cancelled by the Collector at any time.

STATION : }
 Dated the 19 . } Collector.

Excise Form F.L-18 [a]

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE RETAIL VEND, WITHIN THE BUFFET OF A PUBLIC PLACE OF AMUSEMENT OR ENTERTAINMENT, BY THE PROPRIETOR OR MANAGER OF SUCH PLACE, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of District, to sell retail foreign alcoholic liquor at the bar of * _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. ‡.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor only at the bar for which this licence is granted.

III. That the bar for which this licence is granted shall be within the premises described above and shall not open directly on to the street and that no sales shall be made to any persons except those who §

IV. That the bar shall be opened for the sale of alcoholic liquor under this licence on not more than _____ days during

[a] Amended by Financial Commissioner's Notification No. 42, dated the 19th March 1919.

* Here describe precisely the place at which vend is permitted.

† NOTE.—Date should be inserted by the Collector.

‡ Fee to be fixed in each case on reference to the Excise Commissioner.

§ Here insert a description to exclude persons who are not to be permitted to purchase at the bar.

the period for which this licence is in force ; and notice of the intention to use the licence on any day must be given to the Superintendent of Excise at least 24 hours before opening the bar on that day.

V. That he do not permit alcoholic liquor to be bottled, compounded, blended, flavoured, or coloured on the licensed premises.

VI. That if any alcoholic liquor is kept in bottles, the bottles shall be sealed, wired, or secured by capsules or metallic foil and labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VII. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling.

VIII. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

IX. That any bottle containing spirit, whether such spirit was imported in bottle, or was imported in bulk and bottled locally, if it contains gin of a strength not higher than 35 degrees under-proof, or if it contains other spirit of a strength not higher than 25 degrees under-proof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

X. That he do not open his bar or effect sales therein before , and that he do not keep his bar open or effect sales therein after

XI. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.

XII. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.

XIII. That this licence be framed and hung up in a conspicuous position inside the place of amusement or entertainment for which it is granted.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the bar.

STATION :

Dated the

19

Collector.

Excise Form F.L.-19 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND WITHIN THE BAR OF A REFRESHMENT-ROOM AT A RAILWAY STATION, AIR PORT, PASSENGER JETTY BY THE LESSEE OF SUCH REFRESHMENT-ROOM, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____ to sell retail foreign alcoholic liquor at the bar of the refreshment-room at the _____

 _____ at * _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. 100.‡

IA. That prior to the date on which this licence takes effect, he do not (a) manufacture, (b) collect, . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.
 (b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor only at the bar for which this licence is granted, and only to—

- (i) *bona fide* travellers,
- (ii) persons who are served with meals at tariff rates in the refreshment-room, and
 Railway
- (iii) Air Port employees not on duty.
 Passenger Jetty

[a] Amended by Financial Commissioner's Notification No. 42, dated the 19th March 1919.

* Here enter name of Railway Station, Air Port or Passenger Jetty.

† NOTE.—Date should be inserted by the Collector.

‡ In Rangoon the fee is Rs. 500.

Excise Form F.L.-20 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND, IN A DINING CAR ATTACHED TO A RAILWAY PASSENGER TRAIN BY THE LESSEE OF SUCH DINING CAR, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

BE it known that _____, is hereby authorized by the Collector of _____ to sell retail, to *bona fide* passengers only to be drunk on the premises or to be removed, foreign alcoholic liquor in the dining car in which this licence is carried from the * _____ to the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, the fee of Rs. †

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor only in the dining car attached to the passenger train for which this licence is granted, and that he do not permit such alcoholic liquor to be removed from the said car except to *bona fide* railway passengers.

III. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

IV. That if any alcoholic liquor is kept in bottles, the bottles shall be sealed, wired or secured by capsules or metallic foil, and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

[a] Amended by Financial Commissioner's Notification No. 42, dated the 19th March 1919.

* NOTE.—Date should be inserted by the Collector.

† Rs. 25 to Rs. 100 to be fixed by the Commissioner.

V. That all alcoholic liquor manufactured in Burma shall bear a printed label with the words "Manufactured in Burma" and all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the dining car for which this licence is granted.

STATION : }
Dated the 19 . } Collector.

Excise Form F.L.-21 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND ON BOARD A VESSEL, BY THE MASTER OR STEWARD OF SUCH VESSEL, TO PERSONS EMPLOYED THEREIN AND TO PASSENGERS ON BOARD THEREOF, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE VESSEL.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Name of vessel—

BE it known that * , for the time being ^{Master}/_{Steward} of the †, engaged in the ^{inland}/_{interport} traffic of Burma, is hereby authorized by the undersigned, Collector of to sell retail thereon foreign alcoholic liquor from the ‡ until the , after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. 50.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,}/_{collect,} (b) without the written permission of the Collector.

NOTE.— (a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor on the vessel for which this licence is granted, and only to persons employed and passengers on board the said vessel, and do not permit such alcoholic liquor to be removed from the vessel.

[a] Amended by Financial Commissioner's Notification No 42, dated the 19th March 1919.

* Here enter the name of Master or Steward as the case may be

† Here enter the name of vessel.

‡ NOTE.—Date should be inserted by the Collector.

III. That he do not permit foreign spirit to be compounded, blended, flavoured, or coloured on the said vessel.

IV. That he do not permit foreign spirit to be bottled on the said vessel.

V. That spirit manufactured in India or Burma shall have the words "Manufactured in India" or "Manufactured in Burma" conspicuously labelled or branded on the bottle or receptacle in which it is kept or sold.

VI. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

VII. That no label on a bottle containing liquor shall be altered, removed, defaced or in any way or degree covered by any additional label.

VIII. That any bottle containing spirit, whether manufactured in Burma or imported, if it contains gin of a strength not higher than 35 degrees under-proof, or if it contains other spirit of a strength not higher than 25 degrees under-proof, shall bear a label showing in large letters and figures the actual strength of the contents within a margin of 5 per cent.

IX. That any bottle purporting to contain a quart or a pint respectively of spirit, whether manufactured in Burma or imported, shall, if it contains less than 26 ounces of spirit in the case of a quart and less than 13 ounces of spirit in the case of a pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed on board the vessel for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs on board the vessel.

STATION :

Dated the

19 . }

Collector.

Excise Form F.L.-22 [a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE RETAIL VEND, AT A PUBLIC OR PRIVATE ENTERTAINMENT, OF FOREIGN ALCOHOLIC LIQUOR, TO BE DRUNK ON THE PREMISES.

(Section 18 and Rule 4.)

District—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell retail foreign alcoholic liquor at * _____ from _____ o'clock on the _____ of the _____ 19 _____, to _____ o'clock on the _____ of the _____ 19 _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

I. That he pay to Government, in advance, a fee of Rs. _____ †

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell foreign alcoholic liquor, only within the licensed premises, and that he do not permit alcoholic liquor to be removed from the said premises.

III. That he do not permit foreign spirit to be bottled, compounded, blended, flavoured or coloured on the licensed premises.

IV. That all alcoholic liquor bottled in Burma shall bear a printed label showing the name of the bottler and the place of bottling and shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

[a] Amended by Financial Commissioner's Notification No. 42, dated the 19th March 1919.

* Here describe precisely the premises within which vend is permitted.

† Fee to be fixed by the Collector.

Excise Form F.L.-23.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE VEND, BY A PHARMACIST OR MEDICAL PRACTITIONER OR GENERAL DEALER, OF MEDICATED WINES AND SIMILAR PREPARATIONS, OTHER THAN INTOXICATING DRUGS WHICH CONTAIN FROM 20 TO 42 PER CENT OF PROOF SPIRIT.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____ Pharmacist or Medical Practitioner or general dealer (as the case may be) at _____ is hereby authorized by the undersigned, Collector of _____ to sell medicated wines and similar preparations other than intoxicating drugs, which contain from 20 to 42 per cent of proof spirit at his shop at * _____ from the † _____ until the _____ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I. That he pay to Government, in advance, a fee of Rs. $\frac{50}{25}$. ‡

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not keep or sell in his shop any such medicated wines and similar preparations which contain more than 42 per cent of London-proof spirit.

III. That he effect his sales of such medicated wines and similar preparations only in the shop for which this licence is granted.

IV. That he sell such medicated wines and similar preparations for consumption as tonic or medicine only and not for consumption as wine or spirit, and that he do not sell under cover of this licence any wine classed as table wine for Customs purposes and assessed to Customs duty as table wine.

* Here enter the exact position of the licensed shop, giving the name or number of the street and the number (if any) of the house.

† NOTE.—Date should be inserted by the Collector.

‡ In Rangoon Rs. 50 ; elsewhere Rs. 25.

V. That he do not sublet his shop or transfer this licence to any other person without the permission in writing of the Collector.

VI. That he produce this licence on the demand of any Excise Officer.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION : }
 Dated the 19 . } Collector.

Excise Form F.L.-24.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE VEND BY PHARMACISTS OF RECTIFIED SPIRIT.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, carrying on the business of Pharmacsit at _____, having paid to Government the sum of Rs. 20, being the licence-fee chargeable for this licence, is hereby authorized by the undersigned, Collector of _____, to sell rectified spirit in his premises at * _____, from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I. That the quantity of rectified spirit in his possession at any one time shall not exceed 20 imperial gallons.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector.

NOTE—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell rectified spirit only for *bonâ fide* medical, industrial and scientific purposes.

III. That he do not sell in one transaction more than the following quantities of rectified spirit, namely :—

- (a) to any private individual—one reputed pint ;
- (b) to any chemist, medical practitioner or scientific body—two reputed quarts ;
- (c) to any Government, Local Fund or Municipal hospital—three imperial gallons

IV. That he conspicuously label every receptacle containing rectified spirit with the nature and place of manufacture of its contents.

V. That he constantly exhibit at his place of vend a signboard bearing his name and the words " Licensed to sell rectified spirit."

* Here enter the exact position of the licenced shop, giving the name or number of the street and the number (if any) of the house.

† NOTE.—Date should be inserted by the Collector.

Excise Form F.L.-25.[a]

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE VEND OF DENATURED SPIRIT.

[Section 18 and Rule 4.]

District—

Serial number of licence in sanctioned statement—

Name of vendor—

Locality of vend—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____ to bottle and sell denatured spirit which has been removed from any licensed distillery or from any custom house after payment of duty at the rate fixed for imported denatured spirit at his shop[‡] at * _____ from the † _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I. That subject to Condition II he do not sell in a single transaction more than five imperial gallons or 30 reputed quart bottles of denatured spirit unless the purchaser holds a licence in this form or is otherwise authorized to purchase a larger quantity of denatured spirit.

IA. That he pay to Government, in advance, a fee of Rs. _____ †.

IB. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That, before selling denatured spirit to any person not licensed or otherwise authorized to sell or purchase such spirit he shall use all reasonable diligence to ascertain the quantity already in the buyer's possession and shall not at one time sell to him more than the quantity specified in Condition I or such smaller quantity as, together with what is or in good faith is believed, to be in the buyer's possession, will amount to five gallons.

[a] Amended by Financial Commissioner's Notification No. 83, dated the 1st July 1918.

* Here enter the exact position of the licensed shop, giving the name or number of the street and the number (if any) of the house.

† NOTE.—Date should be inserted by the Collector.

‡ See Rule 4, Serial No. 34.

III. That he do not bottle denatured spirit before sunrise or after 6 p. m.

IV. That he do not effect sales of denatured spirit in his shop before sunrise or after 6 p.m.

V. That he do not, without taking out a separate licence, sell any spirituous or fermented liquors of any kind, except denatured spirit.

VI. That he constantly exhibit a signboard at his place of vend bearing his name and the words "Licensed to sell denatured spirit."

VII. That he keep a correct daily account in Burmese or English of the transactions under this licence in the following form :—

Date.	Balance in hand.		Quantity received.		Quantity sold.		Particulars regarding purchaser's name.	Address.	Occupation.	Licence No.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

VIII. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

IX. That he keep the denatured spirit intended for sale under this licence on the premises in respect of which this licence is granted, and that he do not possess such spirit in any other place without a pas. authorizing such possession.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION : _____ }
 Dated this 19 . . . } Collector.

Excise Form F.L.-26.

REGISTER OF DAILY ISSUES OF FOREIGN SPIRIT FROM THE DISTILLERY.

[Vide Direction 141 (1) V.]

(1)	Issued to				Issued under order		Spirit issued.				Chalan.				(22)							
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		(16)	(17)	(18)	(19)	(20)	(21)	
Date.	District.	Person.	Number of licence form.	Locality of shop.	Of (designation of officer.)	Number.	Date.	Quantity. Equivalent L.P.	At Rs. per gallon L.P.	Quantity. Equivalent L.P.	At Rs. per gallon L.P.	Quantity. Equivalent L.P.	At Rs. per gallon L.P.	Quantity. Equivalent L.P.	Duty free.	Total duty paid,	Treasury or Sub- Treasury.	Number.	Date.	Number of pass.	Remarks.	
								Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Rs.						

Excise Form F.L.-27.

DETAILED STATEMENT OF ISSUES OF FOREIGN SPIRIT FROM THE
DISTILLERY DURING THE MONTH OF 19 .

[Vide Direction 142 (1) II.]

(1)	Issued to				Issued under order.		Spirit issued.								Challan.				
	(2) District.	(3) Person.	(4) Number of licence form.	(5) Locality of shop.	(6) Of (designation of officer).	(7) Number.	(8) Date.	(9) At Rs. per gallon L.P.	(10) Quantity. Equivalent L.P.	(11) At Rs. per gallon L.P.	(12) Quantity. Equivalent L.P.	(13) At Rs. per gallon L.P.	(14) Quantity. Equivalent L.P.	(15) Duty free.	(16) Quantity. Equivalent L.P.	(17) Total duty paid.	(18) Treasury or Sub-Treasury.	(19) No.	(20) Date.
								Gls.		Gls.		Gls.		Gls.		Rs.			

(Signed)

Dated

Distillery Officer.

Excise Form G.-1.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE MANUFACTURE OF VINEGAR.

[Section 12 and Rule 4.]

District—

Serial number of licence—

Name of manufacturer—

Locality of manufacture—

BE it known that _____, resident of _____, is hereby authorized by the undersigned, Collector of _____, to manufacture vinegar at his house at _____ from the* _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

I. That he do not keep in his possession at any one time fermented liquor exceeding † _____ reputed quart bottles and then for the purpose of the manufacture of vinegar only.

IA. That prior to the date on which this licence takes effect, he do not (a) ^{manufacture,} collect, (b) _____ without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not manufacture any spirituous or fermented liquors of any kind except fermented liquor to be converted into vinegar.

III. That he keep the fermented liquor for the purpose of manufacturing vinegar under this licence on the premises in respect of which this licence is granted and that he do not possess such fermented liquor in any other place without a pass authorizing such possession.

IV. That this licence be framed and hung up in a conspicuous position inside the premises for which it is granted.

This licence may be cancelled by the Collector for any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION : _____ }
Dated the _____ 19 _____ } Collector.

* NOTE.—Date should be inserted by the Collector.

† The quantity is to be fixed by the Collector specially for each case.

Excise Form G-3.

EXCISE LICENCE AUCTION SALE PROCEEDINGS.

[Rule 32.]

IN THE OFFICE OF THE

Present.

Dated 19 .

Subject.

Auction sale of licence for the vend of
during the year 19 -19 in shop.

Each licence to be sold separately.

Form copy attached.

Locality of shop

- (i) Name of district—
- (ii) Name of township—
- (iii) Name of town or village—
- (iv) Name of locality or street—

Proceedings.

Price, if any, realized for this licence during the preceding five years.

19	19	,	...	...	...	Rs.
19	19	.	...	...	...	Rs.
19	19	,	...	...	...	Rs.
19	19	,	...	...	...	Rs.
19	19	,	...	...	...	Rs.

Total for five years ...

Average price ... Rs.

Rules 12, 35, 36, 37, 40, 41 [and Rule 1 (7) in the case of licences for the vend of foreign alcoholic liquor], and the conditions set forth in Excise Form , are read out before the bidding commences.

The licence is put up to auction, the bidding commences with Rs. and the licence is knocked down to for Rs.

Reasons, if any, for refusing to accept the highest or any bid to be recorded as required by Rule 34 :—

Particulars of payment.

If the licence-fee does not exceed Rs. 100, payment shall be made in full immediately after the fall of the hammer. (In other cases, one-fifth of the fee shall be paid immediately after the fall of the hammer, and the balance in eight equal monthly instalments (each representing one-tenth of the fee), the first of which shall be paid on the 20th day of July 19 , and the remaining seven instalments on the 20th day of each successive month.)

Signature of Officer conducting sale.

Designation.

Excise Form G.-4.

REGISTER OF ARMS, ACCOUTREMENTS, HANDCUFFS AND PEONS' BELTS
 SUPPLIED TO THE EXCISE DEPARTMENT IN DISTRICT.
 [Vide *Direction 24.*]

Description of article.	Date of supply on indent.	Date of issue.	Name and rank of officer to whom issued.	Signature of officer.	Date of return.	Signature of Superintendent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Excise Form G.-5.

NO. REPORT OF ARREST, SEIZURE OR SEARCH.

Section 59, Excise Act; and Section 21, Opium Act.[Vide *Directions 47 and 48.*]

1. Date and hour of arrest, seizure or search.			
2. Place and house at which arrest, seizure or search made.			
3. Person(s) arrested.	Name.	Father's name.	Residence.
4. Persons witnessing search.	Name.	Occupation.	Residence.
5. Charge (section of Act).			
6. Description and quantity of article seized.			

Full report of all particulars :

*Date of Report—**Signature of Officer.*

Excise Form G.-6.

ORDER FORM FOR EXCISE AND OPIUM REWARDS.

[Vide *Directions 66 to 71.*]

Court _____
 Case No. _____ of 19 _____
 Name of accused _____
 Sentence _____
 Fine imposed _____
 Fine realized _____
 Value of article confiscated _____
 Received from Magistrate on _____

REWARDS SANCTIONED BY THE DEPUTY COMMISSIONER.

Dated _____ Superintendent.

Forwarded to the Township Officer
Resident Excise Officer

with voucher(s) for delivery to payee(s).
 Criminal Proceedings have been returned
 to Magistrate on _____

Dated

Received on _____ 19
 Send for _____ to appear on _____ 19

Township Officer.
Resident Excise Officer.

Dated

Received voucher for Rs.

Signature(s) of Recipient(s).

Dated

Certified that I have this day personally delivered the voucher(s)
 to _____ who ^{has}/_{have} signed the above in acknowledgment.

Forwarded to the Superintendent.

Township Officer.
Resident Excise Officer.

Dated

Received on _____
 Case entered in Register of Breaches on _____

Dated

Superintendent.

Excise Form G.-7.

DISTRICT.

STATEMENT SHOWING THE AMOUNT OF SECRET-SERVICE MONEY EXPENDED
DURING THE QUARTER ENDED 19 .[Vide *Direction 78.*]

Sanctioned Allotment Rs.

1	Amount of secret-service money expended in previous quarter ...	Rs.
2	Amount of secret-service money expended in quarter under report.	(a) Without resulting prosecution o. seizure. Rs. (a) (b) (c)
		(b) With resulting prosecution or seizure. Rs. (a) (b) (c)
3	Number of cases in which seizures were made or prosecution was instituted in which secret-service money was expended	(a) (b) (c)
4	Fines realized in such cases	Rs. (a) (b) (c)
5	Value of opium, cocaine or hemp drugs confiscated in such cases.	Rs. (a) (b) (c)
6	Amount of rewards paid in such cases	Rs. (a) (b) (c)
7	Advances of secret-service money recovered	Rs. (a) (b) (c)

(a) Opium.

(b) Cocaine drugs.

(c) Hemp drugs.

Dated the 19 . Superintendent.

Submitted to the Commissioner, Division.

Dated the 19 . Deputy Commissioner.

Forwarded.

Dated the 19 . Commissioner.

Remarks.

[To be printed on the reverse.]

N.B.—Explanations of figures which appear to call for comment should be recorded on the reverse.

Excise Form G-8.
EXCISE REVENUE LOCK TICKET.
[Vide *Directions 82 and 83.*]

		[Foil]			[Counterfoil]
Book	On			On	
		1.		.1.	
	Off			Off	
<hr/>					
Book	On			On	
		2.		2.	
	Off			Off	

Excise

Register of Classified Breaches

(1) Serial No.	(2) Name of arresting Officer.	(3) Date.	Magistrate's Proceedings (if any).						Number of persons arrested and										
									Country Fermented Liquor.						Country spirit.				
			(4) Name of accused.	(5) Court.	(6) Case Number.	(7) Date of Judgment.	(8) Date of receipt from court.	(9) Date of return to court.	Tari.		Others.		Country spirit.						
									A	C	A	C	A	C	Quarts.				
(10)	(11)	(12) Quarts.	(13)	(14)	(15) Quarts.	(16)	(17)	(18) Quarts.											

