



THE BURMA EXCISE MANUAL

CONTAINING

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

VOLUME I

(Corrected up to the 31st December 1961)

[REPRINT OF THE 1953 EDITION]

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PREFACE

The present edition is a reprint of the edition which was printed in 1953.

All communications pointing out omissions and errors in this Manual should be addressed to the undersigned.

SEIN HLA OO,

Excise Commissioner, Burma.

RANGOON, *the 1st July 1962.*

THE BURMA EXCISE MANUAL.

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PART I.

**THE BURMA EXCISE ACT (BURMA ACT V,
1917).**

As amended by India Acts XXXVIII of 1920, II of 1930 and by Burma Acts I of 1920, IV of 1925, I of 1927, II of 1934, the Government of Burma (Adaptation of Laws) Order, 1937, the Burma Laws (Adaptation) Act, 1940 (Burma Act XXVII of 1940), Union of Burma (Adaptation of Laws), Order, 1948, the Monetary Unit References Act No. XLIII of 1953. Act No. LXXIII of 1953, Act No. XL of 1954, Act No. XLVI of 1954, Act No. XLIII of 1955 and Act No. XII of 1958.

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THE BURMA EXCISE ACT

(BURMA ACT V, 1917) (1ST OCTOBER 1917).

WHEREAS it is expedient to consolidate and amend the law in Burma relating to the import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs and the cultivation of the plant from which drugs are prepared ; It is hereby enacted as follows :—

Preamble.

CHAPTER I.

Preliminary and Definitions.

1. * * * * *

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

- (a) "alcoholic liquor" [a] means all liquid containing more than two per cent of alcohol by volume, also unfermented *tari* and any substance which the President of the Union may, by notification, declare to be alcoholic liquor for the purposes of this Act ;
- (b) "beer" includes ale, stout, porter and other alcoholic liquors prepared by fermentation and usually made from malt, and also such other alcoholic liquors as may be declared by the President of the Union to be beer for the purposes of this Act ;
- (c) "to bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle whether any process of manufacture is employed or not, and includes to re-bottle ;
- (d) * * * * *
- (e) "denatured" means rendered unfit for human consumption in such manner as may be prescribed by rule made in this behalf under section 65, sub-section (2), clause (1) ; [b]
- (f) "excisable article" means any alcoholic liquor or intoxicating drug as defined by or under this Act ; and includes excisable goods ; [c]
- (ff) "excisable goods" mean the goods specified in Schedule II [c] as being subject to duties of excise ;

Definitions.

* Omitted by the Burma Laws (Adaptation) Act, 1940.

[a] See Notification J, page 48 and Notification K, page 49.

[b] See Notification U, page 60.

[c] See Schedule II, page 35.

- (g) "Excise Officer" means any person or officer appointed or invested with powers under this Act ;
- (h) "excise-revenue" means revenue derived or derivable from any duty, fee, tax, composition, penalty, payment, or confiscation imposed or ordered under the provisions of this Act or of any other law for the time being in force relating to alcoholic liquor or intoxicating drugs ; but does not include a fine imposed by a Court of law ;
- (i) "export" means to take out of the Union of Burma ;
- (j) * * * * *
- (k) "import" means to bring into the Union of Burma ;
- (l) "intoxicating drug" means—
- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis Sativa, L.*) including all forms known as *bhang, siddhi* or *ganja*.
 - (ii) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ;
 - (iii) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom, and
 - (iv) [a] any other intoxicating or narcotic substance * (or any fermenting agent) which the President of the Union may, by notification, declare to be an intoxicating drug, such substance *(or agent), not being opium, coca-leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act ;
- (m) "manufacture" includes—
- (i) every process, whether natural or artificial, by which any excisable article is produced or prepared (including the tapping of *tari* producing trees and the drawing of *tari* from trees) ;

[a] See Notification M, page 49.

* Inserted by Act No. LXXIII of 1953.

- (ii) redistillation, and
 (iii) every process for the rectification, flavouring, blending or colouring of alcoholic liquor ;
- (n) " medical practitioner " means—
- (i) any person possessed of qualifications, which render him eligible for registration under the Medical Act, 1858, and any Act of Parliament (of the United Kingdom of Great Britain and Ireland)*, amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of the Union of Burma, or 21 & 22
Vict., c. 90
- (ii) any dentist possessed of qualifications which render him eligible for registration as a dentist under the Dentists' Act, 1878, and any Act of Parliament amending the same, or 41 & 42
Vict., c. 33.
- (iii) any other person engaged in medical or dental practice, licensed as a medical practitioner for the purposes of this Act by the Excise Commissioner ;
- (o) " place " includes a building, shop, tent, enclosure, booth, vehicle, vessel and raft ;
- (p) expressions referring to " sale " include any transfer otherwise than by way of gift ;
- (q) " spirit " means any alcoholic liquor containing alcohol obtained by distillation ;
- (r) " tari " means the sap or juice whether fermented or unfermented of any kind of palm tree ;
- (s) " transport " means to move between places within the Union of Burma ;
- (t) " veterinary practitioner " means a person holding a veterinary diploma or certificate recognized by the President of the Union in this behalf. [a]

3. The President of the Union may, by notification, declare [b] what, for all or any of the purposes of this Act, shall be deemed to be " country alcoholic liquor " and " foreign alcoholic liquor " respectively.

The President to declare what shall be deemed to be " country alcoholic liquor " and " foreign alcoholic liquor " respectively.

* Inserted by the Union of Burma (Adaptation of Laws) Order, 1948.

[a] See Notification V, page 64.

[b] See Notification N, page 50.

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4. All powers conferred by this Act on the President of the Union may be exercised, wholly or partially, with respect either to the whole of the Union of Burma or to any local area, as regards persons generally or any specified class of persons or any specified individual, and as regards excisable articles generally or any specified excisable article or different strengths and qualities of the same excisable article, and as regards manufacture generally or any specified method of manufacture, and as regards cultivation, possession and sale of any excisable article.

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5. (1) Subject to such conditions as he may prescribe, the President of the Union may, by notification, exempt [a] any person or any excisable article from the provisions of this Act.

(2) Save as provided by the Schedule, * nothing contained in this Act shall affect the provisions of the Sea Customs Act, or the Cantonments Act, or the Burma Tariff Act.

CHAPTER II.

Establishment and Control.

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6. The President of the Union may by notification—

- (a) appoint an officer, hereinafter referred to as the Excise Commissioner, who shall, subject to the orders of the President of the Union, have the control of the administration of the Excise Department and of the collection of the excise-revenue ;
- (b) [b] appoint any person or officer other than the Collector to exercise all or any of the powers and to perform all or any of the duties of a Collector under this Act, either concurrently with, in subordination to or to the exclusion of the Collector, subject to such control as the President of the Union may direct ;
- (c) [c] appoint officers of the Excise Department of such classes and with such designations, powers and duties under this Act as he may think fit ;

[a] See Notification P, page 52.

* Schedule omitted by the Burma Laws (Adaptation) Act, 1940.

[b] See Notification F, page 40.

[c] See Notification B, page 39.

- (d) order that all or any of the powers and duties assigned to any officer under clause (c) shall be exercised by any Government officer or any person;
- (e) [a] delegate to the Financial Commissioner, to a Commissioner or to the Excise Commissioner all or any of his powers under this Act ;
- (f) [b] permit the delegation [subject to such conditions as he may think fit by the Financial Commissioner, by a Commissioner, by the Excise Commissioner or by a Collector of any powers conferred on him or them by this Act or exercised in respect of excise-revenue under any Act for the time being in force ;
- (g) [c] declare in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act and by what authorities such orders may be revised, and prescribe the time for and manner of presenting and the procedure for dealing with appeals and revisions.

CHAPTER III.

Import, Export and Transport.

7. No excisable article shall be imported, exported or transported, except—

Restriction on import, export or transport.

- (a) after payment of any customs or excise duty to which it may be liable or execution of a bond for such payment ; and
- (b) [d] on compliance with such conditions as the President of the Union may impose.

8. [e] The President of the Union may, by notification, prohibit the transport and the import or export of any excisable article.

Power to prohibit import, export or transport.

9. [f] No excisable article exceeding such quantity as the President of the Union may prescribe by notification shall be imported, exported or transported, except under a pass issued under the provisions of section 10 :

Passes to import, export or transport.

[a] See Notification D, and Notification E, page 40.

[b] See Notification D, page 40.

[c] See Notification Q, page 55.

[d] See Notification G, page 43 and Notification R, page 57.

[e] See Notification R, page 57.

[f] See Notification S, page 58.

[a] Provided that in the case of duty-paid foreign alcoholic liquor such passes shall be dispensed with unless the President of the Union shall by notification otherwise direct.

Passes
granted by
Collector.

10. Save in respect of such excisable articles as the Excise Commissioner may prescribe by notification, passes for the import, export or transport of excisable articles may be granted by the Collector.

CHAPTER IV.

Manufacture, Possession and Sale.

Hemp culti-
vation
prohibited.

11. No person shall cultivate or collect the hemp plant (*Cannabis sativa*), or any plant specified as an intoxicating drug by notification under section 2 (1) (iv), except under and in accordance with the conditions of a special licence granted by the President of the Union.

Unlicensed
manufac-
ture, etc.,
prohibited.

12. Except under the authority and subject to the conditions of a licence granted under this Act—

- (a) no excisable article shall be manufactured or collected ;
- (b) no distillery or brewery shall be constructed or worked ; and
- (c) no person shall use, keep or have in his possession any materials or apparatus whatsoever for the purpose of manufacturing any excisable article.

Unlicensed
possession
or use, etc.,
of hypo-
dermic
syringes
prohibited.

13. No person shall make, sell, possess or use—

- (i) any hypodermic syringe or
- (ii) any other apparatus suitable for injecting any intoxicating drug, except under and in accordance with the conditions of a licence granted under this Act :

Provided that this prohibition shall not apply to—

- (a) a medical practitioner,
- (b) a veterinary practitioner,

[a] See Rule 124-A. page.

- (c) a person who possesses or uses any such syringe or apparatus on the prescription of a medical practitioner.*

14. The Excise Commissioner may—

- (a) establish premises in which alcoholic liquor may be manufactured under a licence granted under section 12 ;
- (b) sanction the construction and working of a distillery or brewery, and
- (c) establish or sanction the establishment of a warehouse wherein any excisable article may be deposited, bottled or kept without payment of duty.

Establishment of distilleries, breweries and warehouses.

15. [a] Without the sanction of the President of the Union no excisable article shall be removed from any premises, distillery, brewery, warehouse or other place of storage established or licensed under this Act unless the duty (if any) imposed under section 24 has been paid or a bond has been executed for the payment thereof.

Payment of duty on removal from distillery, brewery or place of storage.

16. [b](1) The President of the Union may, by notification, prescribe a limit of quantity for possession of any excisable article.

Possession of excisable articles generally.

(2) No person shall have in his possession any quantity of any excisable article in excess of the limit prescribed under sub-section (1), except under the authority and in accordance with the terms and conditions of—

- (a) licence for the manufacture, cultivation, collection, sale or supply of such article, or

* Exemption from the provisions of section 13 in respect of the possession and use of hypodermic syringes is extended—

- (a) For Veterinary purposes, to such persons as are declared by the Excise Commissioner, to be employed in work which involves the inoculation of elephants or other animals ;
- (b) for scientific purposes, to such persons as are declared by the Excise Commissioner to be engaged in work which involves the injection of specimens of Mammals and birds with preservative fluid, [Department of Lands and Revenue Notification No. 18, dated the 24th June 1938] and
- (c) for medical purposes, to Health Assistants who having attended a prescribed training course in the Health Assistants' Training School are declared by the Director of Health Services, Burma, to be duly qualified to administer specified injections, so long as they are in active service.

* Inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 200, dated the 1st April 1957.

[a] The powers of the President of the Union under this section have been delegated to the Excise Commissioner. See Notification E, page 40.

[b] See Notification T, page 58.

(b) a permit [a] granted by the Collector in that behalf.

(3) Sub-section (2) shall not apply to any foreign alcoholic liquor—

(a) which is in the possession of any common carrier or warehouse man as such, or

(b) which is lawfully procured by and in the possession of any person for his *bond fide* private consumption and not for sale.

(4) Notwithstanding anything contained in the foregoing sub-sections, the President of the Union may, by notification, prohibit the possession of any excisable article or restrict such possession by such conditions as he may prescribe.

Prohibition of possession of excisable article unlawfully manufactured, imported, etc.

17. No person shall have in his possession any quantity of any excisable article, knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon.

Prohibition of sale without licence.

18. No alcoholic liquor shall be bottled for sale and no excisable article shall be sold except under the authority and subject to the conditions of a licence granted under this Act :

Provided that—

(a) a person having the right to the *tari* drawn from any tree may sell the same without a licence to a person licensed to sell *tari* under this Act or permitted to possess *tari* in wholesale quantities by a permit granted under section 16 ;

(b) nothing in this section shall apply to the sale of any foreign alcoholic liquor legally procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease.

Grant of exclusive privileges as regards alcoholic liquor.

19. The President of the Union may grant within any specified area to any person the monopoly of manufacturing and of selling or of manufacturing only or of selling only any country alcoholic liquor.

[a] See Rule 124A and Excise Form F.L. 28.

20. Within the limits of any military cantonment and within such distance from those limits as the President of the Union in any case may prescribe, no licence for the retail sale of alcoholic liquor shall be granted unless with the knowledge and consent of the Commanding Officer.

Sale in Cantonments.

21. Every person who manufactures or sells any excisable article under a licence granted under this Act shall be bound—

Licenses to keep weights etc., and to test articles as required.

- (a) to supply himself with such weights, measures and instruments as the Excise Commissioner may prescribe and to keep the same in good condition ; and
- (b) on the requisition of any Excise-Officer [a] duly empowered in that behalf, at any time to weigh, measure or test any excisable article in his possession in such manner as the Excise-Officer may require.

22. (1) No person who is licensed to sell foreign alcoholic liquor or country spirit for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any person under the age of sixteen years in any part of such premises in which such alcoholic liquor or spirit is consumed by the public.

Prohibition of employment of person under the age of sixteen years and of women.

(2) No person who is licensed to sell foreign alcoholic liquor for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any woman—

- (a) in any part of such premises, for the purpose of selling or serving or otherwise assisting in the sale of liquor ; or
- (b) in any part of such premises where alcoholic liquor is consumed, for any other purpose, except in accordance with such conditions as may be prescribed by the Collector with the previous approval of the Excise Commissioner.

23. The District Magistrate or, in Rangoon, the Commissioner of Police, by notice in writing to the licensee, may require that any shop in which any excisable article is sold

Closing of shops for the sake of public peace.

[a] See Notification F (ii), page 41.

shall be closed at such times and for such periods as he may think necessary for the preservation of the public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, a Magistrate of any class or Excise or Police Officer above the rank of a peon * or constable who is present may require such shop to be kept closed for such period as he may think necessary:

Provided that where any riot or unlawful assembly occurs, the licensee shall, in the absence of such Magistrate or officer, close his shop without any order.

CHAPTER V.

Duties and Fees.

Duty on
excisable
articles.

24. (1) The President of the Union may impose † a duty at such rate or rates as he thinks fit on any excisable article—

- (a) imported, exported, or transported in accordance with the provisions of section 7 ; or
- (b) cultivated, collected or manufactured under any licence granted under section 11 or section 12 ; or
- (c) manufactured in any premises established or in any distillery or brewery licensed under section 14 :

Provided that—

- (i) duty shall not be imposed on any article which has been imported into the Union of Burma and was liable, on such importation, to duty under the Sea Customs Act, or the Burma Tariff Act ;
- (ii) duty imposed on denatured spirit or beer manufactured in Burma shall, unless the President of the Union otherwise directs, be equal to the duty to which denatured spirit or beer, as the case may be, when imported into the Union of Burma by sea, is liable under the Burma Tariff Act.

(2) Duty may be imposed under sub-section (1) at different rates according to the places to which any excisable article is to be removed or according to the strength and quality of such article.

* See Notification F (vi), page 42.

† See Notification H, page 44 and Notification I, page 46.

25. A duty under section 24 may be imposed—

Ways of imposing duty.

- (1) on the quantity of excisable articles imported, exported, transported, cultivated, collected or manufactured in or issued from any premises established or distillery or brewery or warehouse licensed under section 14 ;
- (2) in respect of spirit or beer or country fermented alcoholic liquor other than *tari* produced in the Union of Burma—
 - (a) on the quantity of materials used in the production thereof, or
 - (b) with reference to the degree of attenuation of the wash or wort.

* 25A. (1) There shall be levied and collected in such manner as may be prescribed duties of excise on all excisable goods which are produced or manufactured for sale in the Union of Burma as, and at the rates, set forth in Schedule II.

Duty on excisable goods.

(2) The President of the Union may by notification fix, for the purpose of levying the said duties, tariff values of any excisable goods enumerated, either specifically or under general headings in, Schedule II as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same excisable goods.

* 25B. Where under this Act any excisable goods are chargeable with duty at a rate dependent on their value, such value shall be deemed to be the wholesale cash-price for which goods of the like kind and quality are sold or are capable of being sold for delivery at the place of manufacture and at the time of their removal therefrom, without any abatement or deduction whatever except trade discount and the amount of duty then payable.

Ad valorem duty. How levied.

23. Where payment is made upon the issue of an excisable article for sale from a warehouse, it shall be at the rate of duty in force on the date of issue of such article from the warehouse.

Rate of duty on issue from bond.

Payment for
monopoly.

27. Instead of or in addition to any duty leviable under this Chapter the President of the Union may accept payment of a sum in consideration of the grant of any monopoly under section 19.

CHAPTER VI.

Licences, Permits and Passes.

Power to
cancel or
suspend
licences.

28. (1) The authority which granted any licence, permit or pass under this Act may cancel or suspend it in such circumstances as may be prescribed by rule [a] in that behalf.

(2) When a licence, permit or pass held by any person is cancelled under sub-section (1) any other licence, permit or pass granted to such person under this Act or under any other law for the time being in force relating to excise-revenue or opium shall be liable to cancellation.

(3) When a licence, permit or pass is cancelled or suspended—

- (i) the holder shall not be entitled to any compensation for its cancellation or suspension or the refund of any fee paid or deposit made in respect thereof ;
- (ii) the fee payable for the balance of the period for which such licence, permit or pass would have been current but for such cancellation or suspension may be recovered from the licensee or his surety, if any, as excise-revenue ;
- (iii) a fresh licence for the unexpired period or for the period of suspension may be granted in accordance with the provisions of this Act, or a manager to carry on the business during such period may be appointed by the Collector : Provided that when the fee or duty realized on account of such fresh licence or the profit derived from such management together with the amount recovered under clause (ii) exceeds the amount so recoverable the Collector may refund to the person from whom the recovery was made so much of the excess as does not exceed the amount actually recovered.

[a] See Rule 12.

29. (1) Whenever the authority which granted any licence considers that it should be withdrawn in circumstances which do not justify its cancellation or suspension under section 28, it shall remit a sum equal to the amount of the fees payable in respect thereof for fifteen days and may withdraw the licence either on the expiration of fifteen days' notice in writing of its intention to do so, or forthwith without notice.

Further power to withdraw licences.

(2) If any licence be withdrawn forthwith without notice under sub-section (1), in addition to the sum remitted as aforesaid, there shall be paid to the licensee by way of compensation such further sum as the Excise Commissioner may direct.

(3) When a licence is withdrawn under this section any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, less the amount, if any, due to Government.

CHAPTER VII.

Offences and Penalties.

30. Whoever, in contravention of this Act or of any rule notification or order made or of any licence, permit or pass obtained thereunder,

Penalties for illegal import, etc. of excisable articles.

- (a) imports, exports, transports, manufactures, collects or possesses any excisable article ; or
- (b) save in the cases provided for in section 40 sells any excisable article ; or
- (c) constructs or works any distillery or brewery ; or
- (d) uses, keeps or has in his possession any materials, or apparatus whatsoever for the purpose of manufacturing any excisable article ; or
- (e) removes any excisable article from any premises, distillery, brewery or warehouse established or licensed under this Act ; or
- (f) bottles any alcoholic liquor for the purposes of sale ; or
- (g) cultivates the hemp plant, or any plant declared to be an intoxicating drug by a notification under section 2 (1) (iv) ;

shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for illicit distillation.

31. Whoever, in contravention of this Act or of any rule, notification or order made or of any licence, permit or pass obtained thereunder, manufactures any spirit shall be punishable with imprisonment which may extend to * (one year and shall also be liable to fine).

32. * * * *

Penalty for offence in relation to hypodermic syringes.

33. Whoever, in contravention of section 13, makes, sells, possesses or uses—

- (a) any hypodermic syringe, or
- (b) any other apparatus suitable for injecting any intoxicating drug,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for altering or attempting to alter denatured spirit.

34. Whoever—

- (a) alters or attempts to alter any denatured spirit whether manufactured in the Union of Burma or not, with the intention that such spirit may be used in any way whatsoever for human consumption ; or

- (b) has in his possession any spirit in respect of which he knows or has reason to believe that any such alteration or attempt has been made :

shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats or with both.

Presumption as to offence under section 34 in certain cases.

35. In prosecutions under section 34 where the accused person is proved to be in possession of any spirit which is, or contains, or has been derived from denatured spirit, and in respect of which any such alteration or attempt as is referred to in section 34 has been made, it may, from the mere fact of such possession, be presumed, unless and until the contrary is proved, that such person—

- (a) has himself made such alteration or attempt, or
- (b) knows or has reason to believe that such alteration or attempt has been made.

Presumption as to any spirit which contains any denaturant.

36. In any prosecution under this Act it may be presumed, unless and until the contrary is proved, that any spirit which contains any quantity of any denaturant is, or has been derived from, denatured spirit.

* Substituted by Act No. XL of 1954.

37. Whoever without lawful authority has in his possession any quantity of any excisable article, knowing or having reason to believe that the same has been unlawfully imported, transported, manufactured, cultivated or collected, or that the prescribed duty has not been paid thereon, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for possession of excisable article.

38. (1) Whoever, in contravention of this Act or of any rule, notification or order thereunder, keeps or uses any place for the purpose of selling any alcoholic liquor or of selling or administering any intoxicating drug or knowingly permits any place owned or occupied by him or under his control to be kept or used for such purposes, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand kyats, or with both.

Penalty for keeping or knowingly permitting the keeping of place for selling alcoholic liquor or intoxicating drug.

(2) When any person is charged under sub-section (1) with permitting any place owned or occupied by him or under his control to be kept or used for the purpose of selling any alcoholic liquor or of selling or administering any intoxicating drug and it is proved—

- (a) that any person has been convicted under sub-section (1) of selling any alcoholic liquor or of selling or administering any intoxicating drug in such place ;
- (b) that a written notice of such conviction has been served by the Collector on the person owning or occupying or being in control of such place, and
- (c) that at any time within six months after the date of service of such notice such place has again been kept or used for the purpose of selling alcoholic liquor or of selling or administering an intoxicating drug ;

it shall be presumed until the contrary is proved that the person owning or occupying or being in control of such place knowingly permitted it to be kept or used for the purposes of selling alcoholic liquor or of selling or administering an intoxicating drug, as the case may be.

39. Whoever does any act in contravention of any of the provisions of this Act, or of any rule, notification or order made thereunder, and not otherwise provided for

For offences not otherwise provided for.

therein shall be punishable with fine which may extend to two hundred kyats.

Penalty for certain unlawful acts of licensed vendors.

40. (1) If a licensed vendor or any person in his employ or acting on his behalf—

- (a) sells or gives any excisable article to a person who is (i) intoxicated, or (ii) apparently under the age of eighteen years ; or
- (b) employs or permits to be employed on any part of the licensed premises any person whom he is prohibited from employing under this Act ; or
- (c) permits intoxication, disorderly conduct or gaming on the licensed premises ; or
- (d) permits persons whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes, to resort to or assemble on the licensed premises, whether for the purposes of crime or prostitution or for any other purpose ;

he shall, in addition to any other penalty to which he may be liable be punishable with fine which may extend to five hundred kyats.

(2) When any licensed vendor or any person in his employ or acting on his behalf is charged with permitting intoxication on the premises of such vendor, and it is proved that any person was intoxicated on such premises, it shall lie on the person charged to prove that the licensed vendor and the persons employed by him took all reasonable steps for preventing intoxication on such premises.

Penalty for misconduct by licensees, etc.

41. If the holder of a licence, permit or pass granted under this Act, or any person in the employ of such holder or acting on his behalf, intentionally—

- (a) fails without good and sufficient reason to produce such licence, permit or pass on the demand of any Excise-Officer ; or
- (b) contravenes any rule [a] made under section 65 ; or
- (c) does any act in breach of any of the conditions of the licence, permit or pass not otherwise provided for in this Act ;

he shall be punishable in case (a) with fine which may extend to two hundred kyats, and in case (b) or case (c) with fine which may extend to five hundred kyats.

[a] See Part III especially Rule 21, page.

42. (1) If a chemist, druggist, apothecary or keeper of a dispensary allows any excisable article, which has not been *bonâ fide* medicated for medicinal purposes, to be consumed on his business premises by any person not employed in his business, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand kyats, or with both.

Penalty for consumption in chemist's shop, etc.

(2) If any person not employed as aforesaid consumes any such excisable article on such premises he shall be punishable with fine which may extend to two hundred kyats.

43. (1) Whoever attempts to commit any offence punishable under this Act shall be liable to the punishment provided for the offence.

Attempts to commit offences and penalty for abetment.

* (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.

44. In prosecutions under section 30, section 31, section 33, section 37 or section 38 it may be presumed, until the contrary is proved, that the accused person has committed an offence under the section under which he is charged in respect of—

Presumption as to commission of offence in certain cases.

- (a) any excisable article, or any apparatus for administering any intoxicating drug, or for the manufacture of any excisable article ; or
- (b) any materials which have undergone any process towards the manufacture of an excisable article, or from which an excisable article has been manufactured ;

for the possession of which he is unable to account satisfactorily.

45. The holder of a licence, permit or pass under this Act shall be liable to punishment, as well as the actual offender, for any offence under section 30, section 31, section 33, section 34, section 37, section 40, or section 41 committed by any person in his employ or acting on his behalf as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were taken by him to prevent the commission of such offence :

Liability of licence-holder for acts of employee or agent.

Provided that no person other than the actual offender shall be punished under this section with imprisonment except in default of payment of a fine.

Enhanced
punishment
after pre-
vious convic-
tion.

45. If any person after having been previously convicted of an offence punishable under section 30, section 31, section 33, section 34, section 37 or section 38 or under similar provision in any enactment repealed by this Act, * is subsequently convicted of an offence punishable under any of these sections, he shall be liable to twice the punishment which might be imposed on a first conviction under this Act:

Provided that nothing in this section shall prevent any offence which might otherwise have been tried summarily under Chapter XXII of the Code of Criminal Procedure from being so tried.

Things liable
to confisca-
tion.