Morphia.			Opium.						Number of persons prosecuted and convicted for breaches of conditions of licence.		Number of persons prosecuted and convicted for other offences.		Act and Section.	
			Indian.			Foreign.								
A	C	(33) Grais.	A	C	(36) Tolas.	A	C	(39) Tolas.	P	C	P	C		
(31)	(32)		(54)	(35)		(37)	(38)		(40)	(41)	(42)	(43)		

A—Number of persons arrested.

[Excise Commissioner's Notification.

Form G.-9.
of the Excise and Opium Laws.

convicted and quantity of contraband seized in respect of offences connected with

Foreign Fermented Liquor.			Foreign Spirit.			Cocaine Drugs.			Hemp Drugs.		
A	C	Quarts.	A	C	Quarts.	A	C	Grains.	A	C	Tolas.
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

Number imprisoned.	Fines.		Value of articles confiscated.	Date of order regarding Rewards.	Rewards paid to		Officers to whom notice to disburse sent.	Date of disbursement.	Serial Number and Report Book.	Remarks.
	Imposed.	Realized.			Officers.	Informers and others.				
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)

C—Number of persons convicted,
No. 199, dated the 19th August 1930.]

P—Number of persons prosecuted.

Excise Form G.-11.

CRIME REGISTER.

[Vide *Direction 108.*]

<i>Township</i>			<i>District.</i>	
Name of accused. (1)	Father's name. (2)	Village. (3)	Date of conviction. (4)	Nature of conviction. (5)

Excise Forms G.-12, G.-13, G.-14, } Not reproduced in Manual.
 G.-15, G.-16, G.-18 and G.-19. }

Excise Form 1D.-1.

IMPORT CERTIFICATE AND PASS FOR COCAINE DRUGS.

Certificate of official approval of import.

(Excise Rule 188.)

I hereby certify that the Ministry of Excise, being the Ministry charged with the administration of the law relating to the dangerous drugs to which the International Opium Convention of 1925, applies, has approved the importation by—

- (a) Name, address and business of Importer. (a)
- (b) Exact description and amount of drugs to be imported. of (b)
- (c) Name and address of firm in exporting country from which the drugs are to be obtained. (as specified on the reverse) from (c)
- (d) Name of import port in Burma. through (d)

subject to the conditions noted below :—

The Ministry is satisfied that the consignment proposed to be imported is required solely for medicinal or scientific purposes.

Signed on behalf of the Ministry of Excise.

(Signature.)

Dated the

19

Excise Commissioner Burma.

-
- NOTE.—1. The drugs are not to be imported through the post.
 2. This certificate and a pass is subject to such further restrictions as may be imposed under any law in force at the time of import.
 3. This certificate and pass is current for six months from the date of issue. If not used within that period, it should be returned to the Excise Commissioner, Burma, within a week thereafter.

Excise Form 1D.-2.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE SALE OF COCAINE DRUGS BY PHARMACISTS.

(Rules 4 and 189.)

BE it known that _____ Pharmacist residing in _____ is hereby authorized by the Collector of _____ District to sell cocaine drugs *bona fide* as medicine at _____ from the date of this licence to the 30th June 19____, after which date this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

- I. That he pay to Government, in advance, a fee of Re. 1.
- II. That he do not transfer or purport to transfer this licence to any other person.
- III. That the cocaine content of all drugs in his possession at any one time does not exceed _____ ounces.
- IV. That he sell cocaine drugs only at the premises for which this licence is granted, and that he do not sell cocaine drugs in any other place without a separate licence.
- V. That he purchase all cocaine drugs to be sold under this licence either direct from Europe or from a licensed vendor thereof in Burma, and that he do not receive or have in his possession cocaine drugs obtained elsewhere.
- VI. That he do not sell cocaine drugs to any person other than—
 - (a) a medical or veterinary practitioner ;
 - (b) a person producing a prescription of a medical or veterinary practitioner ;
 - (c) a pharmacist holding a licence in this form.
- VII. That the amount and percentage of cocaine contained in every cocaine drug sold under this licence be clearly marked on the label.
- VIII. That he retain for two years every prescription on the authority of which he has sold cocaine drugs and that he do not sell cocaine drugs more than once on the authority of any one prescription.
- IX. That he do not store any cocaine drugs to be sold under this licence in any premises other than those named herein.

X. That he keep a correct daily account in the following form to be balanced at the close of each day in a printed stock-book to be purchased at the Collector's Office :—

(1)	(2)	(3)	(4)	(5)	(6)	(7)	Cocaine content of drugs used in manufacture of		(9)	(10)
							Non-exempted drug 8 (a).	Exempted drug 8 (b).		
Date.	Balance in hand yesterday.	Cocaine content of drugs received this day, form in which received and whence received.	Total cocaine content of drugs to be accounted for.	Cocaine content of drugs sold and form in which sold.	Name and address of purchaser.	Date of prescription (if any) and name of medical or veterinary practitioner who granted it.			Cocaine content of drugs remaining in store.	Remarks.

XI. That he preserve the said account for a period of two years after the date of last entry ; and that he produce this licence and the account for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder or of any of the abovementioned conditions, is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted.

STATION :
Dated the

19 .)

Collector.

Excise Form 1D.-2A.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE SALE OF HYPODERMIC SYRINGES, PARTS THEREOF
AND NEEDLES BY PHARMACISTS OR DEALERS IN SURGICAL INSTRUMENTS.

(Rule 190.)

Be it known that Pharmacist
Dealer in Surgical Instruments residing in
is hereby authorized by the Excise Commissioner, Burma, to sell
hypodermic syringes, parts thereof, and needles at
from the * to the , after which this licence
will cease to have effect.

It is required of the holder of this licence, as a condition of its
remaining in force, that he duly and faithfully perform and abide by the
following conditions :—

- I. That he pay to Government, in advance, a fee of Rs. 10
- II. That he do not transfer or purport to transfer this licence to
any other person.
- III. That he do not have in his possession at any one time more
than hypodermic syringes and
hypodermic needles.
- IV. That he sell hypodermic syringes, parts thereof and needles
only at the premises for which this licence is granted, and that he do
not sell these articles in any other place without a separate licence.
- V. That he purchase all the articles to be sold under this licence
either direct from (Europe, the United States of America and India) or
from a licensed vendor thereof in Burma, and that he do not receive or
have in his possession any such articles obtained elsewhere.
- VI. That he do not sell hypodermic syringes, parts thereof, or
needles to any person other than—
 - (a) a medical or veterinary practitioner;
 - (b) a person producing a prescription of a medical practi-
tioner;
 - (c) a pharmacist or a dealer in surgical instruments holding a
licence in this form.
- VII. That he retain for two years every prescription on the
authority of which he has sold any article under this licence and that
he do not sell any such article more than once on the authority of any
one prescription.

* NOTE.—Date should be inserted by the Collector.

VIII That he do not store any article to be sold under this licence in any premises other than those named herein.

IX. That he keep a correct account in the following form for hypodermic syringe needles (whether they form part of a hypodermic syringe or are kept separately) and balance such accounts at the close of each day in a printed stock-book to be purchased at the Collector's Office :—

Date	Balance in hand yesterday.	Number received this day and whence received	Total number to be accounted for.	Number sold (each transaction to be entered).	Name of purchaser.	Address.	Date of prescription (if any) and name of medical practitioner who granted it.	Remaining in store.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

X That he preserve his account of sale for a period of two years after the date of last entry and that he produce his licence and account of sale for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Excise Commissioner if any breach of the Burma Excise Act, or of the rules made thereunder or of the abovementioned conditions is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted.

STATION :
Dated the

19. }

Excise Commissioner, Burma

Excise Form 1D.-3.

(ORIGINAL AND COUNTERPART.)

LICENCE TO POSSESS GANJA FOR MEDICINAL PURPOSES IN THE
TREATMENT OF ELEPHANTS ONLY.

(Section 16 and Rule 192.)

A licence is hereby granted to _____, of _____ to possess *ganja* for medicinal purposes only subject to the following conditions and to all other provisions relating to the possession of the drug contained in the Burma Excise Act, and in the rules published thereunder :—

- I. That $\frac{\text{he}}{\text{they}}$ shall not have in $\frac{\text{his}}{\text{their}}$ possession more than tolas of *ganja*.
- II. That $\frac{\text{he}}{\text{they}}$ shall not sell or dispose of in any way any portion of the drug to any person.
- III. That $\frac{\text{he}}{\text{they}}$ possess the drug and use it solely for medicinal purposes in the treatment of $\frac{\text{his}}{\text{their}}$ elephants in sickness.
- IV. That $\frac{\text{he}}{\text{they}}$ keep an account of the drug purchased and used for the abovenamed purpose in the form on the reverse of this licence
- V. That $\frac{\text{he}}{\text{they}}$ pay a fee of Rs. 5 (five only) at the time of the delivery of this licence.
- VI. That $\frac{\text{he}}{\text{they}}$ apply to the $\frac{\text{Commissioner of Arakan}}{\text{Excise Commissioner}}$ for permission to buy *ganja* whenever occasion arises and that $\frac{\text{he}}{\text{the}}$ produce at the time of application this licence.
- VII. That $\frac{\text{he}}{\text{they}}$ do not transfer $\frac{\text{his}}{\text{their}}$ licence to any other person without the permission in writing of the $\frac{\text{Commissioner of Arakan}}{\text{Excise Commissioner}}$.

This licence remains in force from the date of issue until the 30th June 19____, after which it will cease to have effect. This licence shall be returned on expiry to the Excise Commissioner.

The _____ RANGOON : _____ }
19 . . . } $\frac{\text{Commissioner of Arakan}}{\text{Excise Commissioner}}$.

Excise Form 1 D.-4.

PERMIT TO TRANSPORT COCAINE DRUGS BY THE INLAND POST.

The person whose name, address and business are detailed below is hereby permitted to transport by inland post the cocaine drugs purchased from a pharmacist and described below to the quantity stated, and subject to the conditions noted on the reverse :—

Description of drug—	Quantity—
Name—	
Address—	
Business—	

STATION :

Date

}

Collector.

Condition.

(To be printed on the reverse)

1. All drugs shall be labelled with the manufacturer's name.
2. Only the parcel post shall be used.
3. The parcel shall be insured.
4. The parcel shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail, the number and date of the permit covering the transmission and the number of the licence, if any, held by the consignee.
5. The consignee shall show distinctly in his account books the name of the consignor and the quantity of the drugs sent to him.

Excise Form 1D.-5.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE SALE OF GALENICAL PREPARATIONS (EXTRACT AND TINCTURE) OF INDIAN HEMP BY PHARMACISTS.

(Rules 4 and 194.)

BE it known that _____ Pharmacist residing in _____ is hereby authorized by the Collector of _____ District to sell galenical preparations (extract and tincture) of Indian hemp *bona fide* as medicine at _____ from the date of this licence to the 30th June 19____, after which date this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions :—

- I. That he pay to Government, in advance, a fee of Re. 1.
- II. That he do not transfer or purport to transfer this licence to any other person.
- III. That he do not have in his possession at any one time more than _____ ounces of galenical preparations (extract and tincture) of Indian hemp.
- IV. That he sell such preparations only at the premises for which this licence is granted.
- V. That he purchase all such preparations to be sold under this licence either direct from Europe or from a licensed vendor thereof in Burma, and that he do not receive or have in his possession such preparations obtained elsewhere.
- VI. That he do not sell such preparations to any person other than—
 - (a) a medical or veterinary practitioner ;
 - (b) a person producing a prescription of a medical or veterinary practitioner ;
 - (c) a pharmacist holding a licence in this form.
- VII. That he retain for two years every prescription on the authority of which he has sold such preparations and that he do not sell such preparations more than once on the authority of any one prescription.
- VIII. That he do not store any such preparations to be sold under this licence in any premises other than those named herein.

IX. That he keep a correct daily account in the following form to be balanced at the close of each day in a printed stock-book to be purchased at the Collector's Office :—

Date.	Balance in hand yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Name and address of purchaser	Date of prescription (if any) and name of medical or veterinary practitioner, who granted it.	Quantity remaining in store.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

X. That he preserve the said account for a period of two years after the date of last entry ; and that he produce this licence and the account for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder or of any of the abovementioned conditions is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted.

STATION :

Dated the

19

}

Collector.

Excise Form 1D.-6.

PERMIT TO TRANSPORT GALENICAL PREPARATIONS (EXTRACT AND TINCTURE) OF INDIAN HEMP BY THE INLAND POST.

The person whose name, address and business are detailed below is hereby permitted to transport by inland post galenical preparations (extract and tincture) of Indian hemp purchased from a pharmacist and described below to the quantity stated, and subject to the conditions noted on the reverse :—

Description of drug—	Quantity—
Name—	
Address—	
Business—	

STATION :

Date

}

Collector.

Conditions.

(To be printed on the reverse.)

1. Only the parcel post shall be used.
2. The parcel shall be insured.
3. The parcel shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail the number and date of the permit covering the transmission and the number of the licence, if any, held by the consignee.
4. The consignee shall show distinctly in his account books the name of the consignor and the quantity of the drugs sent to him.

Excise Form M.P.-1.

(Rule 182 and Direction 162.)

STOCK-BOOK OF PLAIN-SPIRIT		MONTH OF		19				
Opening Balance in Spirit Store	(2) Dip.	Received from Distillery.	Issue to Manufacturer in detail.	Recovered from				
	(3) Gals., Bulk.			marcs.				
	(4) Strength, O.P.			(15) Gals., Bulk.	(16) Strength, O.P.	(17) Gals., Proof.		
	(5) Gals., Proof.			(18) Gals., Bulk.	(19) Strength, O.P.	(20) Gals., Proof.		
Closing Balance in Spirit Store.	(9) Chalan No. and date.	Amount of duty paid.	Batch No.	(11) Gals., Bulk.	(12) Strength, O.P.	(13) Strength, O.P.	(14) Gals., Proof.	(21) Remarks and Manufacturer's Initials.
	(10) Gals., Proof.							
	(6) Strength, O.P.							
	(8) Gals., Bulk.							

Excise Form M.P.-6.

(Rule 182 and Direction 159.)

REGISTER OF SAMPLE SENT TO THE CHEMICAL EXAMINER OR OTHER OFFICER APPOINTED UNDER DIRECTION 159.

Date when sent.	Description of Preparation.	Strength Declaration by Manufacturer.	Remarks.

Excise Form M.P.-7.

(Rule 182 and Direction 159.)

ADVICE OF SAMPLE SENT FOR ANALYSIS.

FROM

PRIVATE WAREHOUSE,

TO

THE CHEMICAL EXAMINER (OR OTHER OFFICER APPOINTED UNDER DIRECTION 159), BURMA.

SIR,

I have the honour to advise despatch of the undermentioned samples of medicinal preparations for estimation and report direct to Collector, on their true alcoholic strength.

I have the honour to be,

SIR,

Your most obedient servant,

Dated

Officer-in-Charge.

Name of Preparation.	Declared Strength	Strength found by Analysis.*	Remarks.

* This column will be filled in by the Chemical Examiner or other officer appointed under Direction 159.

Returned, with the results of analysis entered in column (3) of the above table.

Officer-in Charge.

Chemical Examiner, Burma (or other officer appointed under Direction 159).

Excise Form M.P.-8.

(Rule 182 and Direction 161.)

PASS FOR THE REMOVAL OF FINISHED MEDICINAL PREPARATIONS FROM
A LICENSED PRIVATE WAREHOUSE.

Messrs. _____ & Co. ^{are}/_{is} permitted to remove the under-
mentioned medicinal preparations from the Private Warehouse at

Preparations.	Batch No.	Number of Bottles.	Quantity of Preparations.
			Gallons.

Dated

Officer-in-Charge.

Excise Form M.P.-9.

(Rule 183 and Direction 164.)

RETURN OF PLAIN SPIRIT FOR THE MONTH OF _____ 19 ____ IN
GALLONS, L.P.

Opening Balance.	Received from Distillery.	Recovered from Marcs.	Total to be accounted for (columns 1, 2 and 3).	Issues to Manufacturer from Spirit Store.	Wastage otherwise than in manufacture.	Closing Balance (column 4 minus sum of columns 5 and 6).	Duty Paid Chalan No., Date, Amount.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	

Certified Correct.

Officer-in-Charge.

Excise Form M.P.-10.

(Rule 183 and Direction 164.)

RETURN OF SPIRIT IN LONDON PROOF GALLONS IN FINISHED
PREPARATIONS FOR THE MONTH OF 19

(1) Opening Balance of Spirit in Finished Preparations. Gals. L.P.	Spirit in preparation finished during the month.						(8) Spirit in Preparation removed from Warehouse. Gals. L.P.	(9) Closing Balance of Spirit in Finished Preparations (column 1 <i>plus</i> 6 <i>minus</i> 8). Gals. L.P.	(10) Remarks.
	(2) Batch Number.	(3) Bulk of Preparations. Gals L.P.	(4) Strength per Manufacturer. O.P.	(5) Strength per Chemical Examiner. O.P.	(6) Amount per Manufacturer. Gals. L.P.	(7) Amount per Chemical Examiner. Gals. L.P.			

Columns 5—7 and 8 to be entered in Collector's office.

Certified Correct.

Officer-in-Charge.

Excise Form M.P. 11.

(Rule 183 and Direction 164.)

RETURN OF SPIRIT IN LONDON PROOF GALLONS IN UNFINISHED
PREPARATIONS FOR THE MONTH OF 19

Opening Balance of Spirit in Un- finished Preparations.		Spirit in Preparations set up during the month.		Spirit in Preparations finished during the month.		Wastage in manufacture (column 10 of M.P.-3).		Closing Balance of Spirit in Un- finished Preparations (columns 1 and 3 minus 5 and 6).		Remarks.
(1)	(2)	(3)	(4)	(5)	(6)					
Gals. L.P.	Batch No.	Gals. L.P.	Batch No.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	

Certified Correct.

Officer-in Charge.

PART VI.
APPENDICES.

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UNIFORMS.

Excise Commissioner's Notification No. 246, dated the 10th November 1921.

With the approval of the Governor, the following uniform is prescribed for Excise Officers :—

Service Dress.**I. INSPECTORS.**

- (1) *Badge*.—(a) For helmet—*Nil*.
(b) For shoulder—"E.D." in block letters of black oxidized metal.
(c) For Collar—Regulation Excise Department badge 1" × 1" block oxidized metal.
- (2) *Belt*.—Sam Browne, Army Regulation pattern, black leather with black metal mounting.
- (3) *Boots*.—Black, ankle, laced.
- (4) *Buttons*.—Black oxidized metal, convex die-struck, embossed Army Regulation sizes, scroll border with "E.D." monogram in centre
- (5) *Coat*.—Patrol coat, khaki drill, rolled collar, with regulation badge, chevron, cuffs, two breast pockets with pleats, three-point flaps and regulation pattern; two expanding pockets below the waist with flaps and regulation button, shoulder straps, each buttoned at top with one regulation button, no buttons at the sleeves, coat to fasten with four regulation "E.D." buttons down the front.
- (6) *Collar*.—Khaki, turned down.
- (7) *Collar pin*.—Gold or yellow metal, safety pattern.
- (8) *Helmet*.—Khaki with black leather chin strap, regulation patterns with khaki pagri of five folds and a black flash 3/16ths of an inch wide at the top between the helmet and pagri.
- (9) *Necktie*.—Black, tied in sailor knot.
- (10) *Shirt*.—Khaki with shoulder straps and khaki buttons.
- (11) *Scabbard*.—Black leather, with oxidized metal mountings.
- (12) *Socks*.—Black.
- (13) *Swords*.—Army Regulation pattern.
- (14) *Overalls*.—Khaki drill, with black leather foot-straps.
- (15) *Whistle*.—Metropolitan Police, with khaki cord, regulation.
- (16) **Burman Officers**.—As above but (i) for helmet they may substitute a hat, khaki, wide-awake, Colonial pattern, with black chin strap and badge at the left side holding up brim or (ii) for helmet, trousers and boot they may substitute *gaungbaung* (silk or cotton regulation pattern) *pasu* (silk or cotton, regulation pattern) and black oxford shoes.
- (17) **Indian Officers**.—As above, but for helmet they may substitute a turban, khaki, with badge in front.
- (18) **All Officers**.—(a) May from an hour before sunset to an hour after sunrise substitute for helmet, regulation Excise Department Cap with badge (possession optional)
(b) May add to the above, great coat, regulation pattern (possession optional).

II. DEPUTY INSPECTORS.

As for Inspectors with the following modification :—

Coat, double collar, fastened with brass hook and eye, buttoning with five buttons down the front.

III. SUB-INSPECTORS.

As for Inspector with the following differences :—

- (a) *Necktie*.—Khaki instead of black.
- (b) *Badge for collar*.—Nil.

Undress Uniform.

The use of this uniform by Inspectors, Deputy Inspectors and Sub-Inspectors is optional.

I. INSPECTORS.

- (1) *Badge*.—(a) For shoulder—same as in Service Dress.
- (b) For cap—Regulation Excise Department of badge $1\frac{1}{2}'' \times 1\frac{1}{2}''$ black oxidized metal.
- (c) For coat collar—same as in Service Dress.
- (2) *Belt*.—Same as in Service Dress but without frog and left brace.
- (3) *Breeches*.—Khaki cord or drill.
- (4) *Boots*.—Same as in Service Dress.
- (5) *Buttons*.—Same as in Service Dress.
- (6) *Cap*.—Field Service with flap top, khaki, British regulation pattern, with khaki welt and peak and badge in front : may be worn in lieu of helmet from an hour before sunset to an hour after sunrise. Not to be worn with *phaso*.
- (7) *Coat*.—Same as in Service Dress but when shorts are worn the wearing of a coat may be dispensed with.
- (8) *Collar*.—Same as in Service Dress.
- (9) *Collar pin*.—Not to be worn where coat is not worn.
- (10) *Gaiters*.—Leather, black, may be worn with breeches in lieu of putties.
- (11) *Haversack*.—Khaki drill.
- (12) *Helmet*.—Same as in Service Dress.
- (13) *Necktie*.—Same as in Service Dress, necktie will not be worn where coats are not worn.
- (14) *Putties*.—Khaki woollen.
- (15) *Shirts*.—Same as in Service Dress. Where no coat is worn, shoulder badges will be worn on the shirt shoulder strap.
- (16) *Shorts*.—Khaki drill, with hip pockets.
- (17) *Socks*.—Same as in Service Dress.
- (18) *Waterproof*.—Khaki.
- (19) *Great Coat*.—Khaki serge, double breasted, to reach within a foot of the ground. Stand and fall collar $4\frac{1}{2}$ inches deep, with a fly to cover the band of the cape when buttoned on. Loose round cuffs 6 inches deep. Two pockets, with flaps at the waist in front. Two openings behind at the side seams with pointed flaps, 11 inches long, at the points. A pocket inside the left breast. A slit, 6 inches deep,

in the left side for the hilt of the sword to pass through. An opening behind, long enough to reach to the cantle of the saddle, with a gusset commencing at the top of the opening and extending downwards to about 24 inches with about 19 inches width at the bottom, a tab with a button hole near the bottom of the gusset to close it when the coat is worn on foot. Two rows of large "E.D." pattern buttons down the front, six in each row, the top buttons 6 inches apart, the bottom ones 4 inches from centre to centre; three large "E.D." pattern buttons on each skirt flap, four small silk covered buttons at the opening behind and five flap buttons under the fly at the collar. A cloth backstrap attached to the top button of the skirt flap, to confine the coat at the waist, a button hole in the centre of the strap. Two hooks and eyes to the collar. Shoulder straps on the coat of the same materials as the garment fastening with a small "E.D." pattern button at the top. Cape of the same cloth as the coat and long enough to cover the knuckles, with four small buttons in front and fastening at the neck with a silver chain and hook. Great coat may be worn with Service Dress.

Burman and Indian Officers are respectively permitted the same substitutes in "Undress Uniform" as in "Service Dress."

II. DEPUTY INSPECTORS.

As for Inspectors with the following modification:—

Coat, double collar, fastened with brass hook and eye, buttoning with five buttons down the front.

III. SUB-INSPECTORS.

As for Inspectors with the following differences:—

- (a) *Necktie*.—Khaki instead of black.
- (b) *Badge*.—For Collar—*Nil*.

IV. PEONS.

(1) *Belt*.—Black leather, with black metal clasp of same design as Inspector's cap badge, but dimensions to be diameter two inches, border $\frac{3}{8}$ th inch wide.

(2) *Boots*.—Ammunition, black.

(3) *Bullions*.—Excise Department regulation, black.

(4) *Coat*.—Khaki tunic as worn by Police Constables but with black "E.D." buttons.

(5) *Hats*.—Wide-awake, khaki, Colonial pattern, black chin strap with badge on left side holding up brim.

(6) *Haversack*.—Khaki drill.

(7) *Putties*.—Khaki woollen.

(8) *Shorts*.—Khaki drill.

(9) *Great Coat*.—For (specified localities), khaki coat, warm, native troops, black "E.D." buttons and shoulder badge.

(10) *Shirts*.—Khaki

(11) *Burman Peons*.—For boots, may substitute native footgear.

(12) *Indian Peons*.—For boots may substitute native footgear and for hat a turban, Khaki, with badge in front.

V. DIRECTIONS FOR WEARING UNIFORMS.

(1) (a) *Service Dress*.—Will be worn on public occasions when the Lieutenant-Governor* is present, in a Court of Justice, for official calls, when meeting senior officers arriving at a station, and on other ceremonial occasions when so ordered by the Superintendents. In a Court of Justice swords are not to be worn.

(b) In "Undress" uniform swords will not be worn.

(2) (a) *Badges, shoulder*.—Will be affixed to the bases of the shoulder straps of the Coat.

When no coat is worn they will be affixed to the bases of the shoulder straps of the shirt.

(b) *Boots*.—Will be laced horizontally.

(c) *Buttons*.—On an article of uniform all must be of the same pattern.

(d) *Gaiters*.—Not to be worn with *phaso*, shorts or trousers.

(e) *Shoes*.—Shoes may be worn only with *phaso* where this article of dress is permitted.

(f) *Shorts*.—Putties to be worn with.

(g) *Waterproof*.—May be worn with Service Dress.

(h) *In Uniform*.—Watch chains and trinkets other than a signet ring are not to be worn in such a manner as to be visible.

(i) *Umbrella*.—In uniform, umbrellas may not be carried.

(j) The *smoking of pipes* in public places when in uniform is forbidden.

(k) Except when the wearing of medals is ordered, the ribbons only of military medals and decorations will be worn with Service and Undress uniforms. The highest decorations obtained should be placed farthest from left shoulder.

Campaign medals follow the decorations in the order in which they were obtained.

VI. SCALE OF UNIFORM FOR PEONS.

(1) Supplied for each peon on the sanctioned establishment to remain the property of Government and to be entered in the Register of Arms and Equipment :—

	No.		No.
(a) Badge, for hat	1	(c) (In specified localities)	
(b) Belt with clasp	1	Great coat	1

(2) Supplied to each peon on appointment—

	No.		No.
(a) Blanket	1	(j) Haversack	1
(b) Boots pair	1	(g) Putties, pair	1
(c) Buttons	9	(h) Shirts	2
(d) Coats	2	(f) Shorts, pair	2
(e) Hat	1		

(3) Annual Issue—

	No.		No.
(a) On 1st April—		(b) On 1st October—	
(i) Boots, pair	1	(i) Coat	1
(ii) Hat	1	(ii) Shorts, pair	1
(iii) Shirt	1		
(iv) Shorts, pair	1		

* Now the Governor.

APPENDIX II.

ALCOHOLIC LIQUOR AND INTOXICATING DRUGS.

1. Alcoholic Liquor.

A. ALCOHOL.

(1) The word "alcohol" is derived from the Arabic *al-kuhl* meaning "the fine powder": the word became restricted to finely powdered antimony, which was smeared round the eyes to give them a brilliant appearance. As the same result was obtained by drinking fermented liquor, the latter received the name "alcohol" which subsequently became reserved for the active principle in such liquor. As the study of chemistry advanced it was found that there were several bodies of a similar composition and these were called alcohols. These bodies are hydrocarbons in which one or more of the hydrogen atoms are replaced by hydroxyl. Common alcohol, the particular alcohol with which we are dealing, is ethyl alcohol derived from Ethane, the second member of the Paraffin group of hydrocarbons ($C_n H_{2n+2}$) and has the formula $C_2 H_5 (OH)$ or $C_2 H_6 O$. As examples of other alcohols may be mentioned methyl alcohol or carbinol $CH_3 (OH)$, and Propenyl Alcohol or Glycerin, $C_3 H_5 (OH)_3$. Amyl, butyl and propyl alcohols are the chief components of what is popularly known as fusel oil. Ethyl alcohol or simply alcohol as it will be called hereafter in this note, is formed by the fermentation of certain kinds of sugar, which split up into alcohol and carbon dioxide. For instance in the case of grape sugar or glucose:—



Cane-sugar is first converted into glucose by assumption of water thus:—



and the glucose is then decomposed as above. It is the carbon dioxide which imparts effervescence to beer and sparkling wines, such as champagne, just as it does to ordinary aerated waters.

B. FERMENTATION.

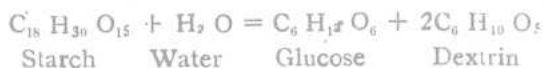
(2) The process of fermentation is caused by the presence of certain minute vegetable substances called "ferments," and resembles the process of decomposition which is similarly caused. These ferments are always present in the air, but they can be grown, and in order to obtain the desired result it is usual to add some substance such as yeast which contains the proper ferment, namely *Saccharomyces cerevisiae*.

C. FERMENTED LIQUOR.

(3) In the case of wines made from grapes (champagne, claret, port, sherry, etc.), cider made from apples and *tari* made from palm juice the sugar is present in the natural juice.

(4) In the case of beer, which is made from barley, the grain does not contain sugar, but starch, and has to be "malted," by soaking it in water till it germinates. When germination has proceeded far enough,

the vitality of the seed is destroyed by kiln drying. During this process a substance called *diastase* is produced. On boiling the malt in water, the diastase turns the starch into glucose and substance called dextrin, thus :—



On prolonged boiling the dextrin, which has the same composition as the original starch, is converted entirely into glucose. Yeast produced in a previous fermentation is then added to the liquid and turns the glucose into alcohol. The bitter flavour is produced by the addition of hops, which also act as a preservative. Hops also have the peculiarity that the bitter taste does not linger in the mouth as in the case of other bitters.

(5) The counter fermented liquor known as *hlawza* in Burma and *pachwai* in India, is made from rice, which also contains starch. To make this, the rice is steamed and then a particular form of yeast (imported from China) is added. The ferment contained in this yeast turns the starch into glucose and then turns the glucose into alcohol. When the amount of alcohol reaches a certain point, the ferment is killed by it. For this reason brandy is added to grape juice when it is desired to make port, in order to kill the ferment and leave a certain amount of sugar in the juice, so as to make the resulting wine sweet. The particular ferment used in making *hlawza*, can stand a relatively large amount of alcohol without dying; in consequence of this *hlawza* is much stronger than ordinary wines, such as claret, in which fermentation has been pushed to its limit.

(6) The following palms are tapped for *tari* in Burma :—

Palmyra or *tanbin* (*Borassus flabelliformis*), *dhani* (*Nipa fruticans*) and cocoanut or *oubin* (*Coccoloba nucifera*) and occasionally the talipot or *pebin* (*Corypha umbraculifera*). Elsewhere the date (*Phoenix Silverstriis*), Sago (*Caryota urens*) and dadasal (*Arenga wightii*) are employed for this purpose.

D. SPIRIT.

(7) Alcoholic liquors made by fermentation alone are comparatively weak. To obtain a stronger liquor, or spirit, it is necessary to distil the fermented liquor. This is done by boiling it, and cooling the steam. As the boiling point of alcohol is considerably below that of water, judicious cooling of the steam condenses the alcohol, while the vapour of water is allowed to pass on. Brandy is obtained thus from grape wine, whisky from a fermented malt wash, and rum from a fermented sugar wash. A flavourless spirit can be obtained from the distillation of a fermented wash made from any starchy substance's potatoes or grain, and is known as "silent spirit". This when mixed with various essences is used to make imitation Brandy, Whisky, etc.

(8) The apparatus used for distillation is known as a still and there are two chief varieties—the pot still and the continuous or patent still. In the former the still is charged with wash and on the exhaustion of the alcohol in the charge, it has to be recharged. In the latter there is an arrangement by which the still can be fed with fresh wash and the spent

wash can be removed so that the still can be worked without intermission for days at a time. (Encyclopædia Britannica, article "alcohol" Brant's Distillation and Rectification of alcohol. Bedford's Technical Excise Manual.

(9) Rectified spirit as defined by the British Pharmacopœia should be of specific gravity 0.8337; by that of the Netherlands, 0.830 to 0.834 of Germany, Switzerland and Norway, 0.8336; of Austria, 0.838; of France, 0.835 to 0.841. It should be neutral, colourless, volatilising without residue and free from other than Ethyl alcohol.

(10) Proof spirit was defined by 56 George 3 c. 140, as "that which at the temperature of 51° by Fahrenheit's thermometer weighs exactly twelve-thirteenth parts of an equal measure of distilled water." At the temperature of 60°F. it has a specific gravity of 0.91976, water at the same temperature being taken as unity. It contains 49.28 per cent of alcohol by weight or 57.10 per cent by volume at 60°F. For rough calculations, it may be taken as consisting of equal quantities of alcohol and water. It is usually called "London-proof" or L.P.

(11) Spirit weaker than proof is described as so many degrees U.P. (under-proof), and spirit stronger than proof as so many degrees O.P. (over-proof); both are sometimes described as so much per cent proof, thus, a spirit of 50° U.P. or 50 per cent proof means 50 volumes of water and 50 of proof spirit; 60° U.P. or 40 per cent proof 60 water and 40 proof spirit. On the other hand, 50° O.P. or 150 per cent proof means that the spirit is of such a strength that, to every 100 volumes, 50 volumes of water have to be added to reduce it to proof strength. In all the above the strengths are only good for the normal temperature of 60°F. (See also paragraph 13 below.)

(12) The conversion of spirit from over-proof to under-proof, or from a smaller to a greater degree under-proof is effected by dilution with water, and is called Reduction.

(13) The Excise control of reducing operations is complicated by the fact that when the alcohol and water are mixed a combination of the two substances occurs accompanied by loss of volume. The effect is greatest when 49.7 volumes of water and 54 volumes of alcohol are mixed together, only 100 volumes of spirit being obtained instead of the expected 103.7 volumes. A similar though less strongly marked result occurs when water is added to diluted alcohol. This phenomenon is called "Contraction". In contract distilleries and warehouses tables are kept showing the amount of contraction at various strengths: with the help of these the amount of water needed to reduce to the required strength can be calculated.

(14) The following table compiled from Bedford's "Technical Excise Manual" and the British "Spirit Tables Specific Gravity," gives the strengths, etc., of various alcoholic liquors. The specific gravity is given at 60°F. referred to water at the same temperature as unity. Where two sets of figures are given against an item, they refer to the higher and lower limits of usual strength. The figures for specific gravity given for wines, fermented liquors, etc., are only theoretical as the presence of various soluble matters other than alcohol obscures the hydrometer readings.

(1)	Specific gravity. (2)	Degrees O.P. or U.P. (3)	Percentage of proof spirit or % proof. (4)	Percentage of alcohol by	
				Weight. (5)	Volume. (6)
Absolute alcohol ...	.7933	75.35 O.P.	175.35	100.00	100.00
Rectified spirit—					
Maximum strength possible by distillation.	.8079	70.00 "	1700.0	95.24	96.95
Highest Commercial strength.	.8126	68.02 "	1680.2	93.58	95.82
British Pharmacopœia ...	.8337	55.47 "	155.47	85.68	90.00
Denatured spirit lowest legal strength.	.8477	50.00 "	...	80.11	85.56
London-proof spirit ...	.9197	L.P.	100.00	49.28	57.10
Contract Distillery spirit ...	.9518	30.00 U.P.	70.00	33.36	40.00
Do. ...	.9600	40.00 "	60.00	28.39	34.33
Do. ...	.9670	50.00 "	50.00	23.47	28.60
Do. ...	.973	60.00 "	40.00	18.72	22.94
Water ...	1.000	100.0 "	...	...	...
Whisky, Brandy and Rum ...	.9343	12.47 "	87.53	4.48	49.99
Whisky, Brandy and Rum lowest strength without indication on label.	.9472	25.00 "	75.00	35.89	42.83
Gin ...	.939	17.71 "	82.29	39.70	47.0
Gin lowest strength without indication on label.	.9561	35.00 "	65.0	30.84	37.13
Kummel ...	.9469	24.73 "	75.27	36.05	43.01
Port, Sherry and Maderia {	.9709	56.36 "	43.64	20.42	24.98
	.9811	73.85 "	26.15	12.12	14.98
Vermouth {	.9760	65.13 "	34.87	16.25	19.98
	.9790	70.35 "	29.70	13.80	17.01
Burgundy, Champagne, Claret, Moselle, Rhenish: {	.9811	73.85 "	26.15	12.12	14.98
	.9866	82.56 "	17.44	8.04	9.99
Stout ... {	.9890	86.06 "	13.94	6.41	7.98
	.9902	87.75 "	12.25	5.64	7.02
Pale Ale ... {	.9902	87.75 "	12.25	5.64	7.02
	.9915	89.51 "	10.49	4.82	6.01
Pilsener, Porter ... {	.9915	89.51 "	10.49	4.82	6.01
	.9928	91.23 "	8.77	4.02	5.03
Black Beer ... {	.9928	91.23 "	8.77	4.02	5.03
Hlawza (Pachwai) strong {	.9760	65.13 "	34.87	16.25	19.98
	.9811	73.85 "	26.15	12.12	14.98
Hlawza diluted ... {	.9928	91.23 "	8.77	4.02	5.03
Tari cocoanut ... {	.9890	86.06 "	13.94	6.41	7.98
Tari sago ... {	.9915	89.51 "	10.49	4.82	6.01
Tari date, palmyra {	.9928	91.23 "	8.77	4.02	5.03
	.9942	93.01 "	6.99	3.19	4.00
Vibrona ... {	.9760	65.13 "	34.87	16.25	19.98
	.9770	66.86 "	33.14	15.43	18.99
Wincarnis, Cocoa Wine {	.9786	68.58 "	31.42	14.61	18.00
	.9800	72.01 "	27.99	12.99	16.04

2. Intoxicating Drugs.

E. COCAINE DRUGS.

(15) Cocaine, $C_{17}H_{21}NO_4$ (Benzoyl methyl ecgonine C_6H_5 HC₂) N. CH $\left(\begin{array}{c} O. CO. C_6H_5 \\ CH_2 CO. OCH_2 \end{array} \right)$ is the characteristic alkaloid of the leaves of the shrub *Erythroxylon Coca*, a native of South America. It may be extracted from the plant by the usual process and can also be made synthetically. The alkaloid is very slightly soluble in water and accordingly for medicinal purpose its compound with hydrochloric acid, is used, namely, Hydrochloride of cocaine $C_{17}H_{21}NO_4 HC_1$. This dissolves readily in water. The drug has two actions (1) to paralyze the peripheral terminations of sensory nerves, which is utilized medicinally in the production of local anaesthesia, (2) to stimulate the central nervous system, which is the object of the abuse of the drug. A number of synthetic products having effects similar to cocaine are now used as local anaesthetics; they are for the most part amido derivatives of oxybenzoic acids. Among them are: acocin, alpin, the eucains, alpha and beta, euphthalmin, holocain, nirvanin, novocain, orthoform, stovain and subcutin. (Allen's Commercial organic Analysis. Witthaus Manual of Toxicology. May's Chemistry of Synthetic Drugs.)

F. HEMP DRUGS.

(16) The hemp plant, *Cannabis Sativa*, a native of Western and Central Asia is now widely distributed in temperate and tropical countries and cultivated for the production of drugs and fibre. Hemp grown in India is very different to that grown in Europe, and was formerly known as *Cannatis Indica*, a botanical distinction which is now abandoned. The male and female flowers grow on different plants. The resin which contains the active principle, occurs chiefly in the female plants. An alkaloid, *Canatine*, has been isolated. The three principal forms of hemp drugs, used in India, are (1) *Ganja*, consisting of the unfertilised flowering shoots of the female plant grown on the plains. To produce this the male plant is removed directly its flowers appear. The narcotic principle entirely disappears after fertilization has taken place. (2) *Bhang*, the dried leaves and fruiting shoots of the plant grown on the lower hills of the Punjab, which does not develop the narcotic property until the fruits are mature: a sweetmeat *majum* is prepared from this form. (3) *Charas* the resin which exudes naturally on the leaves, stems and fruits of plants growing at an altitude of 6,000 or 8,000 feet. *Ganja* contains about 20 per cent, *Bhang* 10 per cent, and *Charas* 40 per cent of resin. These drugs are nerve stimulants. (Kannyalall Day's Indigenous Drugs of India. Sohn's Active Principles of Plants. Report of the Indian Hemp Drugs Commission, 1893-94.)