47. Whenever an offence punishable under this Act has been committed,—

- (a) all excisable articles, materials, or apparatus which are found at the place of the offence ;
- (b) all receptacles, packages or coverings in which the said excisable articles, materials or apparatus are packed or stored, and
- (c) all animals, vehicles, vessels, or other conveyances used in carrying the articles specified in clauses (a) and (b) ;

shall be liable to confiscation :

Provided that when it is proved that the articles specified in clauses (b) and (c) are not the property of the offender they shall not be liable to confiscation if the owner thereof establishes that he had no reason to believe that such offence was being or was likely to be committed.

Confiscation
how ordered.

48. (1) When at the trial of any person accused of any offence punishable under this Act, the Magistrate decides that any thing or animal is liable to confiscation under section 47, he may order confiscation or may give the owner of the thing or animal liable to be confiscated an option to pay such fine as he thinks fit in lieu thereof.

(2) When there is reason to believe that an offence punishable under this Act has been committed but the offender is not known or cannot be found, or when any thing or animal liable to confiscation under this Act and

* See the schedule to the Burma Excise Act, 1917 (Burma Act V, 1917).

not in the possession of any person cannot be satisfactorily accounted for the case shall be enquired into and determined by the Collector who may order confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal intended to be confiscated or without hearing the person, if any, claiming any right thereto and the evidence, if any, which he produces in support of his claims :

Provided further that, if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that the sale of the thing or animal in question would be for the benefit of its owner, the Collector may at any time direct it to be sold ; and the provisions of this sub-section shall, as nearly as may be practicable, apply to the net proceeds of such sale.

* 43A. The Magistrate may direct in any case in which he has ordered the confiscation under this Act, of motor vehicles, vessels and other motor conveyances which have been used for the commission of an offence under this Act, that such motor vehicles, vessels and motor conveyances shall, notwithstanding anything contained in the Code of Criminal Procedure, be forfeited to Government and be disposed of in such manner as may be prescribed by rules made in this behalf.

Order of
confiscation
of motor
vehicles, etc.,
by whom to
be made.

49. The Collector may accept from any person whose licence, permit or pass is liable to be cancelled or suspended under section 28, or who is reasonably suspected of having committed an offence under section 39, section 40, or section 41, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be, and in all cases whatsoever in which any property has been seized as liable to confiscation under this Act may at any time before an order of confiscation has been passed by a Magistrate release the same on payment of such amounts as he may fix in this behalf.

Power to
compound
offences.

On the payment of such sum of money, or such amount or both, as the case may be, to the Collector, the accused person, if in custody, shall be discharged. the property seized shall be released, and no further proceedings shall be taken against such person or property.

For Excise-officer refusing to do duty.

50. Any Excise-officer who shall be guilty of any violation of duty or wilful breach of or neglect of any law or rule or lawful order made by competent authority or who shall withdraw from the duties of his office without permission or without having given previous notice in writing for a period of two months, or who shall be guilty of cowardice or who shall offer any unwarrantable violence to any person in his custody or who shall cause unwarrantable damage to any property in the performance of his duties, shall be punishable with imprisonment which may extend to three months, or with fine which may extend to three months' pay or with both.

CHAPTER VIII.

Detection, Investigation and Trial of Offences.

Duty of owners, etc., to give information.

51. (a) The owner or occupier, and the agent of any owner or occupier of any place in or on which ;

(b) Every village-headman in whose village-tract ;

(c) Every ward-headman of a town in whose ward ;

* (d) Every member of the village council in whose village-tract, and

* (e) Every member of the ward committee in whose ward ;

any excisable article is cultivated, collected, manufactured or stored in contravention of this Act or of any rule, notification or order made thereunder shall be bound to give notice of the same to a Magistrate or to a Revenue, Police or Excise-officer as soon as the same has come to his knowledge.

Duty of officers to report and assist Excise officer.

52. Every Revenue, Police, Salt and Customs Officer shall be bound to give immediate information to an Excise-officer of the commission of any offence punishable under this Act which may come to his knowledge, and to aid any Excise-officer in carrying out the provisions of this Act upon request made by such officer.

Power of entry and inspection.

53. An Excise-officer [a] duly empowered in this behalf may—

(a) enter and inspect at any time by day or by night any place in which any licensed manufacturer

* Inserted by Act No. XII of 1953.

[a] See Notification F (ii) and (iii), pages 41 and 42.

- carries on the manufacture of or stores any excisable article ;
- (b) enter and inspect at any time during which sale is permitted, and at any other time during which the same may be opened, any place at which any excisable article is kept for sale by any licensed person holding a licence under this Act ;
 - (c) examine accounts and registers and examine, test, measure or weigh any excisable articles, materials or apparatus found in the place ;
 - (d) seize and remove any apparatus which he has found to be inaccurate.

54. Subject to such restrictions as the President of the Union may prescribe, any Excise or Police Officer, and any Revenue [a] or Customs Officer duly empowered in this behalf, may at any time by day or by night—

Powers of
arrests and
seizure.

- (a) arrest without warrant any person found committing an offence punishable under section 30, section 31, section 33, section 34, section 37 or section 38 ;
- (b) seize, search and detain any excisable article or other thing or animal which he has reason to believe to be liable to confiscation under this Act or any other law for the time being in force relating to excise-revenue ;
- (c) detain and search any person upon whom he may have reason to suspect any article which is so liable to confiscation to be.

55. If a Collector or Magistrate has reason to believe that an offence under section 30, section 31, section 33, section 34, section 37 or section 38 has been or is likely to be committed, he may issue a warrant—

Power to
issue a
warrant for
arrest or
search.

- (a) for the search of any place in which he has reason to believe that any excisable articles, materials, or apparatus in respect of which such offence has been or is likely to be committed are kept or concealed, and
- (b) for the arrest of any person, who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

[a] See Notification F (iii), page 47.

Power to search without a warrant.

56. If an Excise-officer [a] duly empowered in this behalf has reason to believe that an offence under section 30, section 31, section 33, section 34, section 37 or section 38 has been, or is likely to be committed, and that a search-warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time by day or by night,—

- (a) enter and search any place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act, and
- (b) detain and search, and, if he thinks proper, arrest without a warrant any person found in such place whom he has reason to believe to be guilty of such offence.

Powers of Excise-officers in matters of investigation.

57. (1) An Excise-officer [b] duly empowered in this behalf may as regards offences under section 30, section 31, section 33, section 34, section 37 and section 38 exercise powers similar to those conferred on an Officer in charge of a police-station by the provisions of the Code of Criminal Procedure :

Provided that any such powers shall be subject to such restrictions and modifications (if any) as the President of the Union may by rule prescribe.

(2) For the purposes of section 156 of the said Code the area to which an Excise-officer is appointed shall be deemed to be a local area within the limits of a police-station, and such officer shall be deemed to be the officer in charge of the station.

(3) Any such officer [b] if specially empowered in that behalf, may, without reference to a Magistrate and for reasons to be recorded by him in writing stop further proceedings against any person concerned or supposed to be concerned in any offence against this Act which he has investigated or which may have been reported to him.

Report by investigating officer.

58. If on an investigation by an Excise-officer empowered under section 57, sub-section (1), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 49 or proceeds under section 57, sub-section (3), shall submit a report

[a] See Notification F (ii) and (iii), pages 41 and 42.
 [b] See Notification F (ii), page 41.

(which shall for the purposes of section 190 of the Code of Criminal Procedure be deemed to be a police-report) to a Magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police-report.

59. When any Excise-officer below the rank of Collector makes any arrest, seizure or search under this Act, he shall within twenty-four hours thereafter, make a full report of all the particulars of the arrest, seizure or search to his immediate official superior.

Report by
Excise-
officer.

60. Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure relating to arrests, detentions in custody, searches, summonses, warrants of arrests, search-warrant, the production of persons arrested and the disposal of things seized, shall be applicable as far as may be to all action taken in these respects under this Act :

Arrests,
searches,
etc., how to
be made.

Provided that the provisions of section 103 of the said Code shall not apply to searches of vessels made under this Act.

61. (1) When a person is arrested under this Act otherwise than on warrant by a person or officer who is no empowered to grant bail, he shall be produced before or forwarded to—

Security for
appearance
in case of
arrest with-
out warrant.

- (a) the nearest Excise-officer empowered to grant bail, or
- (b) the nearest Officer in charge of a police-station, whichever is nearer.

(2) Whenever any person arrested under this Act otherwise than on a warrant is prepared to give bail and is arrested by, or produced in accordance with sub-section (1) before, an officer empowered to grant bail, he shall be released upon bail, or at the discretion of the officer releasing him, on his own bond.

(3) When any such person is not prepared to give bail to the satisfaction of the officer concerned, he shall be sent with all convenient despatch to a Magistrate for trial.

(4) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure shall apply, so far as

may be, in every case in which bail is accepted or a bond taken under this section.

Taking of
photographs
or finger and
thumb
impressions.

* 61A. (1) Every person who has been arrested under this Act for an offence punishable with imprisonment for a term which may extend to not less than six months and every person who has been ordered to give security for his good behaviour shall, if so required by an Excise Officer, allow his photograph or finger and thumb impressions to be taken at any time after the arrest.

* 61B. (1) If any person who under section 61A is required to allow his photograph or finger and thumb impressions to be taken resists or refuses to allow the taking of the same, an Excise Officer may use all lawful means necessary to secure the taking thereof.

(2) Resistance to or refusal to allow the taking of photographs or finger and thumb impressions under subsection (1) shall be deemed to be an offence under section 186 of the Penal Code.

Magistrate
having juris-
diction to try
offences.

62. No Magistrate of the third class who is not specially empowered by the District Magistrate in this behalf shall take cognizance of or try any offence under this Act.

Prosecution
restricted.

63. (1) No Magistrate shall take cognizance of an offence punishable—

- (a) under section 39, section 40 or section 41, except on the complaint or report of the Collector or of an Excise-officer authorized by him in this behalf ; or
- (b) under any other section of this Act, except on his own knowledge or suspicion or on the complaint or report of an Excise or Police Officer.

(2) Except with the special sanction of the President of the Union, no Magistrate shall take cognizance of any offence punishable under this Act unless the prosecution is instituted within six months after the date on which the offence is alleged to have been committed.

* Inserted by Act No. XL of 1954.

* 64. (1) Whenever any person is convicted of an offence punishable under section 30, section 31, section 33, section 34, section 37, or section 43 (2), and the Court convicting him is of opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under those sections, the Court may at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means with or without sureties, for abstaining from the commission of such offence during such period, not exceeding three years, as it thinks fit to fix.

Bond to abstain from commission of offences.

(2) The bond shall be in the form prescribed in the Schedule [a], and the provisions of the Code of Criminal Procedure shall, in so far as they are applicable, apply to all matters connected with such bond as if it were a bond to keep the peace ordered to be executed under section 106 of that Code.

(3) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void.

(4) An order under this section may also be made by an Appellate Court, or by the High Court when exercising its powers of revision.

* 64A. Whenever a District Magistrate, a Subdivisional Magistrate or, when he is specially empowered in this behalf by the President of the Union, a Magistrate of the first class, receives information that any person within the local limits of his jurisdiction earns his livelihood wholly or in part—

Power to demand security.

(a) by the unlawful manufacture, transport, importation, exportation, sale or purchase of any excisable article in contravention of the provisions of this Act or of any rules made thereunder ; or

(b) by abetting such unlawful manufacture, transport, importation, exportation, sale or purchase ;

he may deal with such person as nearly as may be as if the information received about him were of the description mentioned in section 110 of the Code of Criminal Procedure; and for the purposes of any proceeding under this section the fact that a person earns his livelihood as aforesaid may be proved by evidence of general repute or otherwise.

* Inserted by Act No. XL of 1954.
[a] See Schedule I at page 34.

CHAPTER IX.

Miscellaneous.

Power to
make Rules.

65. (1) The President of the Union may make rules [a] for the purpose of carrying out of the provisions of this Act.
(2) In particular, and without prejudice to the generality of the foregoing provision, the President of the Union may make rules--

- (a) regulating the import, export, transport or possession of any excisable article ;
- (b) regulating the manufacture, supply, storage or sale of any excisable article, including the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage or sale of such article, and the fitting, implements and apparatus to be maintained therein ;
- (c) regulating the bottling of alcoholic liquor for sale ;
- (d) regulating the deposit of any excisable article in a warehouse, and the removal of any excisable article from any such warehouse or from any distillery or brewery ;
- (e) regulating the periods and localities for which, and the persons or classes of persons to whom, licences under this Act may be granted, and regulating the number of such licences which may be granted in any local area ;
- (f) determining the limits of wholesale and retail sale respectively ;
- (g) prescribing the procedure to be followed and the matters to be ascertained before any licence for such sale is granted for any locality ;
- (h) prescribing the amount of security, if any, to be deposited by holders of licences, permits or passes for the performance of the condition of the same ;
- (i) prescribing the scale of fees or the manner of fixing or determining the fees payable in respect of any privilege, licence, permit, or pass or in respect of the storing of any excisable article ;
- (j) regulating the time, place and manner of payment of any duty or fee ;

[a] See Part III, page 64.

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- (k) prescribing the authority by, the restrictions under and the conditions on which any licence, permit or pass may be granted, cancelled, suspended or surrendered, and the form thereof, including—
- (i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable ;
 - (ii) the regulation or prohibition of the reduction of alcoholic liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength ;
 - (iii) the fixing of the strength, price or quantity in excess of or below which any excisable article should not be sold or supplied and the prescription of a standard of quality for any excisable article ;
 - (iv) the prohibition of the employment by a licence-holder of any person or class of persons to assist him in his business in any capacity whatsoever ;
 - (v) the prohibition of the sale of any excisable articles to any person or class of persons ;
 - (vi) the prohibition of the sale except for cash ;
 - (vii) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises, and of the meeting or remaining of persons of bad character on such premises ;
 - (viii) the prescription of the days and hours during which any licensed premises may or may not be kept open, and provision for the closing of such premises on special occasions ;
 - (ix) the prescription of the nature of the premises in which any excisable article may be sold, and the notices to be exposed at such premises ;
 - (x) the prescription of the accounts to be maintained and the returns to be submitted by licence-holders, and
 - (xi) the prohibition or regulation of the transfer of licences ;
- (l) [a] with regard to the denaturing of spirit—
- (i) for declaring the substances with which and the processes by which spirit shall be denatured ;
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[a] See Notification U, page 60.

- (ii) for causing spirit to be denatured through the agency or under the supervision of such officers as may be prescribed ;
- (iii) for ascertaining whether spirit has been denatured ;
- (m) providing for the destruction or other disposal of any excisable article deemed to be unfit for use ;
- (n) regulating the disposal of confiscated article ;
- (o) regulating the grant of expenses to witnesses.

Publication
of rules and
notifications.

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

Recovery
of Govern-
ment dues.

67. (1) All monies due to Government under this Act may be recovered from the person primarily liable to pay the same or from his surety (if any) as if they were arrears of land revenue.

(2) When action has been taken under section 28 the Collector may recover, in any manner authorized by subsection (1) of the section, any money due to the holder of the cancelled licence, permit or pass by any lessee or assignee.

(3) All such monies, together with any losses incurred by Government through the default of any licence-holder under this Act, shall be a first charge upon any distillery, brewery, warehouse, shop buildings, fittings, apparatus, or stocks of excisable articles or materials for manufacture of the same held in or upon any distillery, brewery, warehouse or shop premises, which, except with the written consent of the Collector, shall not be liable to be taken in execution of a decree or order of any Court until such monies or losses have been paid.

Recovery on
breach of
condition of
bond.

* 67A. Where any person, in compliance with any rule made under this Act, give a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty, or an act in which the public are interested, as the case may be, within the meaning of the Contract Act, section 74 ; and, upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land revenue.

* Inserted by Act No. XLVI of 1954.

68. No action shall lie in any civil Court against the Government or against any Excise-officer for damages for any act in good faith done or ordered to be done in pursuance of this Act, or any law for the time being in force relating to excise-revenue.

Bar of actions.

69. All prosecutions of any Excise-officer, and all actions which may be lawfully brought against the Government or against any Excise-officer, in respect of anything done in pursuance of, this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

Time within which prosecutions may be instituted.

[a] SCHEDULE I.

*Bond to abstain from the Commission of Offences under the
Burma Excise Act.*

(See section 64)

Whereas I _____ (name), inhabitant of _____
(place) have been called upon to enter into a bond to abstain
from the commission of an offence under section 30,
section 31, section 33, section 34, section 37, section 38 or
section 43 (2) of the Burma Excise Act, for the term of
_____, I hereby bind myself not to commit any
such offence during the said term and, in case of my making
default therein, I hereby bind myself to forfeit to the
President of the Union of Burma, the sum of Kyats _____

Dated this _____ day of _____ 19 .

Signature.

(Where a bond with sureties is to be executed, *add* _____)

We do hereby declare ourselves sureties for the above
named _____ that he will abstain from the commission
of an offence under section 30, section 31, section 33, section
34, section 37, section 38 or section 43 (2) of the Burma
Excise Act, during the said term ; and, in case of his making
default therein, we bind ourselves, jointly and severally, to
forfeit to the President of the Union of Burma, the sum of
Kyats _____

Dated this _____ day of _____ 19 .

Signature.

[b] SCHEDULE II

Item No.	Description of goods subject to duties of excise	Rate of duty
1	Aerated waters— 'Aerated water' includes any non-alcoholic carbonated drinks, whether the drinks contain fruit acids, juices, flavours, essences or not, soda-fountain and syphon waters, in bottle or otherwise.	Twenty-five per cent, <i>ad valorem</i> .
2	Syrups— 'Syrup' includes any non-carbonated fruit juice, in bottle or otherwise and with or without sugar.	Twenty-five per cent, <i>ad valorem</i> .

NOTIFICATIONS

A

* * * *

APPOINTMENT OF OFFICERS.

B

Financial Department Notification No. 89, dated the 3rd December 1917.

In exercise of the powers conferred by section 6 (c) of the Burma Excise Act, 1917, the Local Government is pleased to appoint, in addition to the Excise Commissioner, officers of the following classes and designations in the Excise Department :—

- | | |
|--|----------------------------------|
| (1) Assistant Commissioners of Excise. | (4) Inspectors of Excise. |
| (2) Superintendents of Excise. | (5) Deputy Inspectors of Excise. |
| (3) Assistant Superintendents of Excise. | (6) Sub-Inspectors of Excise. |
| | (7) Excise Constables. |

C

Excise Department (Ministry of Forests) Notification No. 33, dated the 25th November 1934.

In exercise of the powers conferred by section 6 (e) of the Burma Excise Act, 1917, as subsequently amended, and in supersession of this Department Notification No. 17, dated the 11th May 1931, the Government of Burma (Ministry of Forests) delegates to the officers mentioned in column (1) of the subjoined table, the power under section 6 (c) of the Act to appoint the officers mentioned in column (2) :—

(1)	(2)
1. Commissioners of Divisions ...	Sub-Inspectors of Excise and Excise Constables except those in Rangoon Town District, and in the Excise Bureau.
2. Excise Commissioner ...	(1) Inspectors of Excise and Deputy Inspectors of Excise. (2) Sub-Inspectors of Excise and Excise Constables in Rangoon Town District and in the Excise Bureau.

PART II.
NOTIFICATIONS UNDER THE BURMA
EXCISE ACT [BURMA ACT V, 1917].

D

Excise Department (Ministry of Forests) Notification No. 32, dated the 25th November 1934.

In exercise of the powers conferred by section 6 (f) of the Burma Excise Act, 1917, as subsequently amended, and in supersession of this Department Notification No. 19, dated the 11th May 1931, the Government of Burma (Ministry of Forests) permits the delegation—

(1) by Commissioners of Divisions to the Collectors, Superintendents of Excise, Assistant Superintendents of Excise in Excise Charge of Districts or Inspectors of Excise in Excise Charge of Districts, under their control, of the power to appoint Excise Constables, except those in Rangoon Town District and in the Excise Bureau ;

(2) by the Excise Commissioner, Burma—

(i) to the Collector, Rangoon Town District, or Superintendents of Excise, Rangoon Town District, of the power to appoint Excise Constables in Rangoon Town District ;

(ii) to the Assistant Commissioner of the Excise, Intelligence, Burma, of the power to appoint Excise Constables in the Excise Bureau.

CONFERMENT OF POWERS ON OFFICERS.

E

Excise Department (Ministry of Education) Notification No. 35, dated the 30th April 1927.

In exercise of the powers conferred by section 6 (e) of the Burma Excise Act, 1917, the Government of Burma (Ministry of Education) delegates to the Excise Commissioner the power under section 15 of the said Act as amended by the Burma Excise (Amendment) Act, 1925, to sanction the removal of excisable articles, from any place of storage established or licensed thereunder, without payment of duty or execution of a bond for payment thereof.

F

Excise Department (Ministry of Forests) Notification No. 35, dated the 25th November 1934.

In exercise of the powers conferred by section 6 of the Burma Excise Act, 1917, and in supersession of Financial Department Notification No. 73, dated the 18th September

1917, as subsequently amended, the Government of Burma (Ministry of Forests)—

(i) appoints the officers mentioned in column (1) of the subjoined table to exercise the powers and to perform the duties of the Collector shown in column (2) in subordination to the Collector of the district, within the areas shown in column 3 of the table :—

Officers. (1)	Powers and duties. (2)	Areas. (3)
(1) Subdivisional Officers	(1) Grant of permits for possession of country alcoholic liquor bought wholesale from a licensed retail vendor [Section 16 (2) (b)]. (2) Recovery of Government dues [Section 67 (2)].	The subdivision concerned.
(2) Township Officers ...	(1) Grant of transport passes for country spirit from outstills to subsidiary shops (Section 10). (2) Grant of permits for possession of country alcoholic liquor bought wholesale from a licensed retail vendor [Section 16 (2) (b)]. (3) Recovery of Government dues [Section 67 (2)].	The township concerned.
(3) Superintendents of Excise and Assistant Superintendents of Excise and Inspectors of Excise in-charge of districts, and Special Excise Officers.	Grant of transport passes for <i>tavi</i> from the place of collection to licensed shops (Section 10).	The districts to which they are appointed.
(4) Distillery Officers ...	Grant of passes for the transport of spirit in bond *or from a distillery or warehouse to a licensed shop (Section 10).	The distilleries to which they are appointed.

(ii) appoints the officers mentioned in column (1) of the subjoined table to exercise or perform within their respective jurisdictions the powers conferred or the duties imposed on Excise

Officers by the sections of the Act mentioned in column (2) of the table :—

Officers. (1)	Sections of the Act. (2)
(1) Commissioners of Divisions	} 21 (b) and 53.
(2) Excise Commissioner	
(3) Deputy Commissioners	
(4) Subdivisional and Township Officers	
(5) Assistant Commissioners of Excise	
(6) Superintendents of Excise and Assistant Superintendents of Excise in charge of districts.	
(7) Assistant Superintendents of Excise... ..	} 53 (a) and (b).
(8) Inspectors of Excise	
(9) Deputy Inspectors of Excise	
(10) Sub-Inspectors of Excise	
(11) Excise Constables	

(iii) appoints the following officers to exercise the powers conferred on Excise Officers by sections 56 and 57 of the Act :—

- (1) Commissioners of Divisions.
- (2) Excise Commissioner.
- (3) Deputy Commissioners.
- (4) Assistant Commissioners of Excise.
- (5) Superintendents of Excise and Assistant Superintendents of Excise in-charge of districts ;

(iv) appoints the following officers to exercise the powers conferred on Excise Officers by sections 56 and 57 (1) and (2) of the Act :—

- (1) Subdivisional and Township Officers.
- (2) Assistant Superintendents of Excise.
- (3) Inspectors of Excise.
- (4) Deputy Inspectors of Excise.
- (5) Sub-Inspectors of Excise ;

(v) appoints Excise Constables to exercise powers conferred on Excise Officers by section 56 of the Act ;

(vi) Orders that the powers and duties assigned to Excise Officers under section 56 of the Act shall be exercised within their respective jurisdictions by Police Officers of and above the rank of Head Constable and that the powers and duties

assigned to Excise Officers under sections 23, 53 (a) and (b), 54 and 56 shall be exercised within their charges by headmen of village-tracts and wards.

Ministry of Finance and Revenue (Excise and Taxes Branch) Notifications Nos. 409 and 410, dated the 14th September 1956.

In exercise of the powers conferred by section 6 of the Burma Excise Act, 1917, the President of the Union is pleased to order that the powers and duties assigned to Excise Officers under sections 53 (a) and (b) ; 54 and 56 for offences under section 30 (a) and (b) in respect of country spirit, *tari* and country fermented liquor other than *tari* and section 31 shall be exercised by the Commissioner of Civil Supplies, Rangoon, Deputy Commissioner of Civil Supplies, Controller (Distribution), Assistant Controller (Distribution), Supplies Officers Liquor Assistants and Supervisors of the Civil Supplies Management Board (Distribution-Liquor), within their respective jurisdictions only in the districts in which the Civil Supplies Management Board carries on the licensed sale of the above liquors.

APPEALS. [a]

G

Excise Department (Ministry of Forests) Notification No. 35, dated the 25th November 1934.

In exercise of the powers conferred by section 6 of the Burma Excise Act, 1917, and in supersession of Financial Department Notification No. 73, dated the 18th September 1917, as subsequently amended, the Government of Burma (Ministry of Forests)—

* * * *

(vii) declares that—

- (1) an appeal shall lie from an original or appellate order passed by an Excise-officer as follows, namely—
 - (a) to the Collector from an order of an Excise-officer subordinate to him ;
 - (b) to the Commissioner of the Division from an order of the Collector, except the Collector of the Rangoon Town District ;

[a] See also the Disciplinary Rules for the Subordinate Services with regard to appeals from orders passed under the said Rules.

- (c) to the Excise Commissioner, Burma, from an order of the Collector of the Rangoon Town District;
- (d) to the President of the Union from an original order of the Commissioner of the Division or the Excise Commissioner:

Provided that when an original order is confirmed on first appeal a further appeal shall not lie;

- (2) the period of limitation for an appeal under the foregoing clause shall run from the date of the order appealed against and shall be as follows:—
 - (a) when the appeal lies to the Collector—thirty days;
 - (b) when the appeal lies to the Commissioner or the Excise Commissioner, Burma—sixty days;
 - (c) when the appeal lies to the President of the Union—ninety days;
- (3) the President of the Union may revise an order of an Excise Officer appointed under the Act; and the Commissioner of the Division, the Excise Commissioner, Burma, or the Collector may revise any order of an Excise Officer subordinate to him; provided that no order which affects any question of right between private persons shall be reversed or modified without giving such persons an opportunity of being heard.

DUTY.