APPENDIX III.

RULINGS AND EXTRACTS FROM ACTS.

I. Rulings.

A. EXCISE ACT.

1. Section 30, clause (a) *Import, export, and transport*.—There is no authority in the Code of Criminal Procedure for fining a ship under the Excise Act in a corporate, capacity, *i.e.*, master, officers and crew without specifying the names of the accused. *Crown v. S. S. Chupra, Criminal Revision No. 754 of 1901, Lower Burma Rulings, Volume I, page 89.*

2. **Manufacture.**—Leaving sweet *tari* to ferment is not manufacturing *tari*. *King-Emperor v. Mi Thi, Criminal Revision No. 969 of 1904, Upper Burma Rulings, 1905, Excise 45, page 3.*

3. **Possession.**—Possession of beer by a Burman in Upper Burma is not an offence merely because such liquor may not be sold to him. *See Rule 19 (6). Queen-Empress v. Nga Po Kywe, Criminal Revision No. 1130 of 1896, Upper Burma Rulings, 1892—96, page 107.*

4. A *bona fide* custodian of liquor is not liable to be convicted of unlawful possession. *Ma Pi v. King-Emperor, Criminal Revision No. 914 of 1903, Lower Burma Rulings, Volume II, page 136.*

5. The joint possession by several persons of more alcoholic liquor than can be sold retail to one is prohibited. [See section 16 (2).] *King-Emperor v. Nga Pu and one, Criminal Reference No. 25 of 1916. Full Bench, Lower Burma Rulings, Volume VIII, page 464.*

6. Although a person may tap and draw *tari* from his own toddy tree without committing an offence, yet the moment that a quantity of it larger than four quarts is in his possession he commits an offence unless he has a licence or permit. *Crown v. Nga Than Nyin, Criminal Revision No. 748 of 1902, Lower Burma Rulings, Volume I, page 214.*

[NOTE.—But see Notification of exemption (a).]

7. Every toddy climber must be presumed to know roughly the yield of a given tree in a given time, if a given number of pots are affixed to it. If the pots are found on examination to contain more than four quarts, the *tari* climber must show that owing to exceptional unforeseen circumstances the quantity received was exceptionally great, and that under normal conditions the quantity received would not exceed four quarts. The burden of proof is on him. *King-Emperor v. Nga Aw, Criminal Revision No. 130B of 1915, Lower Burma Rulings, Volume VIII, page 217.*

(a) See Notification K, page 43.

Rulings—contd.

8. The possession of more than twelve quarts of beer being *prima facie* illegal, it was for the accused to prove not only that he had possession of the beer for his private use but that he purchased it legally for his private use. *King-Emperor v. Nga Chi, Criminal Revision No. 118 of 1905, Upper Burma Rulings, 1904—06, Volume I, Excise, page 7.* Upheld in *King-Emperor v. Maung Pwa, Criminal Revision No. 16B of 1909. Full Bench, Lower Burma Rulings, Volume V, page 52.*

9. **Excisable Article.**—It is for the prosecution to prove that the liquor in the case is an excisable article. *Crown v. Nga Pva Gyi, Criminal Revision No. 1337 of 1901, Lower Burma Rulings, Volume I, page 172.*

10. **Penal Clause—Double Conviction.**—A person cannot be convicted of illegal possession as well as of illegal sale of the same spirit. *Queen-Empress v. Nga Talok, Criminal Revision No. 501 of 1885, Lower Burma Selected Judgments, Volume I, page 350.*

11. Distilling spirit and possessing the spirit obtained by such distillation are not distinct offences within the meaning of section 35, Code of Criminal Procedure, and a double sentence is prohibited by section 71, Penal Code, although under section 235 (i), Code of Criminal Procedure, separate convictions for the two offences are legal, yet it is neither necessary nor desirable to convict for possessing spirit when the manufacture is proved. *King-Emperor v. Nga San Dun, Criminal Revision No. 24 of 1904, Upper Burma Rulings, 1904—06, Volume I, Excise, page 1.* See also *Queen-Empress v. Aw Wa and one, Criminal Revision No. 69 of 1900. Full Bench, Lower Burma Rulings, Volume I, page 33.*

12. **Sentence.**—The addition of an order of confiscation to a sentence does not render appealable a sentence otherwise not appealable. The order of confiscation is not part of the sentence. *Queen-Empress v. Tagarajan, Criminal Revision No. 125 of 1900, Lower Burma Rulings, Volume I, page 3.*

13. **Section 32—Cocaine Drugs.**—It is for the prosecution to prove that alleged cocaine is in fact cocaine drugs. *Ah Lok and another v. King-Emperor, Criminal Appeal No. 288 of 1906, Lower Burma Rulings, Volume III, page 216.*

14. **Section 37—Illicit Excisable Article.**—In a District in which the Law does not prohibit or place any restriction upon the manufacture of *tari* it cannot be unlawfully manufactured and section 37 does not therefore apply to the possession of *tari* manufactured in such a district. *King-Emperor v. Nga Po Kyan, Criminal Revision No. 76 of 1918, Upper Burma Rulings, Volume III, page 86.*

15. **Section 41 (b)—Rule 19 (5).**—“dispose of” To “dispose of” means a disposition in the nature of a sale. To sell to a person who

Rulings—contd.

treats an European soldier is not a disposition to the soldier. *Pir Mghomed and two v. Queen-Empress, Criminal Revision No. 196 of 1900, Upper Burma Rulings, 1897—1901, Volume I, page 178.*

16. A European soldier effected a purchase of liquor through a messenger. It was held that it was only when the licensee knew that the vendee is a European soldier that he is forbidden to sell to him. *Queen-Empress v. Ah Yu and one, Criminal Revision No. 1300 of 1896, Upper Burma Rulings, 1897—1901, Volume I, page 184.*

17. Section 47 (c)—*Vessels or conveyances*.—These words must be interpreted by the Magistrate according to his discretion in each case. *Queen-Empress v. Nga Ba O and one, Criminal Revision No. 1135 of 1899, Lower Burma Printed Judgments, 1893—1900, page 632.*

18. Section 60—*Arrest*.—An illegal arrest does not necessarily invalidate a trial. *Ah Hin v. Queen-Empress, Criminal Revision No. 1046 of 1898, Upper Burma Rulings, 1897—1901, Volume I, page 182.*

19. *Searches*.—No offence is committed in obstructing an officer making an illegal search. *Queen-Empress v. Nga Nyun, Criminal Reference No. 2 of 1882, Lower Burma Selected Judgments, 1872—1892, Volume I, page 152.*

20. An accused may be convicted notwithstanding that his house was illegally searched. Persons who make a search illegally render themselves liable to be sued for damages. *Queen-Empress v. Nga Taw Aung, Criminal Appeal No. 286 of 1897, Lower Burma Printed Judgments, 1893—1900, page 369, followed by Mi Hauk v. King-Emperor, Volume IV, Lower Burma Rulings, page 121.*

21. The licensee of a shop whose servant or agent permits drunkenness, in the shop is punishable under the provisions of section 50 of the Excise Act, 1896, now section 40, Burma Excise Act. *Shin Gyi v. King-Emperor, Volume 9, Lower Burma Rulings, page 81.*

22. Vinegar not being an excisable article for the purpose of section 16 or section 30 of the Burma Excise Act, any quantity of it may be possessed without a licence. But a licence to possess fermented liquor up to a specified maximum for the purpose of manufacturing vinegar does not authorize the licensee to have a quantity larger than the specified maximum in process of conversion into vinegar at any one time. *Yu Wan v. King-Emperor, Volume 9, Lower Burma Rulings, page 277.*

23. It is no offence for a restaurant keeper to procure liquor from a licensed shop at the order of a customer, and supply it to him at cost price. *Ah Kway v. King-Emperor, Volume 12, B.L.T., page 54.*

24. Under the Burma Excise Act, possession of an excisable article, in any quantity, even if it does not exceed that allowed by law, may be an offence, and in certain circumstances a man may be bound to

Rulings—contd.

account for such mere possession and if he cannot, he will be guilty of an offence under section 37 of the Act. *Nga Han Gyi v. King-Emperor*, Volume II, Lower Burma Rulings, page 134.

25. The Collector on a report from the District Superintendent of Police, sanctioned the prosecution of an excise licensee under section 41 (c) of the Excise Act, but did not pass orders authorizing any particular Excise Officer to make a report or complaint. A report was then made to a Magistrate by a Sub-Inspector of Police. Held that this was not a complaint within the provisions of section 63 (1) (a) of the Burma Excise Act. *Kaung Ki v. King-Emperor*, 1917—1920, Upper Burma Rulings, page 197.

B. EVIDENCE ACT.

26. Section 60—*Written information*.—Evidence must be oral and a written information is not evidence. *Mi Hauk v. King-Emperor*, Criminal Appeal No. 276 of 1907, Lower Burma Rulings, Volume IV, page 121.

27. Section 133—*Purchase of liquor by an informer*.—A policeman or other person procuring an illegal sale of liquor to obtain a conviction is not an accomplice whose evidence, if uncorroborated, ought not to be accepted as sufficient for conviction. *Queen-Empress v. Bastin*, Criminal Reference No. 1 of 1897, Lower Burma Printed Judgments, page 365.

28. The evidence must be subjected to the most rigid tests in the endeavour to ascertain the true facts. If after doing this the court is satisfied that the accomplice has spoken the truth, the accused should be convicted of the crime. *Po Chit and one v. King-Emperor*, Criminal Appeals Nos. 604 and 605 of 1910, Lower Burma Rulings, Volume VI, page 4.

29. While the conviction based merely on the evidence of accomplices is not necessarily unsound the court will ordinarily require that that evidence should be corroborated in some material particular. *Ah Tat v. King-Emperor*, Criminal Revision No. 465 of 1911, Upper Burma Rulings, 1910—13, Volume I, page 96.

APPENDIX IV.

READY RECKONER.

1. Measures of Weights.

(1) Avoirdupois—

437 $\frac{1}{8}$ grains	=	1 ounce (oz.).
16 ounces	=	1 pound (lb.) = 7,000 grains.
28 pounds	=	1 quarter (qr.).
4 quarters = 112 pounds	=	1 hundredweight (cwt.).
20 cwt.	=	1 ton.

(2) Apothecaries—

20 grains	=	1 scruple.
3 scruples	=	1 drachm = 60 grains.
8 drachms	=	1 ounce = 480 grains.
12 ounces	=	1 pound = 5,760 grains.

(3) Indian and Burmese—

180 grains	=	1 tola.
80 tolas	=	1 seer = $2\frac{2}{35}$ lbs.
40 seers	=	1 maund = $82\frac{3}{7}$ lbs.
140 tolas	=	1 viss = 3'6 lbs.

2. Measures of Capacity.

4 gills	=	1 pint = 20 fluid ounces.
2 pints	=	1 quart.
4 quarts	=	1 gallon.
54 gallons	=	1 hogshead.
1 gallon	=	6 reputed quart bottles.
	=	48 drams.

3. Measures of Length.

12 inches	=	1 foot.
3 feet	=	1 yard.
1,760 yards	=	1 mile.

4. Measures of Area.

4,840 sq. yards	=	1 acre.
640 acres	=	1 square mile.

PART VII.
INDEX.

ABBREVIATIONS USED.

(s)	= Section.	(App.)	= Appendix.
(n)	= Notification.	(Part)	= Part.
(r)	= Rules.	(Chap.)	= Chapter.
(d)	= Direction.		



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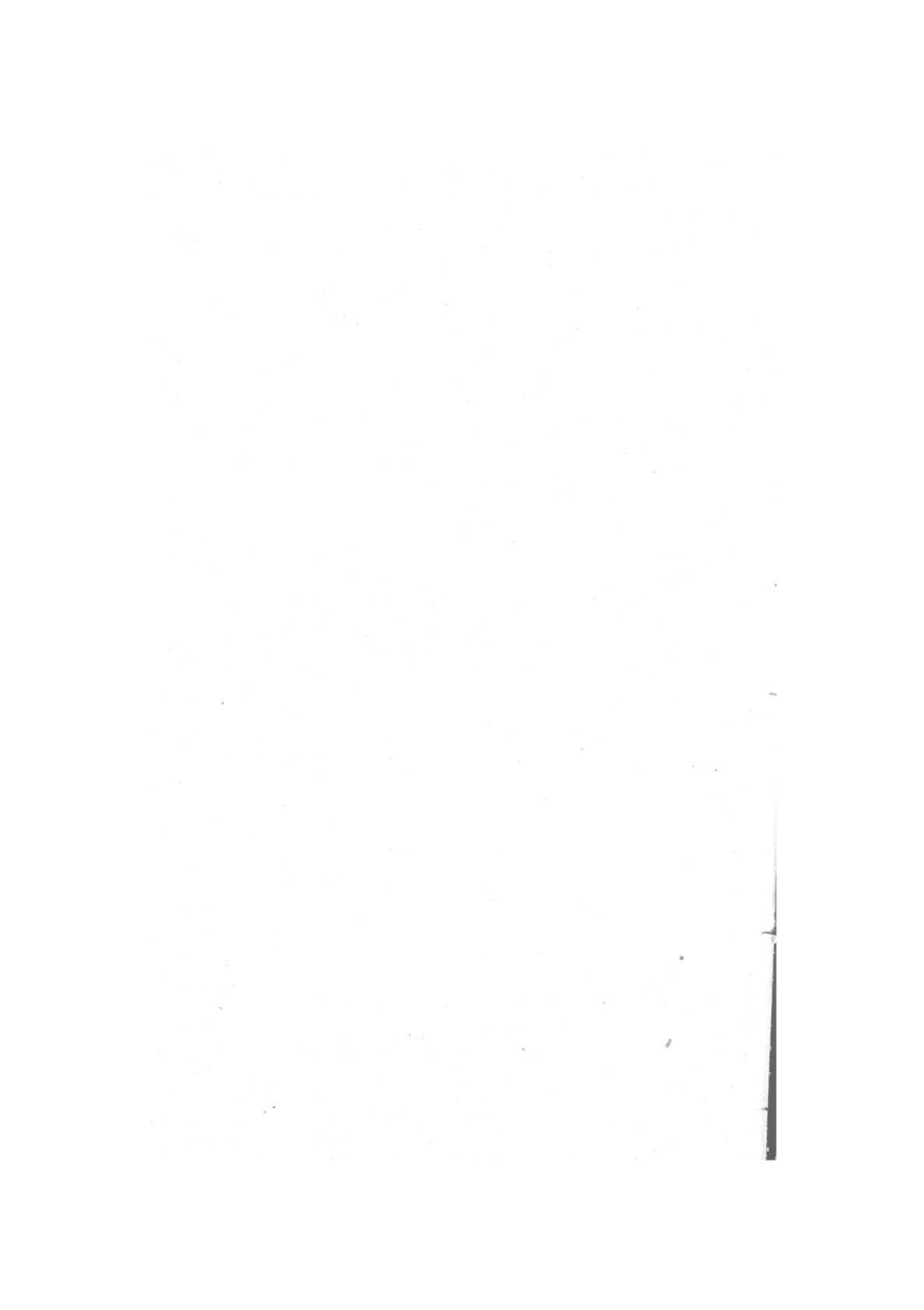
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CORRECTION PAMPHLET No. 1

to the Burma Excise Manual 1945 Edition (Printed in
India). 1953 Reprint (Reprinted in
Burma).

This Correction Pamphlet No. 1 is issued in two parts. Part I contains all amendments made to the Excise Manual prior to the evacuation in 1942 but inadvertently omitted from the 1945 Edition printed in India. Part II contains all amendments made to the Excise Manual since the return of the Civil Government to Burma in 1945 up to the 31st December 1952.

Since then the 1945 Edition has been re-printed in the year 1953 at the Government Printing Press, Rangoon, and copies are now available.

As no correction pamphlets have been issued since 1945, this Correction Pamphlet No. 1 has been so prepared as to serve the purpose of bringing both the 1945 Edition and the 1952 Reprint up-to-date. Against therefore each item of the Correction Pamphlet will be found a reference to page or pages above and below a line. The reference above the line relates to the page or pages to be corrected in the 1945 Edition while that below the line to the page or pages to be corrected in the 1953 Reprint.

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		1945 Edition	1953 Reprint
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* 70, 73, 76, 79, 80, 81, 104 and 109.

† 144, 145, 162, 165, 172, 173, 190, 191 and 207.

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* 219, 226, 229, 235, 239, 279, 283, 285, 293, 329, 339 and 346.

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The Burma Excise Manual ^{1945 Edition}
1953 Reprint

Pamphlet No. 1, dated the 31st December 1952

PART I

1. ^{Page 40}
^{Page 39}—In Notification H, substitute the following for the entry against *Hlawzaye* :—

(1)	(2)
<i>Hlawzaye</i> —	
(i) manufactured in licensed shops in Rangoon Town District, north of the Rangoon River, and in the Syriam and Kyauktan Townships, Hanthawaddy District.	Rs. 3 per jar of a capacity not exceeding ten gallons.
(ii) manufactured in licensed shops in Rangoon Town District, south of the Rangoon River, in the Upper Kanaungto shop of the Twante Township, Hanthawaddy District : in the Insein, Hlegu and Taik-ki Townships, and in the Tantabin shop of the Tantabin Township, Insein District.	Rs. 4 per jar of a capacity not exceeding ten gallons.

[Excise Department (Ministry of Forests) Notification No. 17, dated the 24th June 1936.]

2. ^{Page 50}
^{Page 50}—In Notification T in the table appended to clause (1), the following entries shall be substituted for the entries relating to "Tari" :—

(1)	(2)	(3)
Tari ...	(a) The whole of Burma except in the undermentioned areas.	Four reputed quart bottles.
	(b) Thayetmyo District ...	Two reputed quart bottles.
	(c) (i) Sandoway Municipality and the Shwegyaungbyin, Chaungbyin, Zadibyin, Kinmaw, Thayadaw and Megyun Village-tracts of the Sandoway District.	One reputed quart bottle.
	(ii) The rest of the Sandoway District	Two reputed quart bottles.
	(d) Mergui Municipality, the Kawlin, Beiktaung, Sandiwut, Ingmaw, Katan and Katalu Village-tracts and the Palaw Township of the Mergui District.	Two reputed quart bottles.

(1)	(2)	(3)
Tari ...	e) Pa-an Subdivision (excluding Pa-an Town) of the Thaton District.	One reputed quart bottle.
	f) Tharrawaddy District	Two reputed quart bottles.
	(g) Prome District	Two reputed quart bottles.
	(h) Myanaung Subdivision of the Henzada District.	Two reputed quart bottles.
	(i) Sagu, Pwinbyu and Salin Townships of the Minbu District.	Two reputed quart bottles.
	(j) Pakokku Subdivision of the Pakokku District.	Two reputed quart bottles.
	(k) Yenangyaung, Magwe and Taung-dwingyi Subdivisions of the Magwe District.	Two reputed quart bottles.
	(l) Myingyan Subdivision of the Myingyan District.	Two reputed quart bottles.
	(m) Pyawbwé Town, Yaméthin District	Two reputed quart bottles.
	(n) Meiktila District	Two reputed quart bottles.
(o) Toungoo Municipal area ...	Two reputed quart bottles.	

[Labour Department (Customs and Excise Branch) Notification No. 109, dated the 7th June 1941.]

3. ^{Page 50}/_{Page 51}—In Notification T in the table appended to clause (1), the following entry shall be made as item (p) relating to "Tari" :—

(1)	(2)	(3)
Tari ...	(p) Shwebo District	Two reputed quart bottles.

[Labour Department (Excise Branch) Notification No. 241, dated the 22nd October 1941.]

4. ^{Page 54}/_{Page 52}—In Notification U, insert the following at the bottom :—
“(Revenue Department Notification No. 78, dated the 7th June 1930.)”

5. ^{Page 54}/_{Page 55}—Insert the following as Notification W :—

W.

Power to grant Special Licences to Cultivate or Collect Hemp Plant.

“ Under section 6 (e) of the Burma Excise Act, 1917, the Governor of Burma delegates to the Excise Commissioner, Burma, the power to grant special licences to cultivate or collect hemp plant. ”

[Department of Lands and Revenue (Customs and Excise Branch) Notification No. 45, dated the 15th July 1939.]