H

Financial Department Notification No. 78, dated the 18th September 1917. [a]

In exercise of the powers conferred by section 24 of the Burma Excise Act, 1917, the Local Government is pleased to impose the duty entered in column 2 of the following

[a] Amended by Revenue Department Notification No. 9, dated the 2nd February 1926, and by Excise Department Notifications No. 36, dated the 22nd October 1923, No. 12, dated the 11th March 1925 [reproduced below as Notification (1) No. 52, dated the 26th October 1925, No. 75, dated the 5th November 1926, No. 53, dated the 30th May 1927 and No. 56, dated the 14th May 1928]. Excise Department (Ministry of Forests) Notification No. 17, dated the 24th June 1936; Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 119, dated the 28th May 1951; Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 187, dated the 26th May 1952; and Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 412, dated the 6th July 1954.

table on the excisable articles entered against it in column 1;—

(1)	(2)
Beer manufactured in a brewery in Burma ...	K 3'00 per gallon, (1)
Foreign spirit manufactured in a distillery in Burma except Rum issued to Officers Commanding for the use of persons, serving in the Regular Forces stationed in Burma or the Andaman Islands, or serving in the Military Police or the Burma Frontier Force, for which a special rate is prescribed.	K 70'00 per L.P. gallon. (2)
* Rum issued to Officers Commanding for the use of persons, serving in the Regular Forces stationed in Burma or the Andaman Islands, or serving in the Military Police of the Burma Frontier Force.	The same duty as the local duty on country spirit at the headquarters of the Battalion subject to the following provisos— (i) that the duty on Rum so issued shall in no case exceed K 21'25 per gallon, (3) and (ii) where there is at present no rate of duty at the headquarters of the Battalion the rate of duty shall be K 14'06 per gallon. (3)
Wines manufactured in Burma	K 37'50 per Imperial gallon of the strength of London Proof.(1)
Denatured spirit	K 1'00 per L P. gallon.
Rectified spirit issued to Educational or Research institutions in Burma or to the Medical Store Depôt, Rangoon, for supply to Hospitals and Dispensaries in Burma, in accordance with rules made by the President of the Union in this behalf.	Duty free.
Foreign spirit manufactured in a distillery in Burma issued for use in any art manufacture or industry in accordance with rules made by the Financial Commissioner in this behalf.	Duty free.
Rectified spirit manufactured in a distillery in Burma and issued to manufacturing chemists in the Province for the purpose of manufacturing tinctures and other spirituous medicinal preparations in accordance with rules made by the Financial Commissioner in this behalf.	K 10'00 per London-Proof gallon. (3)

* This concession does not apply to the followers of the Regular Forces stationed in Burma or in the Andaman Islands or to the followers of the Rangoon and Mandalay Battalions of the Burma Military Police.

- (1) Amended by Finance Act of 1949.
 (2) " 1954.
 (3) " 1955.

(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.	K 10 per London-Proof gallon.
Yeast manufactured under a licence in Excise Form Y-1.	Kyat one per viss (one hundred and forty tolas).
Foreign spirit manufactured in British India and imported into Burma on which excise duty has been paid at a lower rate than K 70 per gallon London-Proof shall be charged in Burma with a differential duty equal to the difference between the excise duty which has been paid and K 70 per gallon London-Proof.	...
<i>Hlawzayè—</i>	
(i) manufactured in licensed shops in Rangoon Town District, north of the Rangoon River, and in the Syriam and Kyauktan Townships, Hanthawaddy District.	K 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, Hlègu and Taikkyi Townships and in the Tantabin shop of the Tantabin Township, Insein District.	K 4 per jar of a capacity not exceeding ten gallons.
Alcohol present in medicinal preparations manufactured by a practitioner in Burmese medicine under a licence granted for the purpose under this Act.	Duty free.

I

Excise Department (Ministry of Forests) Notification No. 12, dated the 10th March 1934.

In exercise of the powers conferred by section 24 of the Burma Excise Act, 1917, the Government of Burma (Ministry of Forests) is pleased to impose, with effect from the 1st July 1934 on country spirit issued from a distillery in Burma for sale from the shops included in the table below the duty per gallon as shown therein. With effect from the same date the corresponding table published in Excise Department Notification No. 12, dated the

11th March 1925, as subsequently amended, is hereby superseded :—

Division. (1)	District. (2)	Shops. (3)	At L.P. Strength (4)	At 30° U.P. (5)	At 40° U.P. (6)	At 50° U.P. (7)
			Rs. A.	Rs. A.	Rs. A.	Rs. A.
Arakan ...	Akyab ...	Akyab Town ...	3 12	...	2 4	...
		Zedidaung ...	2 8	...	1 8	...
		Elsewhere ...	3 7	...	2 1	...
	Kyaukpyu ...	Kyaukpyu Town	2 8	...	1 8	...
		Elsewhere ...	2 3	...	1 5	...
	Sandoway ...	Sandoway Town	2 8	...	1 8	...
		Elsewhere ...	2 3	...	1 5	...
	Rangoon ...	All ...	6 14	...	4 2	...
	Insein ...	Kamayut ...	6 14	...	4 2	...
Elsewhere ...		5 0	...	3 0	...	
Pegu ...	Prome ...	All ...	2 13	...	1 11	...
	Pegu ...	All ...	3 7	...	2 1	...
	Tharrawaddy	All ...	3 7	...	2 1	...
	Hanthawaddy	Syriam ..	5 0	...	3 0	...
	Bassein ...	Bassein Town ...	3 12	...	2 4	...
Irrawaddy.	Bassein ...	Elsewhere ...	3 7	...	2 1	...
		Henzada Town	3 12	...	2 4	...
	Henzada ...	Elsewhere ...	3 7	...	2 1	...
		Myaungmya	All ...	3 7	...	2 1
	Maubin ...	All ...	6 12	...	2 4	...
	Pyapòn ..	All ...	3 2	...	1 14	...
Tenas-serim.	Salween ...	All ...	2 13	...	1 11	...
	Toungoo ...	Toungoo, Thagaya, Zeyawaddy, Yeni, S'wa and Myohla.	3 2	...	1 14	...
		Elsewhere ...	2 8	...	1 8	...
	Amherst ...	Moulmein Town	4 11	...	2 13	...
		Kado ...	3 12	...	2 4	...
	Elsewhere ...	3 2	...	1 14	..	

Division. (1)	District. (2)	Shops. (3)	At L.P. Stren- gth. (4)	At 30° U.P. (5)	At 40° U.P. (6)	At 50° U.P. (7)
			Rs. A.	Rs. A.	Rs. A.	Rs. A.
Tenas- serim— concl'd.	Tavoy ...	Tavoy Town ...	2 13	...	1 11	...
		Wazunchung ...				
		Kaleinaung ...				
		Kanethiri ...				
		Chaungwabyin				
		Kalonta ...				
		Pyingyi ...	2 3	...	1 5	...
		Aukkyaukwut ...				
		Yebyu ...				
		Maungmagan ...				
Egani ...						
Elsewhere ...	2 8	...	1 8	...		
Magwe ...	Mergui ...	Mergui Town ...	5 0	...	3 0	...
		Marang and Nalinchan.	1 4	...	0 12	...
		Elsewhere ...	3 7	...	2 1	...
		Thaton ...	All ...	3 2	...	1 14
Magwe ...	Magwe ...	All ...	2 8	...	1 8	...
Mandalay	Mandalay	All ...	4 6	3 1	...	2 3
		Bhamo. Shwegu and Sinkan.	2 8	1 12	...	...
Sagaing	Bhamo ...	Elsewhere ...	1 4	0 14	...	...
		Myitkyina, Waing- maw, Mogaung, Mohnyin and Hôpin.	1 14	1 5	...	...
		Elsewhere ...	1 4	0 14	...	...
		Katha ...	Katha ...	3 12	2 10	...	1 14
Elsewhere ...	3 2		2 3	...	1 9	
Lower Chin- dwin.	Lower Chin- dwin.	Mônywa ...	3 2	2 3	...	1 9

SUBSTANCES DECLARED TO BE ALCOHOLIC LIQUOR.

J

Financial Department Notification No. 70, dated the 18th September 1917.

With reference to section 2 (a) and (d) of the Burma Excise Act, 1917, the Local Government is pleased to declare—

- (1) Vinegar to be alcoholic liquor for the purposes of section 12 of the Act ;

* * * *

K

Financial Department Notification No. 40, dated the 9th April 1919.

With reference to section 2, clause (a) of the Burma Excise Act, 1917, the Local Government is pleased to declare the liquors known as *Hlawza*, *Kaung*, *Kazawye*, *Seyè* and *Seinyè*, and any fermented liquor made from jaggery, molasses, sugar, rice, millet or other grain, to be alcoholic liquor for the purposes of the Act, whatever percentage of alcohol is contained therein.

**SUBSTANCES DECLARED TO BE COCAINE
DRUGS.**

L

Financial Department Notification No. 70, dated the 18th September 1917.*

With reference to section 2(a) and (d) of the Burma Excise Act, 1917, the Local Government is pleased to declare—

* * * *

“(2) With the exception of stovaine and alypin, all drugs synthetic or other, having a physiological effect similar to that of cocaine, together with all preparations and derivatives of such drugs, to be cocaine drugs.”

Revenue Department Notification No. 60 of the 22nd July 1911 is hereby superseded.

INTOXICATING DRUGS

M

Excise Department (Ministry of Education) Notification No. 85, dated the 30th December 1926.

With reference to section 2, clause (1) (iii) of the Burma Excise Act, 1917, the Government of Burma (Ministry of Education) declares cocaine yielding plants of the genus *Erythroxylon* to be intoxicating drugs for the purposes of the Act.

* Amended by Excise Department Notification No. 45, dated 2nd September 1925 and No. 21, dated 4th March 1926.

Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 410,
dated the 6th July 1954.

In exercise of the powers conferred by sub-clause (iv) of clause (1) of section 2 of the Burma Excise Act, the President of the Union is pleased to notify the local variety of fermenting agent known as yeast (တေဆး) or yeast balls (တေဆးလုံး) which is prepared mainly by mixing bran or rice husks with roots, herbs or leaves of certain plants and made in the form among others of small balls or cakes, and which is mostly used in the fermentation of all substances, solid and liquid, containing starch, sugar or glucose for the purpose of manufacturing alcoholic liquor, to be an "intoxicating drug."

This notification shall come into force on the 1st August 1954.

COUNTRY AND FOREIGN ALCOHOLIC LIQUOR.

N

Financial Department Notification No. 71, dated the 18th September 1917.

In exercise of the powers conferred by section 3 of the Burma Excise Act, 1917, the Local Government is pleased to declare that for all the purposes of the Act, the following shall be deemed to be—

Country Alcoholic Liquor, namely,—

- (1) Alcoholic liquor imported by land from China into Upper Burma ;
- (2) Spirit manufactured in Burma in a licensed outstill ;
- (3) Plain spirit manufactured in Burma in a licensed distillery which has been specially authorized by Government to issue country spirit, and intended for issue to a licensed vendor of country spirit ;
- (4) All other alcoholic liquor manufactured in Burma other than that declared to be foreign alcoholic liquor.

Foreign Alcoholic Liquor, namely,—

- (1) Beer manufactured in Burma .

- (2) Spirit manufactured in Burma in a licensed distillery other than that declared above to be country alcoholic liquor ;
- * (3) Wines manufactured in Burma.
- (4) All alcoholic liquor imported into Burma other than that declared to be country alcoholic liquor.

The Financial Department
Notification cited in the margin
are hereby superseded.

No. 37, dated 14th August 1895.
No. 1, dated 7th January 1897.
No. 27, dated 26th May 1903.
No. 101, dated 9th October 1906.
No. 111, dated 25th October 1906.
No. 212, dated 24th April 1912.
No. 49, dated 13th November 1914.

O

Financial Department Notification No. 14, dated the 25th February 1919.

In exercise of the powers conferred by section 7(b) of the Burma Excise Act, 1917, the Local Government is pleased to impose the following conditions on alcoholic liquor imported in bottles :—

(a) Each bottle shall be sealed, wired or secured by capsules or metallic foil.

(b) Each bottle shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

(c) A bottle containing gin of a strength not higher than 35 degrees under-proof, or 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 five per cent.

(d) A bottle of spirit purporting to contain a quart or a pint respectively shall, if it contains less than 26 ounces of spirit in the case of a quart or 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 its contents.

* Inserted by Finance and Revenue (Excise and Taxes Branch) Notification No. 361, dated the 8th November 1947.

EXEMPTIONS.

P

Financial Department Notification No. 72, dated the 18th September 1917. [a]

In exercise of the powers conferred by section 5 (1) of the Burma Excise Act, 1917, the Local Government is pleased to exempt—

- I. **Tari** (1) intended for the manufacture of gur, jaggery, molasses or sugar from the provisions of sections 7, 16 and 18 of the Act, provided that it is drawn either in smoked pots, or in pots freshly coated internally with lime, or into which sufficient lime to prevent fermentation has been dropped before they are attached to the spathes.
 - (2) Where it is in the possession of a person who has a transport pass under section 10, from the provisions of section 16 (2) of the Act.
 - (3) Throughout Burma, from the provisions of section 12 of the Act.

- II. **Country alcoholic liquor** in the possession of the holder of a permit under section 16 (2) (b) from the provisions of section 9.
 - IIA. Duty free denatured and rectified spirit from the provisions of section 9.
 - * IIB. (1) Licensed manufacturers of country alcoholic liquor, *viz.*, *tari*, country fermented liquor other than *tari*, country spirit and vinegar, who obtain their yeast from licensed manufacturers or vendors of yeast, from the provisions of section 12(a) of the Burma Excise Act, as far as collection is concerned.
 - (2) Licensed manufacturers of foreign alcoholic liquor, *viz.*, beer and foreign spirit who possess foreign yeast on which duty has been paid under the

[a] The table in clause VI has been amended by Financial Department Notifications No. 32, dated the 10th July 1918, No. 128, dated 17th October 1919, No. 10, dated 28th February 1920, No. 43, dated 12th July 1920 and No. 74, dated 25th September 1922.

Other parts of this Notification have been amended by Financial Department Notifications No. 39, dated 25th July 1918, No. 37, dated 6th April 1919 and No. 77, dated 20th June 1919, and by Excise Department Notifications No. 37, dated 8th November 1923, No. 8, dated 5th August 1924 and No. 82, dated 6th August 1927.

* [Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 11, dated the 6th July 1954.]

Burma Tariff Act, from the provisions of section 12 (a) of the Burma Excise Act, as far as collection is concerned.

- (3) Persons who possess yeast for scientific or medical purpose, from the provisions of section 12 (a) of the Burma Excise Act, as far as collection is concerned.
- (4) Confectioners who make bread, cakes and pastry and who possess yeast for the purpose of their trade, from the provisions of section 12 (a) of the Burma Excise Act, as far as collection is concerned.

This notification shall come into force on the 1st August 1954.

- III. **Alcoholic liquor** sold wholesale by a licensed distiller or brewer to a licensed vendor of such liquor, from the provisions of section 18 as regards sale.
- IV. **Alcoholic liquor**, except foreign spirit, from the provisions of the first sentence of section 18 as regards bottling.
- V. **Medicated articles** other than intoxicating drugs manufactured, sold or supplied for medicinal purposes by medical practitioners and pharmacists (*i.e.*, persons who deal in European medicines and drugs as a means of livelihood to whom licences have been granted for this purpose under the Opium Act, 1878), from all the provisions of the Act, provided that medicated wines and similar preparations which contain 20 per cent and upwards of proof spirit shall not be so exempted.
- *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.
- VI. The classes of persons specified in column 2 of the subjoined table while residing in the local areas entered in column 1 from the provisions of the

* Inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 120, dated the 28th May 1951.

said Act relating to the manufacture and possession of alcoholic liquor of the kinds and to the extent specified in column 3.

(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.		

[The remainder of this notification being bulky, and liable to frequent corrections is not reproduced, but amendments will be indicated by correction slips referring to the amending notifications.]

- * VII. Aerated waters and syrups which are purchased from a licensed manufacturer and re-sold for public consumption, from the provisions of sections 16 and 18 of the Act as far as the fixation of a limit of possession and the issue of a licence are concerned.

* Inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 419, dated 19th September 19 5.

CONDITIONS REQUIRED FOR IMPORT, ETC.**Q**

* Excise Department Notification No. 71, dated the 6th October 1926.*

In exercise of the powers conferred by sections 7 and 8 of the Burma Excise Act, 1917, as amended by the Devolution Act, 1920, the Government of Burma (Ministry of Education) prohibits—

- (i) (a) the transport by post and the import or export of hemp drugs, other than galenical preparations (extract and tincture) of Indian hemp ;
- (b) the import into, or the export from Burma of galenical preparations (extract and tincture) of Indian hemp by the foreign or inland post ;
- (c) the transport of galenical preparations (extract and tincture) of Indian hemp through the inland post, except by licensed pharmacists to other licensed pharmacists, to medical or veterinary practitioners, on the following conditions :—
 - (1) only the parcel post shall be used ;
 - (2) the parcels shall be insured ;
 - (3) each parcel shall be covered by a permit issued by the Collector of the District to which the parcel is addressed ;
 - (4) each 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 galenical preparations (extract and tincture) of Indian hemp sent to him.
- (ii) (a) the import into, or the export from, Burma of cocaine drugs, by the foreign or inland post ;
- (b) the transport of cocaine drugs through inland post, except by licensed pharmacists to other

* Amended by Excise Department Notification No. 57, dated the 31st May 1927 and by the Notifications Nos. 19 and 28, dated the 15th May 1930.

licensed pharmacists or to medical or veterinary practitioners on the following conditions:—

- (1) that every cocaine drug so transported shall be labelled with the manufacturer's name ;
- (2) only the parcel post shall be used ;
- (3) the parcels shall be insured ;
- (4) each parcel shall be covered by a permit issued by the Collector of the District to which the parcel is addressed ;
- (5) each 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 ;
- (6) the consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him :

Provided that the cocaine drugs set out in the following schedule may, if labelled with the manufacturer's name, be imported, exported and transported by the inland post, without any restriction, so long as they do not contain more than one-tenth per cent of cocaine.

Schedule.

- (1) Throat Mentholated Tablets, Rx. "A."
- (2) Parke Davis & Co.'s Mentholated Throat Tablets.
- (3) Parke Davis & Co.'s Elixir Kola Compound.
- (4) Burroughs Wellcome & Co.'s Tabloid Voice.
- (5) Allan & Hanbury's Pastilles Menthol Cocaine and Red Gum Pastilles.
- (6) Allan & Hanbury's Rhatnay and Cocaine.
- (7) Allan & Hanbury's Red Gum and Cocaine.
- (8) *Sedna* Tonic Wine.
- (9) Parke Davis & Co.'s Kola Compound.
- (10) Parke Davis & Co.'s Coca Cordial.
- (11) Burgoyne Burbidges Ixdama.
- (12) Parke Davis & Co.'s Kola Cordial.
- (13) Wright & Co.'s Damiana Elixir.
- (14) Allan & Hanbury's Menthol, Eucalyptus and Cocaine Pastilles.

- (15) Fluid Extract Saw Palmetto Comp. manufactured by Messrs. Parke Davis & Co., London.
 - (16) Mist. Hepatica Cone manufactured by Messrs. C. J. Hewlett & Co., London.
 - (17) "Ferrarsons" manufactured by Dr. Zambelletti of Milan.
- (iii) The import or export by sea or land by means other than the post of cocaine drugs, and galenical preparations (extract and tincture) of Indian hemp, except by such persons and in such quantities as may be notified by the President of the Union under section 16 of the Act.

TRANSPORT.

R

Excise Department (Ministry of Forests) Notification No. 32, dated the 10th June 1930, as subsequently amended.

In exercise of the powers conferred by section 8 of the Burma Excise Act, 1917, and in supersession of this Department Notifications No. 117, dated the 30th December 1927, No. 58, dated the 14th June 1928, and No. 29, dated the 20th June 1929, the Government of Burma (Ministry of Forests) is pleased to prohibit the transport of country fermented liquor other than *tari* from any place outside to any place within the localities mentioned below :—

- (1) Rangoon Town District.
- (2) Syriam Township.
- (3) Kyauktan Township.
- (4) Any area within a five mile radius of the *hlawzayè* shop at Upper Kanaungto in the Twante Township, Hanthawaddy District.
- (5) Insein Township.
- (6) Hlègu Township.
- (7) Taikkyi Township.
- (8) Any area within a five mile radius of the *hlawzayè* shop at Tantabin in the Tantabin Township, Insein District.
- (9) Moulmein Township.
- (10) Pegu Municipal Area.

- (11) Twante Town.
- (12) Myitkyina Town.

* 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.
- (2) from any place within the radius of 17 miles from the Tavoy Town into Tavoy Town.

LIMIT FOR IMPORT, EXPORT AND TRANSPORT

S

Financial Department Notification No. 76, dated the 18th September 1917,
as subsequently amended.

With reference to section 9 of the Burma Excise Act, 1917, the Local Government is pleased to declare that no pass is required for the import, export or transport of any excisable article in quantities not exceeding the limit prescribed for such article under section 16 of the Act: Provided that a pass is required in all cases—

- (1) for the import of cocaine drugs and galenical preparation (extract and tincture) of Indian hemp;
- (2) for the transport of duty-paid foreign spirit from a distillery to a licensed shop.

LIMIT FOR POSSESSION.

T

Financial Department Notification No. 77, dated the 18th September 1917,
as subsequently amended.

In exercise of the powers conferred by section 16 of the Burma Excise Act, 1917, the Local Government is pleased—

- (1) to prescribe the quantity entered in column 3 of the following table against each excisable article entered in column 1 as the limit in excess of which no person shall possess such excisable

* Inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) notification No. 192, dated the 29th May 1952.

article in the area entered in column 2, save as provided by sub-section (2) of section 16 :—

(1)	(2)	(3)
Spirit included within the definition of country alcoholic liquor.	The whole of Burma	One reputed quart bottle.
Yari ...	(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, Chanbyin, Zadiyin, Kinmaw, Thayawdaw, Megyun, Petpansu and U-Yinbyin 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 Kalwin, Beiktaung, Sandiwut, Ingmaw, Katan and Katalu Village-tracts and the Palaw Township of the Mergui District.	Two reputed quart bottles.
	(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 Taungdwingyi Subdivisions of the Magwe District.	Two reputed quart bottles.
	(l) Myingyan Subdivision of the Myingyan District.	Two reputed quart bottles.
	(m) Pyawbwe Town, Yamethin District	Two reputed quart bottles.
	(n) Meiktila District	Two reputed quart bottles.
(o) Toungoo Municipal area	Two reputed quart bottles.	
(p) Shwebo District	Two reputed quart bottles.	

[Labour Department (Excise Branch) Notification No. 241, dated the 22nd October 1941.]

(1)	(2)	(3)
Country alcoholic liquor other than spirit and <i>tari</i> .	(a) Prome and Tharrawaddy Districts. (b) Thayetmyo District ... (c) The rest of Burma ...	One reputed quart bottle. Two reputed quart bottles. Four reputed quart bottles.
Foreign alcoholic liquor.	The whole of Burma ...	Two Imperial gallons or twelve reputed quart bottles.

(2) to prohibit the possession of—

- (i) Intoxicating drug other than *Ganja* ;
- (ii) *Ganja*, except when possessed—
 - (a) for medicinal purposes in the treatment of elephants or other beasts—
 - (1) by veterinary practitioners ; or
 - (2) under and in accordance with the terms of a licence granted by the Commissioner of the Arakan Division for that Division and by the Excise Commissioner for the rest of Burma ; or
 - (b) by an Indian not exceeding three tolas in weight, which he has bought from a Government *Ganja* shop under the provisions of the rules made under the Burma Excise Act, 1917 ; or
 - * (c) by the Indigenous Drugs Preparation Officer, Burmese *Sesaya* Council not exceeding five tolas per month ; or
 - (d) by any person under the provisions of the rules made under the Burma Excise Act, 1917.

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Financial Commissioner's Notifications No. 140, dated 19th September 1917 and No. 88, dated the 16th June 1926.

Denaturing Materials.

In exercise of the powers conferred by section 65 (2) (1) (i) of the Burma Excise Act, 1917, and in supersession of this office Notifications No. 184, dated the 19th September

* Inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 408, dated the 29th August 1956.

1910, and No. 49, dated the 10th April 1913, the Financial Commissioner declares that, with effect from the 1st October 1917, the denaturing of spirit shall be effected by the addition to the spirit by volume of one-fourth per cent of light caoutchoucine and one-fourth per cent of mineral pyridine bases agreeing with the following specification :—

LIGHT CAOUTCHOUICINE.

1. *Nature.*—By “Caoutchoucine” is meant the liquid obtained by the dry distillation of vulcanized rubber. By “Light Caoutchoucine” is meant the liquid obtained by redistilling “caoutchoucine” and collecting that portion which passes over at or below 200° C.

2. *The Specific Gravity of Light Caoutchoucine.*—The specific gravity of light caoutchoucine at 60° F. should lie between '835 and '860 referred to water as 1'000.

3. *Boiling Test.*—For the purpose of this test, 100 c.c. of light caoutchoucine should be redistilled in the pyridine testing flasks (*see* specification for pyridine bases). Under those conditions not more than 15 c.c. of distillate should pass over at or below 10° C, whilst a total (including the foregoing) of at least 70 c.c. should pass over at or below 200° C.

4. *Absence of Soluble Constituents.*—When 25 c.c. of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers, the light caoutchoucine should show no appreciable diminution in volume.

5. *Neutrality.*—The aqueous layer obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus papers.

6. *Limit of Saturated Hydrocarbons.*—At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulphuric acid. For testing this, 25 c.c. should be measured off into a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added with great care and in very small quantity. After each addition of acid, the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c.c.) for the high coloured layer

to become quite fluid so that it can separate readily from the upper layer of unattached constituents. After a final thorough shaking and cooling, the cylinder should be left for about three hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid) and separated as before after standing. It should finally measure not more than 7 c.c. The acid used should be of specific gravity, 1.84, and may be of commercial quality.

7. *Freedom from Water.*—Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water, if present will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

PYRIDINE BASES.

(1) *Nature.*—“Pyridine” proper is a single definite compound (C_5H_5N), boiling at about $110^\circ C$. “Pyridine bases” are mixtures of pyridine with closely allied compound, boiling at various temperatures and must be of guaranteed mineral origin.

(2) *Colour.*—The colour must not ordinarily be darker than that given by two cubic centimetres of deci-normal iodine solution dissolved in one litre of distilled water.

(3) *Miscibility.*—The pyridine bases should mix readily and completely with spirit and should give a clear or only slightly opalescent solution when mixed with twice their volume of water.

(4) *Amount of water present.*—From 20 c.c. of the pyridine bases mixed with 20 c.c. of caustic solution (density 1.4), at least 18.5 c.c. of the bases should separate, after having been repeatedly shaken together and allowed to stand.

(5) *Titration.*—Dissolve 1 c.c. of the pyridine bases in 9.5 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on Congo-red paper (the blue colour should at once disappear). At least 9.5 c.c. of the normal sulphuric acid should be required to produce this reaction. (To prepare the Congo-red paper dissolve one gram of Congo-red in one litre of distilled water. Soak filter paper in this and then dry.)