6. ^{Page 116}
~~Page 127~~—After Rule 195 insert the following new Chapter XXX and new *Ganja* Rules 196 to 224 thereunder :—

CHAPTER XXX

I.—PRELIMINARY

196. (1) These Rules may be called the Intoxicating Drug (*Ganja*) Rules, 1939.

(2) In these rules, unless there is anything repugnant in the subject or context, the expression—

- (i) "Collector" includes any officer specially authorized by the Governor to exercise throughout Burma or any specified area therein all or any of the powers of a Collector under these Rules.
- (ii) "The Act" means the Burma Excise Act, 1917.
- (iii) "Resident Excise Officer" means a Government Officer in charge of a *ganja* shop under Rule 203, and includes an Excise Officer especially authorized to perform the duties of a Resident Excise Officer in places other than *ganja* shops established under Rule 203.
- (iv) "An Indian" means a native of India or any person of Indian descent in the male line. Every person, who ordinarily wears a dress commonly worn by Indians and speaks any Indian language shall be presumed to be an Indian until the contrary is proved.
- (v) "*Ganja*" means the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.
- (vi) "Licensed retail vendor" means a person to whom a licence for the sale of *ganja* by retail in a Government *Ganja* Shop has been granted by the Collector under Rule 220.
- (vii) "Tola" means a weight of 180 grains Troy.
- (viii) "A licensed cultivator" means a person to whom a licence has been granted by the Excise Commissioner under Rule 221 to cultivate the hemp plant for the purpose of collecting *ganja*.

II.—POSSESSION

197. Subject to the conditions of his licence a licensed retail vendor may possess any quantity of *ganja*—

- (a) which he has purchased from Government in accordance with the provisions of Rule 205 or
- (b) which he has purchased from any other licensed vendor in accordance with the provisions of Rule 217.

198. An Indian *ganja* consumer may possess *ganja* not exceeding 3 tolas in weight which he has bought from a Government *Ganja* Shop in accordance with the provisions of these rules and for which he possesses a ticket issued under Rule 208.

199. A Resident Excise Officer may possess *ganja* in such quantities as may be issued to him from the treasury or sub-treasury under the orders of the Collector.

200. A licensed cultivator of the hemp plant may possess *ganja* in accordance with the terms of a licence issued under Rule 221.

201. Any person may possess *ganja* for which he holds a transport pass issued under Rule 202.

III.—TRANSPORT

202. Any person may transport *ganja* under a transport pass issued by the Collector or Excise Commissioner in Form I D.-1 appended to these rules.

IV.—SALE

203. Such limited number of shops as the Governor may from time to time determine shall be established for the sale of *ganja*.

204. Licensed retail vendors shall obtain their stocks of *ganja* from Government at the price or prices fixed by Government and shall sell only *ganja* so purchased.

205. The wholesale rate at which *ganja* shall be sold from the treasury or sub-treasury to the licensed retail vendors shall be fixed at the beginning of each year by the Governor for each *ganja* shop for which a licence has been issued under Rule 220.

206. Subject to the provisions of these rules a Resident Excise Officer or a licensed retail vendor may sell *ganja* in a Government *Ganja* Shop to any Indian consumer of *ganja* or with the previous approval of the Governor, at places other than the established shops, if suitable arrangements can be made for the purpose ; provided that no *ganja* shall be sold to any one who appears to be under the age of 21 years.

207. The sale to any consumer shall in no case exceed 3 tolas in weight on any one day.

208. With each sale, a sale ticket serially numbered, in Form I.D.-2 appended to these rules, shall be issued to each purchaser. The ticket shall be valid for such period not exceeding seven days, as is endorsed on it by the Resident Excise Officer, at the time of issue.

209. The sale may be made to a consumer through another consumer provided that the total quantity sold for both at any one time shall not exceed three tolas in weight. A separate ticket under Rule 208 shall be issued in respect of the quantity of *ganja* sold for each consumer.

210. The particulars of each sale shall be recorded in a register in Form I.D.-3 maintained in each *ganja* shop.

211. *Ganja* shall be sold for cash only.

212. The retail price at which *ganja* shall be sold by the licensed retail vendor or the Resident Excise Officer shall be fixed by the Governor for each shop, and the licensed retail vendor or the Resident Excise Officer shall sell only at such price.

213. There shall be fixed up at the entrance of each shop a sign board showing the retail price of *ganja* fixed under Rule 212.

214. The sale-limits of each *ganja* shop shall be fixed by the Collector.

215. The licensed retail vendor or the Resident Excise Officer, as the case may be, shall keep a detailed account of the daily transactions in *ganja* in a Stock Book in Form I.D.-4 appended to these Rules.

216. The Collector may appoint a Resident Excise Officer to supervise the sale of *ganja* in any shop established under Rule 203. And in respect of all matters appertaining to the sale of *ganja* in that shop the licensee shall be subject to the supervision and control of the Resident Excise Officer so appointed.

217. All *ganja* remaining in the possession of a licensed retail vendor on the expiration, cancellation, or surrender of his licence shall, unless his licence is renewed, be surrendered by him to the Collector; provided that the Collector may, instead of requiring the *ganja* to be so surrendered, permit the out-going licensed retail vendor to sell it to the in-coming licensed retail vendor or to such other in-coming licensed retail vendor as the Collector may direct. The *ganja* shall be surrendered to Government or sold to the other licensee, as the case may be, at such price not in excess of the price for the time being fixed under Rule 201 for that shop, as the Collector shall determine; and such in-coming licensed retail vendor shall, if the Collector so directs, be bound under penalty of forfeiting his licence to buy such *ganja* at the price fixed and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by such licensed retail vendor:

Provided further that if the *ganja* or any part thereof be declared by the Civil Surgeon to be unfit for use the Collector shall cause so much of it as is unfit for use to be destroyed and no compensation thereof shall be payable to any licensee.

218. Where under these rules a licensed retail vendor is required to perform any act, that act may be performed on his behalf by an agent appointed by him in writing and duly approved by the Collector.

V.—CULTIVATION

219. A person who desires to cultivate the hemp plant shall apply to the Excise Commissioner through the Collector of the District in which he desires to cultivate or collect the plant, for licence in the prescribed form.

VI.—LICENCES AND PASSES

220. The Collector may grant to any person a licence in Form I.D.-5 appended to these rules for the retail vend of *ganja*, in any specified shop established under Rule 203.

221. The Excise Commissioner may, if he sees fit, grant to any person who applies for a licence under Rule 219, a licence in Form I.D.-6 appended to these rules for cultivation of the hemp plant.

222. Every licence or pass shall be granted subject to such conditions as may be entered in the prescribed form.

223. All licences issued under these rules shall ordinarily be for a period of one year from the 1st April to the 31st March. A licence issued during the currency of the year shall expire in the absence of any provision to the contrary, on the 31st March following.

224. An authority who grants a licence or pass may for good and sufficient reasons suspend or cancel such licence or pass.

(14)

APPENDIX
Form I. D.-1
(Rule 202)

Pass for the Transport of Ganja.

Be it known that _____ is hereby permitted to
transport _____ Maunds _____ Seers of ganja from the
to the _____

This pass will remain in force till the _____ 19 .

Dated the _____ 19 . _____
Collector District.
Excise Commissioner.

Form I.D.-2.
(Rule 208.)

District.
Shop.

Form I.D.-2
(Rule 208.)

(Counterfoil) Page No.
Sale Ticket.

Page No.
Sale Ticket.

Serial No. _____

Serial No. _____

Quantity sold _____

Quantity so'd _____

Date of sale _____

Date of sale _____

Possession of the above quantity of ganja
authorized up to the _____

Possession of the above quantity of ganja
authorized up to the _____

Resident Excise Officer.

Resident Excise Officer.

Form I.D.-3.
(Rule 210.)

Daily Sale Register.

District.
Shop.

Date.	Name of Purchaser.	Serial Number of Sale Ticket.	Quantity sold.		Initials of— Licensed Retail Vendor. Resident Excise Officer. (5)
			Tolas.	Annas.	
(1)	(2)	(3)	(4)		

4. That he do not sell *ganja* to one person on any one day in excess of three tolas in weight.

5. That he sell *ganja* only to Indian *ganja* consumers.

6. That he sell *ganja* at the fixed rate of Rs. As. per tola and that he have affixed at the entrance of the shop a signboard bearing the following inscription :—

“ (Name of Vendor)

Licensed to sell *ganja* retail at the following rate :—

Rs. as. per tola of *ganja*.”

7. That he sell *ganja* for cash only.

8. That he do not open his shop or make sales therein, before a.m., and that he do not keep it open, or make sales therein, after p.m.

9. That he do not adulterate the *ganja* sold by him.

10. That with each sale of *ganja* he issue a sale ticket in Form I.D.-2.

11. That he maintain a daily sale register in Form I.D.-3.

12. That on the closing of the shop he make over the control of the whole stock of *ganja* in his possession by putting it under double locks, he himself holding one key and the Resident Excise Office holding the other.

13. That he maintain a stock book of *ganja* in Form I.D.-4.

14. That his licence and accounts be kept open at all times for inspection by the Resident Excise Officer or any other Government officer authorized to inspect or visit the shop.

15. That he may surrender this licence after giving fifteen days' notice to the Collector.

16. This licence may be cancelled by the Collector if the licence holder sub-lets the shop or transfers this licence or any share or interest in it to any other person, or if the licence-holder or any other person employed by him in the business of sale violate any provision of the Intoxicating Drug (*Ganja*) Rules, 1939, or any of the conditions entered in this licence, or if he be convicted of any offence during the term of this licence. Should the licence be cancelled for any of these reasons the licence-holder shall have no claim to any compensation. Should the Collector cancel this licence for reasons other than those specified above—

(a) he shall give fifteen days' notice of cancellation ;

(b) he shall, if no notice is given and the licence is cancelled summarily, direct payment of a sum to the licensee equal

to the net profits accruing to the licensee from sale of *ganja* under the licence for fifteen days previous to the date on which the licence is cancelled.

17. On the infringement by the licence-holder, or any person employed by him of any of the Intoxicating Drug (*Ganja*) Rules, 1939, or of any of the conditions of this licence, this licence shall be forfeited.

Dated the _____ 19 Collector,
District.

Form I.D.-6.
(Rule 221.)

(Licence for the Cultivation of the Hemp Plant.)

A licence is hereby granted to
to cultivate the hemp plant in the
Village-tract, _____ Township, _____ District, for the purpose
of collecting *ganja* subject to the undermentioned conditions :—

I. That the licence-holder cultivate the hemp plant only in the area specified in the Schedule and more clearly delineated in the annexed map.

II. That he cultivate the hemp plant for the purpose of collecting *ganja* only.

III. That he do not collect any other produce of the hemp plant.

IV. That the *ganja* obtained be sold only to Government at such rate as may be fixed by the Excise Commissioner.

V. This licence shall remain in force from the _____ 19 , to the
19 .

This licence may be cancelled by the Excise Commissioner if any breach of the Burma Excise Act, 1917, or of the rules made thereunder or of the abovementioned condition is committed by the licence-holder.

Dated the _____ 19 Excise Commissioner, Burma.

SCHEDULE

[Inserted by Department of Lands and Revenue (Customs and Excise Branch) Notification No. 46, dated the 15th July 1939, and later amended by Notifications Nos. 68 and 76, dated the 17th October 1939 and the 7th November 1939 respectively.]

7. ^{Page 146,}
_{Page 140.}—In Excise Direction 16, *after* the first sentence, *insert* the following :—

“ Each Cadet Sub-Inspector of Excise on entering the Police Training School will be supplied, free of cost, with uniform. This will remain the property of the Government until the Cadet Sub-Inspector of Excise is posted to a District on passing the final examination, when

it will become his personal property ; all replacements will be made at the expense of the Cadet concerned. ”

(Excise Commissioner's Notification No. 229, dated the 10th November 1941.)

8. *At Page 152*
Page 167.—In Excise Direction 35, *for* the words “ and personally conduct the prosecution of all important cases ”, *read* “ and be present at the trial of all important cases to advise and instruct the prosecutor. ”

(Excise Commissioner's Notification No. 96, dated the 1st June 1936.)

9. *Page 207*
Page 234.—In Excise Direction 184, *after* clause (7), the following clause *shall be inserted* as clause (8) :—

“ (8) Confiscated cocaine made over free of charge by the Collector of Customs to the Medical Department for use in hospitals will be forwarded to the Collector, Rangoon, for safe custody after it has been examined and pronounced fit for use by the Chemical Examiner. The Collector, Rangoon, will issue such cocaine free of charge to the Officer-in-Charge of the Medical Stores Depôt, Rangoon, on receipt of an indent. Confiscated cocaine kept in safe custody on behalf of the Medical Department will be stored apart from cocaine confiscated by officers of the Local Government, and a separate account of the stock will be maintained. When reporting the balance of stock at the close of the financial year as required by clause (7), the balance of stock kept in safe custody on behalf of the Medical Department will be reported separately. ”

(Excise Commissioner's Notification No. 109, dated the 15th June 1936.)

10. *At Page 107 (Corrigendum)*.—For the word “ of ” in the third sentence of Excise ——— 164, *read* “ or ”.

11. *At Page 82 (Corrigendum)*.—In Excise Rule 41, in the thirteenth line, *for* the words “ the tender payment ” *read* “ he tender payment ”.

12. *At Page 230*
Page 256.—In Excise Form C.F.L.-2, (1) *for* Condition III-A (2), the following *shall be substituted* :—

“ III-A (2). That duty at the rate of Rs. 3 (in Rangoon Town District, north of the Rangoon River, and in the Syriam and District, south of the Rangoon River, in the Upper Kanaungto shop Kyaaktan Townships, Hanthawaddy District
Rs. 4 (in Rangoon Town District, south of the Rangoon River, in the Upper Kanaungto shop of the Twante Township, Hanthawaddy District, the Insein, Hlegu and Taikkyi Townships, and in the Tantabin shop of the Tantabin Township, Insein District,

on each ten-gallon jar shall be paid into the Treasury by

the licensee before the jar is set up in the fermenting room, and that each jar when set up shall contain not more than five-sixteenths of a nine-gallon basket, weighing not more than 72 lbs. of raw rice "

(ii) In the Note to Condition III-A the words " the Hanthawaddy and Insein Districts " shall be substituted for the words " the Hanthawaddy, Insein and Amherst Districts."

[Excise Department (Ministry of Forests) Notification No. 18, dated the 24th June 1936.]

13. *At Page 200*
Page 316 .—In the foot-note against Condition I in the Excise Form F.L.-12, for " Rs. 4,000 " substitute " Rs. 3,000 ".

[Labour Department (Excise Branch) Notification No. 217, dated the 11th September 1941.]

14. *Page 20*
Page 46 .—In the table subjoined to clause VI of Notification P, for the entries relating to the Toungoo District substitute the following entries :—

(1)			(2)	(3)
Local areas to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which exemption is granted.
District.	Township.	Description of boundaries.		
Toungoo...	Thandaung	Whole Township except Ywagyi and Sibingale Village-tracts.	Karens ...	Country fermented liquor known as <i>kaung</i> when manufactured or possessed for <i>bona fide</i> domestic purposes and not for sale.
	Kyaukkyi Shwegyin	Those parts of the Kyaukkyi and Shwegyin Townships which lie at a distance exceeding five miles east of the cart track running west and south from the Yaukthawa stream to the Kyonpagu stream.	Karens ...	(a) Country spirit when possessed for <i>bona fide</i> religious purposes and not for sale. (b) Country fermented liquor known as <i>kaung</i> when possessed for <i>bona fide</i> religious or domestic purposes and not for sale.

[Excise Department (Ministry of Forests) Notification No. 44, dated the 16th October 1936.]

15. ^{Page 16}/_{Page 46}—In Schedule B appended to clause VI of Notification P under the heading "Hlaingbwe Township" add the following entry:—

" 431-Htathein. "

[Department of Lands and Revenue (Customs and Excise Branch) Notification No. 76, dated the 27th December 1937.]

16. ^{Page 40}/_{Page 46}—In Schedule C appended to clause VI under the heading "Kawkareik Township" add the following entries:—

" 79—Tawokywa.

80—Phaloo.

81—Mawki. "

Department of Lands and Revenue (Customs and Excise Branch) Notification No. 32, dated the 3rd May 1939.]

PART II

17. (1) *Wherever the words mentioned in the first column of the table below occur in the Excise Manual, the words set opposite to it in the second column of the said table shall be substituted:—*

Table of General Adaptations

(1)	(2)
British Burma or Burma	... The Union of Burma.
Crown	... Government.
Governor or Governor of Burma	... President of the Union.
High Court of Judicature at Rangoon	... High Court.
His Majesty or His Majesty's	... His Britannic Majesty or His Britannic Majesty's respectively.
British India or India	... India or Pakistan.
Legislature, Legislature of Burma or Burma Legislature	... Union Parliament.

(2) In section 2, clause (n) of the Burma Excise Act, for "Parliament", substitute "Parliament of the United Kingdom or Great Britain and Ireland."

(3) In sections 68 and 69 of the Burma Excise Act, omit the words "the Secretary of State or."

[Union of Burma (Adaptation of Laws) Order, 1948.]

18. ^{Page 24}/_{Page 20}—(1) *Re-number* the present section 43 of the Burma Excise Act as sub-section (1) of section 43; and *thereafter*

(2) *Insert* the following as sub-section (2) of the said section, namely :—

“(2) Whoever abets an offence punishable under this Act shall, whether such offence be or be not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be liable to the punishment provided for the offence.”

[Inserted by the Burma Excise (Amendment) Act, 1951. (Act No. LXXII of 1951.)]

19. ^{Page 40.}
_{Page 39.}—In Notification H, *insert* the following table as a new item *below* the item relating to *hlawzaye* :—

(1)	(2)
Alcohol present in medicinal preparations manufactured by a practitioner in Burmese medicine under a licence granted for the purpose under this Act.	Duty Free.

[Ministry of Finance and Revenue (Excise and Taxes Branch), Notification No. 119, dated the 28th May 1951.]

20. ^{Page 45}
_{Page 45}—In Notification P, relating to Exemptions, *after* clause V, *insert* the following as clause VA :—

“VA. Medicinal preparations manufactured, possessed and sold by a practitioner in Burmese medicine under a licence granted for the purpose under this Act, from the provisions of sections 16 and 18 of the Act.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 120, dated the 28th May 1951.]

21. ^{Page 44}
_{Page 43}—In Notification N, *under* the heading “Foreign Alcoholic Liquor”, (i) *insert* the following as item (3) :—

- “3. Wines manufactured in Burma” ; and
- (ii) *re-number* the existing item (3) as item (4).

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 361, dated the 8th November 1947.]

22. ^{Page 40}/_{Page 39}—In Notification H, insert the following table as a new item below the entry in respect of rum :—

(1)	(2)
Wines manufactured in Burma ...	Rs. 7-8-0 (Rupees seven and annas eight only) per bulk gallon for wines containing proof spirit not exceeding 20 per cent.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 359, dated the 8th November 1947.]

23. ^{Page 40}/_{Page 39}—In Notification H, for the words "Rs. 7-8-0 (Rupees seven and annas eight only) per bulk gallon for wines containing proof spirit not exceeding 20 per cent" entered in column (2) of the table against the item "Wines manufactured in Burma", as inserted by Finance and Revenue Department (Excise and Taxes Branch) Notification No. 359, dated the 8th November 1947, insert the words "Rs. 37-8-0 (Rupees thirty-seven and annas eight only) per Imperial gallon of the strength of London Proof."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 259, dated the 10th November 1951.]

24. ^{Page 40}/_{Page 39}—In Notification H, insert the following table as a new item below the entry relating to issue of rectified spirit to manufacturing chemists, etc. :—

(1)	(2)
Rectified spirit manufactured in a distillery in Burma and issued to the Chemical Examiner, Burma, for use in the manufacture of tinctures and other spirituous medicinal preparations in accordance with the rules made by the President in this behalf.	Rs. 10 per London Proof gallon.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 187, dated the 26th May 1952.]

25. $\frac{\text{Page 49}}{\text{Page 49}}$ —In Notification R (Transport), *insert* the following as paragraph 2 :—

“ 2. The Government is pleased to prohibit the transport of country spirit from any place outside to any place within the localities mentioned below :—

(1) from any place outside to any place within the Rangoon Town District.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 59, dated the 2nd March 1949.]

26. $\frac{\text{Page 49}}{\text{Page 49}}$ —In paragraph 2 of Notification R (Transport), relating to the prohibition of transport of country spirit, *insert* the following as item (2) :—

“ (2) from any place within the radius of 17 miles from the Tavoy Town into Tavoy Town.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 192, dated the 29th May 1952.]

27. $\frac{\text{Page 51}}{\text{Page 51}}$ —In Notification U, under the heading “ Denaturing Materials”, *substitute* the figure “ $\frac{1}{4}$ ”, for the figure “ $\frac{1}{2}$ ”, occurring twice therein.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 176, dated the 27th May 1948.]

28. $\frac{\text{Page 46}}{\text{Page 46}}$ —In the table subjoined to clause VI of Notification P, for the entries relating to the Akyab, Kyaukpyu, Sandoway and Thayetmyo Districts, *substitute* the following entries :—

(1)			(2)	(3)
Local areas as to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which the exemption is granted.
District.	Township.	Description of boundaries.		
AKYAB ...	...	The whole district.	Chins, including Mros and Khamis in the Akyab District.	

(1)			(2)	(3)
Local areas as to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which the exemption is granted.
District.	Township.	Description of Boundaries.		
KYAUKPYU	...	The whole district.	(1) Residing within a radius of five miles from a shop licensed to sell liquor other than <i>tari</i> .	Country fermented liquor known as <i>Khaung</i> when manufactured or possessed for the specified period of any contemplated religious ceremony and not for sale on permits issued to them by the Deputy Commissioner, Superintendent of Excise, Subdivisional Officer or Township Officer.
SANDOWAY	...	The whole district.	...	...
THAYETMYO	...	The whole district.	(2) Residing outside a radius of five miles from a shop licensed to sell country fermented liquor other than <i>tari</i> .	Country fermented liquor known as <i>Khaung</i> when manufactured for religious purposes and not for sale.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No.385, dated the 20th November 1948.]

29. Page 50.—For the words “ Rangoon Town and Thayetmyo Districts ” occurring in item (b) in column (2) of the subjoined table against the item “ Country alcoholic liquor other than spirit and *tari* ” substitute the words “ Thayetmyo District ”.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No 44, dated the 2nd February 1948.]

30. Pages 66 and 78.—(i) At Page 66—In Rule 4 of the said Rules, Pages 69, 82 and 83. Page 69—re-number the two existing paragraphs as sub-rules (1) and (2) and insert the following as sub-rule (3) :—

“(3) The Excise Commissioner shall report to the President of the Union, when so required, the results of sales of excise licences of any district in the manner prescribed by him.”

(ii) $\frac{\text{At Page 79}}{\text{Page 82}}$.—After Rule 35 of the said rules, insert the following as Rule 35A :—

“ 35A. Notwithstanding anything contained in Rule 4 (2) or Rule 35, the President of the Union, on receipt of the reports of sales of excise licences referred to in Rule 4 (3) may, if he considers that the fee realized from the sale of any licence made under any of the said rules is unreasonable, declare, in consultation with the Excise Commissioner, the sale of such licence to be null and void ; and direct the Commissioner to re-sell such licence by auction or by calling for tenders or to dispose of such licence in such manner as the President of the Union may deem fit.”

(iii) $\frac{\text{At Page 79}}{\text{Page 83}}$.—Re-number existing Rule 35A as Rule 35B, and in the said Rule for the words “under Rule 4 or Rule 35” substitute the words “under Rule 4 or Rule 35 or Rule 35A.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No 215, dated the 22nd September 1950.]

31. $\frac{\text{At Page 67}}{\text{Page 70}}$.—In the subjoined statement to Excise Rule 4 of the Burma Excise Rules, 1928, the following item shall be inserted :—

Serial No.	Description of Licence.	Fee payable or how to be determined.
(1)	(2)	(3)
4A	A licence for the manufacture of wines ...	Rs. 50.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 360, dated the 8th November 1947.]

32. (1) $\frac{\text{At Page 69}}{\text{At Page 72}}$.—The following new item 36A shall be added to the table subjoined to Rule 4 :—

(1)	(2)	(3)
36A	A licence for the manufacture, possession and sale by a practitioner in Burmese medicine, of medicinal preparations containing alcohol.	Rs. 50.

(2) *At Page 110*
At Page 120—After Rule 167 of the Rules, insert the following as Rule 167A :—

" 167A. (1) The Collector may grant to an approved practitioner in Burmese medicine a licence in the prescribed form for the manufacture, possession and sale of medicinal preparations, containing alcohol which is produced in the process of manufacture of the preparation and not by the ad lition, at any stage of the manufacture, of a cultivated fermenting agent or rectified spirit.

(2) Duty may not be imposed on the spirit present in such preparations.

(3) An annexure shall be attached to the licence, specifying the preparations which may be manufactured under the licence.

(4) The Collector may remove from the annexure any preparation which in his opinion or on the report of the Chemical Examiner he considers to be against public interests to manufacture.

(5) Bottles in which the preparations are sold should bear a label showing the name of the preparation, the manufacturer and his address or place of manufacture, and the approximate alcoholic contents.

(6) The Collector may obtain from the licence-holder a list of the ingredients used in all or any of the preparations but such ingredients shall be kept secret if so desired by the manufacturer.

(7) The licence-holder shall when so desired furnish to the Collector or to any Excise Officer authorized under the Act samples of finished and unfinished preparations for the purpose of having them weighed, measured or tested."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 121, dated the 28th May 1951.]

33. *At Page 69*
At Page 72—In the subjoined statement to Excise Rule 4, the following entries shall be inserted as Serial Number 38 and 39 :—

(1)	(2)	(3)
38	A licence for the manufacture and retail vend of country fermented liquor other than <i>tari</i> and country spirit to be drunk on the premises or removed.	Auction.
39	A licence to possess and work a distillery to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only.	Rs. 500.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 294, dated the 19th August 1947.]

34. (1) $\frac{\text{At Page 69}}{\text{At Page 72}}$.—The following entry shall be inserted in the subjoined statement to Excise Rule 4 :—

(1)	(2)	(3)
40	A licence for the retail vend within the bar of a restaurant or refreshment-room of country spirit to be drunk on the premises or removed.	In Rangoon Rs. 500 and elsewhere in Burma Rs. 300.

(2) (i) $\frac{\text{At Page 76}}{\text{At Page 80}}$.—In the subjoined table to Rule 26, the following entry shall be inserted :—

(1)	(2)	(3)
40	6 a.m.	11 p.m.

(ii) $\frac{\text{At Page 77}}{\text{At Page 80}}$.—For proviso (b) to Rule 26, substitute the following :—

“(b) in the case of licences in Serial Numbers 24 and 40 fix the closing hour at any hour between 6 p.m. and 11 p.m.”

(3) $\frac{\text{At Page 83}}{\text{At Page 87}}$.—After Excise Rule 43, the following new Rules shall be inserted as Rules 43A and 43B :—

“43A. The Collector may permit a licensed retail vendor of country alcoholic liquor to sell country spirit wholesale at a single transaction to the holder of a licence for the retail vend of country spirit within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the spirit sold may be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall in this event be opened only in the presence of an Excise Officer.

43B. Employment in a restaurant or refreshment-room having a bar licence for the sale of country spirit, of any woman, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 302, dated the 15th December 1950.]

35. (1) *At Page 69*
At Page 72.—The following item *shall be inserted after item 40* in the subjoined statement to Excise Rule 4 :—

(1)	(2)	(3)
41	A licence for the retail vend within the bar of a restaurant or refreshment-room of country fermented liquor other than <i>tari</i> to be drunk on the premises or removed.	In ⁴⁵ Rangoon Rs 50 else- where in Burma Rs. 30.

(2) (i) *At Page 76*
At Page 80.—In the subjoined table to Rule 26, the following entry *shall be inserted* :—

41	6 a.m.	11 p.m.
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(ii) *At Page 77*
At Page 80.—For proviso (b) to Excise Rule 26, as amended to date, *substitute* the following :—

“(b) in the case of licences in Serial Numbers 24, 40 and 41, fix the closing hour at any hour between 6 p.m. and 11 p.m.”

(3) *At Page 83*
At Page 87.—After Rule 43B, the following new rules *shall be inserted* as Rules 43C and 43D :—

“43C. The Collector may permit a licensed retail vendor of country fermented liquor other than *tari* to sell country fermented liquor other than *tari* wholesale at a single transaction to the holder of a licence for the retail vend of country fermented liquor other than *tari* within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the liquor sold shall be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall be opened only in the presence of an Excise Officer.

43D. Employment in a restaurant or refreshment-room having a bar licence for the sale of country fermented liquor other than *tari* of any women, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 101] dated the 17th May 1951.]

36 *At Page 68*

At Pages 70 and 71.—The following amendments *shall be made* in the statement subjoined to Rule 4 relating to Serial Numbers 17, 18, 21, and 24 :—

(i) In column (3), *against* Serial Number 17 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 2,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 and elsewhere in Upper Burma Rs. 500. ”

(ii) In column (3), *against* Serial Number 18 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 4,000 to Rs. 6,000 as may be fixed by the Excise Commissioner in respect of each licence ; in Mandalay Rs. 3,000 ; in Maymyo, Yenangyaung and Chauk Rs. 2,000 ; elsewhere in Lower Burma Rs. 1,500 and elsewhere in Upper Burma Rs. 1,000. ”

(iii) In column (3), *against* Serial Number 21 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 1,000 ; elsewhere in Lower Burma Rs. 750 and elsewhere in Upper Burma Rs. 500. ”

(iv) In column (3) *against* Serial Number 24 in column (1) *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 2,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 and elsewhere in Upper Burma Rs. 750. ”

These amendments shall take effect as from the 1st January 1947.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 256,
Dated the 13th December 1946.]

37. *At Pages 67, 68 and 69*

At Pages 69, 70 and 71.—The following amendments *shall be made* in the statement subjoined to Excise Rule 4, relating to Serial Numbers 17, 3, 8, 9, 10, 14, 39, 21, 24, and 27 :—

(i) In column (3), *against* Serial Number 17 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 3,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 ; and elsewhere in Upper Burma Rs. 500. ”

(ii) In column (3), *against* Serial Number 3 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 100. ”

(iii) In column (3), *against* Serial Number 8 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 500. ”

(iv) In column (3), *against* Serial Number 9 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 200. ”

(v) In column (3), *against* Serial Number 10 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 200. ”

(vi) In column (3), *against* Serial Number 14 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 300. ”

(vii) In column (3), *against* Serial Number 39 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 1,000. ”

(viii) In column (3), *against* Serial Number 21 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 2,000 ; and elsewhere in Burma Rs. 1,000. ”

(ix) In column (3), *against* Serial Number 24 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 3,000 ; and elsewhere in Burma Rs. 2,000. ”

(x) In column (3), *against* Serial Number 27 in column (1), *substitute* the following *for* the following words and figures :—

“ In Rangoon Rs. 1,000 ; and elsewhere in Burma Rs. 20. ”

These amendments shall take effect as from the 1st January 1949.
[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 322, dated the 11th October 1948.]

38. *At Page 68*
At Page 71 —The following amendment is made to Serial Number 24 in the statement subjoined to Excise Rule 4 :—

In column (3), *against* Serial Number 24 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 5,000 ; and elsewhere in Burma Rs. 2,000. ”

This amendment shall take effect as from the 1st January 1952.
[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 312, dated the 18th August 1952.]

39. The following amendments are made to the undermentioned Excise Rules consequent on the change in the financial year :—

(1) In the first sentence of Excise Rule 5, *for* the words “ 1st July to the 30th June ”, *substitute* the words “ 1st January to 31st December ”. (Page 70/page 72.)

(2) In the first sentence of Excise Rule 18 *for* the words “ 1st January ”, *substitute* the words “ 1st July ”. (Page 73/page 76.)

(3) In the first sentence of Excise Rule 19, *for* the words " 15th January ", *substitute* the words " 15th July " (Page 73/page 76.)

(4) In the first sentence of Excise Rule 20, *for* the words " 15th February ", *substitute* the words " 15th August ". (Page 73/page 76.)

(5) In the first sentence of Excise Rule 25, *for* the words " 30th April ", *substitute* the words " 31st October ". (Page 76/page 76.)

(6) In Excise Rule 29 *for* the words " 30th April " *substitute* the words " 31st October ". (Page 77/page 81.)

(7) (i) In Excise Rule 35A (6) (c) (i), *for* the word " June ", *substitute* the word " December ". (Page 79/page 83.)

(ii) In Excise Rule 35A (7) (a), *for* the word " April " *substitute* the word " October ". (Page 80/page 84.)

(8) (i) In Excise Rule 36 (2) (i), *for* the word " May " *substitute* the word " November ". (Page 81/page 85.)

(ii) In Excise Rule 36 (2) (iii), *for* the word " July " *substitute* the word " January ". (Page 81/page 85.)

(iii) In Excise Rule 36 (3), *for* the word " April " *substitute* the word " October " wherever it occurs. (Page 81 to page 85).

(9) In Excise Rule 150, *for* the words " April, July, October, and January ", *substitute* the words " October, January, April and July ". (Page 104/page 113.)

(10) In Excise Rule 167 (7) and (8) *for* the word " April " *substitute* the word " October " and *for* the words " 31st March " *substitute* the words " 30th September ". (Page 109/page 119.)

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 233, dated the 27th November 1946.]

40. *At Page 70*
At Page 73.—The following amendments *shall be made* in Excise Rule 11 :—

In the second and penultimate sentences of Excise Rule 11, *for* the words " 1st June " and " 1st December " *substitute* the " 1st December " and " 1st June " respectively.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 119, dated the 11th March 1947.]

41. *Page 78*
Pages 84 and 86.—(1) *After* Rule 35B of the Excise Rules, *insert* the following as Rule 35c :—

" 35c. (1) When a licence is granted to a selected person at a fixed fee under Rule 35 (3) (c), the Commissioner may require him to pay the whole amount of the fee in one lump sum, or may require him to pay the fee in such instalments as he may by order direct. The whole

amount or the first instalment of the fee, as the case may be, shall be payable immediately after the order relating to the grant of the licence is communicated to such person.

(2) If such person fails to pay to the whole amount or the first instalment of the licence-fee, as the case may be, due immediately after the grant of the licence as provided in sub-rule (1), the licence shall be forthwith put up for resale in such manner as the Commissioner may deem suitable; and such person shall be liable to pay the amount, if any, by which the price received on resale falls short of the said licence-fee."

(2) In Rule 41 of the said rules *for* the words "the auction purchaser" *substitute* the words "any licence-holder".

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 99, dated the 7th May 1951.]

42. *Page 82*.—In Rule 41 of the Excise Rules—
Page 86

- (i) *for* the words "seven days' public notice" *substitute* "fourteen days' public notice", and
- (ii) *for* the last sentence *substitute* the following :—

"The procedure prescribed above shall be followed in every case in which the licensee fails to pay in any instalment on due date; but the Commissioner may, in such case as he may deem fit, permit the suspension of any single instalment for a period not exceeding one month; and when he so permits he shall forthwith make a report to the President of the Union of such suspension and of the manner in which he proposes to recover the instalment. If the Commissioner considers that a suspension of more than one instalment or for any period exceeding one month should be permitted he shall refer the matter to the President of the Union for orders."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 31, dated the 7th May 1951.]

43. *At Page 85*.—(i) In Excise Rule 53 (v), *substitute* a full stop *after*
At Page 89 the word "sold" and *delete* the rest of the sentence.

- (ii) In Excise Rule 53, *insert* the following as clause (vi) :—

"(vi) that minimum retail price at which country spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 262, dated the 12th October 1949.]

44. ^{Page 114}/_{Page 125}—Insert the following new Chapter XXVIIA and the Burma Wines (Manufacture) Rules, 187-A(1) to (14) thereunder :—

CHAPTER—XXVIIA

THE BURMA WINES (MANUFACTURE) RULES

187-A. These rules may be called the Burma Wines (Manufacture) Rules, 1947.

2. In these rules, the expression "Wines" means any liquor, which is made from fruits and sugar or from fruits or sugar mixed with any other material, excluding malt or grain, and which has undergone a process of fermentation but which has not undergone the process of distillation in the manufacture thereof. Use of other alcohol manufactured in other distilleries in Burma is permitted for the sole purpose of fortification.

3. Any person desirous of obtaining a licence for the manufacture of wines shall apply to the Collector of the District. The application shall be accompanied by a full description of the premises and utensils in which the purpose of, and the distinguishing marks on, each room, place and vessel shall be clearly specified. The Collector shall forward the application with his report thereon, to the Commissioner of the Division, who shall, if he supports the application, forward it with his recommendation to the Excise Commissioner for sanction; or, the Commissioner may reject the application without assigning any reason to the applicant, but he shall record his reasons for so doing. In the case of Rangoon, the Collector shall submit the application direct to the Excise Commissioner.

4. Proposals to issue such licences shall be inserted in the Annual Excise Programme of the District.

5. No licence shall be granted for the manufacture, storage or issue of wines in premises already used as a distillery.

6. The licence shall be in Excise Form W.1.

7. The licensee shall not—

- (a) prepare or issue wines containing proof spirit exceeding 20 per cent; or
- (b) mix any spirit with any wine except for the sole purpose of fortifying the wine.

8. The licensee shall maintain regular accounts in such manner as may be prescribed by the Collector and shall also furnish such returns and statements as the latter may from time to time require.

9. The spirit to be used for the purpose of fortifying the wine shall be obtained from any licensed distillery in Burma on payment of

the full rate of the excise duty and in accordance with the procedure laid down in Excise Rule 155 for obtaining foreign spirit from a licensed distillery.

10. The licensee shall agree to the posting to his manufactory of an excise establishment of such strength and cost as the Governor may consider necessary. For this purpose, the licensee shall be governed by the provisions of Excise Rule 85.

11. The manufacturing operations shall comprise the following stages :—

- (1) Mixing of edible crushed fruits with sugar and keeping the mixture with a view to obtaining the partially fermented fruit juice ;
- (2) Mixing the strained and partially fermented fruit juice with the requisite quantity of spirit for the purpose of fortifying it ; and
- (3) Colouring and flavouring the mixed preparation with such agents as are not deleterious to health.

12. The licensee shall immediately inform the Collector when this finished preparation of wine is fit for issue. In the presence of an Excise Officer deputed by the Collector in his behalf it should be measured. The licensee shall also permit the Excise Officer to take samples as may be considered necessary for the purpose of ascertaining their spirit contents or checking the declared strength, if necessary by a reference to the Chemical Examiner.

13. If the alcoholic strength of the sample does not exceed the prescribed strength, the Collector shall cause the licensee to credit within a week the prescribed rate of the excise duty per bulk gallon on this quantity of wine, on receipt of which it shall be released for bottling and issue.

14. All bottles thus issued—

- (1) must be conspicuously labelled " Manufactured in Burma " and must be labelled in conformity with the provisions of ~~(2)~~ the Burma Merchandise Marks Act ; and
- (2) must bear labels showing in large letters and figures—
 - (i) the actual alcoholic strength of the wine, and
 - (ii) the minimum guaranteed quantity of the contents.

15. Such of the rules applicable to a distillery as it is considered necessary or desirable to apply to a manufactory of this nature may at any time be applied by the Collector with the approval of the Excise Commissioner.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 363, dated the 8th November 1947.]

45. ^{Page 114}
_{Page 125}.—The following amendments shall be made to the following Rules in the Burma Wines (Manufacture) Rules, as inserted by

Finance and Revenue Department Notification No. 363, dated the 8th November 1947 :—

(1) In Rule 187A (7) (a), for the word "20 per cent." the words "50 per cent." shall be substituted.

(2) In Rule 187A (13), for the words "per bulk gallon", the words "per Imperial gallon of the strength of London proof" shall be substituted.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 260, dated the 10th November 1951.]

46. At pages shown in brackets at the end of each item (1) to (8) below, necessary amendments are made to the Excise Directions shown below, consequent on the change of the financial year from 1st April to 1st October :—

(1) In the last sentence of Direction 9 (9), for the words "1st April" substitute the words "1st October". (Page 144.
Page 158.)

(2) In the last paragraph of Direction 10, for the word, "April" substitute the word "October." (Page 145.
Page 159.)

(3) In the last sentence of sub-paragraph 2 of Direction 69, for the words "March", "April" and "from the year ending 31st March to the year beginning 1st April" substitute the words "September", "October" and "from the year ending 30th September to the year beginning 1st October" respectively. (Page 162.
Page 181.)

(4) (i) In the first sentence of Direction 79, for the words "from the 1st July to the 30th June following" substitute the words "from the 1st January to the 31st December."

(ii) In the last sentence of Direction 79, for the word "March" substitute the word "September". (Page 165.
Page 185.)