(6) *Cadmium Chloride Reaction.*—Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of five per cent solution of dry fused cadmium chloride. A distinct crystalline precipitate should immediately result and there should be an abundant separation of crystals within ten minutes.

(7) *Nessler's Reagent Reaction.*—Another 10 c.c. of the above 1 per cent aqueous solution should give a white precipitate when mixed with 5 c.c. of Nessler's reagent.

(8) *Boiling Point.*—Distil 100 c.c. of the pyridine bases in the manner described below :—

At least 50 c.c. should distil over at or under 140°C ., and a total 90 c.c. at or under 106°C .

Method.—100 c.c. of pyridine bases are placed in shortnecked copper flask of about 200 c.c. capacity. The flask is arranged on an asbestos card, which has a circular hole 30 m.m. diameter cut in it. To the flask is attached a fractionating column (consisting of a tube 13 m.m. wide and 170 m.m. long, provided with one bulb), of which the side tube (issuing 1 c.m. about the bulb) joins a Liebig's condenser, of which the cooled part is at least 400 m.m. long. A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulb of the column.

The speed of distillation is adjusted to 5 c.c. per minute, the distillate being received in a graduated glass cylinder. At least 50 c.c. should distil over at or under 140°C . and 90 c.c. at or under 160°C at a barometric pressure of 760 m.m.

If the barometer varies from 760 m.m. a correction of 1°C for each 30 m.m. of variation should be applied (*e.g.*, under 770 m.m. of pressure 5 c.c. of distillate should come over at or under 140.3°C , whilst under 750 m.m. the same amount of distillate should come over at 139.7°C).

Revenue Department Notification No. 78, dated the 7th June 1930.

SPECIFICATION FOR WOOD NAPHTHA (IMPURE METHYL ALCOHOL).

A. Not more than 30 cubic centimetres of the wood naphtha should be required to decolourize 5.0 grams of bromine.

B. It should be neutral or slightly alkaline to litmus; 25 c.c. of wood naphtha should require at least 5 c.c. of N/10 acid using methyl orange as indicator.

C. It must contain at least 72 per cent by volume of methyl alcohol (methanol). In order to estimate the amount of methanol the fractional distillation test (Government Laboratory, London) will be taken as standard.

D. In 100 c.c. of wood naphtha there should not be less than 5 grams of substances present (calculated as acetone) as measured by Messinger's test.

E. There should be not less than 1.5 grams of esters present calculated as methyl acetate.

V

Veterinary Diplomas and Certificates.

With reference to section 2 (f) of the Burma Excise Act, 1917, as amended by the Burma Excise (Amendment) Act, 1925, the Government of Burma (Ministry of Education) recognizes the following veterinary diplomas and certificates:—

(1) The diploma of fellowship or membership of a Royal College of Veterinary Surgeons of the United Kingdom.

(2) The diploma of the Veterinary Colleges of Bombay, Calcutta, Lahore and Madras.

(3) The certificate of a Government Veterinary School in India when held by a Veterinary Officer in Government employment.

W

[Department of Lands and Revenue (Customs and Excise Branch) Notification No. 45, dated the 15th July 1939.]

Power to grant Special Licences to Cultivate or Collect Hemp Plant.

Under section 6 (e) of the Burma Excise Act, 1917, the President of the Union delegates to the Excise Commissioner, Burma, the power to grant special licences to cultivate or collect hemp plant

PART III
THE BURMA EXCISE RULES, 1928



THE BURMA EXCISE RULES, 1928.

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THE BURMA EXCISE RULES, 1928.

Excise Department (Ministry of Forests) Notification No. 107, dated the
21st December 1928.

In exercise of the powers conferred by section 65 of the Burma Excise Act, as subsequently amended, and in supersession of the Rules published in Financial Commissioner's Notification No. 138, dated the 19th September 1917, as subsequently amended, the Government of Burma (Ministry of Forests) makes the following rules for the purpose of carrying out the provisions of the Act:—

SECTION A.—GENERAL.

CHAPTER I.

Definitions.

1. In these rules—

(1) *Deleted.*

(2) A "**Contract Distillery**" is a distillery specially authorized by Government to issue country spirit.
Contract Distillery.

(3) "**Fermented Liquor**" means all alcoholic liquor other than spirit.
Fermented Liquor.

(4) "**General Shopkeeper**" means a person who keeps a shop for the sale of provisions, oilman stores and articles usually sold by a grocer.
General Shopkeeper.

(5) "**Pharmacist**" means a person who deals in European medicines and drugs as a means of livelihood and to whom a licence has been granted for this purpose under the Opium Act.
Pharmacist.

(6) "**Potable alcoholic liquor**" means all alcoholic liquor except rectified and denatured spirit.

(7) A "**Retail**" sale of the following excisable articles means a sale in quantities not exceeding those next hereinafter specified in respect of them, that is to say—
Retail and Wholesale Sale.

Country fermented liquor, four reputed quart bottles.*

Country spirit, one reputed quart bottle.

Foreign alcoholic liquor, two Imperial gallons or twelve reputed quart bottles.

A "Wholesale" sale of these articles means a sale in larger quantities.

2. In these rules, the powers conferred and the duties imposed on Commissioners shall, in the case of Rangoon, be exercised and performed by the Excise Commissioner.

CHAPTER II.

Establishment and Control.

3. Subject to the control of the Commissioner, the Collector of the District is responsible for the excise administration of his district. Subdivisional Officers are responsible for the supervision of all matters connected with excise in their subdivisions and Township Officers for the supervision of such matters in their townships.

Responsibility for
Excise Administration.

CHAPTER III.

Licences, Passes and Permits.

4. (1) The Collector may grant the licences mentioned in column (2) of the subjoined statement.
- Licences. (2) The fee payable for a period of twelve months in respect of each licence for which a fixed fee is specified shall be the amount specified in column (3) of the statement; and if such licence be disposed of for shorter or longer periods, the fee shall be computed at one-twelfth of the specified amount in respect of each month or part of a month for which the licence is granted. All fixed fees are subject to variation. The variation should ordinarily be made before the issue or renewal of a licence. In other cases, sufficient notice should be given of the variation to the holder of the licence. Where no fixed fee is specified, the fee payable shall be determined by putting each licence to auction separately, or, if the President of the Union so directs, by calling for tenders. 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

* The limit of retail sale in respect of country fermented liquor other than *tari* is one reputed quart bottle in the Prome and Tharrawaddy Districts, and two reputed quart bottles in the Rangoon Town District. In the Thayetmyo District the limit of retail sale is restricted to two reputed quart bottles in respect of all country alcoholic liquor other than spirit. Village headmen are however authorized to issue permits for possession up to four bottles. Anything above this limit requires the sanction of higher authority. Permits for periodical consumption will not be allowed. The permit to be issued to headmen will be in the prescribed form, with the word "four" printed in prior to issue.

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.

(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.

Explanation.—The expressions “a holder of a licence”, “licence-holder” and “licensee”, as used in these rules include, in the case of a licence sold by auction or tender, a person whose bid or tender has been accepted and, in the case of a licence for which a fixed fee is payable, a person who has applied for renewal of his licence and has paid the renewal fee within the prescribed time and in the prescribed manner or who has been informed that it has been proposed to renew his licence.

Serial No. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
1	C.F.L. 1. A licence for the retail vend in a public house of <i>tari</i> , to be drunk on the premises or removed.	Auction together with S.N. 6 at the discretion of the Collector.
2	C.F.L. 2. A licence for the manufacture and retail vend in a public house of country fermented liquor other than <i>tari</i> , to be drunk on the premises or removed.	Auction.
3	D. 1. A licence to possess and work a distillery	K 100.
4	D. 2. A licence to possess a distillery, but not to work it.	K 1.
4A	W. 1. A licence for the manufacture of wines ...	K 50.
5	C.S. 1. A licence for the retail vend in a public house of country spirit manufactured in a contract distillery in Burma, to be drunk on the premises or removed.	Auction.
6	C.S. 2. A licence to possess and work an out-still for the distillation of country spirit and for the retail vend in a public house of such spirit, to be drunk on the premises or removed.	Auction together with S.N. 1 at the discretion of the Collector.
7	C.S. 3. A licence for the retail vend in a public house of country spirit manufactured in an out-still in Burma to be drunk on the premises or removed.	Auction together with S.N. 6.
8	F.L. 4. A licence to compound, blend, flavour or colour imported foreign spirit in a bonded warehouse.	K 500.
9	F.L. 5. A licence to bottle foreign spirit ...	K 200.
10	F.L. 6. A licence for the wholesale vend of foreign spirit manufactured in a distillery in Burma.	K 200.

THE BURMA EXCISE RULES

Serial No. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
11	F.L. 7. A licence for the retail vend in a public house of foreign spirit manufactured in a distillery in Burma, to be drunk on the premises or removed.	Auction.
12	B. 1. A licence to possess and work a brewery ...	K 100.
13	B. 2. A licence to possess a brewery, but not to work it.	K 1.
14	F.L. 8. A licence for the wholesale vend of beer manufactured in a brewery in Burma.	K 300.
15	F.L. 9. A licence for the retail vend in a public house of beer manufactured in a brewery in Burma, to be drunk on the premises or removed.	(i) In Lower Burma K 1,000. (ii) In Upper Burma K 300. <i>Exception.</i> —The Excise Commissioner may direct that the fee payable for this licence in Lower or Upper Burma shall be determined by putting the licence up to auction annually, or he may fix the annual fee other than those given above.
16	F.L. 10. A licence for the retail vend in a public house of beer, to be drunk on the premises or removed.	Auction.
17	F.L. 11. A licence for the wholesale vend of foreign alcoholic liquor.	In Rangoon K 3,000 ; Mandalay and Maymyo K 1,500 ; elsewhere in Lower Burma K 1,000 and in Upper Burma K 500.
18	F.L. 12. A licence for the wholesale and retail vend by a general shop-keeper of foreign alcoholic liquor not to be drunk on the premises.	In Rangoon K 4,000 to K 6,000 as may be fixed by the Excise Commissioner in respect of each licence in Mandalay K 3,000 ; in Maymyo, Yenangyaung and Chauk K 2,000 ; elsewhere in Lower Burma K 1,500 and elsewhere in Upper Burma K 1,000.
19	F.L. 13. A licence for the retail vend in a public house of foreign alcoholic liquor to be drunk on the premises or removed.	Auction.

Serial No. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
20	F.L. 14. A licence for the retail vend at a military canteen established under the "Canteen Tenant System" of foreign alcoholic liquor.	K 24 for a regiment ; K 12 for a smaller unit.
21	F.L. 15. A licence for the retail vend in a hotel by the hotel proprietor or hotel manager to the residents in the hotel and to <i>bona fide</i> travellers of foreign alcoholic liquor to be drunk on the premises.	In Rangoon K 2,000 ; and elsewhere in Burma K 1,000
22	F.L. 15A. A licence for the retail vend in a small hotel or boarding-house by the hotel or boarding-house proprietor or manager to residents only in the hotel or boarding-house of foreign alcoholic liquor to be drunk on the premises.	K 10.
23	F.L. 16. A licence for the retail vend in a proprietary club by the Club Proprietor of foreign alcoholic liquor to be drunk on the premises.	K 250.
24	F.L. 17. A licence for the retail vend within a bar of a 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.	In Rangoon K 5,000 and elsewhere in Burma K 2,000.
25	F.L. 17A. A licence for the retail vend in a Charitable Institute, by the Institute Authorities of foreign alcoholic liquor to be drunk on the premises.	K 100.
26	F.L. 18. A licence for the retail vend within the <i>buffet</i> of a public place of entertainment of foreign alcoholic liquor to be drunk on the premises.	Fee to be fixed by the Excise Commissioner in each case.
27	F.L. 19. A licence for the retail vend within the bar of a refreshment-room at a railway station, air-port, or passenger jetty by the lessee of such refreshment-room of foreign alcoholic liquor to be drunk on the premises or removed.	In Rangoon K 1,000 and elsewhere in Burma K 200.
28	F.L. 20. A 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 <i>bona fide</i> passengers only, to be drunk on the premises or removed.	K 25 to K 100 to be fixed by the Excise Commissioner.
29	F.L. 21. A 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.	Inland or Inter-port vessels K 50.
30	F.L. 22. A licence for the retail vend at a public or private entertainment of foreign alcoholic liquor to be drunk on the premises.	Not less than K 5 or more than one-tenth of the estimated gross receipts of the licensee, to be fixed by the Collector.

Serial No. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
31	G. 1. A licence for the manufacture of vinegar ...	Free.
32	F.L. 23. A licence for the vend by pharmacists or medical practitioners or general dealers of medicated wines and similar preparations, other than intoxicating drugs, which contains from 20 to 42 per cent of proof spirit.	In Rangoon K 75; and elsewhere in Burma K 50.
33	F.L. 24. A licence for the vend by pharmacists of rectified foreign spirit.	K 30.
34	F.L. 25. A licence for the vend of denatured spirit.	In Rangoon K 50; in the rest of Lower Burma and in town of Mandalay and Yenangyaung K 10; elsewhere K 5.
35	ID-2. A licence for the sale of cocaine drugs by pharmacists.	K 5.
36	F.L. 2 (c). A licence to establish a warehouse for the deposit and storage of rectified spirit and for the manufacture therefrom of tinctures, absolute alcohol and other spirituous medical preparations.	K 100.
36A	F.L. 2 (d). A licence for the manufacture, possession and sale by a practitioner in Burmese medicine of medical preparations containing alcohol.	K 50.
36B	Y-1. A licence for the manufacture and vend of yeast.	K 100.
36c	Y-2. A licence for the vend of yeast ...	K 25.
37	ID-5. A licence for the sale of galenical preparations (extract and tinctures) of Indian hemp by pharmacists.	K 5.
38	C.F.L. 2/C.S. 2. 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	D-1A. 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.	K 1,000. <i>Exception.</i> —In addition to this annual fee prescribed, an additional fee based on the annual sale proceeds of the products of the distillery shall also be levied as part of the licence fee, as the President may consider suitable.

Serial No.	Description of licence.	Fee payable or how to be determined.
(1)	(2)	(3)
40	C.S. 2A. A licence for the retail vend within a bar of a restaurant or refreshment-room of country spirit to be drunk on the premises.	K 1,000.
41	C.F.L. 2A. A licence for the retail vend within a bar of a restaurant or refreshment-room of country fermented liquor other than <i>tari</i> to be drunk on the premises.	K 100.

5. All licences except as otherwise provided in these rules shall ordinarily be granted for a period of one year and the year for which licences are granted shall be the twelve months from the 1st January to the 31st December. The Collector may at any time grant a licence for the unexpired period of the licence year. In other cases in which it is proposed to grant a licence for any period less than twelve months, the sanction of the Excise Commissioner is required.

6. The position of the premises covered by a licence shall be clearly described in the licence, and the licence-holder shall enjoy the privileges conferred by the licence within the premises therein described and not elsewhere. A licence shall not be held to sanction the possession or sale of spirit or fermented liquor at any place other than on the premises mentioned in such licence except as provided for retail vend of *tari* at fairs. A licence for retail vend in a dining car or vessel shall be valid in any district through which the car or vessel runs.

7. Every licence, pass or permit shall be granted subject to such conditions as are entered in the prescribed form. Licence, etc., to be subject to conditions entered in it.

7A. A licence may only be granted to—

- Licences. To whom granted.
- (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.

Procedure when licence granted to a company.

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.

Procedure when licence granted to any partnership.

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.

Procedure on addition of partners.

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.

Procedure on removal of partners.

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.

Termination of licence granted to a 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:

Renewal of licences defined.

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. (1) Applications for renewal of licences for which a fixed fee is payable shall be submitted to the Collector by the 1st November every year so that he may have time to decide whether he shall renew such licences. They shall be accompanied by a chalan for the amount of the whole fee if it does not exceed K 500 or by a chalan for a sum not less than one-fifth of the fee if it exceeds K 500.

(2) The applicants shall state whether they desire to pay the fee by instalments. If the Collector decides that the licence shall be renewed, the amount prepaid by chalan shall be set off against the fee and the Collector may direct that the balance of the fee for the renewal of the licence be paid.

(3) If it is not proposed to renew the licence, the Collector shall give notice to the holder of such licence, record objections, if any, put forward by him and pass a specific order in writing. The licensee shall be supplied with an authenticated copy of such order.

(4) Any sum paid in advance shall be refunded by the Collector as soon as he has passed a specific order in writing that a licence shall not be renewed.

8. Every Excise licence, pass or permit shall be in one or other of the prescribed Excise forms.

9. A separate licence shall be granted for each shop or place of vend, and every licence shall be signed by the Licensing Officer.

10. There shall be a counterpart of every licence and the counterpart shall be in the same form as the licence itself. Every licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of the licence in token of his acceptance of the conditions specified therein.

11. (1) When the licence fee is a fixed sum not exceeding K 500 the whole amount shall be realized in full before the licence is granted. When the licence fee exceeds K 500 but does not exceed K 1,000 the Collector may, with the previous approval of the Excise Commissioner, permit the fee to be paid in not more than four instalments, the first instalment being payable on or before the 1st December and the last instalment on or before the 1st June. When the licence fee exceeds K 1,000, the Collector may permit the fee to be paid in not more than four instalments, the first instalment being payable on or before the 1st December and the last instalment on or before the 1st June. Instalments should be of approximately equal amounts.

(2) If the Collector directs that the fee shall be paid in full, it shall be paid in full not less than fifteen days before the commencement of the licence.

12. The officer who grants any licence, permit or pass may cancel it, if the fee or duty therein specified be not duly paid, or in the case of a breach of the conditions thereof or the Act or Rules or of the holder being convicted of a non-bailable criminal offence.

13. If a licence is withdrawn by the Collector under section 29 of the Burma Excise Act, a copy of the order withdrawing such licence should be submitted immediately to the Commissioner of the Division.

14. (1) The Collector may permit the surrender of a licence on one month's written notice and on the payment of such sum not exceeding the amount of the licence fee for six months as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for the application he may remit the sum so fixed.

(3) Where the licence is for a term of more than one year, surrender of the licence at the end of any year is governed by Rule 37 (2).

15. A licensee may, on the expiry or cancellation of his licence, dispose of any alcoholic liquor, intoxicating drug, hypodermic syringe or hypodermic needle possessed by him under the provisions of his licence to any person holding a licence which authorizes that person to possess such alcoholic liquor, intoxicating drug, hypodermic syringe or hypodermic needle, provided that he effects such disposal within ten days from the date on which his licence ceased to have effect.

15A. In order that a licensee for the manufacture and sale or for the manufacture or sale of any alcoholic liquor may be able to start his operations from the date on which his licence comes into effect, the Collector may permit him to manufacture or collect, but not to sell, such alcoholic liquor for such period immediately preceding the date from which the licence comes into effect as the Collector may consider necessary.

SECTION B.—ALCOHOLIC LIQUOR.

I, GENERAL.

CHAPTER IV.

Excise Arrangements and Licences.

16. When it is proposed to open a new shop for the retail vend of potable alcoholic liquor other than medicated articles in any non-municipal town or village, the Collector shall publish a notice in such town or village stating that it is proposed to open such a shop, and calling upon any person who objects to its being opened to state his objection

in writing. The Township Officer or some other responsible officer not connected with the Excise Department shall visit the town or village on a date to be fixed in the notice, not less than fifteen days after the publication of the notice, receive any objections, discuss the proposal with the town or village elders and headmen and submit a report of his proceedings giving a full account of all objections received and his recommendations on the proposal. If any objection be made to the opening of the new shop, the Collector shall, if he considers the objection reasonable, abandon the proposal, and, if he considers the objection insufficient, he shall refer the point to the Commissioner of the Division for orders.

17. (1) All Municipal and Town Committees are constituted as Arrangements for Excise Advisory Committees.
vend in towns. (2) Once in three years, after consulting the Excise Advisory Committees concerned, the Collector will frame proposals as to the maximum and minimum number of licences of each kind to be issued within the Municipality or Town for the retail vend of potable alcoholic liquor (except medicated articles).

(3) The proposal of the Collector, together with the recommendations, if any made by the Excise Advisory Committee, shall be forwarded to the Commissioner of the Division, who will forward them with his remarks and recommendations to the Excise Commissioner for sanction. In the case of Rangoon, the Collector shall send his proposals direct to the Excise Commissioner. If the Excise Commissioner is not prepared to sanction any proposal supported by the Commissioner or any proposal made by the Collector, Rangoon, or to accept any recommendation of an Excise Advisory Committee, the matter shall be referred to the President of the Union for orders. The maximum and minimum scales in the programme as finally sanctioned shall not be overstepped in respect of any Municipality or Town without the permission of the President of the Union.

(4) If the Excise Advisory Committee concerned refuses to make any recommendations or to function as such Committee when consulted by the Collector under clause (2) of the above Rule the Collector shall publish a notice showing the number of licences of each kind proposed to be issued and their localities, and calling upon any person who objects to their issue to state his objection in writing within 15 days of the publication of the notice. If any objection be made to the issue of any licence, the Collector shall, if he considers the objection reasonable, abandon the proposal, and, if he considers the objection insufficient, refer the point to the Commissioner of the Division or in the case of Rangoon to the Excise Commissioner for orders.

18. The Collector, after consulting the Excise Advisory Committee, shall prepare and forward to the Commissioner of the Excise Programme, the Division, and in the case of Rangoon Town District, to the Excise Commissioner, before the 1st July in each year, a consolidated programme in the prescribed form of the vend arrangements proposed throughout his district for the following year. A

* Lost framed in 1960. Next due in 1963 etc.

single series of numbers shall be used for all licences in this programme. Licences for the vend of denatured and rectified spirits and medicated wines need not be included.

Where the Collector is unable to accept the advice of the Excise Advisory Committee, he shall record his reasons.

19. The Commissioner of the Division shall, not later than the 15th July, forward the programme received from each Collector, with such modifications of the Collector's proposals as he thinks advisable, to the Excise Commissioner for sanction. All alterations which the Excise Commissioner proposes to make in the Collector's proposals as modified by the Commissioner shall first be referred by him to the Commissioner for acceptance. If the Commissioner is unable to accept the alterations the Excise Commissioner shall either abandon them or refer the questions in dispute for the orders of the President of the Union. No addition to or alteration of the sanctioned arrangements shall be made without the special permission of the Excise Commissioner, except as provided for temporary licences for the retail vend of *tari*.

20. The Excise Commissioner shall forward to each Collector through the Commissioner of the Division not later than the 15th August a printed statement in the prescribed form showing the description and the number of the licences and the locality of vend in each case as finally sanctioned by him. Copies of this statement for each district shall be posted up at the Collector's office, at Subdivisional and Township offices, and at such other places as the Collector may determine.

21. Every licence for the vend of potable alcoholic liquor, except medicated articles, shall be subject to the following general conditions, *viz.* :—

(1) That the licence-holder keep and sell the alcoholic liquor intended for sale under the licence on the premises in respect of which the licence is granted, and that he do not possess or sell such liquor in any other place except under the authority of a separate licence.

Provided that the holders of wholesale licences for foreign liquor may keep their surplus stocks in premises other than those licensed for sale, on payment of an additional fixed fee of K 100 in Rangoon Town, K 75 elsewhere in Lower Burma, and K 25 in Upper Burma, for each of the additional premises so used.

(2) That the licence-holder do not keep or sell on the licensed premises any alcoholic liquor other than of the description for which the licence is granted.

(3) That all foreign alcoholic liquor possessed in bottle by the holder of a licence for the vend of foreign alcoholic liquor shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act.

(4) That the licence-holder do not keep or sell on the licensed premises any particular kind or brand of alcoholic liquor of which the possession and sale have been prohibited by the Excise Commissioner.

(5) That the licence-holder do not employ on the licensed premises to assist in the vend of liquor—

- (a) any person below the age of 16 years ;
- (b) any person suffering from an infectious or contagious disease ; or
- (c) any person of whose employment the Collector may disapprove.

(6) That the licence-holder do not knowingly sell or dispose of any alcoholic liquor either directly or indirectly under cover of the licence to—

- (a) Deleted.
- (b) any soldier in uniform ;
- (c) any Police Officer in uniform ;
- (d) any Excise Officer in uniform ;
- (e) any railway servant on duty ;
- (f) Deleted.
- (g) any insane person ;
- (h) any intoxicated person ; or
- (i) any person below the age of 18 years.

(7) Deleted.

(8) That the licence-holder do not receive any wearing apparel or other effects in barter for liquor.

(9) That the licence-holder close and keep closed the licensed premises when so directed by the Collector on account of encampment or movement of troops in the vicinity of the shop.

(10) That the licence-holder do not sublet the licence premises or transfer the licence to any other person without the permission in writing of the Collector.

(11) That the licence-holder produce the licence on the demand of any Excise Officer.

22. A shop for the retail vend of potable alcoholic liquor (other than medicated articles) shall not be inaccessible to persons requiring such liquor, but it shall not be in such a position as to obtrude itself on the attention of the public, or to subject the public to annoyance from persons drinking. Except with the sanction of the Commissioner, and in the case of Rangoon the Excise Commissioner, no new shop for such retail vend shall be permitted in, or in close proximity to, the entrance of any place of public resort, *e.g.*, public market, factory, hospital, school, monastery, pagoda or other place of public worship. The location of existing shops shall be examined before any fresh licence for such vend therein is granted and, except with the sanction of the Commissioner, or in Rangoon of the Excise Commissioner, no such licence shall be granted for an existing shop on a site which would not be permissible for the location of a new shop.

23. A licence for the retail vend in a public house of country fermented liquor other than *tari* and a licence for the retail vend in a public house of foreign alcoholic liquor to be drunk on the premises or removed, shall not be granted for shops within 100 yards of each other without the special sanction of the Collector in each case.

24. Licences may not be granted for the retail vend on the same premises of any two, or more than two, of the following four classes of spirit and fermented liquor :

- (1) Foreign alcoholic liquor.
- (2) Country spirit.
- (3) Country fermented liquor other than *tari*.
- (4) *Tari*.

Provided that, in Upper Burma Districts, the Collector may, with the prior sanction of the Commissioner, grant licences for the retail vend of *tari*, and country spirit upon the same premises.

25. On receipt of the sanctioned programme referred to in Rule 20, the Collector shall arrange for the disposal before the 31st October of licences in the prescribed manner. Each licensee shall be allowed twenty days from the date of disposal in which to select a site for his shop, and to report particulars of the site to the Collector. The Collector, if he approves the site after consulting the Excise Advisory Committee, shall record an order approving it and shall enter the particulars with a copy of his order in a statement of approved sites, a copy of which shall be forwarded to each Excise Advisory Committee concerned. Subject to the provisions of Rule 22 and to any order passed on appeal or revision, the order of the Collector approving the site shall be final.