(5) (i) In column (5) of the table appended to Direction 99, for the words "15th April" against Serial No. 4, substitute the words "15th October". (Page 172.
Page 194.)

(ii) For the words "1st May" and "1st June" against Serial No. 5, substitute the words "1st November" and "1st December" respectively. (Page 172.
Page 194.)

(iii) For the words "15th May" against Serial No. 6, substitute the words "15th November", (Page 172
Page 194.)

(iv) For the words "1st September" against Serial No. 7, substitute the words "1st March". (Page 173.
Page 194.)

(v) For the words "15th January" against Serial No. 9, substitute the words "15th July". (Page 173
Page 194.)

(6) In the second sentence of Direction 114 (B), *for* the words "January" and "February", *substitute* the words "July" and "August" respectively. (Page 180.)
Page 203.)

(7) (i) In the last sentence of Direction 141 (1) V, *for* the words "31st March", *substitute* the words "30th September". (Page 191.)
Page 216.)

(ii) *For* the words "1st April to 31st March", *substitute* the words "1st October to 30th September". (Page 191.)
Page 216.)

(8) In the last sentence of Direction 184 (7), *for* the words "15th April" *substitute* the words "15th October". (Page 207.)
Page 235.)

(Excise Commissioner's Notification No. 272, dated the 3rd December 1946.)

47. Page 141 and 142
Page 155 and 156.—The following shall be inserted as a Note to Directions 7 (8) and 8 (4):—

"NOTE.—Short leave means leave not exceeding a period of one month."

[Excise Commissioner's Notification No. 117, dated the 6th June 1947.]

48. Page 141
Page 155.—*For* Direction 7 (10), *substitute* the following:—

"7. (10) Postings of Inspectors within a Division are ordinarily made by the Commissioner, who intimates them to the Excise Commissioner in order that they may be notified. For special administrative reasons, the Excise Commissioner may post Inspectors within a Division, intimating such postings to the Commissioner. The Excise Commissioner should however record his reasons for any such postings."

[Excise Commissioner's Notification No. 184, dated the 31st October 1951.]

49. Page 151
Page 167.—In the last sentence of Excise Direction 34 *insert* the words "or Inspectors" between the words "Assistant Superintendents" and "in charge of Districts."

(Excise Commissioner's Notification No. 32, dated the 9th April 1949.)

50. Page 153
Page 169.—(1) *Delete* the first sentence of Direction 42 and *insert* the following as the first sentence:—

"The Superintendent of Excise, will submit to the Deputy Commissioner a precis of his diary for the month, so as to reach him on the 5th of the month succeeding the month to which the precis relates."

(2) After the second sentence of Direction 42, insert the following sentence :—

“The Superintendent of Excise will also submit a copy of this precis direct to the Excise Commissioner so as to reach him not later than the 7th of the month.”

(Excise Commissioner's Notification No. 97, dated the 6th April 1948.)

51. ^{Page 161}_{Page 179}—In Excise Direction 64A, insert the words “or the Inspectors of Excise” between the words “the Assistant Superintendents of Excise” and “in charge of Districts.”

(Excise Commissioner's Notification No. 278, dated the 4th December 1948.)

52. ^{Page 170}_{Page 191}—(1) Against Serial No. 16, in column (4) of the subjoined table to Excise Direction 95, substitute the words “Miscellaneous General 14” for the words “Miscellaneous General 103.”

(2) Against Serial No. 17, in column (4) of the subjoined table to Excise Direction 95, substitute the words “Miscellaneous General 35” for the words “Stationery Office Form No. 83.”

(Excise Commissioner's Notification No. 142, dated the 9th June 1948.)

53. ^{Page 179}_{Page 202}—For Excise Direction 114 (5), substitute the following :—

“114 (5). A copy of the Notes of Inspection by the Superintendent of Excise, Assistant Superintendent of Excise or Inspector of Excise in charge of a District, will be furnished to the Excise Commissioner.”

(Excise Commissioner's Notification No. 135, dated the 31st May 1948.)

54. ^{Page 206}_{Page 235}—For Excise Direction 182, the following shall be substituted :—

“No. 182.—The manufacture, sale, possession and use of hypodermic syringes and needles are regulated by section 13 of the Act. The President has, under section 19 of the Sea Customs Act, restricted* their import by sea or by land or by air into Burma to cases of importation (a) by means of the post by a medical practitioner as defined in section 2 (n) of the Excise Act; or by a veterinary practitioner as defined in section 2 (l) of the Excise Act; and (b) otherwise by means of the post by a pharmacist or dealer in surgical instruments licensed under the Excise Act.”

(Excise Commissioner's Notification No. 104, dated the 27th June 1951.)

Hypodermic syringes and needles.

[* Ministry of Finance and Revenue (Customs and Excise Branch) Notification No. 44, dated the 26th February 1951.]

55. ^{Page 185}_{Page 209}—*Insert* the following as Excise Direction 130A :—

When altering under proviso (b) to Excise Rule 26, the closing times for shops licensed in Excise Forms F.L.-17 and C.S.-2A (Rule 4 Serial Nos. 24 and 40), the Collector should so arrange that such time for both the kinds of licences shall be the same."

(Excise Commissioner's Notification No. 6, dated the 9th January 1951.)

56. ^{Page 185}_{Page 209}—*Substitute* the following for the existing Excise Direction 130A as inserted by Excise Commissioner's Notification No. 6, dated the 9th January 1951 :—

"130A. When altering under proviso (b) to Excise Rule 26, the closing times for shops licensed in Excise Forms F.L.-17, C.S.-2A and C.F.L.-2A (Rule 4, Serial Nos. 24, 40 and 41), the Collector should so arrange that such time for these kinds of licences shall be the same."

(Excise Commissioner's Notification No. 86, dated the 22nd May 1951.)

57. (1) ^{At page 219}_{Page 245}—In Excise Form B-5/D-4 for the words "from the 1st day of July 19 to the 30th day of June 19" wherever they occur, *substitute* the words "from the 1st day of January 19 to the 31st day of December 19".

(2) ^{At pages 226, 229, 235, 239, 279, 283, 285 and 293 respectively}_{Pages 252, 255, 261, 265, 305, 308, 311 and 319 respectively}—In Condition and in its foot-note of the Excise Forms C.F.L.-1, C.F.L.-2, C.S.-1, C.S.-2, F.L.-7, F.L.-9, F.L.-10 and F.L.-13, *substitute* the words shown in column (2) for the words shown against each in column (1) of the tabular statement below if and wherever they occur :—

<i>For</i> (1)	<i>Substitute.</i> (2)
3rd April	3rd October.
3rd May	3rd November.
31st May	30th November.
20th July 19	20th January 19 .
20th August 19	20th February 19 .
20th September 19	20th March 19 .
20th October 19	20th April 19 .
20th November 19	20th May 19 .
20th December 19	20th June 19 .
20th January 19	20th July 19 .
20th February 19	20th August 19 .

- (3) ^{At page 329}_{Page 355}—In Excise Form G.-3, for the last sentence, *substitute* the following :—

"In other cases, one-tenth of the fee shall be paid immediately after the fall of the hammer, another one-tenth one month after the fall of the hammer or on the last day of November whichever is

earlier ; and the balance in eight equal instalments each (representing one-tenth of the fee), the first of which shall fall due on the 20th of January and the remaining seven instalments on the 20th day of each successive month."

(4) *At pages 339 and 346 Pages 365 and 372.*—In the preamble to Excise Forms I D.-2 and I.D.-5, for the words "30th June", substitute the words "31st December".

(5) In the last sentence of Excise Form I.D.-3, *at page 343 page 369* for the words "30th June", substitute the words "31st December".

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 232 dated the 27th November 1946.]

58. *At Page 231 Page 257.*—(1) In Excise Form C.F.L. 2, the existing Exception under Condition IV shall be numbered as Exception (1), and thereafter the following shall be inserted as "Exception (2)," namely :—

"Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country fermented liquor other than *tari* wholesale up to the quantity specified therein and in accordance with the rules made under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 102, dated the 17th May 1951.]

59. *Page 241 Page 207.*—Insert the following New Excise Forms C.S.-2A. and C.S.-2B below Excise Form C.S.-2 :—

Excise Form C.S.-2A.

(Original and Counterpart.)

LICENCE FOR THE RETAIL VEND WITHIN THE BAR OF A RESTUARANT OR REFRESHMENT ROOM OF COUNTRY SPIRIT TO BE DRUNK ON THE PREMISES~~(OR REMOVED.)~~

(Sections 12 and 18 and Rule 4.)

District.....

Serial Number of licence in sanctioned statement.....

Name of Vendor.....

Locality of shop.....

BE IT KNOWN that.....resident of.....is hereby authorized by the undersigned, Collector of....., to sell country

spirit at the bar of his restaurant/refreshment-room, situate in*
from the †.....after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully abide by the conditions in Rule 21 of the Rules made under the Burma Excise Act, and the following further conditions :—

- I. That he pay to Government, in advance, a fee of Rs. 300.
- II. That prior to the date on which this licence takes effect he do not collect country spirit without the written permission of the Collector.
- III. That he obtain his stocks of alcoholic liquor from the licensed country spirit shop at.....
- IV. That he sell country spirit at the bar of the licensed premises.
- V. That the bar shall consist of a single room within the hotel refreshment-room, and so arranged that all persons therein shall at all times be visible to persons in every other part of the room.
- VI. That he do not open his shop, or effect sales therein after 11 p.m.‡
- VII. That he do not blend, flavour or colour the spirit sold under this licence.
- VIII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.
- IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.
- X. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.
- XI. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.
- XII. That he shall, if so required and in such manner as may be prescribed by the Collector, purchase from the Excise Department a secret ingredient which shall be mixed with the spirit sold under the licence.

* Here enter the name of the town and the exact position of the hotel or refreshment-room giving the name of street, if any, and the number of house.

† Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 500.

§ The Collector may fix the closing hour at any hour between 6 a.m. and 11 a.m.

XIII. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

This licence may be cancelled by the Collector, if any breach of the Burma Excise Act, or rules made thereunder or of the abovementioned conditions, is committed by the licence-holder or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION :

Dated the.....19 ..

Collector.

Excise Form C.S.-2B.

(Original and Counterpart.)

(Section 18 and Rule 43-A.)

.....holder of a licence in Excise Form C.S.-2A at..... is permitted to purchase country spirit in quantity not exceedingreputed quart bottles/gallons from the C.F.L.-2/C.S.-2, C.S.-2, C.S.-3/C.S.-1 shop at.....for sale within his licensed premises (or removed.)

This permit will be current from the day of19 , until the day of.....19 , after which it will cease to have effect.

It may be cancelled by the Collector if the permit-holder, his partner or agent commits any breach of the Burma Excise Act or of the provisions made thereunder.

STATION :

Dated the..... 19 ..

Superintendent of Excise,

.....District.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 304, dated the 15th December 1949]

60. ^{Page 241}
_{Page 267}.—In Excise Form C.S.2-A, insert the following new Condition as Condition IV-A :—

“ IV-A. That he do not sell to one person, in a single transaction, more than one reputed quart bottle of spirit.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 32, dated the 5th February 1951.]

61. ^{Page 233}_{page 259} Insert the following new Excise Form $\frac{\text{C.F.L.-2}}{\text{C.S.-2}}$ (Temporary), after the Excise Form C.F.L.-2 :—

Excise Form $\frac{\text{C.F.L.-2}}{\text{C.S.-2}}$ (Temporary .

LICENCE FOR THE MANUFACTURE AND RETAIL VEND OF COUNTRY FERMENTED LIQUOR OTHER THAN *TARI* AND COUNTRY SPIRIT TO BE DRUNK ON THE PREMISES OR REMOVED.

(Sections 12 and 13 and Rule 4.)

District _____
Serial No. of Licence _____
Name of Vendor _____
Locality of Shop _____

BE IT KNOWN that _____ resident of _____ having paid to the Government the sum of Rs. _____, being one _____ of the licence fee payable by him for the licence, is hereby authorized by the Collector, _____ District, to open a shop for the manufacture and retail vend of country fermented liquor other than *tari* and country spirit at _____ from the date of this licence until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act, 1917, and the following further conditions :—

I. (That he pay to Government the remainder, namely Rs. _____ of the licence fee in _____ equal instalments on the dates noted below :—

First instalment of Rs. _____ on _____
Second instalment of Rs. _____ on _____
Third instalment of Rs. _____ on _____
Fourth instalment of Rs. _____ on _____)

II. That he do not manufacture, keep or sell in his shop country fermented liquor other than *tari* or spirit other than of the description for which this licence is granted.

III. That rice shall be boiled or steamed or spirit distilled between sunrise and 8 p.m. and that the fire or furnace used for such boiling, steaming or distilling shall not be lighted before sunrise or kept alight after 8 p.m. All boiling, steaming or distilling operations shall be made in sight of a person standing in the room where liquor is sold.

IV. That he do not sell to one person, at a single transaction more than four reputed quarts of country fermented liquor other than *tari* and one reputed quart bottle of country spirit.

V. That ⁽¹⁾he do not open his shop or effect sales therein before sunrise, or keep it open, or effect sales therein, after p.m.

VI. That he do not without the general or special permission of the Collector, _____ District, in writing, keep his shop shut during the hours within which sales are permitted.

VII. That he do not adulterate, so as to render it noxious to health, country fermented liquor other than *tari* or spirit sold by him.

VIII. That he constantly exhibit, at the entrance of the shop, a sign-board bearing the following inscription :—

(Name of Vendor.)

“Licence to sell retail country fermented liquor other than *tari* and country spirit to be drunk on the premises or removed.”

IX. That the licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

X. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, _____ District, and that the shop have no side or back entrances unless one or more of such entrances have been specially permitted by the Collector, _____ District, in writing.

XI. That no partitions, doors or other fixtures be retained or constructed within the shop except with the approval of the Collector, _____ District, and subject to such conditions as he may prescribe, and that during the hours in which the shop is to be closed, the outer door or doors be locked in such a manner that it or they may be opened from outside at any time by the Collector.

XII. That the shop for which this licence is granted shall be provided with two separate rooms, one of which should be used for the accommodation of persons purchasing or drinking country fermented liquor other than *tari* therein, and the other for the accommodation of persons purchasing or drinking country spirit therein, and that no part of such room to which the public have access be screened off by curtains, partitions or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

XIII. That the licensed premises be constructed in such a manner of such dimensions and of such materials as the Collector, _____ District, may require, that the utensils and appliances used in the

*Country Spirit accounts (in gallons) **

Date	Opening balance (gallons)	Manufactured		Total (gallons)	Sold (gallons)	Closing balance (gallons)
		No. of jars used	Outturn of country spirit (gallons)			

* The strength of the spirit shall be about 40 degrees under proof.

XVIII. This licence may be cancelled by the Collector, _____ District, if any breach of the Burma Excise Act, 1917, or of the rules made thereunder, or of the abovementioned conditions is committed by the licence-holder, or his partner or agent, or any other person employed on the licensed premises, for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

Collector,

Dated the _____ 195 . _____ District.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 295, dated the 19th August 1947.]

62. ^{Page 233} _{Page 259} —Insert the following *New Excise Forms C.F.L.-2A* and C.F.L.-2B below Excise Form $\frac{\text{C.F.L.-2}}{\text{C.S.-2}}$:—

Excise Form C.F.L.-2A.

(Original and Counterpart.)

LICENCE FOR THE RETAIL VEND WITHIN THE BAR OF A RESTAURANT OR REFRESHMENT-ROOM OF COUNTRY FERMENTED LIQUOR OTHER THAN TARI TO BE DRUNK ON THE PREMISES (OR REMOVED.)

(Sections 12 and 18 and Rule 4.)

District—

Serial No. of Licence in sanctioned statement—

Name of Vendor—

Locality of Shop—

BE IT KNOWN that _____ resident of _____ is hereby authorized by the undersigned, Collector of _____, to sell country fermented liquor other than *tari* at the bar of his

restaurant/refreshment-room, situate in * _____
from the † _____ until the _____
after which the licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully abide by the conditions in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

- I. That he pay to Government a fee of Rs. 30. ‡
- II. That prior to the date on which this licence takes effect he do not collect country fermented liquor other than *tari* without the written permission of the Collector, _____
- III. That he obtain his stocks of country fermented liquor other than *tari* from the licensed C.F.L.-2 shop or C.F.L.-2/C.S.-2 shop at _____
- IV. That he sell country fermented liquor other than *tari* only at the bar of the licensed premises.
- V. That he do not sell to one person, in a single transaction, more than one reputed bottle of country fermented liquor other than *tari*.
- VI. That the bar shall consist of a single room within the hotel/refreshment-room and so arranged that all persons therein shall at all times be visible to persons in every other part of the room.
- VII. That he do not open his bar or effect sales therein before 6 a.m. or keep it open or effect sales therein after 11 p.m. §
- VIII. That he do not, without the general or special permission of the Collector in writing, keep his bar shut during the hours within which sales are permitted.
- IX. That this licence be held together with the C.S.-2A licence on the same premises.
- X. That this licence be framed and hung up in a conspicuous position inside the bar for which it is granted.
- XI. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.
- XII. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.

* Here enter the name of the town and exact position of the hotel/refreshment-room giving the name of street, if any, and number of house.

† Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 50.

§ The Collector may fix the closing hour at any hour between 6 p.m. and 11 p.m.

XIII. That the premises of the bar for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and the premises have no back or side entrances unless one or more such entrances have been specially permitted in writing by the Collector.

This licence may be cancelled by the Collector, if any breach of the Burma Excise Act, or of rules made thereunder or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION _____ : }
Dated the _____ 19 . } Collector."

Excise Form C.F.L.-2B

(Original and Counterpart)

PERMIT FOR COUNTRY FERMENTED LIQUOR OTHER THAN *TARI*.

(Section 18 and Rule 43c)

_____ holder of a licence in Excise Form C.F.L.-2A at _____ is permitted to purchase country fermented liquor other than *tari* in quantity not exceeding _____ reputed quart bottles/gallons from the C.F.L.-2 shop or C.F.L.-2/C.S.-2 shop at _____ for sale to be drunk within his licensed premises (or removed.)

This permit will be current from the _____ day of _____ 19 , until the _____ day of _____ 19 , after [which it will cease to have effect.

It may be cancelled by the Collector if the permit-holder, his partner or agent commits any breach of the Burma Excise Act or of the rules made thereunder.

STATION _____ : }
Dated the _____ 19 . } Superintendent of Excise,
_____ District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 103, dated the 17th May 1951.]

63. *Pages 237, 240 and 243* —(1) The existing "Exception" under *Pages 203, 206 and 208* Condition IV in Excise Form C.S.-1, under Condition V in Excise Form C.S.-2 and under Condition II in Excise Form C.S.-3, shall be re-numbered as (1), and the following shall be inserted as "Exception (2)" under each of the abovementioned Conditions:—

"Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he

may sell country spirit wholesale up to the quantity specified therein and in accordance with any provision under the Burma Excise Act."

(2) $\frac{\text{Page 233}}{\text{Page 259}}$ —The following Exception shall be inserted as Exceptions (1) and (2) under Condition IV in Excise Form C.F.L.-2/C.S.-2 :—

"Exception (1).—That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit or country fermented liquor other than *tari* specified in the pass, but shall in no case sell to one person, in a single transaction, more than twelve reputed quart bottles of spirit or twenty-four quart bottles of country fermented liquor other than *tari*.

Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country spirit wholesale up to the quantity specified therein and in accordance with the provision under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 303, dated the 13th December 1950.]

(3) $\frac{\text{Page 233}}{\text{Page 259}}$ (Corrigendum).—For the word "the" appearing in the penultimate line of this Ministry (Excise and Taxes Branch) Notification No. 303, dated the 15th December 1950, insert the word "any."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 33, dated the 9th February 1951.]

64. $\frac{\text{Page 233}}{\text{Page 259}}$ (2).—In Excise Form C.F.L.-2/C.S.-2, the following Exception shall be inserted as Exception (3) under Condition IV :—

"Exception (3).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country fermented liquor other than *tari* wholesale up to the quantity specified therein and in accordance with the rules made under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 102, dated the 17th May 1951.]

65. $\frac{\text{Page 233}}{\text{Page 259}}$ —Insert the following new condition as Condition IVA in Excise Form C.F.L.-2/C.S.-2 (Temporary) :—

"IVA.—That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

Rs. A. per reputed quart bottle."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 261 dated the 12th October 1949.]