26. No holder of a licence mentioned below shall open the premises in respect of which he holds such licence before the time of day entered in column (2) of the subjoined table against the licence shown in the first column or shall keep such premises open later than the hour specified in the third column :—

Rule 4 Serial No. (1)	Time of opening. (2)	Hour of closing. (3)
1	Sunrise	9 p.m.
2	Sunrise	9 p.m.
5	Sunrise	9 p.m.
6	Sunrise	8 p.m.
7	Sunrise	8 p.m.
11	Sunrise	9 p.m.
15	Sunrise	9 p.m.
16	Sunrise	9 p.m.
18	Sunrise	6 p.m.
19	Sunrise	9 p.m.
24	6 a.m.	11 p.m.
33	Sunrise	6 p.m.
40	6 a.m.	11 p.m.
41	6 a.m.	11 p.m.

Provided that, if he thinks fit, the Collector may—

- (a) in seaport towns, in the case of licences in Serial Nos. 1, 2, 5, 11, 15, 16 and 19, extend the hours of closing to 10 p.m. ;
- (b) in the case of licences in Serial Nos. 24, 40 and 41, fix the closing hour at any hour between 6 p.m. and 11 p.m. ;
- (c) in the case of licences in Serial Nos. 1, 2, 5, 6, 7, 11, 15, 16 and 19, at the time of issue, and with the previous sanction of the Commissioner, prescribe earlier hours of closing than those entered in the table above ;
- (d) in the case of a licence in Serial No. 18, the Collector may, with the previous sanction of the Commissioner, extend the hours of closing up to 8 p.m., on specified dates and for special reasons.

26A. The President may, by notification, require in respect of all licensed premises or any specified class of licensed premises that they shall remain entirely or partly closed on such religious holidays * or special occasions as may be declared in the notification.

27. * * * *

28. Each licence shall bear the serial number given to it in the sanctioned Excise programme. The numbers of licences for the vend of denatured and rectified spirits and of medicated wines should begin next after the last number on the programme.

* Please see Ministry of Finance and Revenue (Lands and Excise Branch) Notification No. 447, dated the 20th October 1961.

29. The auction of every licence of which the fee payable is to be determined by auction shall be held before the 31st October on the date fixed at the headquarters of the district unless the Collector directs that it be held elsewhere :

Auction date and where held.

Provided that when all bids for licence have been refused under the terms of Rule 34 or when no bids have been made or when the Commissioner has directed a re-auction under the provisions of Rule 35, the re-auction may take place after the 31st October.

30. The Collector shall publish a notice in English and in Burmese of the date or dates fixed for the auction of those licences which are to be sold by auction and of the place where the auction is to be held. The notice shall be published in Part V of the *Gazette*, advertised in such newspapers as the Commissioner of the Division may direct, and posted up at the Collector's Office, at Subdivisional and Township Offices and at such other places as the Collector may determine.

Advertisement of date.

30A. The Collector shall at the same time notify all holders of licences for which a fixed fee is payable and which expire at the end of the period specified in the licence that if they desire to have their licences renewed they shall apply for the renewal of their licences by the 1st November, and that if they do not desire to have their licences renewed they shall accordingly inform the Collector at least one month before the expiry of their licence.

Collector to notify holders of fixed fee licences for renewal.

31. The auction shall be held by the Collector and this duty shall not be delegated to a subordinate authority provided that the Collector may authorize a Subdivisional Officer or a Township Officer in districts where there is no Subdivisional Officer to conduct the auction of any licence—

Auction by whom held.

- (i) for the distillation and retail vend of country spirit ; or
- (ii) for the manufacture and retail vend of country fermented liquor other than *tari* within a subdivision ; or
- (iii) for the retail vend of *tari*.

Such sale shall be subject to the Collector's confirmation.

32. Every licence sold by auction (except a licence for the retail vend of, outstill spirit) shall be sold separately or jointly under the provisions of Rule 4 (2) and the sale proceedings shall be in the prescribed form :

Auctions and proceedings to be separate for each licence.

Provided that, after securing the Commissioner's prior sanction to the proposal, the Collector may, for reasons to be recorded in writing in each proceeding, direct that two or more licences, within a municipal area or a village-tract, or in two adjacent village-tracts, shall be sold together.

Provided also that in Upper Burma Districts, a licence for the retail vend of *tari* may be sold together with a licence for the retail vend of

country spirit at the discretion of the Collector who may, with the prior sanction of the Commissioner, permit the retail vend of *tari* and country spirit upon the same premises.

33. No bid at an auction of a sum exceeding K 100 shall be accepted unless it is a multiple of K 10.

Amount of bids at auction.

33A. (1) A black-list of persons to whom excise licences may not be granted shall be maintained in every district by the Superintendent of Excise in consultation with the Collector and forwarded from time to time to all other Superintendents of Excise, for information. A copy each of the black-lists shall also be furnished to the Excise Commissioner and the Assistant Commissioner of Excise (Intelligence) for record in their offices. The black-list shall also be published regularly in the Confidential Excise Supplement with the necessary particulars.

(2) The following persons may be black-listed, namely:—

- (i) any person who is convicted of any non-bailable offence by a Criminal Court or who is an insolvent ;
- (ii) any person who has been convicted of any offence under the Burma Excise Act ;
- (iii) any person who, having held an excise licence, has had that licence cancelled for failing to pay all or any of his licence fees ;
- (iv) any person who, having held an excise licence, has had that licence cancelled for having committed any breach of the Burma Excise Act, or of the rules made thereunder, or the conditions of his licence ;
- (v) any person reasonably believed to have been in the habit of participating in auctions for the purpose of extorting money from other bidders ; and
- (vi) any person who, the Excise Commissioner considers, should be placed on the black-list.

(3) The Superintendent of Excise may, after consultation with the Collector, enter in, or remove from, the black-list the name of such persons, recording his reasons briefly for taking such action and intimating to the persons affected. Removal of names of persons from the black-list should not ordinarily be considered before the expiry of at least two years from the date of black-listing provided that with the approval of the Excise Commissioner, and for sufficient reasons to be recorded in writing, removal may be effected earlier. Any addition to or removal from, the black-list should be intimated without delay to the persons so black-listed. When excise licences are auctioned, the officer holding the auction should consult the black-list and the Superintendent of Excise should see that black-listed persons are not permitted to enter the auction room. In the case of excise licences granted on a fixed fee, or granted free of charge, or sold by calling for tenders, any application or tender received from such persons should be rejected. The licence issuing authority shall cancel all excise licences granted by mistake to black-listed persons and in such cases the licensee shall not be entitled to any compensation whatsoever.

34. The officer holding the auction may refuse to accept any bid or may exclude any person from the auction without assigning any reason to such person ; but he shall record his reason for such refusal or exclusion in a memorandum which shall be attached to the proceedings or kept separately according as the Collector orders.

Explanation.—When the reason is of a confidential nature, the memorandum should be kept separately.

35. (1) The Collector, if he has reason to believe that there has been a combination to keep down the price of any licence at the auction, may, in lieu of selling such licence by auction, dispose of it by calling for tenders.

(2) The Commissioner may cancel the sale of a licence on the ground that the auction has been vitiated by irregularities of procedure or the existence of combines.

(3) When a licence has not been sold by auction or when the Commissioner has cancelled the sale under clause (2) above, the Commissioner may direct—

- (a) that the licence shall be put up to auction again, or
- (b) that tenders shall be called for, or
- (c) that the licence shall be granted to a selected person at a fee fixed by him. If the licence is ordered to be granted on a fixed fee, a report shall be made at once to the Excise Commissioner.

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.

35B. When orders have been passed under Rule 4 or Rule 35 or Rule 35A that any licence shall be disposed of by calling for tenders, the following procedure shall be observed :—

(1) A notice shall be issued by the Collector or, in exceptional circumstances, by the Excise Commissioner, calling for tenders.

(2) The tenders shall be submitted in sealed covers and addressed by name to the Collector or the Excise Commissioner, as may be required by the notice calling for tenders.

(3) Each tender shall be accompanied by a treasury chalan for such as may be specified in the notice calling for tenders. The sum to be specified shall be determined by the authority issuing the notice,

subject to such orders as may from time to time be issued to him. The deposits of unsuccessful tenderers will be refunded as soon as orders are passed for the disposal of the licence.

(4) The tenders shall be opened at a place, date and hour to be specified in the notice calling for tenders, and all tenderers or their agents shall be allowed to be present when the tenders are opened.

(5) The Collector or the Excise Commissioner, as the case may be, may reject all or any of the tenders received without assigning any reason. He may, if he accepts the highest tender, dispose of the licence accordingly. If the Collector considers that any tender other than the highest, should be accepted, he shall refer the tenders to the Commissioner, who may pass such orders as he thinks fit. A like case shall be referred for orders by the Excise Commissioner to the President of the Union.

(6) (a) On the acceptance of a tender, the successful tenderer shall be required to transfer his deposit to the credit of Government.

(b) If the value of the tender accepted is K 100 or less and the amount deposited is in excess of the amount tendered, the excess amount will be refunded to the successful tenderer, but if the amount deposited is less than the amount tendered, the successful tenderer will be required to pay forthwith the balance of the amount tendered.

(c) (i) If the value of the tender accepted exceeds K 100 and the amount deposited exceeds one-tenth of the amount tendered, the excess will be refunded to the successful tenderer; a further instalment of one-tenth of the amount tendered shall be paid by the successful tenderer within one month of the acceptance of the tender or before the first day of December, whichever is earlier.

(ii) If the value of the tender accepted exceeds K 100 and the amount deposited is less than one-tenth of the amount tendered, the successful tenderer will be required to pay within seven days of the acceptance of the tender such sum as will, together with the sum deposited, amount to one-tenth of the amount tendered; further instalment of one-tenth of the amount tendered shall be paid as directed in clause (i) above.

(iii) The balance of the licence fee shall be paid as directed in Rule 36 (2) (iii).

(d) If the successful tenderer fails to pay any sum required by clause (b) or (c) (i) or (c) (ii), or to accept the licence, the tender will be rendered null and void and the amount deposited as well as any further sum paid shall be forfeited, and fresh tenders will be called for, or one of the remaining tenders may be accepted, at the discretion of the licensing authority.

(e) When a licence is disposed of by tender for a period of less than one year, the fee shall be paid in full or in such instalments and on such dates as the Collector may determine.

(7) (a) When a licence is disposed of by tender for two or more years and the annual licence fee does not exceed K 100 the licensee shall pay the entire licence fee within the first three days of April of the second and each succeeding year. When the licence fee exceeds K 100 the licensee shall pay one-tenth of the fee within the first three days of October of the second and each succeeding year; and

a further instalment of one-tenth within a month thereafter. The remainder of the fee for the second and each succeeding year shall be payable as directed in Rule 36 (2) (iii).

(b) If a licensee fails for the second or any succeeding year to pay the amount due in advance from him under clause (a) above, the failure shall be treated as a notice of surrender of the licence at the end of the year. The surrender shall be accepted without penalty and the licence shall be disposed of by calling for fresh tenders.

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.

36. (1) When the amount of the annual licence-fee, as determined by putting the licence up to auction does not exceed K 100, the auction-purchaser shall be required to pay the whole of such fee immediately after the fall of the hammer.

(2) In other cases, the annual licence-fee shall be payable as follows:—

- (i) one-tenth immediately after the fall of the hammer;
- (ii) one-tenth within one month after the fall of the hammer, or on the last day of November whichever is earlier;
- (iii) the balance in eight equal monthly instalments (each representing one-tenth of the fee), the first of which shall fall due on the 20th day of January and the remaining seven instalments on the 20th of each successive month, unless the President directs otherwise in any particular case.

(3) When a licence is disposed of by auction for two or more years, and the annual licence fee does not exceed K 100 the licensee shall pay the entire licence fee within the first three days of October of the second and each succeeding year. When the licence fee exceeds K 100 the licensee shall pay one-tenth of the fee within the first three days of October of the second and each succeeding year; and a further instalment of one-tenth within a month thereafter. The remainder of the fee for the second and each succeeding year shall be payable as directed in Rule 36 (2) (iii).

(4) When a licence is auctioned for any other period, the fee shall be paid in full or in such instalments and on such date; as the Collector may determine.

36A. As soon as possible after the acceptance of a bid and in any case before the issue of the licence the successful purchaser of the licence shall furnish the Collector with a photograph of himself. The photograph shall be recorded in the Sale Proceedings in Excise Form G-3. The seal of the Revenue Office shall be imprinted on the photograph and the Collector shall also sign across the photograph in such a way that it cannot be removed or substituted from the page of the proceedings.

Explanation.—The term "successful purchaser" includes partners in the case of a partnership or firm and directors, agents and managers in the case of a body registered under the Burma Companies Act.

37. (1) If the auction-purchaser fails to pay the whole amount of the licence-fee when it does not exceed K 100 or one-tenth of the licence-fee in other cases, immediately after the fall of the hammer, the licence shall be forthwith put up for resale at the auction and the original purchaser shall be liable to pay the amount, if any, by which the highest bid at the resale falls short of the highest bid at the original sale.

(2) If the auction-purchaser of a licence granted for two or more years fails for the second or any succeeding year to pay the amount due in advance from him under Rule 36 (3) the failure shall be treated as a notice of surrender of the licence at the end of the year. The surrender shall be accepted without penalty and the licence shall be put up for resale either at the yearly auction or on a subsequent date.

38. Any Subdivisional Officer or Township Officer authorized to conduct a sale of licence shall be competent to conduct a resale of the same licence.

39. After the annual auction sales of Excise licences have been held in any district no additional new licences shall be granted for that year without the previous sanction of the Excise Commissioner.

40. No licence shall be issued nor shall any shop be opened until the fee in full or the prescribed instalment has been paid.

41. If any licence holder fails to pay in any instalment on the due date, his shop shall forthwith be closed by the Township or Subdivisional Officer, who is responsible for the collection of the revenue, and the default shall be at once reported to the Collector.

On receipt of this report the Collector shall cancel and withdraw the original licence and shall put a fresh licence up to auction for the remainder of the year after fourteen days, public notice of the resale. The fee for such fresh licence shall be payable at such time or times as the Collector may fix. The Collector may, however, for reasons to be

recorded by him, restore the licence to the original purchaser, if before the date fixed for the resale, the tender payment of the whole of the amount of the licence fee remaining payable during the year.

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.

42. Confiscated alcoholic liquor of illicit manufacture shall ordinarily be destroyed but, in cases of large seizures, it may be sold to a State Board or Department conducting the distribution and sale of such liquor at a nominal price fixed by the Collector if the liquor is reported to be wholesome and fit for consumption. Other confiscated alcoholic liquor shall ordinarily be sold by auction or otherwise, as the Collector may determine, to any person having a licence to sell or a right to possess liquor of the same description, provided that no foreign liquor shall be sold at a less price than the equivalent of the tariff rate per gallon of proof spirit. Other confiscated property shall, if they possess a saleable value, be disposed of by auction. However, the President of the Union may, by order, direct in the case of motor vehicles, vessels and other motor conveyances ordered to be confiscated under the Burma Excise Act, that all or any of them shall on confiscation be forfeited to the Government and disposed of in such manner as he may specify in the order. Confiscated hypodermic syringes or parts thereof, hypodermic needles and other apparatus suitable for injecting intoxicating drugs may be sold by auction or otherwise, as the Collector may determine, to any pharmacist holding a licence in the prescribed form or to any medical practitioner, or if they are not saleable, they shall be destroyed.

II. COUNTRY ALCOHOLIC LIQUOR.

CHAPTER V.

General.

43. The Collector may permit a licensed retail vendor of country alcoholic liquor to sell at a single transaction wholesale, provided that such wholesale vend shall only be made to a person who produces a permit in the prescribed form (a) signed by the Collector, Subdivisional Officer or Township Officer and that the quantity so sold shall not exceed the quantity specified therein and shall not in any case exceed 12 reputed quart bottles of spirit or 24 reputed quart bottles of fermented liquor.

(a) Excise Form F.L.3 C.S. 4.

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.

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 woman, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.

(a) Country Fermented Liquor.

CHAPTER VI.

TARI—Transport and Vend.

44. Passes in the prescribed form (b) will be issued *gratis* by the Superintendent of Excise, Assistant Superintendent of Excise in charge of a district or special Excise Officer to tree owners supplying licensed vendors for the transport of *tari* to licensed shops. Passes must be carried with *tari* and

(b) Excise Form C.F.L. 4

expire with the licence in connection with which they are granted. A pass may be cancelled if the licensed vendor cease to purchase from the holder.

45. A licence for the retail vend of *tari* may be granted for a period of one or more years, not exceeding five, as the Collector may direct.

Period of licence for retail vend.

46. The holder of a licence for the retail vend of *tari* may be permitted by the Collector to open a temporary shop for the sale of *tari* in the terms of his licence at a fair, festival, or other place of public entertainment during the continuance of such entertainment. The fee payable shall be such sum not less than K 5 or more than one-tenth of the estimated gross receipts of the licensee, as the Collector may fix: provided that if there be more applicants than one for the licence, the price shall, if the Collector thinks fit, be decided by putting the licence up to auction. The Collector shall consult public opinion before issuing such licence.

Retail vend at fairs, etc.

CHAPTER VII.

Other Country Fermented Liquor.

47. A licence for the manufacture and retail vend of country fermented liquor other than *tari* may be granted for one, two or three years, as the Collector may direct, but shall ordinarily be granted for a period of three years.

Period of licence.

48. Every licence for the manufacture of country fermented liquor other than *tari* shall carry with it the privilege of retail vend of such liquor at the actual place of manufacture, to be drunk on the premises or removed.

Condition of licence.

49. The licence shall specify the description of country fermented liquor (other than *tari*) which may be manufactured.

Licence to specify variety to be made.

50. In shops where duty is assessed on the *hlawzays* manufactured a refund of duty may be allowed under the orders of the Collector, on *Hlawzaye* which has gone bad in the fermenting room, and is certified by the Superintendent of Excise as unfit for consumption. Such liquor shall be destroyed in the presence of an Excise Officer not below the rank of Inspector.

Refunds.

C.F.L.-2 Licences.

50A. The Collector may permit a holder of the licence to manufacture *hlawzaye* on premises other than those of vend where he considers that, owing to strong public objection or difficulty in procuring buildings or sites, manufacture and vend cannot be carried on upon the same premises. Such permission should be sparingly given. The permit to manufacture on premises other than those of vend and the pass for transporting liquor from the place of manufacture to that of vend shall be in the prescribed form.

50B. When such permission is given, the Collector shall take such precautionary measures as may be necessary to prevent sale from the place of manufacture. The privilege shall not be granted for a period longer than may be necessary for the licence-holder to make other arrangements for manufacture and vend on the same premises. If the Excise Commissioner is satisfied that no such arrangements can be made, he may permit the privilege till the end of the year on payment by the licence-holder of such additional fee as may be fixed by the Government in consultation with the Excise Commissioner. Government may extend the privilege on such conditions as it thinks fit to impose.

50c. In preparing the annual excise arrangements for the District, the Collector should ascertain beforehand as best he can whether in any locality it will be necessary to permit manufacture to be carried on on premises other than those of vend. If he is satisfied that such permission will be necessary, he should include the provision in the annual excise arrangements and announce clearly at the excise sales that manufacture will be permitted on premises other than those of vend in respect of shops for which provision has been made.

50D. Minimum retail prices at which *hlawzaye* may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

CHAPTER VIIA.**Combined Licences.**

50E. Notwithstanding anything contained in Rule 24, the Collector may, subject to the prior sanction of the Excise Commissioner, grant a combined licence for the manufacture and retail vend on the same premises of country fermented liquor other than *tari* and of country spirit for one, two or three years, but ordinarily for a period of one year only.

50F. Every such licence for the manufacture of country fermented liquor other than *tari* and of country spirit shall carry with it the privilege of retail vend of such liquor at the actual place of manufacture, to be drunk on the premises or removed.

Licence for the manufacture includes retail vend.

50G. The Collector shall specify in the licence the description of country fermented liquor other than *tari* and country spirit to be sold and the basic materials from which such liquor and country spirit may be manufactured.

Collector to specify description of liquor to be sold.

50H. (1) Minimum retail prices at which country fermented liquor other than *tari* and country spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

Minimum retail prices.

(2) Country spirit sold under this licence shall not be of greater strength than 35 degrees under-proof.

50I. (1) Ordinarily, country fermented liquor other than *tari* and country spirit shall be manufactured and sold on the same premises. In localities where owing to strong public objection or difficulty in procuring buildings or sites, manufacture and vend cannot be carried on together on the same premises, the Collector, after having satisfied himself that it is really necessary so to do, may permit the manufacture either of country fermented liquor other than *tari* or country spirit or both on premises other than those of vend. The permission shall be given on condition that no sale takes place from the place of manufacture. The privilege shall not be granted for a period longer than may be necessary for the licence-holder to make other arrangements for manufacture and vend on the same premises. If the Excise Commissioner is satisfied that no such arrangements can be made, he may permit the privilege till the end of the year on payment by the licence-holder of such additional fee as may be fixed by the Government in consultation with the Excise Commissioner.

Procedure in case of difficulty in procuring buildings or sites.

(2) The permit to manufacture *hlawzaye* or country spirit or both on premises other than those of vend and pass for transporting *hlawzaye* or country spirit or both from the place of manufacture to that of vend shall be in the prescribed form.

50J. (1) In preparing the annual excise arrangements for the district, the Collector should ascertain beforehand as best he can whether in any locality, it will be necessary to permit manufacture to be carried on on premises other than those of vend. If he is satisfied that such permission will be necessary, he shall include the provision in the annual excise arrangements and announce clearly at the excise sales that manufacture will be permitted on premises other than those of vend in respect of shops for which provision has been made.

Inclusion of the licence in the Annual Excise Arrangements.

(b) Country Spirit.**(i) OUTSTILLS.****CHAPTER VIII.**

51. Every licence for the distillation of country spirit on the outstill system shall carry with it the privilege of retail vend of such spirit at the actual place of distillation to be drunk on the premises or removed.

Licence includes licence for retail vend.

52. (1) The Collector may permit the licensee of an outstill to open subsidiary shops for the retail vend of the produce of the outstill at specified places within the district where the demand for country spirit exists only for a portion of the year, or where, for other reasons, it is not desirable to establish a separate outstill.

(2) For every such subsidiary shop a licence shall be granted by the Collector permitting the retail vend of the produce of the specified outstill *to be drunk on the premises or removed.*

(3) Passes for the transport of country spirit from an outstill to a subsidiary shop shall be in the prescribed form and shall be issued by the officer authorized in this behalf in whose jurisdiction the outstill lies.

53. At the time of assigning a licence for an outstill, the Collector or other officer disposing of the licence shall specify—

Conditions of licence.

- (i) the number and capacity of the stills that may be established ;
- (ii) the number of days per week or month that distillation is permitted ;
- (iii) the places, if any, at which subsidiary shops may be opened ;
- (iv) the extent to which the privilege of vend at the place of distillation will be extended to subsidiary shops in the terms of the preceding rule ;
- (v) that country spirit of greater strength than 35 degrees under-proof shall not be sold.
- (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.

54. A licence for an outstill shall ordinarily authorize the working of one still of a capacity not exceeding ten gallons of wash in the boiler, but the Collector may, for sufficient cause, permit the use of more than one still or of a still or stills of a capacity of more than ten gallons. The licence shall clearly set out the number of stills that may be used, the capacity of each still, and the number of days in a week or month on which distillation is permitted.

Description of stills.

55. The holder of a licence for an outstill shall give notice to the officer in charge of the police-station or police outpost of the dates on which he intends to work his still.

Notice of distillation.

(ia) LICENCES IN FORM C.S. 2 ISSUED IN AREAS OTHER THAN OUTSTILL AREAS.

CHAPTER VIIIA.

55A. The Collector may, subject to the sanction of the Excise Commissioner, issue licences in Form C.S.-2 in localities where there is a genuine demand for country spirit manufactured under the outstill system. The licence shall carry with it the privilege of retail vend at the actual place of distillation, to be drunk on the premises or removed.

55B. The Collector may permit the holder of such a licence to open a subsidiary shop for retail vend within the sale limits of the C.S.-2 licence, where the demand for such spirit exists. Such subsidiary licence shall carry with it only the right of retail vend of the produce of the specified still, to be drunk on the premises or removed.

55C. Before issuing a licence for a subsidiary shop, the Collector shall specify in the annual excise arrangements, the places, if any, at which subsidiary shops may be opened.

55D. Passes for the transport of country spirit from the place of manufacture to a subsidiary shop shall be in the prescribed form and shall be issued by the Superintendent of Excise.

55E. Country spirit sold under the licence shall not be of greater strength than 35 degrees under-proof. Minimum retail prices at which such spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

55F. The Collector may on account of strong public objection or difficulty in procuring buildings or sites permit the holder of a licence, who does not hold a subsidiary licence in Form C.S.-3, to manufacture country spirit on other premises approved by him, provided that no retail vend is made from the place of manufacture. The Collector shall however take early measures for converting such separate rights of manufacture and vend into a licence respectively in Forms C.S.-2 and C.S.-3 and the licence-holder shall pay such additional fee as may be fixed by the Government in consultation with the Excise Commissioner. Such conversion shall be subject to the restriction that no retail vend is made from premises covered by the licence in Form C.S.-2.

55G. (1) In preparing the annual excise arrangements for the District, the Collector should ascertain beforehand as best he can whether in any locality, it will be necessary to permit manufacture to be carried on premises other than those of vend. If he is satisfied that such permission will be necessary, he should

make provision in the annual excise arrangements for licences in Forms C.S.-2 and C.S.-3 and announce clearly at the excise sales that such provision has been made.

(2) The holder of a licence in Form C.S.-2, who also holds a licence in Form C.S.-3, shall not be entitled to any licence in Form C.S.-2A.

CHAPTER VIII.

General.

55h. *Hlawzaye* and country spirit shall ordinarily be manufactured at the place of vend. In emergencies, however, Passes for transport. the Collector may permit one licensed shop to transport from another, licensed to sell either or both kinds of country alcoholic liquor, such quantities of *hlawzaye* or country spirit as may be required for retail sale on the licensed vend premises. Such passes should not be issued for more than one month at a time. If the emergency should last for more than one month, the Collector shall report the circumstances to the Excise Commissioner who may direct that the transport be permitted for not more than three months in all.

55i. If any two or more than two of the licences in Forms C.F.L.-2, C.F.L.-2/C.S.-2 or C.S.-2 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 such licensee or licensees to manufacture country spirit or country fermented liquor other than *tari* or both on other premises approved by the Collector.

55j. In localities in which there is a heavy illicit traffic, the Collector may issue a licence in Form C.F.L.-2A and/or C.S.-2A for the retail sale of *hlawzaye* and/or country spirit within the bar of a restaurant or refreshment-room to a person holding a licence in Forms C.F.L.-2, C.F.L.-2/C.S.-2; C.S.-1 or C.S.-2. Such bars shall be opened in the sale limits of the main shop in connection with which they are issued. *Hlawzaye* or country spirit for sale in the bar shall be bought from the main shop specified in the permit and shall be transported under a transport pass issued for the purpose. *Hlawzaye* and country spirit may be sold side by side in these bars. These bars shall be included in the annual excise proposals.