66. ^{Page 233}/_{Page 259}—For the existing Condition I in the Excise Form C.F.L.-2/C.S.-2, the following shall be substituted :—

“ I. That he pay to Government the remainder, namely Rs. _____ of the licence fee in nine instalments each of Rs. _____ on the dates noted below :—

- First instalment on the * _____ 19 .
- Second instalment on the 20th January 19 .
- Third instalment on the 20th February 19 .
- Fourth instalment on the 20th March 19 .
- Fifth instalment on the 20th April 19 .
- Sixth instalment on the 20th May 19 .
- Seventh instalment on the 20th June 19 .
- Eighth instalment on the 20th July 19 .
- Ninth instalment on the 20th August 19 .

(That he pay to Government for each of the second and subsequent years licence-fees in ten equal instalments on the dates noted below :—

- First instalment on or before the 3rd November.
- Second instalment on or before the 3rd December.
- Third instalment on or before the 20th January.
- Fourth instalment on or before 20th February.
- Fifth instalment on or before the 20th March.
- Sixth instalment on or before the 20th April.
- Seventh instalment on or before the 20th May.
- Eighth instalment on or before the 20th June.
- Ninth instalment on or before the 20th July.
- Tenth instalment on or before the 20th August.)

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 305, dated the 15th December 1950.]

67. ^{Page 233}/_{Page 259}—The following proviso shall be added to the existing Condition XV of the Excise Form C.F.L.-2/C.S.-2 (Temporary), as inserted by Finance and Revenue Department (Excise and Taxes Branch) Notification No: 295, dated the 1st August 1947 :—

“ Provided that in Rangoon when two or more licences are held by the same licensee or licensees, the Government may, on payment by the licensee or licensees of an additional fee to be fixed by the Government in consultation with the Excise Commissioner, permit

* 30th November 19 _____, or one month from the date of auction/acceptance of the tender whichever is earlier.

such licensee or licensees to manufacture country spirit or country fermented liquor other than *lari* on other premises approved by the Collector."

This amendment shall be deemed to have been introduced with effect from the 1st January 1950.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950.]

68. ^{Page 233}/_{Page 259} (Corrigendum).—In this Ministry's (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950, for the words "1st August 1947" substitute the words "19th August 1947." (No. 67 above.)

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 263, dated the 6th November 1950.]

69. ^{Page 233}/_{Page 259}.—In the proviso to the Existing Condition XV of the Excise Form C.F.L.2/C.S.-2 (Temporary) as inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950 (see item 67 above), for the word "Rangoon", substitute the words "Rangoon Town District and in Insein Township of the Insein District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 150, dated the 24th July 1951.]

70. ^{Page 261}/_{Page 286}.—Insert the following New Excise Form D. 1-A (Temporary) below the Excise Form D.-1:—

" Excise Form D. 1-A (Temporary)

LICENCE TO POSSESS AND WORK A DISTILLERY TO MANUFACTURE, COMPOUND, BLEND, COLOUR, FLAVOUR AND BOTTLE FOREIGN SPIRIT AND TO SELL WHOLESALE TO LICENSED VENDORS ONLY

(Sections 12, 15, 16 and 18 and Rules 4, 59 and 152)

District—
Serial No. of Licence—
Name of licence-holder—
Locality—

BE IT KNOWN that _____
resident of _____, is hereby
authorized by the Collector, _____ District, to

possess and work a distillery at * _____
to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only. It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act, 1917, and the following further conditions :—

I. That he pay to the Government in advance a fee of Rs. 500 per annum.

II. That he enter into a bond in the prescribed Excise Form D.-4 in the sum of Rs. 1,000 guaranteeing that the distillery shall not be worked illicitly.

III. That he furnish samples of spirit, syrup, essence or other substance used in compounding, blending, flavouring or colouring the spirit, when required by the Collector, _____ District, and shall take proper and sufficient steps to remedy any defects in the spirit, which the Collector, _____ District, may consider material, and that he do not use either in the manufacture of spirit or in the compounding, flavouring, blending or colouring of manufactured spirit any seed, drug or other substance of which the use is prohibited.

IV. That he observe and keep all the rules applicable to distilleries, as ordered by the Collector, _____ District.

V. That he keep in the following forms correct account of all wash made and spirit manufactured, and that the accounts be open at all times to the inspection of an Excise Officer not below the rank of an Inspector :—

VA.

(A) Register of Wash made and Spirit obtained therefrom

Date when set up	Materials used (lbs)	Water added		Quantity of wash made (gallons)	Date when sent to still	Outturn of Spirit					
		Date	Gallons			Weak Spirit			Strong Spirit		
						Bulk	Strength	Equivalent L.P. Gallons	Bulk	Strength	Equivalent bulk at 25° U.P. of strong spirit (Columns 10 and 11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

N.B.—Column 2 : Sugar, jaggery, molasses or rice.

* Here enter the exact position of the distillery.

X. That he pay to Government in advance Excise duty at the rate of Rs. _____ per London Proof Gallon.

XI. That he do not bottle spirit except between sunrise and 6 p.m.

XII. That he supply sealing-wax, paste and other articles required by the Excise Officer for banderolling and sealing the spirit bottles.

NOTE.—The system of banderolling and sealing the bottles will be by wrapping the cap with paper and affixing the seal of the district concerned on the bottle. The initials of the sealing officer will also be affixed on the wrapper of each bottle.

XIII. That he do not open his distillery premises or effect sales therein to licensed vendors between 6 p.m. and 6 a.m.

XIV. That he do not sub-let or transfer his licence to any other person without the permission in writing of the Collector, _____ District.

XV. That the building, partitions, doors or other fixtures shall be so constructed to the satisfaction of the Collector, _____ District.

XVI. That he produce his licence on demand by any Excise Officer.

This licence may be cancelled by the Collector, _____ District, if any breach of the Burma Excise Act, 1917, or of the rules made thereunder, or of the abovementioned conditions is committed by the licensee or his partner or agent, or any other person employed in the premises for which this licence is granted.

Collector,

Dated _____ 19 _____ District.

These forms shall be deemed to have been introduced with effect from the 17th October 1945.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 295, dated the 19th August 1947.]

71. ^{Page 231}_{Page 257}—In Excise Form C.F.L.-2, delete the words "Rangoon Town and" occurring in the foot-note to Condition IV shown by an asterisk.

This Notification shall be deemed to have effect from the 17th October 1945.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 45, dated the 2nd February 1948.]

72. ^{Page 240}/_{Page 266}—Insert the following as Condition VIIIA in the Excise Form C.S.-2 :—

"VIIIA. That he keep in English or in Burmese correct accounts in the following form of all outstill spirit manufactured and sold by him and that such accounts be open at all times to the inspection of an Excise Officer duly empowered in this behalf :—

Date	Opening balance (gallons)	Fresh quantity manufactured (gallons)	Daily sales (gallons)	Daily receipts	Closing balance (gallons)
(1)	(2)	(3)	(4)	(5)	(6)

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 304, dated the 6th September 1947.]

73. ^{Pages 240 and 243}/_{Pages 266 and 268}—(i) In Condition V of the Excise Form C.S.-2 and in Condition II of the Excise Form C.S.-3, substitute a full stop for the comma after the word "spirit" and delete the rest of the sentence.

(ii) Insert the following new condition as Condition VA in the Excise Form C.S.-2:—

"VA. That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

Rs. . A. per reputed quart bottle."

(iii) Insert the following new conditions as Condition IIA in the Excise Form C.S.-3 :—

"IIA. That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

Rs. . A. per reputed quart bottle."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 263, dated the 12th October 1949.]

74. ^{Page 272}/_{Page 298}—(3) To the Excise Forms published in Financial Commissioner's Notification No. 139, dated the 19th September 1917, as subsequently amended, *after* the Excise Form F.L.-2 (c), the following shall be added as Excise Form F.L.-2 (d), namely :—

"Excise Form F.L.-2 (d)

(Original and Counterpart)

LICENCE FOR THE MANUFACTURE, POSSESSION AND SALE BY A
PRACTITIONER IN BURMESE MEDICINE OF MEDICINAL PREPARATIONS
CONTAINING ALCOHOL

(Rule 167A)

I, Collector of _____ District, hereby license _____ (name),
_____ (address), to manufacture, possess and sell the medicinal
preparations, specified in "Annexure A" in the premises at _____
during the period from the _____ to the _____ subject to the
following conditions and stipulations being observed by the licence-
holder :—

1. The licence-holder shall be at liberty to manufacture the
medicinal preparations specified in "Annexure A."

2. No cultivated fermenting agent or rectified spirit shall be
added at any stage in the process of manufacture of any of the
preparations.

3. The preparations shall be bottled in quantities not exceeding
one reputed quart.

4. All bottles in which the preparations are sold shall bear a
label showing the name of the preparation, the manufacturer and his
address or place of manufacture and the approximate alcoholic contents
of the preparations.

5. The licence-holder shall on the requisition of the Collector or
any officer authorized by him deliver up his licence and the Annexure
for amendment.

6. The licence-holder shall provide samples of finished and un-
finished preparations, manufactured or kept for sale by him on the
demand of the Collector or any Excise Officer not lower in rank than
Inspector of Excise.

7. The licence-holder shall maintain correct accounts of opera-
tions and transactions under this licence in the Form in Annexure B
in Burmese in respect of each preparation specified in Annexure A.

8. All stocks of the said preparations (finished and unfinished), accounts and records of operations or transactions shall be open to inspection by an Excise Officer not lower in rank than an Inspector.

9. The licence is not transferable and may be cancelled at any time by the Collector of _____ District without any reason being assigned therefor.

10. A fee of Rs. 50 shall be paid for each licence.

Collector,

_____ District."

ANNEXURE A

1. မလအားတိုးဆေး။
- 2.
- 3.

Collector,

_____ District.

ANNEXURE B

NAME OF PREPARATION

Weight of ingredients used	Date of manufacture	Date when manufacture completed	Quantity of finished preparations (before bottling)	Wastage	Strength of alcohol found to be obtained from the Excise Department		Balance carried forward	Remarks
					1st Stage	2nd Stage		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Gls. Qts. Pts.	Gls. Qts. Pts.				

75. *Page 288*
Page 312.—In Excise F.L.-11, insert the following new Condition as Condition II A:—

" II A. That he sell foreign spirit or foreign fermented liquor only to holders of licences for the vend of such foreign liquors and that he do not effect sales to private individuals or to anybody who does not hold an excise licence for the vend of such foreign liquors. "

⁽¹⁾ & ⁽⁴⁾
This amendment shall take effect as from the 1st January 1949.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 323, dated the 11th October 1948.]

76. *Page 288*
Page 312.—In Excise Form F.L.-11, insert the following proviso to Condition II A :—

" Provided that the restriction shall not apply to sales made to—

- (1) The Comptroller of the President's Household acting as such ;
- (2) Officers of the Foreign Diplomatic Corps ;
- (3) Army Units ; and
- (4) Clubs to which import licences are issued by the Government for import of foreign liquors to the extent permitted by the terms of such licences. "

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No 282, dated the 28th September 1950.]

77. *Page 288*
Page 312.—(1) In Excise Form F.L.-11, the following new Condition II shall be substituted for the existing Condition II.

" II. That he sell either foreign spirit or foreign fermented liquor in quantities exceeding two imperial gallons or twelve reputed quart bottles respectively of one brand and of one kind only in a single transaction, provided that this restriction shall not apply to liqueurs and wines which may be sold wholesale in assorted quantities.

(2) The existing Condition II A shall be deleted.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 197, dated the 3rd October 1951.]

78. *Page 341*
Page 367.—In Condition V of the Excise Form I.D.-2A substitute the words " Europe, the United States of America, Australia and India " for the words " Europe, the United States of America and India. "

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 62, dated the 2nd March 1949.]

79. ^{Page 341}/_{Page 307}—In Condition V of the Excise Form I.D.-2A substitute the words "Europe, the United States of America, Australia, India and Hongkong" for the words "Europe, the United States of America, Australia and India."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 156, dated the 20th June 1949.]

80. ^{Page 356}/_{Page 382}—Insert the following new Excise Form W.-1 (Licence for the manufacture of wines), after the Excise Form M.P.-12 :—

" EXCISE FORM W.-1

(Original and Counterpart)

LICENCE FOR THE MANUFACTURE OF WINES

(Sections 12 and 14 and Rule 4)

District—

Serial No. of Licence in Sanctioned Statement—

Name of Manufacturer—

Locality of the wine manufactory—

BE IT KNOWN that _____ resident of _____ is hereby authorized to manufacture wines at _____ in the district of _____ from the _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions in the rules made in this behalf under the Burma Excise Act, 1917, and the following further conditions :—

I. That he pay to Government in advance a fee of Rs. 50.

II. That he do not sublet or transfer his licence to any other person without the permission in writing of the Collector.

III. That he produce this licence on the demand of any Excise Officer.

IV. That he furnish samples of such wines for analysis when required by the Collector or any Excise Officer deputed by the Collector in his behalf and shall take proper and sufficient steps to remedy any defects in the wines which the Excise Commissioner may consider material.

V. That he furnish samples of any substance used in colouring and flavouring the wines, if so required by the Collector, and that he do not use in the process of manufacture of wines, or in the colouring

and flavouring of wines any seed or drug or other substance of which the use has been prohibited by a notice in writing from the Excise Commissioner.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the Rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

STATION _____ }
Dated the _____ 19 ____ } Collector."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 362, dated the 8th November 1947.]

80. ^{Page 337}
_{Page 363}—The following new Excise Form G.-17 shall be substituted for the existing Form G.-17, prescribed by Financial Commissioner's Notification No. 73, dated the 12th December 1918, as subsequently amended :—

" [Not transferable]

(Free of fee)

Excise Form G.-17

(Original and Counterpart)

LICENCE TO POSSESS AND USE A HYPODERMIC SYRINGE

(Section 13)

(Name) _____, ^{son}
_{daughter} of (Father) _____
(Mother), residing at _____ Village, _____
Township, _____ District, is hereby licensed to possess a
hypodermic syringe and privileged to use it in ^{his medical}
_{her dental} practice

* hypodermic
for * Intra-muscular injection only.
* Intravenous

The licence may be cancelled by the Excise Commissioner, if any breach of the Burma Excise Act, or of the rules and conditions made thereunder, or of such other rules, conditions and directions as may hereafter be issued under the Act, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

* Delete if not applicable.

This licence shall remain in force from the _____
_____ to the _____ unless previously cancelled
and shall be returned on expiry to the Excise Commissioner.

RANGOON : }
Dated the _____ 19 . } Excise Commissioner, Burma."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 1,
dated the 2nd January 1951.]

81. ^{Page 337}_{Page 363}—The following new Excise Form G-17 shall be
substituted for the Excise Form G.-17, prescribed in this Ministry's
Notification No. 1, dated the 2nd January 1951 :—

" [Not transferable]

(Free of fee)

Excise Form G-17

(Original and Counterpart)

LICENCE TO POSSESS AND USE A

* HYPODERMIC SYRINGE
* DENTAL ANAESTHETIC SYRINGE

(Section 13)

(Name) _____, ^{son}_{daughter} of (Father) _____
(Mother), residing at _____ Village, _____
Township, _____ District, is hereby licensed to
possess a * ^{Hypodermic}_{Dental Anaesthetic} Syringe and privileged to use it
in ^{his medical}_{her dental} practice (for * ^{Hypodermic}_{Intra-muscular} injection only).
* _{Intravenous}

The licence may be cancelled by the Excise Commissioner, if any
breach of the Burma Excise Act, or of the rules and conditions made
thereunder, or of such other rules, conditions and directions as may

* Delete if not applicable.

() For dental purpose, the words "for * ^{Hypodermic}_{Intra-muscular} injection only"
should be *deleted*.
† Intravenous

hereafter be issued under the Act, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

This licence shall remain in force from the _____ to the _____ unless previously cancelled and shall be returned on expiry to the Excise Commissioner.

RANGOON :

Dated the _____ 19 . }

Excise Commissioner, Burma."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 217, dated 8th October 1951.]

82. *At page 70*
At page 72—After Rule 7, insert the following as Rules 7A to 7H :—

" 7A. A licence may only be granted to—

- (1) an individual ;
- (2) a body incorporated under the Burma Companies Act ;
- (3) a partnership or firm.

7B. When a licence is granted to a company referred to in Rule 7A (2) above, the name of the person acting as agent on behalf of the licensee-company, who is amenable in full to the Civil and Criminal Courts in the Union of Burma, should be shown in the licence. On the application of the company, the representative licensee may be changed by the authority competent to grant the licence.

7C. When a licence is granted to any partnership not registered under the Partnership Act or to a firm not incorporated under the Burma Companies Act, the names and addresses of all the individuals comprising the partnership or firm shall be specified on the licence.

7D. On the application in writing of all the original partners, a partner or partners, may at any time be added by the authority competent to grant the licence, in which case he or they shall also be responsible for all obligations incurred or to be incurred under the licence during the period of its currency as if it had been originally granted in his or their names.

7E. On the application in writing of all the original partners, a partner or partners may at any time be removed by the authority competent to grant the licence.

7F. A licence granted to a partnership is terminated by the dissolution of the partnership, subject to the liability of the partners jointly and severally, for any loss caused to Government thereby and for the performance of all obligations to Government incurred by the partnership.

7G. A licence is said to be renewed when it is continued after the period of its expiry to the same licensee in respect of the same premises; and whenever a licence is terminated by reason of surrender, cancellation, withdrawal or order of non-renewal or other causes, or *where it is proposed to issue a licence in respect of premises or persons not previously licensed*, a new licence will be required :

Provided that (1) a new licence is not required on account of the addition of or removal of a partner or partners on the application of all the partners or the change of a representative of a company ;

(2) a licence continued to the legal representative of a deceased licensee for the remaining period of the term of the licence shall not be deemed to be a new licence ;

(3) if the premises of a licence are changed during the period of its currency, the authority competent to grant the licence may direct that the licence may be continued for the remaining period of its currency on the existing fee ;

(4) a licence permitted to be transferred or sub-let for the remaining period of its currency shall not be deemed to be a new licence.

7H. All applications for renewal of licences granted on a fixed fee should be received before the end of the first week of December of each year in order that the authority competent to grant the licence may decide whether to renew any such licence for the ensuing year. If it is not proposed to renew a licence granted on a fixed fee, the authority competent to grant the licence shall give notice to the holder of such licence, record objections, if any, put forward by the licensee and pass a specific order in writing. The licensee shall be supplied with an authenticated copy of such order.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 336, dated the 8th September 1952.]

83. (1) ^{At page 66}
_{At page 69}—After the last sentence of Rule 4 (2), add the following :—

“The President of the Union may, if he thinks there are sufficient grounds for doing so, direct that licences in a district be sold jointly by auction to a single purchaser and that a licensee holding licence in a district be granted licences in the adjoining districts at such fee as may be fixed in the circumstances of each case by the President of the Union.”

(2) $\frac{\text{At page 78}}{\text{At page 82}}$.—In Rule 32 *after* the word "separately", *insert* the words "or jointly under the provisions of Rule 4 (2)."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 359, dated the 30th September 1952.]

84. $\frac{\text{At page 149}}{\text{At page 164}}$.—*After* Excise Direction 29, *insert* the following as Excise Direction 29A :—

" 29A. Whenever an Excise Officer makes an arrest, it is his duty to take all necessary precautions to prevent the escape of any such accused from his custody. If an accused escapes from custody, the Excise Officer responsible for the arrest should report the matter without delay to the Police and at the same time to the Superintendent of Excise, giving a detailed account of the escape. If the escape was from the custody of his subordinates, he should report who should be held responsible. The Superintendent of Excise will make such preliminary investigation as he considers necessary and report the matter to the Deputy Commissioner, who will pass orders directing that departmental action be taken against the Officer's subordinates concerned. In cases where wilful negligence of duty or corruption is proved, he may direct that they should be prosecuted in Court. The Excise Commissioner should be informed before sanction for such prosecution is obtained."

[Excise Commissioner's Notification No. 110, dated the 21st October 1952.]

85. $\frac{\text{At page 233}}{\text{At page 259}}$.—*In* Excise Form C.F.L.-2/C.S.-2 (Temporary), *delete* the second portion of the provision relating to the payment of instalments of licence fees for each of the second and subsequent years.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 395 (Corrigendum), dated the 5th November 1952.]

86. $\frac{\text{At page 233}}{\text{At page 259}}$.—*In* Excise Form C.F.L.-2/C.S.-2 (Temporary), *for* the existing Condition XV, as inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950 and subsequently amended, *substitute* the following :—

For the words "Rangoon Town District and in Insein Township of the Insein District" *substitute* the words "Rangoon Town District, Pegu District, in Insein Township of the Insein District and in Prome Town of the Prome District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 471, dated the 13th December 1952.]