55k. Females shall not be employed within the premises of any bar either to assist in the business of vend or in any other capacity.

(ii) DISTILLERIES.

CHAPTER IX.

Licences.

56. Application for sanction to construct a distillery shall be made to the Collector of the District. 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 with or without assigning any reason to the applicant, but he shall record his reasons for so doing. In the case of Rangoon the Collector shall send the application direct to the Excise Commissioner.

57. Proposals to issue licences for the working or possession of distilleries shall be inserted in the Annual Excise Programme of the district.

58. Before issuing a licence to possess and work a distillery the Collector—

(1) shall satisfy himself by personal inspection that the buildings and premises to be covered by the licence, conform to the requirements of these rules, and

(2) may, unless the Excise Commissioner otherwise directs, obtain from the applicant a sum not exceeding K 1,000 as a deposit for the due fulfilment by himself, his agents and servants of the provisions of the Act, Rules and conditions of the licence, for which sum the Collector shall give a receipt in the prescribed form.

59. Before issuing a licence to possess a distillery, without working it, the Collector shall cause the applicant to enter into a bond in the prescribed form, in the sum of K 1,000 guaranteeing that the distillery shall not be worked illicitly.

60. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction and repair of the buildings and premises covered by the licence.

61. In the event of any breach by the licence-holder his servants or agents of the Excise Act, or Rules, or of the conditions of his licence, the Collector may declare any sum deposited under these rules, or such portion thereof as the Excise Commissioner may determine, to be forfeited.

CHAPTER X.

Description of Distillery.

62. The buildings and premises of the distillery must be surrounded with a wall not less than seven feet in height, with only one entrance, and so constructed as to give full security for the Government revenue.

63. The size and description of stills to be used in a licensed distillery may be such as the licence-holder finds suitable and convenient, subject only to the condition that they shall be worked in the manner prescribed in these rules.

64. (1) The distilling apparatus shall be so arranged that from the time of distillation to the time when the spirit is issued from the store vats the distillate shall be contained in closed receptacles and conveyed through closed pipes.

(2) Spent wash and spent lees shall be carried off in open masonry drains, from the still to the wall of the distillery premises.

65. (1) Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.

(2) Pipes must be painted as follows:—If intended for the conveyance of wash, *green*; if for the conveyance of spirit, *red*; if for the conveyance of feints, *brown*; if for the conveyance of water or steam, *white*; if for the conveyance of spent wash, *yellow*; if for the conveyance of gas, *black*; if for the conveyance of molasses, *blue*. The officers in charge will be held strictly responsible for the colour of every pipe being correct and the paint bright.

NOTE.—By gas is meant gas used for the purposes of illumination or power only. A vapour pipe is not a gas pipe and must be painted red.

65. (1) All joints in spirit pipes must either be rivetted or be joined with bolts. In the latter case the flanges bolted together must have, in addition to the bolts, at least one rivet made of a composition of lead and tin and sealed with a departmental seal. When the pipes have to be disconnected the heads of the rivets will be melted off by means of red hot iron. The distillery officer will be provided with steel dies for making the heads of rivets.

(2) The ends of steel worms, and all pipes which convey spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve.

67. The charging and discharge pipes of stills, all spirit safes and all manddoors, cocks or other openings in stills, spirit vats, spirit receivers and other receptacles for spirit shall be so fitted as to enable them to be secured by an excise lock of a pattern approved by the Excise Commissioner. When such cocks, etc., are not likely to be opened for long periods, wire and excise seals may be substituted for excise locks.

68. When it is necessary for the distiller's operations that cocks upon closed pipes be left open when the distillery officer is not present, working fastenings must be provided. Such fastenings must be so constructed that the excise lock shall not interfere with the free use of the cock, and so fitted that no abstraction of spirit is possible.

69. Wash shall be conveyed from the wash backs to the stills in closed pipes. The wash backs for the fermentation of wash shall be placed in a room or building set apart for them alone, which shall be kept securely locked, if the Excise Commissioner so directs.

70. There shall be no openings into any still except those in connection with the charging and discharge pipes, condensers, mandours and air cocks or valves upon the breast or head. The external orifice of an air valve must be so constructed and covered by a perforated metal plate as to make it impracticable by means of it either to introduce wash or to abstract spirit, or to convey away spirit vapour condensation elsewhere.

71. There shall be placed between every still and the receiver or receivers into which it discharges, a glass "safe" furnished with a hydrometer capable of showing the strength of liquor down to the zero of water. There may be separate safes between each still and its receiver, or receivers, or a central safe which controls the worm ends between a number of stills and their receivers.

72. If desired, a sampling apparatus may also be used provided that it is so constructed that for every sample drawn off, an exactly equal quantity is discharged into a closed and locked receiver.

73. The doors of all buildings or rooms which are used for the storage of spirit shall be provided with double-locks, the keys of which are not inter-changeable, and of which one lock shall be an excise lock in charge of the distillery officer and the other a distillery lock in charge of the proprietor.

74. (1) Vessels¹ used as receptacles for wash and spirit may be constructed of any material approved by the Excise Commissioner; they shall be of regular shape, and covered vessels shall be fitted with proper manholes. Each vessel shall have legibly painted on it in English its number, capacity and designation.

(2) Receptacles must be fixed at a proper height and fitted with cocks so that they can be emptied without being moved. The use of casks for storage purposes is forbidden except with the special permission of the Excise Commissioner.

75. (1) In the case of every vessel proper arrangements shall be made for gauging by dipping rod and tables shall be provided showing the number of gallons contained in each vessel when filled every tenth of an inch. When the

wet method of gauging is applied to any vessel a permanent dipping rod of a pattern approved by the Excise Commissioner must be provided by the distiller and fixed by him to such vessel in a manner approved by the Excise Commissioner.

(2) No receptacle whose contents are to be estimated by a gauge rod, shall be brought originally into use till it has been gauged and passed by the officer-in-charge, and if any gauged receptacle is repaired or moved it may not be brought again into use until it has been regauged and passed by the officer-in-charge.

76. Receivers should ordinarily be of sufficient size to hold all the spirit likely to be made in the stills during the 72 hours of continuous working, and must be placed so that a free passage round them and a clear space below them is left to permit of their being easily examined.

77. Both the charging and discharge pipes of receivers must be fitted with cocks which can be locked. The cock on the charging pipe must be shut and locked whenever that on the discharge pipe is open, and *vice versa*, except when both are required to be opened simultaneously for repairs or for other proper reason, in which case either the whole apparatus must be disengaged from the still and be so secured and locked that it cannot be used again until the officer-in-charge has removed the lock or still itself must be locked up so that it cannot be used.

CHAPTER XI.

Working of Distilleries.

78. Within five days of receiving his licence, the licence-holder shall furnish to the Collector a correct statement of the distillery premises, specifying every ware-house, store room and other place appertaining thereto to be used for carrying on the business of the distillery and all stills, coppers, casks and other vessels and utensils to be so used, and shall register in the Collector's office a mark to be impressed or put upon every cask or other vessel containing spirit to be removed from the distillery premises.

79. No wash shall be used except such as has been prepared within the distillery nor shall any wash be removed from the distillery.

80. (1) When wash is about to be prepared the distiller shall give notice in writing to the distillery officer, and as soon as the wash is ready for gauging and proving, prepare a declaration in writing in the prescribed form specifying the kind and quantity of materials used, the number of gallons of wash made, and its initial specific gravity corrected for temperature. This declaration shall be shown to the distillery officer as soon as possible.

(2) The distillery officer, on receipt of the distiller's declaration, shall proceed to verify the same and enter the result in the prescribed register.

81. As soon as the wash is fully attenuated and ready for distillation, the distiller shall complete the declaration and shall give it as soon as possible to the distillery officer, and that officer shall again, by gauging and using the saccharometer, ascertain the quantity and specific gravity of the attenuated wash and record the particulars in the prescribed register.

Procedure when wash is fully attenuated.

82. When a pot-still is being used the mandoor and the charging and discharge pipes shall be secured by the officer-in-charge with closed fastenings, and such still shall be charged and discharged only after notice has been given to the officer-in-charge and under his supervision. The officer-in-charge on being required to open the discharge cock for the discharge of spent lees, shall satisfy himself that the spirit contained in the unfinished spirit or wash with which the still was charged has been completely extracted by distillation. In the case of continuous stills, the officer-in-charge must see that the unfinished spirit is mixed with the wash or put into and locked up in the wash charger or other vessel in which the pump works.

(1) Procedure when pot-still is used.

(2) Unfinished spirit.

83. When samples are taken from a sampling apparatus they shall be produced to the officer-in-charge, who, on finding that they agree in measurement and strength with the corresponding quantity discharged into the receiver, shall pass them into store. Should any deficiency occur the matter must be reported for orders.

Samples.

84. Water which has been poured into empty liquor vats to prevent shrinkage of the wood, and has become alcoholic by abstraction of the spirit absorbed by the wood must either be run off into a sewer in the presence of the officer-in-charge or used in reduction. When water is added to a vat to prevent shrinkage, the vat should be kept locked.

Water used to prevent shrinkage of vats.

CHAPTER XII.

Control of Distilleries.

85. (1) When a distillery has been licensed, an establishment of such strength and cost as the President of the Union may think necessary shall be entertained to guard it. This establishment will include a distillery officer, for whom the licence-holder shall provide a suitable residence so situated as to command the entrance to the distillery. The licence-holder shall also provide suitable accommodation for the rest of the sanctioned establishment.

(2) The entire cost of establishment will be borne by Government if ten per cent of the total duty levied on spirit issued from the distillery in any one year is equal to or more than such cost. If, however, the cost of the establishment exceeds 10 per cent of the duty levied on spirit issued from the distillery, the licence-holder shall be required to pay to Government the amount by which the cost exceeds such percentage; but the Government may at its discretion require the licence-

holder to pay the entire cost of the establishment in advance, at the beginning of each year, subject to refunds in accordance with the above principle.

86. (1) Distillery officers shall ordinarily be exempt from attendance^e at the distillery on Sundays and on public holidays notified under the Negotiable Instruments Act.

Attendance of distillery officer.

(2) On other days the hours of attendance shall be as follows:—

- (a) if one distillery officer only is employed he shall be present during such hours not ordinarily exceeding nine in all between the hours of 5 a.m. and 6 p.m. as may be fixed by the Collector in communication with the distiller ;
- (b) if two distillery officers are employed an officer shall be present from 5 a.m. to 11 p.m. ;
- (c) if three distillery officers are employed an officer shall be present at all hours of the day and night

87. Except with the previous written sanction of the Collector, no operations requiring the presence of the distillery officer shall be undertaken by the distiller on any day or hour on which the distillery officer is not required to be present. If such sanction is granted by the Collector overtime fees shall be paid by the distiller to the Collector at such rates as may be fixed by the Excise Commissioner with the approval of the President of the Union. The Collector will allot the overtime fee in such manner as he considers equitable among the officers who have worked overtime and may allow a portion to the menial staff if he considers this desirable. Should the overtime fees payable to a single officer in any one case exceed 50 per cent of that officer's salary for the same period and should the Collector consider the amount excessive, he may apply to the Excise Commissioner who is authorized to refund such excess to the distiller or not at his discretion.

Overtime.

88. The gate of the distillery shall be kept closed, except for the entrance and exit of (1) Government servants on duty and the distillers, their agents and servants, at all times ; and (2) licensed vendors, their agents and servants, who have come to purchase spirit, during the hours of issue only. All persons entering a distillery, whether Government officers or others are bound to obey the orders of the distillery officer.

89. The Collector or any subordinate officer or officers appointed by him for this duty shall at all times, by day and night, have free ingress into every portion of the premises of a licensed distillery for the purpose of making such experiments as may be necessary for estimating the amount of duty, of inspecting and measuring all stills and other vessels used in manufacturing spirits and of gauging and proving spirit manufactured in the distillery, or for any other purpose under the Excise Act or Rules.

Access of officials.

90. All stills, casks, coppers and other vessels and utensils used for carrying on the business of the distillery, or being on the distillery premises, shall from time to time as may be necessary, be inspected, measured and

Marking and inspection of vessels.

marked by the distillery officer, or by such other officer as may be appointed by the Collector in this behalf and no vessel shall be brought into or kept on the distillery premises which is not so marked and a statement of which has not been furnished to the Collector as required by these rules

91. A licensed distiller shall keep in the prescribed form a regular account of his distillation, showing in imperial gallons the quantity of spirit manufactured, the quantity passed out and the quantity in store day by day, and shall furnish the Collector with such returns and statements as the latter may from time to time require.

92. The Excise Commissioner may exempt a distillery from all or any of the provisions of Chapter X of these Rules provided that in such case he may direct that a distillery officer must be present during the whole time that work of any kind is being carried on at the distillery.

(iii) STORAGE.

CHAPTER XIII.

Storage in Distilleries.

93. All spirit shall be kept in a secured store-room under double lock. The key of one lock will be kept by the distillery officer and that of the other by the licensed distiller or his agent.

94. Spirit of any strength may be made and kept in store in a distillery ; but issues of country spirit to retail vendors shall be restricted to the prescribed strength.

95. A distiller will be permitted on application to the distillery officer to blend or reduce spirit in such vats as may be approved for the purpose, provided that no spirit of a lower strength than 30 per cent under-proof shall be used for blending or reduction. Blended or reduced spirits shall be kept in a separate receptacle.

96. Pure water only which has been obtained from a source approved by the Collector shall be used in the reduction of country spirit in a distillery or warehouse to the prescribed strengths. At every distillery from which country spirit is issued the distiller shall provide suitable tanks for storage of water in or near the store-room of the distillery and a suitable vat in the distillery store-room for the reduction of country spirit to each of the prescribed strengths.

97. The use of naked lights in the store-room of a distillery and in the store-room and issue compartment of warehouse is prohibited.

CHAPTER XIV.

Storage in Bond.

98. Country spirit which is issued under bond to a Government warehouse shall be placed on receipt in the store-room of the warehouse under double lock, the key of one lock being kept by the warehouse officer and the key of the other by the distiller's agent. Spirit will be removed from the store-room to the issue compartment of the warehouse as it is required for issue to licensed vendors. As soon as a cask is brought into the issue compartment the whole of the spirit in it shall be reduced to the prescribed issue strengths and no spirit at other than these strengths shall be kept in the issue compartment. The issue compartment shall be under double lock, the key of one lock being kept by the warehouse officer and key of the other by the distiller's agent. The distiller shall provide in the issue compartment a suitable water tank and vat for the reduction of spirit.

99. The Collector will fix the hours during which Government warehouses established for the distribution of country spirit manufactured in a licensed distillery may be opened for the issue of such spirit to licensed retail vendors. The warehouse officer shall on no account be absent from the warehouse when it is opened.

(iv) ISSUES.

CHAPTER XV.

General.

100. No spirit shall be removed from a distillery until it has been gauged and proved by the distillery officer. The gauging of spirit shall be made by actual measurement. The strength of spirit will be proved by the hydrometer.

101. No spirit shall be removed from a distillery without a pass signed by the distillery officer and granted in accordance with the provisions of these rules.

102. No spirit in cask shall be conveyed from a distillery unless either the name of the distillery or the registered mark of the licensee and the quantity, nature and strength of the spirit contained in the cask are legibly cut or branded or marked in oil paint on each end of such cask.

103. No spirit shall be removed from a distillery on Sundays or public holidays notified under the Negotiable Instruments Act. The hours of issue shall be from 10 a.m. to 5 p.m.

104. No spirit shall be removed from a distillery as a sample unless duty has been paid in the manner prescribed in these rules, or unless the sample has been taken on behalf of Government on the written order of the Collector. If the sample has been taken on behalf of Government the Collector shall determine the price to be paid for the spirit to the distiller.

105. Spirit may be issued as country spirit from contract distilleries only, the owners of which are required to enter into a bond in the prescribed form to supply country spirit to all retail shops licensed for the sale of such spirit within certain defined areas at a fixed price, or prices, to be entered in the deed of contract. This price will be in addition to and apart from the rate of duty payable on such spirit and it will be open to Government to vary the rate or rates of duty from time to time during the period of contract. The contract will be for a fixed period which will ordinarily be three years, and the right to issue spirit as country spirit will cease on the termination of the contract.

106. Country spirit may be issued from a contract distillery either—

- (a) on payment of duty at the rate or rates prescribed from time to time for such spirit by the President of the Union under section 24 (1) (c) of the Act ; or
- (b) under bond for payment of such duty.

107. Country spirit may be issued only to licensed retail vendors of country spirit within the districts or parts of districts in which the right of supply of country spirit has been granted to the distiller. Such spirit shall in all cases be plain spirit. The distiller shall, if so required by the President of the Union, colour the spirit issued to any particular licensed vendor or vendors in such a way as to distinguish such spirit from the spirit issued to other vendors.

108. Country spirit will be issued from a contract distillery to licensed retail vendors who are required to obtain their supplies from the distillery on payment of the fixed price and of the duty prescribed for the local area in which the licensed shop is situated. Country spirit will be issued under bond from the distillery to Government Warehouses for supply to licensed retail vendors who are required to obtain their supplies from such warehouses and will be issued from the warehouse to the licensed vendors on payment of fixed price and of the duty prescribed for the local area in which the licensed shop is situated. Spirit may be sent under bond at any strength from a contract distillery to a warehouse, but it shall be issued to licensed vendors from the distillery and warehouses at the prescribed issue strengths only. The distiller shall appoint a person approved by the Collector of the district as his agent at each warehouse.

109. Such minimum stock of country spirit as may be fixed by the Excise Commissioner shall be maintained at each distillery and warehouse. Should the stock fall short of this minimum and the contractor fail to

Minimum stock to be kept.

replenish it within seven days, the Excise Commissioner or the Collector, subject to the sanction of the Excise Commissioner, may procure sufficient country spirit to replenish the minimum stock from any other source, and the defaulting contractor shall be liable for all losses to Government consequent on such failure. If the prescribed minimum stock of country spirit is not maintained in a warehouse or distillery, the President of the Union may cancel the contracts for all the shops supplied by that warehouse or distillery respectively.

CHAPTER XVI.

Issue under Bond.

110. Spirit sent under bond to a warehouse shall be sent out in casks only and all such casks shall be approved by the Collector of the district before they are brought into use. Each cask shall be marked as required by these rules and shall also have legibly cut, branded or painted on each end of the cask the words "Country Spirit in Bond" and the consecutive number of the cask according to the distillery officer's register. All openings in the cask shall be securely closed to the satisfaction of the distillery officer and shall be sealed by him in such manner that the cask cannot be opened without breaking the seals. Before spirit is issued under bond the distiller will be required to execute before the Collector of the district a bond in the prescribed form binding him to pay duty at the full rate prescribed under the Excise Act, on all spirit which is issued under bond and which is not accounted for.

111. When it is desired to send country spirit from a contract distillery to a bonded warehouse the distiller or his agent will apply to the distillery officer who will test and measure the spirit to be issued. The distillery officer will then see that the casks are securely closed and will seal them as required above. When this has been done the distillery officer will issue to the distiller a pass for the spirit in the prescribed form. The pass must accompany the spirit in transit and must be given up to the warehouse officer on the arrival of the spirit at the warehouse.

When rectified spirit is to be issued under bond to manufacturing chemists possessing a licence to establish a private warehouse under Chapter XXVII of these rules the distiller and the distillery officer shall, *mutatis mutandis*, proceed as in the case of issues of country spirit under bond and the pass accompanying the rectified spirit shall be given up to the officer-in-charge of the private warehouse. A letter of advice giving the particulars entered in the pass shall also be sent by the distillery officer to the Superintendent of Excise of the district to which the spirit is despatched.

112. The maximum percentage of wastage allowed on country spirit or rectified spirit, transported in bond from a distillery to a warehouse is as follows:—

Wastage.	or rectified spirit, transported in bond from a distillery to a warehouse is as follows:—	
For a journey of not greater duration than two days ...	2	per cent.
For a journey of duration exceeding two, but not exceeding five days ...	3	per cent.
For a journey of duration exceeding five, but not exceeding fifteen days ...	5	per cent.
For a journey of duration exceeding fifteen days ...	7½	per cent.

Provided that, if it shall be proved to the satisfaction of the Collector that a deficiency greater than the above has been caused by accident or other unavoidable cause the duty levied on such deficiency shall be refunded.

CHAPTER XVII.

Issue to Retailers.

113. Each licensed vendor of country spirit within the contract area will be required to obtain his supplies of spirit from one place only, either direct from the contract distillery or from one particular warehouse as stated in his licence. No spirit shall be issued to a licensed vendor except from the distillery or warehouse named in the licence.

114. In Upper Burma, excluding the Magwe, Myitkyina and Bhamo Districts, the spirit shall be issued to each retail vendor at two strengths only, *viz.*, at 30 degrees and 50 degrees under-proof.

In Lower Burma and in the Magwe District, the strength prescribed is 40 degrees under-proof.

In the Myitkyina and Bhamo Districts, the strength prescribed is 30 degrees under-proof.

In order to obtain the above strengths, the spirit may, when necessary, be reduced in the distillery or by the distiller's agent in the warehouse. Issues will not be made in quantities of less than four gallons at a time.

115. A licensed retail vendor who wishes to obtain country spirit will apply in the first instance to the distillery or warehouse officer and will inform him of the quantity and strength of spirit which he wishes to purchase. The officer will then give to the licensed vendor an application in the prescribed form for presentation at the Treasury or Sub-Treasury. The amount payable as duty and as distiller's price will be shown separately in the form. This application with the money payable as stated in it must be presented by the licensed vendor to the Treasury Officer who will give to the licensed vendor receipted chalans for the money received.

116. On the receipted chalans being presented by the licensed vendor to the distillery or warehouse officer, the distiller or his agent shall issue to the licensed vendor at the prescribed strength or strengths the quantity of spirit for which duty and price have been paid. No money shall on any account be received from the licensed vendor by the distillery or warehouse officer or by the distiller or his agent.

117. Each licensed vendor of country spirit shall be required to maintain a pass-book in the prescribed form. The pass-book must be produced before the distillery or warehouse officer who will enter in it the date of each issue of spirit, the quantity and strength of spirit issued and the number of days within which the spirit must arrive at the shop and it shall

always be carried with all consignments of country spirit from the distillery or warehouse to the licensed shop; at all other times it shall be kept in the shop.

In the case of country spirit shops in Rangoon and Mandalay, the warehouse officer will also enter in the pass-book the serial number of each vessel in which spirit is issued and the hour of issue. He will also enter these particulars on a tab affixed to each vessel and attested by his dated initials.

118. When a warehouse officer or distillery officer issues country spirit to a retail vendor, he should satisfy himself that the vessel in which the spirit is removed is properly secured and is sealed in such manner that the contents cannot be extracted without destroying the seal. Licensed vendors in Rangoon and Mandalay shall obtain and remove their supplies of spirit in vessels of such size and bearing such marks as the Collector may prescribe.

119. When a licensee for the retail vend in a public house of country spirit manufactured in a contract distillery, to be drunk on the premises or removed, intends to take out a supply of country spirit from a distillery or warehouse, he shall inform the nearest Excise Officer of his intention. Licensed vendors in Rangoon and Mandalay shall also inform such officer immediately on the arrival of spirit at the shop.

In the case of shops situated outside Rangoon and Mandalay an Excise Officer shall, on the arrival of the spirit at the shop, check the seals and verify the contents of the vessel or vessels, and shall also note the result in the prescribed column of the pass-book.

In Rangoon and Mandalay the contents need not be so checked, but the Excise Officer is required to check the seals of the vessel or vessels on arrival at the shop.

120. All vessels in which country spirit is received by a licensed vendor in Rangoon and Mandalay shall be opened in the order of receipt, and no vessel shall be opened, or have its seals destroyed, unless the contents of the vessel or vessels already opened fall short of a minimum to be prescribed for each shop by the Collector as sufficient for a day's retail sale. The contents of each vessel shall be kept in the vessel itself until it is stored in bottles for sale.

121. At the close of each month or each week the Collectors of the districts in which the distillery or warehouses are situated will refund to the distiller or his duly authorized agent on application the sums paid into the Treasury as distiller's price during the month or week. If the distiller wishes these sums to be all paid out in the district in which the distillery is situated he must bear any charges for remittance from other districts. The remittance may be made by remittance transfer receipts at a premium of one anna for every K 100 or fraction thereof, except between places at each of which there is a local office or a branch of the Imperial Bank of India. At such places refunds will be made through the Bank.

CHAPTER XVIII.

Licences for Retail Vend.

122. The licensee of a contract distillery for the supply of country spirit or agent shall not be permitted to bid at the auction sale of a licence for retail vend of such spirit in the area of his contract and he shall have no interest, direct or indirect in such licence.
- Contract distiller not to have interest in retail licence.
123. The maximum retail prices at which country spirit may be sold by the licensee may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.
- Maximum retail prices may be fixed.

III. FOREIGN ALCOHOLIC LIQUOR.

CHAPTER XIX

General.

124. A licence for retail vend of foreign alcoholic liquor at an entertainment may be granted for any period not exceeding six consecutive days.
- Period of licence for temporary vend.

124A. (1) Under section 16 of the Act read with Financial Department Notification No. 76, dated the 18th September 1917, any person who possesses liquor under the authority of a licence and in accordance with the terms and conditions thereof for the manufacture, cultivation, collection, sale or supply of such article and common carriers are exempted from the limits prescribed. However, if a licensed vendor does not employ a common carrier, but deposes another person to transport duty-paid foreign alcoholic liquor for him in excess of the limit prescribed, a transport pass is necessary. Private individuals and clubs desiring to transport foreign alcoholic liquor in excess of the limit of possession prescribed by law may do so under a transport pass prescribed under this rule.

(2) Ordinarily the Superintendent of Excise of the District in which the purchase of liquor is made shall issue the transport pass. Applicants for transport passes should have their applications endorsed by an Excise Officer of their District before taking them to the Superintendent of Excise of the District in which they intend to make their purchase. The Superintendent of Excise of the latter District may then issue the pass after such enquiry as he may consider necessary. He shall forward without delay a copy of the pass issued by him to the Superintendent of Excise of the District to which the liquor is to be transported. Transport passes shall be current only for the purchase in connection with which they are issued. They shall be surrendered on arrival of the consignment at its destination to the Excise Officer who makes a check of the consignment.

(3) Transport passes in the prescribed form will be issued *gratis* by the Collector, the Superintendent of Excise, the Subdivisional Officer or the Township Officer; provided that a Subdivisional Officer or a

Township Officer shall not issue any pass without the recommendation of an Excise Officer of the Subdivisional or the Township. At District Headquarters, the Collector or the Superintendent of Excise shall issue the pass.

125. (1) Except in seaport towns and in such other towns as the Excise Commissioner may from time to time determine a licence for the wholesale vend of foreign alcoholic liquor shall be granted only to a person who has been granted a licence for the retail vend in a public house of such liquor of all kinds to be drunk on the premises or removed and shall be held in the premises in which the latter is held. The hours during which sales may be made shall be the same as in the case of the latter licence.

(2) When this wholesale licence is held alone, the licensee shall not open his shop or effect sales therein before sunrise or keep it open or effect sales therein after 6 p.m.

126. (1) A general shop-keeper to whom an off licence for wholesale and retail vend of foreign alcoholic liquor is granted, shall not be permitted to hold any other kind of licence for wholesale vend of alcoholic liquor or any kind of retail licence for vend in a public house of alcoholic liquor, in the premises of the shop for which this licence has been granted.

(2) The liquor branch of the business must not be conducted in a separate room. The business of the shop must be conducted as a whole and must close both for liquor and general sales at the same hour.

127. Licences for the sale of medicated wines and similar preparations, other than intoxicating drugs, may be granted to pharmacists, medical practitioners and general dealers. These licences cover the sale of only such medicated wines and similar preparations as—

- (i) are so classed for Customs purposes and assessed to Customs duty as medicated wines, and
- (ii) contain from 20 to 42 per cent of proof spirit.

Medicated wines of higher strength and those which are classed as table wines for Customs purposes and assessed to Customs duty as table wines are not covered by the licences referred to in this rule, and may be sold only by persons holding a licence for the vend of foreign alcoholic liquor and subject to the conditions of such licence.

(a) Foreign Fermented Liquor.

CHAPTER XX.

Breweries—Licences.

128. Application for sanction to construct a brewery shall be made to the Collector of the District, and shall be accompanied by a full description of the premises and utensils, in which the purpose of and the

distinguishing mark of each room, place and vessels, shall be clearly specified. This description shall be checked by the Superintendent of Excise or such other officer as the Collector may depute. 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 with or without assigning any reason to the applicant, but he shall record his reasons for so doing. In the case of Rangoon, the Collector shall send the application direct to the Excise Commissioner.

129. Proposal to issue licences for the working or possession of breweries shall be inserted in the Annual Excise Programme of the district.

Licences for breweries to be in Excise Programme.

130. Before issuing a licence to possess and work a brewery, the Collector—

(1) shall cause the applicant to execute a bond in the prescribed form binding him to furnish correct returns of malt liquor issued and to pay the prescribed duty on such liquor at the close of each quarter, the sum entered in the bond being fixed by the Collector and not to be less than the average quarterly duty payable on malt liquor issued, provided that it shall not exceed K 1,000 ; and

(2) may, unless the Excise Commissioner otherwise directs, cause the applicant to deposit a sum not exceeding K 1,000 for the due fulfilment by himself, his agents and servants, of the provisions of the Act, Rules and conditions of the licence, for which sum the Collector shall give a receipt in the prescribed form.

131. Before issuing a licence to possess a brewery but not to work it, the Collector shall cause the applicant to enter into a bond in the prescribed form in the sum of K 1,000 guaranteeing that the brewery shall not be worked illicitly.

Licence to possess brewery.

132. A licence to possess and work a brewery within the premises of a licensed distillery may be granted to the licensed distiller. In such case the rules for the distillery shall *mutatis mutandis* apply to the brewery.

Brewery in distillery premises.

133. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction and repair of the buildings and premises covered by the licence.

Repairs.

134. In the event of any breach by the licence-holder, his servants or agents, of the Act or Rules, or of the conditions of his licence, the Collector may declare the sum deposited or such portion thereof, as the Excise Commissioner may determine, to be forfeited.

Forfeiture of security.

CHAPTER XXI.

Description of Brewery.

135. All mash-tuns, coppers, coolers, fermenting and racking or settling vessels shall be so placed and fixed, and under-backs so placed as to admit of the contents being accurately gauged and measured.

Position of vessels.

136. The name, or an abbreviation thereof, of each room or vessel shall be conspicuously painted thereon and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

Rooms and vessels to be named and numbered.

137. No repairs shall be executed to either buildings or plant and no alteration shall be made in the position or capacity of any gauged vessel without the sanction in writing of the brewery officer or of his superior officer. No additions either to building or to plant shall be made without the previous consent of the Excise Commissioner and on completion a fresh description of the premises must be submitted.

Alterations.

138. Before being taken in to use all vessels shall be gauged by the brewery officer under the directions in force for gauging such vessels and tables shall be constructed showing the total capacity of each vessel in Imperial gallons (in the case of mash-tuns, in Imperial bushels) and in the case of mash-tuns, fermenting and racking or settling vessels, its capacity for each tenth of an inch in depth. In the case of under-backs, coppers and coolers, dimension tables only need be constructed. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

Gauging.

139. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity which shall be entered in a register to be kept by the brewer in the prescribed form and also the number of the brew in which the beer was manufactured.

Storage casks.

140. (1) Before any vessel which has been altered can be again taken into use, it shall be re-gauged and new tables shall be constructed, if necessary.

Re-gauging.

(2) Any cask removed for repair or recoppering shall be re-gauged before taken into use again and, if the capacity has been affected, a new entry shall be made in the cask register.

141. The number of the brew shall be painted on both heads of casks in which beer is issued from the brewery.

Issue casks.

CHAPTER XXII.

Mode of Working Breweries.

142. When by the rules in this and the next Chapter any obligation is laid upon a licensed brewer, it may be discharged by such agent as may be recognized and approved by the Collector in writing for the purpose of these rules generally or of any particular rule.

143. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Excise Commissioner. Wort shall not be brewed of a higher gravity than 1073. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other materials approved by the Excise Commissioner. Beer in beer stores must not be diluted and any beer found in store which has been either diluted or in any way adulterated with the intention of defrauding Government will be liable to forfeiture.

144. A licensed brewer shall keep, in some part of the brewery which has been approved by the Superintendent of Excise, a brewing book in the prescribed form. This book which is the property of Government shall be accessible by day or night to all officers authorized to inspect the brewery. In this book the brewer shall correctly enter the particulars of each brewing and shall enter in the proper columns, at least 24 hours before beginning to mash malt or grain or to dissolve sugar, the day and hour of brewing. Immediately after mashing has been completed the brewer shall enter the quantities of materials used and the hour when the worts will be drawn off from the grains in the mash-tun and in the case of dissolving the quantity of sugar to be used must be entered six hours before dissolving. He shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar or glucose, and of hops or hop substitutes to be used and the hour when all the worts will be drawn off the grains in the mash-tun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed, or if the worts be not collected before 6 p.m., the entry shall be made before 8 o'clock next morning. If fermentation has started before the requisite entry has been made the brewer shall enter the true original gravity of the wort. Each entry shall be initialled by the brewer.

145. The brewery officer shall visit the brewery at least once on every day on which brewing is being carried on and on any day on which wort is being fermented or beer being racked from the settling vats. The brewer must give timely notice of any modification in his routine methods of brewing and any alterations he proposes to make in the position, etc., of his brewing vessels. Brewery officers surveying breweries shall make a complete survey of the whole of the brewery plants on every day on which they visit a brewery showing in the proper columns of the brewer's survey book, the condition of each vessel and the dip and

gravity of each vessel containing fermenting worts unless such wort shall be fining, when, except in case of suspicion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. Should the brewery officer question the figures entered by the brewer in the brewing book, he must acquaint the brewer at once so as to enable the brewer and the brewery officer to redip the fermenting vessel together. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the brewery officer or any Excise Officer of superior rank. Samples of brewing materials will be taken only if called for by the Collector.

146. Beer shall not be issued from a brewery before 6 a.m. or after 6 p.m. and all beer shall be taken out through one gate only, to be fixed by the Collector.

Hours of issue.

147. Every consignment of beer issued from the brewery shall be accompanied by a pass signed by the brewer. The pass shall be in a form approved by the Collector and a counterfoil of it shall be retained in a pass-book. Passes shall be consecutively numbered and before any pass-book is taken into use it shall be examined by the brewery officer in charge of the brewery who shall certify as to its correctness.

Pass for issues.

CHAPTER XXIII.

Breweries—Returns and Duty.

148. At the end of each month the brewer shall submit to the brewery officer a statement in the prescribed form showing the stock, manufactures and issues for the month.

Statement of stocks and issues.

149. The brewery officer after careful examination of the books will submit in duplicate through the Superintendent of Excise to the Collector at the beginning of each quarter a return in the prescribed form showing the quantity of beer actually brewed during the preceding quarter less twelve per cent allowed for wastage and the duty thereon calculated at the prescribed rate in force at the time. He shall at once furnish the brewer with a copy of this return.

Return of beer brewed.

150. The brewer shall pay the duty into the Government Treasury on or before the 15th day of October, January, April and July for the preceding quarter and shall notify the brewery officer of the date of payment of duty and the number of the chalan in support of such payment.

Duty.

151. A refund of duty may be allowed under the orders of the Collector on beer (a) which has been returned as unfit for consumption in the casks in which it was issued or (b) which for any good reason is unsaleable. Such malt liquor will be destroyed in the presence of the brewery officer. The refund shall be made by deduction from the total duty payable for the quarter in which the Collector's order is issued.

Refund.

(b) Foreign Spirit.

CHAPTER XXIV.

Potable Foreign Spirit.

152. Spirit may not be compounded, blended, flavoured or coloured on premises licensed for vend. The compounding, blending, flavouring or colouring, of imported foreign spirit must be undertaken in a bonded warehouse under the supervision of the Customs Department under a licence in the prescribed form which may be issued to the holder of a wholesale licence for vend of such spirit. The compounding, blending, flavouring or colouring of locally manufactured foreign spirit must be undertaken on the premises of the licensed distillery under the licence for working the distillery.

Compounding, blending, etc.

153. The rules for the issue of country spirit with respect to gauging, casks, hours of issue and samples shall apply to the issue of potable foreign spirit.

Issue.

154. If any saccharine or other matter of such a nature as to obscure the indications of the hydrometer be introduced into spirit, duty will be calculated on the quantity and strength of such spirit ascertained before the introduction of such matter. No allowance will be made for wastage in such spirit after the addition of such matter and before removal from the distillery. Such spirit shall be kept in a separate receptacle.

Calculation of duty.

155. Any licensed vendor of foreign spirit who may desire to obtain such spirit from a distillery shall produce, either to the Collector of the District or at such vendor's option, to the officer-in-charge of the Township, in which he is authorized to sell, a receipted chalan for a sum equal to the duty calculated at London-proof on the quantity of spirit which he wishes to obtain. The Collector or Township Officer, as the case may be shall then furnish such vendor with an order in the prescribed form for requiring the distillery officer, on presentation of the order within a period to be specified therein, to permit the removal of the spirit from the distillery. The distiller shall issue to the holder of the order the quantity of spirit entered therein, or its equivalent if the spirit is above or below London-proof strength. The distillery officer shall at the same time give the licensed vendor, a pass in the prescribed form for the quantity of spirit issued, and this pass shall be delivered by the licensed vendor, on the arrival of the spirit at the licensed place of vend, to the Collector or Township Officer who issued the order for the spirit.

Payment of duty by licensed vendor.

156. (1) A bottling licence shall only be granted to a person holding a wholesale licence for the vend of foreign alcoholic liquor and shall not be granted to be held on the same premises or in the immediate vicinity of premises licensed for the retail vend of alcoholic liquor to be drunk on the premises.

Bottling licence.

The Collector shall decide in each case what constitutes the immediate vicinity.

(2) The use of casks for any purpose is prohibited in public houses in which the retail vend of foreign spirit to be drunk on the premises or removed is permitted ; all alcoholic liquor in such premises shall be kept in bottles.

CHAPTER XXV.

Issue of spirit for use in Arts, Manufactures and Industries.

157. When any distiller wishes to remove spirit from his distillery for the purpose of being used exclusively in arts, manufactures or industries, he shall apply in writing to the Collector specifying the quantity of spirit proposed to be removed and the ingredients with which it is proposed to denature it.

158. On receipt of this application the Collector shall cause the spirit to be tested and if it is of a strength lower than 52 degrees over-proof he shall reject the application. If the spirit is not lower than 52 degrees over-proof he shall obtain from the applicant a sample of the ingredients which it is proposed to use and shall send a sample of such ingredients to the Chemical Examiner to Government. The ingredients from which the sample is taken shall remain under double lock, one key to be kept by the distillery officer. The Chemical Examiner shall report upon the ingredients and shall state whether they agree with the specifications as notified.

159. The applicant shall satisfy the Collector that the ingredients supplied by him for admixture with the spirit are according to specifications as notified. He shall produce a statement to this effect by the exporter of such ingredients from the country of origin and shall enter into a bond binding himself to forfeit a sum of money if the ingredients are discovered to the satisfaction of the Collector to have been made otherwise than in accordance with these specifications.

160. When the Collector is satisfied by the Chemical Examiner's report and by the statement above-mentioned that the denaturing agents agree with the specifications as notified, he may give permission for the admixture of such materials with the spirit by the addition of the required quantities and such admixture shall take place in the presence of the distillery officer.

161. The distillery officer and the licensed distiller shall jointly certify that the spirit has been denatured in accordance with the foregoing rules in the presence of the distillery officer. The Collector shall cause a sample of the denatured spirit to be sent to the Chemical Examiner for analysis and return, and shall repeat this precaution not less than four times a year so long as any of the denatured spirit remains in the distillery.

162. If any such sample is sent under the preceding rule, the
 Report of analysis of sample. Chemical Examiner's report shall state the composition of the spirit the nature of the ingredient used for denaturation and whether in his opinion the spirit has been denatured by admixture with ingredients according to specifications as notified.

163. When the
 Order for removal of denatured spirit. Collector is satisfied that the spirit has been denatured, he may permit the removal of the spirit from the distillery and in such case he shall issue an order for the removal of the spirit in the prescribed form.

164. When denatured spirit is shown to the Collector to be unsuitable or detrimental in the case of any art manufacture or industry, for which the use of spirit is required, he may, with the previous sanction of the Excise Commissioner, issue an order in the prescribed form authorizing any person engaged in such art, manufacture or industry, to remove without payment of duty for use in that art, manufacture or industry, spirit up to the sanctioned quantity. Such person shall be required to give security in such amount as the Collector may decide that he will use the spirit exclusively for the purpose specified. Duty-free passes may not be issued unless either (1) the use of an approved special denaturant is insisted on or (2) the spirit is intended for industrial purposes and is not less than 60 degrees over-proof.

165. Denatured spirit shall not be sold by any person other than a
 Vendor of denatured spirit. person to whom a licence for the vend of denatured spirit has been granted. Such a licence shall not be granted to a person licensed to sell alcoholic liquor for consumption on the premises.

CHAPTER XXVI.

Rectified Spirit.

166. The issue of rectified spirit from a distillery to a licensed
 Payment of duty by licensed vendor. vendor will be as prescribed for potable foreign spirit and the same forms will be used.

167. (1) When rectified spirit is required free of duty for use in
 Duty-free rectified spirit. research and teaching in a University, a College or other educational or research institution in Burma, the governing body, or its representative, shall apply through the Collector of the District in which such institution is situated to the Excise Commissioner specifying the situation of such institution, the number of laboratories therein, the purpose to which the spirit is to be applied, the distillery in Burma from which the spirit is to be supplied and the bulk quantity likely to be required in the course of a year. If the bulk quantity amounts to 50 gallons or upwards, the name or names of one or more sureties or a guarantee

society to join in a bond that the spirit will be used solely for the purpose indicated and at the place specified must be given. In the case of rectified spirit required free of duty for supply to hospitals and dispensaries in Burma, and Officer-in-charge, Medical Store Depôt, Rangoon, shall apply through the Collector, Rangoon, to the Excise Commissioner, Burma, furnishing a detailed estimate of his requirements during the ensuing year and specifying the distillery in Burma from which the spirit is to be supplied.

(2) The use of duty-free spirit for the preservation of natural history or other specimens cannot be allowed and full discretion is reserved to the Excise Commissioner to withhold permission for the use of duty-free spirit in any case in which the circumstances may not seem to him to be such as to warrant the grant of it.

(3) The Excise Commissioner will communicate his decision to the Collector, who, if the application is sanctioned, will intimate to the distillery officer concerned the quantity of duty-free rectified spirit to be issued annually to the institution or to the Medical Store Depôt, sending a copy of the intimation to the governing body or its representative or to the Officer-in-charge, Medical Store Depôt, as the case may be.

(4) On each occasion when such spirit is required the governing body or its representative or the Officer-in-charge, Medical Store Depôt, will apply to the distiller through the Collector who will forward the application with a removal order in the prescribed form. This order will not be given for an amount of less than five bulk gallons at a time nor for a quantity that will bring the amount supplied over the annual maximum. The distillery officer on the presentation of the order will permit the removal duty-free of the quantity of spirit mentioned therein subject to the annual maximum, at the same time entering up the amount in the order. The order will then be forwarded by the distiller to the institution or to the Medical Store Depôt, as the case may be.

(5) The spirit must be received under bond at the institution or the Medical Store Depôt and on its arrival the Excise Inspector of the Circle in which the premises are situated, must be informed and the vessels, casks or packages containing them must not be opened till he is present to take account of the spirit.

(6) The stock of the spirit in each institution must be kept under lock in a special compartment under the control of a professor or some responsible officer of the institution, who may distribute the spirit undiluted to any of the laboratories on the same premises. No distribution of spirit may be made from the receiving laboratory to other laboratories which are not within the same premises, nor may the spirit be used for any other purposes than those authorized. The bulk quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to 20 gallons or upwards.

(7) A stock book must be provided and kept at the receiving laboratory in which is to be entered on the debit side an account of the bulk and proof gallons of spirit received, with the date of receipt, and on the credit side an account of the bulk and proof gallons distributed to the other laboratories. The removal orders must be kept with this account and both the account and the orders must be

shown, and the stock of spirit on hand permitted to be examined and gauged, on the requisition of any Excise or Police Officer not below the rank of Inspector. The governing body or its representative shall furnish the Excise Commissioner through the Collector annually by the 15th October with a statement showing the quantity of spirit received and used during the preceding financial year and the quantity remaining on balance on the 30th September. A stock-book must also be kept at each other laboratory in which must be entered on the day of receipt, an account of the bulk and proof gallons of spirit received from the receiving laboratory. These books must be open at all times to the inspection of the Excise Officer not below the rank of Inspector, in whose charge the laboratory is situated and these officers will be at liberty to make any extract from them which they may consider necessary.

(8) The stock of duty-free spirit in the Medical Store Depôt must be kept in a locked receptacle under the control of a responsible officer of the Depôt. All duty-free spirit received and used must be entered in the stock-book of the Depôt and in the stock-books of the hospitals and dispensaries to which the spirit is distributed. The stock-books must be shown and the stock of spirit in hand must be permitted to be examined and gauged on the requisition of any Excise or Police Officer not below the rank of Inspector. The Officer-in-charge, Medical Store Depôt, shall furnish the Excise Commissioner through the Collector annually by the 15th October with a statement showing the quantity of spirit received and used during the preceding financial year, and the quantity remaining on balance on the 30th September.

(9) Any contravention of this rule may involve the withdrawal of the permission to use duty-free spirit.

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 addition, 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.

CHAPTER XXVII.

Establishment of private warehouses for the deposit and storage of rectified spirit and for the purpose of manufacturing therefrom tinctures, absolute alcohol and other spirituous medicinal preparations.

168. A private warehouse may be established by any person here-
 Establishment of private warehouse. in after called "the manufacturer" holding a licence in the prescribed form. Every such warehouse shall be under the supervision of an officer appointed by the Excise Commissioner in this behalf. Such officer shall be known as the "Officer-in-charge" of the warehouse.

169. Every warehouse established under the rules contained in this Chapter shall contain—
 Description of warehouse. (i) a spirit store ;
 (ii) a pharmaceutical laboratory ; and
 (iii) one or more rooms for the storage of finished preparations.

The warehouse shall have only one entrance which shall be under double lock and the door of the Spirits Store and Finished Preparation Stores shall also be under double lock. Of all doors under double lock, the key of one lock shall be in the possession of the manufacturer or his agent appointed with the approval of the Collector, and the other in the possession of the Officer-in-charge. All windows shall be fitted with malleable iron bars not less than three-quarters of an inch in thickness, set not more than four inches apart and fixed in the brick-work to a depth of at least two inches at each end. On the inside of each window there shall be securely fastened to the frame and bars stout wire netting, the apertures of which must not exceed one inch in diameter. The Spirit Store and Finished Preparation Store shall be so constructed as to make it impossible to abstract spirit or medicinal preparations illicitly.

The words "Spirit Store" shall be painted on the door of the Spirit Store-room and the words "Finished Preparation Store" shall be painted on the door of each room in which these preparations are allowed to be stored. If more than one store room be used, each room must be numbered.

170. The manufacturer shall maintain the warehouse and provide it with all fittings as required by the preceding rule to the satisfaction of the Collector. No structural alterations shall be made to the warehouse without the written sanction of the Collector.

171. The manufacturer shall pay into the Treasury on or before the 15th of each month, in respect of the excise staff employed in the supervision of the warehouse, such sum not exceeding K 300 as the Excise Commissioner may from time to time determine.

172. No preparations other than absolute alcohol and *bona fide* medicinal preparations approved by the Excise Commissioner by an order in writing shall be manufactured in the warehouse.
- Preparations to be manufactured.
173. The spirit to be used in the warehouse shall be obtained in quantities of not less than 50 gallons at a time from a distillery in Burma approved by the Excise Commissioner. The manufacturer may indent on the distiller direct, but he shall immediately furnish the Officer-in-charge with a true copy of the indent.
- Indents for spirit.
174. On receipt of spirit from the distillery, the manufacturer shall immediately inform the Officer-in-charge of its arrival and shall not allow any of the spirit to be used until it has been duly tested and measured by such officer and placed in the spirit store.
- Check on arrival.
175. After the Officer-in-charge has approved and measured the spirit received from the distillery and calculated the duty payable by the licensee on such spirit at the privileged rate of K 10 per London-Proof Gallon and prepared chalans in Triplicate, the manufacturer will pay the amount due into the Treasury and shall present one receipted chalan to the Officer-in-charge who will at once enter in the prescribed register the number and date of the chalan and the amount of duty paid and submit the chalan to the Collector. The spirit shall then be emptied forthwith into a vessel in the Spirit Store. This vessel must be fixed and gauged and shall be marked with the words "Plain Spirit Store Vessel" and shall be used for no other purpose than for the storage of the spirit received from the distillery for the manufacture of approved medicinal preparations.
- Payment of duty.
176. No spirit shall be removed from the store vessel until an account of the quantity and strength shall have been taken by the Officer-in-charge.
- Test before manufacture.
177. The spirit taken from the store vessel shall be added without delay in the presence of the Officer-in-charge, to the respective materials to be treated. To every percolator or other vessel in which the spirit is placed, there shall be attached a label showing the description of the preparation, the date, and the quantity and strength of the spirit placed in it from time to time, and the date on which any of the finished product was removed to stock together with the quantity so removed.
- Conditions of manufacture.
178. In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to, plain spirit, the quantity so required shall be taken from the Bonded Finished Preparation Store and added, in the presence of the Officer-in-charge without delay, to the materials to be treated. Such quantities shall be separately shown in a register prescribed for the purpose, with a
- Use of finished preparation.

reference to the number of the batch from which they were taken and shall also be shown on the label attached to the percolator or other vessel.

179. The finished preparations shall be stored in the Bonded Storage of finished preparation. Finished Preparation Store. They shall be kept in glass bottles or jars of regular sizes from 4 to 800 fluid ounce capacity. Intermediate sizes shall be of 8, 16, 20, 30, 40 and 80 fluid ounce capacity. Every preparation store must be measured into the storage vessel by, or in the presence of, the Officer-in-charge, and every vessel shall be filled to the nearest fluid ounce of its capacity. The manufacturer or his agent shall then affix a label to the storage vessel and each label shall bear a true description of the preparation, its strength and quantity and a serial number corresponding with the number entered in the prescribed register. The Officer-in-charge shall then close and seal the vessel with his official seal.

In the case of preparations stored in bottles to be used in the manufacture of other preparations, only one bottle of each such preparation shall be opened at a time and the Officer-in-charge shall record on the label the quantity taken out and the manner of disposal with his signature and date. No finished preparation shall be removed from the Bonded Store save as provided in Rules 178, 180 and 181.

180. The manufacturer shall permit the Officer-in-charge or any Sampling. superior Excise Officer to take such samples of finished preparations as may be considered necessary for the purpose of checking the declared strength.

181. Preparations which have not yet been fourteen days in the Removal of finished preparations. Finished Preparation Store shall not be removed without the written authority of the Collector. Preparations which have been fourteen days or more in the Finished Preparation Store may be removed after intimation has been given to the Officer-in-charge.

182. The manufacturer shall keep accounts in such forms as the Manufacturer's accounts. Excise Commissioner may prescribe, of the spirit received, used and wasted in the private warehouse and of the preparations and absolute alcohol manufactured in, stored in and issued from, the private warehouse.

183. At the close of each month the manufacturer shall deliver to Monthly returns. the Officer-in-charge three returns, in such form as the Excise Commissioner may prescribe, relating to (a) plain spirit, (b) spirit content of finished preparations, and (c) spirit content of unfinished preparations.

184. Special permission must be obtained from the Excise Commissioner for the recovery of spirit from marcs Recovery of spirit from marcs. and other residues by distillation. Marcs and other residues from which no more spirit can be extracted, except by distillation, shall be destroyed in the presence of the Officer-in-charge who will note the quantity destroyed and the

method of destruction in a register to be prescribed for the purpose. In cases not provided for in these rules, special instructions shall be taken from the Excise Commissioner as to the disposal of marcs and other residues.

185. Issues of absolute alcohol will be treated as issues of medicinal preparations, except that, whenever issues of absolute alcohol are to be made the Officer-in-charge shall charge an additional duty representing the difference between the full rate of excise duty payable in the case of foreign spirit manufactured in Burma and the privileged rate of K 10 per London-Proof gallon referred to in Rule 175 and this additional duty shall be paid by the manufacturer before any absolute alcohol is issued from the warehouse. Issues of rectified spirit from the private warehouse are prohibited.

186. Medicinal preparations manufactured in a private warehouse should conform to the standard of the British Pharmacopœia as regards their alcoholic strength. Issues of such preparations shall not be allowed, without the previous sanction of the Excise Commissioner, if their alcoholic strength diverges more than 5 per cent from the British Pharmacopœia standard.

187. The private warehouse shall be closed on Sundays and public holidays notified under the Negotiable Instruments Act, unless the Excise Commissioner permits otherwise. On other days, the private warehouse shall not be open except between such hours as may be prescribed by the Excise Commissioner in this behalf.

CHAPTER XXVIIA.

The Burma Wines (Manufacture) Rules.

187A. 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 50 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 President of the Union 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 :—

(a) mixing of edible crushed fruits with sugar and keeping the mixture with a view to obtaining the partially fermented fruit juice ;

(b) mixing the strained and partially fermented fruit juice with the requisite quantity of spirit for the purpose of fortifying it ; and

(c) 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 Imperial gallon of the strength of London Proof on this quantity of wine, on receipt of which it shall be released for bottling and issue.

(14) All bottles thus issued—

(a) must be conspicuously labelled " Manufactured in Burma " and must be labelled in conformity with the provisions of the Burma Merchandise Marks Act ; and

(b) 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.

SECTION C.—INTOXICATING DRUGS.

CHAPTER XXVIII.

Cocaine Drugs and Hypodermic Syringes.

188. (1) A licensed vendor or any other person who desires to import into Burma, from any place outside Union of Burma, any cocaine drug containing more than 0.1 per cent of cocaine may apply to the Collector of the district in which he resides for an import certificate and pass—

(2) In his application, he shall state—

(a) his name, address and business ;

(b) an exact description and amount of the drugs to be imported ;

(c) the name and address of the firm in the country of export from which the drug is to be obtained ; and

(d) the name of the port of import in Burma.

He shall also make a declaration that the drugs proposed to be imported are required solely for medicinal or scientific purposes and do not exceed the quantity which he may lawfully possess.

(3) The Collector may forward such application direct to the Excise Commissioner, who may if he thinks fit, issue a certificate and pass in the prescribed form.

(4) Subject to such further restrictions as may be imposed at the time of import, a certificate and pass granted under this rule shall be valid for a period of six months from the date of issue. If it be not used within that period, it shall be returned to the Excise Commissioner within a week thereafter.

189. Licences in the prescribed form may be issued to pharmacists for the sale of cocaine drugs, subject to such restrictions as to possession as the President of the Union may notify under section 16 of the Act. Not more than one such licence may be issued for use in the same premises.

190. (1) Licences in the prescribed form may be granted to pharmacists and dealers in surgical instruments by the Excise Commissioner, on payment of a fee of K 10 per licence, for the sale of hypodermic syringes, parts thereof and needles. Not more than one such licence may be issued for use in the same premises.

(2) Every application for a licence under sub-rule (1) shall be addressed to the Collector of the district in which the applicant resides, and the Collector shall forward it with his recommendations to the Excise Commissioner, together with such particulars as the Excise Commissioner may prescribe.

191. * Confiscated cocaine drugs which are fit for use shall be reserved for the disposal of Government. Other confiscated cocaine drugs shall be destroyed.

CHAPTER XXIX.

Hemp Drugs.

192. Licences in the prescribed form for the possession of *ganja* may be granted on payment of a fee of K 5 per licence to such persons and under such restrictions as the President of the Union may from time to time notify under section 16 of the Act.

193. In the following districts the Deputy Commissioners are authorized to keep in stock confiscated *ganja* for issue on payment at the rate of K 5 per viss to holders of licences to possess it, to the amount shown against each district :—

				<i>Totas.</i>
Rangoon	...	...	...	2,500
Prone	...	...	...	200
Toungoo	...	...	...	1,400
Amherst	...	...	...	700
Yamethin	...	...	...	600

Other confiscated *ganja* shall be destroyed.

194. Licences in the prescribed form may be issued to pharmacists for the sale of galenical preparations (extract and tincture) of Indian hemp, subject to such restrictions as to possession as the President of the Union may notify under section 16 of the Act. Not more than one such licence may be issued for use in the same premises.

195. An import certificate and pass for the import of galenical preparations (extract and tincture) of Indian hemp by means other than that of the post may be granted by the Excise Commissioner. In the issue of such certificates the procedure prescribed by Rule 188 shall be followed.

* All Government, Municipal, Town Fund and Railway Hospitals and Dispensaries are notified as hospitals and dispensaries, the officers-in-charge of which are deemed to hold licences to possess and issue cocaine drugs required in the work of the hospital or dispensary, subject only to the keeping of the accounts prescribed by the rules.

CHAPTER XXX.

Intoxicating Drugs (Ganja) Rules, 1939.

196. 1) These Rules may be called the Intoxicating Drug (*Ganja*) Rules, 1939.
 Preliminary. (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 President of the Union 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*.
197. Subject to the conditions of his licence a licensed retail vendor may possess any quantity of *ganja*—
 Possession.
- (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 5 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.

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.

203. Such limited number of shops as the President of the Union 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 President of the Union 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 President of the Union 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 President of the Union 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 204 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.

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.

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 October to the 30th September. A licence issued during the currency of the year shall expire in the absence of any provision to the contrary, on the 30th September following.

224. An authority who grants a licence or pass may for good and sufficient reasons suspend or cancel such licence or pass.

CHAPTER XXXI.

225. These Rules may be called the Yeast Manufacture and Vend Rules, 1954.

226. Before issuing a licence for the manufacture and vend of yeast, the Collector shall satisfy himself that the applicant is a fit person to hold the licence and that the buildings and premises to be covered by the licence conform to the requirements of these Rules.

227. The Collector may, unless the Excise Commissioner otherwise directs, obtain from the applicant a sum not exceeding K 200 as a deposit for the due compliance by him, his agents and servants with the provisions of the Burma Excise Act., Rules made thereunder and conditions of the licence for which sum the Collector shall give a receipt.

228. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction, alteration and repair of the buildings and premises covered by the licence.

229. The buildings and premises shall contain one store-room in which all manufactured stock shall be kept. The store-room shall be under double-lock. The key of one lock shall be kept by the officer-in-charge and the key of the other lock shall be kept by the licence-holder.

230. On every occasion on which the licence-holder commences preparations for the manufacture of yeast, he shall report to the nearest Excise Officer of or above the rank of Sub-Inspector that he is about to commence manufacture and shall state the quantity of raw materials he has collected or has in hand for the purpose. The report shall be in the prescribed form and shall be as accurate as possible.

231. As soon as any quantity of yeast has been manufactured, it shall be put into a suitable receptacle, marked and removed into the store-room. Duty shall be paid on all manufactured yeast within three days of the completion of manufacture.

232. No yeast shall be issued for sale unless duty has been paid thereon. Duty shall be credited by chalan.

233. The Superintendent of Excise may with the approval of the Collector direct the issue from the manufactory for the purpose of sale of any quantity of yeast on which duty has been paid.

234. A refund of duty may be allowed under the orders of the Collector on yeast which has gone bad in the process of manufacture or in the yeast store and is certified by the Superintendent of Excise as unfit for sale. Such yeast shall be destroyed in the presence of an Excise Officer not below the rank of Inspector.

235. The licence-holder shall retain samples of all yeast sold. Such samples shall be disposed of under the orders of the Collector.

The Collector may order that all manufactured yeast on which duty has been paid shall be treated with a secret ingredient for the purpose of distinguishing it from yeast of illicit manufacture.

236. The licence-holder shall submit such periodical returns as may be prescribed showing correctly the quantity of yeast manufactured and sold by him.

Vend.

237. The Collector may issue a licence in the prescribed form for the vend of yeast manufactured under a licence in Excise Form Y-1.

238. The holder of the vend licence shall obtain his yeast only from a licensed manufacturer.

239. Yeast shall not be sold by one licensed vendor to another except with the permission of the Collector of the district in which the sale is to be made.

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THE BURMA EXCISE DIRECTIONS, 1929.

Excise Commissioner's Notification No. 184, dated 21st June 1929.*

The following *Directions under the Burma Excise Act* are issued with the approval of the Local Government † in supersession of the directions published in this office Notification No. 112, dated the 1st July 1918, as subsequently amended :—

SECTION A.—GENERAL.

CHAPTER I.

EXCISE POLICY.

1. The following important pronouncements by the Government of India ‡ and the Secretary of State on the Excise Policy of India are reproduced for the information and guidance of all officers concerned with the Excise Administration :—

I. In 1888, as a result of a debate in the House of Commons, the Secretary of State wrote—

Debate in House of
Commons in 1888.

“ I am satisfied that in controlling and directing the Indian Excise Administration the Supreme and Local Governments are following, and have followed, the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interests of the Indian treasury, the Excise systems of India must always be based upon these considerations—

- (1) that an extension of the habit of drinking among Indian populations is to be discouraged ;
- (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors.” [Despatch No. 28 (Revenue), dated the 19th April 1888.]

II. In the following year in Despatch No. 31, dated the 14th March 1889, the Secretary of State quoted with approval the *dictum* of a Madras Committee of 1884 that—

Reason for taxation
of liquor.

“ It should always be borne in mind that the taxation of the sale of intoxicating liquors is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale.”

* As amended from time to time.

† Now the President of the Union.

‡ When Burma was part of India.

III. In 1889 the Secretary of State informed the Government of India that the principle enunciated in his two despatches above quoted met with the entire approval of all parties in the House of Commons. [Despatch No. 52 (Revenue), dated the 16th May 1889.]

IV. In their reply the Government of India accepted the above principles in full and suggested the following measures :—

- (i) the abolition of the outstill system where practicable ;
- (ii) the gradual introduction of the central distillery system ;
- (iii) the imposition of as high a rate of duty as possible on country liquor, but the duty not to exceed the tax on imported liquor ;
- (iv) the restriction of the number of shops. [Despatch No. 29 of 4th February 1890.]

V. To this letter the Secretary of State replied that he considered that the annexures thereto demonstrated—

Secretary of State's
reply.

“ Among other things—

- (1) that total prohibition of all traffic in intoxicating spirits and liquors is not possible in India ;
- (2) that, while absolute local option in Excise matters is not feasible, weight can be, should be, and is given to local opinion in regard to licensing liquor shops ;
- (3) that the only practicable way of repressing intemperance among the drinking classes of India is to restrict opportunities for drinking and to levy on intoxicants as high a revenue as may be possible without promoting smuggling ;
- (4) that by reason of the circumstances of the country and according to actual experience in many parts, illicit dealings in, and consumption of, liquor occur when vigilance is relaxed, or when restrictions on lawful trade are pressed too far.”

He added :—

“ I fully accept the general principles stated at the 103rd paragraph of Your Excellency's letter as those which should guide the Local Governments and their revenue officers in administering Excise affairs. I consider that, save under very exceptional circumstances and in strictly limited areas, the central distillery system of Excise management should be preferred to the farming system or the outstill system.” [Despatch No. 25 (Revenue), dated the 27th March 1890.]

VI. In 1904 the Government of India in forwarding for the consideration of the Government of Burma, a memorandum by the Hon'ble Mr. F. S. P. Lely, C.S.I., on the subject of Excise Administration, made the following pronouncement :—

"The Government of India consider that the location of existing shops should be periodically examined with a view to ascertaining whether it conforms to the rules in respect of sites and that it should be laid down as a general rule that an established shop must not be allowed to remain on a site which would not be permissible for the location of a new shop." (Letter No. 2455-S.R., dated the 21st April 1904.)

With regard to the location of shops the Government of India doubted the expediency of a distance limit between shops and commented with approval on the rules in force on this subject in Bengal which were as follows :—

"In any case no new liquor shop should be opened in a bazaar or at the entrance to a bazaar, or near a bathing ghat or any other place of public resort, school, hospital, place of worship, factory, in the interior of a village, at the side of a road leading to a bathing ghat or other place of water-supply. In some districts the side of a main road or a village inhabited by aborigines of known drinking habits should also be avoided. A liquor shop should not be inaccessible to persons requiring liquor, but it should not be in such a situation as to obtrude itself on the attention of the public, or to render persons passing by subject to annoyance from persons drinking."

The suggestion "that the provision of accommodation for private drinking in liquor shops should be prohibited" was viewed with favour and the Local Government was asked to be on its guard against the opening of European liquor shops too freely or in unsuitable localities. The letter closed with the following pronouncement :—

"The subject (namely, checking the habit of drinking to excess) is one which the Government of India regard as of vital importance to the welfare of the community and it cannot be too strongly impressed on the administering officers that the Government policy is to discourage drinking and to do all that is possible, without undue interference with the liberty of the subject, to suppress the degrading and demoralizing habit of intoxication."

VII. In 1905 the Government of India decided to convene a Committee to consider the progress of Excise Administration in respect of intoxicating liquors and to promote reforms therein.

(1) In the Resolution on the subject the general lines of Government's policy in respect to the consumption of liquor were summarized as follows :—

"The Government of India have no desire to interfere with the habits of those who use alcohol in moderation ; this is regarded by them as
General Policy.

outside the duty of the Government and it is necessary in their opinion to make due provision for the needs of such persons. Their settled policy, however, is to minimize temptation to those who do not drink and to discourage excess among those who do ; and to the furtherance of this policy all considerations of revenue must be absolutely subordinated. The most effective method of furthering this policy is to make the tax upon liquor as high as it is possible to raise it without stimulating illicit production to a degree which would increase instead of diminishing the total consumption, and without driving people to substitute deleterious drugs or alcohol for a more or a less harmful form of liquor. Subject to the same considerations, the number of liquor shops should be restricted as far as possible and their location should be periodically subject to strict examination with a view to minimize the temptation to drink, and to conform as far as is reasonable to public opinion. It is also important to secure that the liquor which is offered for sale is of good quality and not necessarily injurious to health." (Resolution No. 5001-Exc., dated the 7th September 1905.)

(2) In directing the Committee to consider as regards *tari* whether the tree-tax system should be extended to other parts of India, the Government of India remarked :—

" In this connection it should be carefully borne in mind that so far as present information goes *tari* is the least noxious of all the forms of alcohol in common use in India, and that it would be a grave evil to discourage its use if this result should be purchased at the cost of driving the people to more deleterious intoxicants. No consideration of revenue could be permitted to justify such a course. Another most important consideration is whether such a change of system, if held to be desirable in itself, can be effected without inquisitorial and harassing interference with the people and the employment of a large staff of low-paid preventive officers. The Government of India are disposed to regard such a result as an evil only less serious than excessive drinking, and it must be justified, if at all, by other considerations than those of revenue." (Resolution No. 5001-Exc., dated the 7th September 1905.)

VIII. The Excise Committee framed a report in 15 Chapters of which No. I was introductory and No. XV a summary. On these Chapters the Government of India framed a number of Resolutions, dealing at the same time with the connected parts of the report by Major C. H. Bedford, I.M.S., on the " quality, manufacture and Excise control of alcoholic liquors in India."

" The general effect was to carry forward " the existing Excise policy of Government " on the same lines but in greater detail." (Government of India's Despatch No. 12 of 1914, dated the 26th February 1914.)

IX. In addition to detailed instructions which, in so far as they were applicable to Burma, have been embodied in the Excise Rules and Directions the following general pronouncements of policy and of the views of the Government of India were issued on the Report of the Excise Committee :—

(I) General.

(1) ".....While the progressive restriction of the areas of privilege and the gradual introduction of control with a view to the diminution of intemperance should be kept steadily in view by the Local Governments concerned, no attempt should be made to introduce a regular Excise system in places where the Government have not the means of exercising complete control over the operations of the liquor seller." (Resolution No. 7057-Exc., dated the 18th December 1906.)

(2) "A relatively high consumption in particular areas is of course largely determined by causes which are beyond the control of Government, e.g., considerations of race, caste and religion, climate and occupation. Moreover as regards occupation the industrial development of India, diverting agricultural labourers to large towns, where they are employed on relatively high wages on exhausting work and are at the same time free from the checks afforded by the local public opinion in their own villages, is bound to lead to larger consumption. So also, as in all countries, with agricultural and trade prosperity." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(3) Statistics "show the very abstemious character of the population as a whole. The majority of that population is, however, composed of habitual abstainers, and no doubt in certain areas some classes of the population drink to an extent which it is desirable to check by improved distillery and preventive arrangements and by enhanced taxation." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(4) "Fiscal considerations in connection with the liquor traffic are important, not as an end in themselves but simply as the most effective method of forwarding the policy of Government in regard to consumption." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(5) "The considerations which, in the Government of India's opinion, must govern the decision as to the number of shops to be established in a given area are perfectly clear. If shops are allowed to be so sparse that each has a practical monopoly over a considerable area, prices will inevitably be raised and illicit practices encouraged: this danger will be accentuated if the limit of private possession of liquor is reduced * * *. On the other hand, while shops need not necessarily be so limited in number as to make it impossible for a resident in a particular area to get his liquor except from one particular shop, it should only

be possible for him to do so at the cost of considerable inconvenience and he ought to have as little freedom of choice in the matter as possible. If two or more shops are equally convenient to any considerable number of persons, the fact affords what the Government of India would regard as *prima facie* evidence that the number of shops in that particular area is excessive." (Resolution No. 5086-Exc., dated the 15th August 1907.) *

(6) "The Committee's proposal to consider separately, with reference to local conditions, a minimum and a maximum scale of shops for every *tahsil* or other convenient subdivision of a district, is one which has the approval of the Government of India; a similar scale might also be determined for each municipality. The determination of maximum and minimum numbers for each municipality and rural area would give the local authorities sufficient scope to provide for varying circumstances; but the margin between the minimum and maximum figure in each case must not be large." (Resolution No. 5086-Exc., dated the 15th August 1907.)

Maximum and minimum scale.

(7) "The Government of India would be glad, however, to see local opinion consulted more systematically and recorded more definitely than is the case at present." (Resolution No. 5086-Exc., dated the 15th August 1907.)

Local opinion.

(8) "They also approve of the Committee's further suggestions in the direction of notifying proposed sites with the object of ascertaining any local objections to them and of obtaining the opinions of those who may be specially interested, such as railway authorities, Forest Officers and large employers of labour in tea gardens, mills and coal mines. In addition to these measures the Collector should, before each periodical auction or settlement in a large town, consult the local Committee above described, if possible, personally. Their advice for or against the location of a shop in a particular place where it is proposed to have it would be valuable; but the Collector's decision should be final and the licensing of shop-keepers should also be left in his hands. Any police objection as to the character of applications would of course be duly considered." (Resolution No. 5086-Exc., dated the 15th August 1907.)

Selection of sites for shops.

(9) ".....the sound line of fiscal distinction between 'country' and 'foreign' spirits is that which puts into one class imported spirits and spirits of Indian manufacture describing themselves by the names of imported liquors or obviously intended to give to the consumers the impression of being identical with them in character, and in the other plain Indian spirits and spirit spiced to meet a special Indian taste without any attempt at the imitation of imported liquor." (Resolution No. 2995-Exc., dated the 16th May 1905.)

Distinction between country and foreign spirits.

(II) Foreign Alcoholic Liquor.

(10) " So far as cheap imported spirit is concerned, it is clear from Major Bedford's report that there is no reason to prohibit its importation on the ground that it is unwholesome, since from a hygienic standpoint it compares quite favourably with the more highly-priced imported liquors. Now, again, so long as such spirit bears due indication of the country of its origin, can it be criticised on the ground that it is a patent-still product falsely described as whisky, brandy, etc., since even, the higher-priced spirits are now very largely the products of patent-stills. The real objection to this class of spirit is that, owing to its extreme cheapness, it competes to an undesirable extent with country spirit; and that it promotes an increase of consumption by natives of India through the position popularly assigned to it as being in essence the drink of the European classes." (Resolution No. 2995-Exc., dated the 16th May 1907.)

(11) " Licences for consumption on the premises (of foreign liquors) should be kept within the narrowest possible limits. They should be granted only in localities where there is a proved demand on the part of a class of drinkers who are accustomed to foreign liquor and their number should be restricted by a high minimum fee." (Resolution No. 2995-Exc., dated the 16th May 1907.)

(12) " The sale of ' foreign ' and ' country ' liquors on the same premises at present allowed in certain provinces should be prohibited." (Resolution No. 2995-Exc., dated the 16th May 1907.)

(13) "it is expedient that vend fees on foreign liquor should usually be assessed by fixed fee rather than by auction, though where it may be found that foreign spirit shops are really competing with country spirit the fees should be very largely raised or else the auction system should be adopted." (Resolution No. 2995-Exc., dated the 16th May 1907.)

(III) Country Alcoholic Liquor.

(14) " In the case of country liquor the general method of disposal of the right of retail vend is, as the Committee state, that of sale by auction. This is in accordance with the accepted policy of the Government of India, who have for some years past maintained the advantages of this method as against various proposals which have been made to them from time to time for the adoption of fixed fees * * * "

(15) " The leading principle of the auction system is that as large a proportion as possible of the total revenue on country spirits should be derived from the fixed duty, but in addition to the fixed duty a subsidiary and variable revenue is drawn from the fees for licences for retail vend which are sold by auction. The disposal of

vend licences by auction serves as a simple but sure guide to the local demand and indicates whether the still-head duty is adequate or otherwise. In the opinion of the Government of India it is inadvisable to obtain more than a subsidiary amount of revenue from this source and disproportionately large receipts from vend rents would indicate that the still-head duty was too small and might be raised and not that the system should be changed." (Resolution No. 2997-Exc., dated the 16th May 1907.)

(16) "The conditions under which a proper auction system should be worked * * * and as the Government of India desire to see them applied" are—
 Conditions of proper auction system.

"The privileges of manufacture and of vend should be completely separate, and auction fees should be realized for the right of vend only. Large vend monopolies where they exist, should be gradually broken up, and the ultimate object in view should be a system of separate shops. This arrangement admits of competition on the part of small local men.

* * * * * It also tends to eliminate from the business of retail vend capitalists who take large farms merely for the purpose of sub-letting them again and thus absorb profits which may properly go to the State.

Where shops are so scarce that each shop-keeper possesses a practical monopoly within a considerable area, maximum sale prices should be fixed so as to protect the consuming public. The public should also be protected by the fixation of definite strengths at which liquor should be retailed, so that they may get exactly what they are supposed to pay for. * * * * * The selling officer, with the assistance of the Excise Officer present at the sale and with the result of the sales of a number of previous years before him, shall fix in the case of each shop a reserve price below which the shop will not ordinarily be sold. If there is no bid up to this amount, the shop should not be disposed of at the sale, the matter being referred to superior authority for further orders." (Resolution No. 2997-Exc., dated the 16th May 1907.)

(17) "The fact that it is found to be unnecessary for the State to interfere on hygienic grounds in the matter of quality of liquor, where liquor is subject to ordinary trade competition, does not debar it from such interference when it has, by its own action, given a particular producer the monopoly of production of country spirit in a specified area. In the latter case it is bound to see that the producer does not abuse his position, and it may and ought to require, as one of the conditions of the contract, that the liquor produced shall not be unwholesome." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(IV) Country Spirit.

(18) ".....the only defence which can be made on behalf of outstills is that they must be maintained in Retention of outstills. tracts where it is impossible under present conditions, to exercise the adequate control which the successful working

of a distillery system demands, and that in these cases it is obviously better to impose a lump tax on liquor than to have none at all." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(19) "The first and most obvious necessity is to curtail the outstill areas as far as possible." (Resolution No. 2994-Exc., dated the 16th May 1907.)
Curtailment of outstill areas.

(20) "The Government of India observe with satisfaction that the Excise Committee are entirely in favour of a system of concentration of distillation." (Resolution No. 2994-Exc., dated the 16th May 1907.)
Concentration of distillation.

(21) The Government of India agree "that in existing circumstances the best and most suitable 'System' is the Contract Distillery System." (Resolution No. 2994-Exc., dated the 16th May 1907.)
Contract distillery system.

(22) "The essence of the Contract Distillery System, as properly worked, is that the contracts for the various districts should be given on the lowest terms, as regards ex-duty price of liquor that will be consistent with the main objects of the system, viz.,—

- (1) that the contractors should be men who have the means to carry out their contracts in a satisfactory manner;
- (2) that there should be an avoidance of such allocation of the various district contracts as would place the greater part of the country spirit production of a province in the hands of a single distiller or combination of distillers.

This first condition would, in any case, involve from time to time the rejection of low tenders. The second goes a step further and requires, in some instances, the rejection of a low tender, otherwise satisfactory, in favour of a higher one simply in order to keep up an adequate diversity of producing interest.

Such a step should of course be adopted only when it is absolutely necessary on this ground." (Resolution No. 2994-Exc., dated the 16th May 1907.)

(23) ".....the Contract Distillery System should be so applied as to make the supply at all warehouses in a contract area uniform in price." (Resolution No. 2994-Exc., dated the 16th May 1907.)
Prices in contract areas.

(24) With regard to still-head duty "Duty should be the main factor in taxation." The minimum and maximum rates should be respectively 15 annas per proof gallon and the tariff rate on imported spirit "diminished by a rupee or so per gallon in areas where the vend fees on country spirit considerably exceed those on imported liquor. Within these limits * * * the rates should be varied according to local circumstances, and in general by steps of ten annas per proof gallon, though in special cases a differentiation of five annas might be adopted." (Resolution No. 2994-Exc., dated the 16th May 1907.)
Duty.

(V) Tari.

(25) With regard to *tari*, "where a tree-tax system is not at present in force, the Government of India desire to leave the question of its introduction to the entire discretion of the Local Governments concerned. They must, however, stipulate—

Introduction of tree-tax system.

- (1) that the system should only be introduced where there is a preventive establishment sufficient to render it effective, and where the superior staff can be trusted to check malpractices or over-zeal on the part of subordinates and to make a preliminary local investigation of cases in which prosecution is contemplated. The superior staff should have full discretion to release persons brought before them on failure of adequate proof, or with a warning against repetition of the offence ;
- (2) that the extension of the system should be gradual so that advantage may be taken of the experience gained in the tracts in which it has already been applied, and the new areas taken up can be largely offered by men who have gained previous knowledge of the system elsewhere." (Resolution No. 2996-Exc., dated the 16th May 1907.)

X. The Government of India in reporting to the Secretary of State on the recommendations of a Temperance Deputation re-affirmed the general principles on which the Excise policy of India is based and mentioned that the relative merits of the auction and fixed fee systems for the disposal of shop licences was a question still *subjudice*.

On the possibility of total prohibition the Government in India wrote—

"We desire to dissociate ourselves entirely from the theory that if the licit supply were completely stopped, consumption would diminish. It is difficult under present conditions to guard against illicit manufacture. If licit supplies were stopped the task, hard as it is, would become impossible, and the result would be completely to defeat the ideals to which both the deputation and we ourselves aspire." (Despatch No. 12, dated the 26th February 1914.)

XI. In communicating the above despatch to the Local Government, the Government of India added—

General measures to be adopted.

"The general measures by which effect should be given to this (the Excise) policy may be briefly indicated as follows:—

- (1) every effort should be made to suppress illicit methods of all kinds ;
- (2) in order to effect this, the Excise staff should be utilized in directions calculated to maintain the closest possible control and supervision over the liquor and drugs traffic

and the work should be facilitated by the adoption, where feasible, of the contract distillery in lieu of the outstill system ;

(3) so far as is possible without unduly encouraging illicit methods, consumption should be discouraged —

(a) by the levy of as high a rate of duty as is possible, taking into account the special conditions obtaining in the locality and neighbourhood ;

(b) by reducing, as far as possible and with due regard to legitimate requirements, the number of retail shops for the sale of liquor and drugs ;

(c) by regulating and closely supervising the hours of sales, the selection of sites, and the general practices adopted in manufacture and vend.

(4) Advisory Committees should be appointed where possible, and effect should be given to their recommendations in so far as they are consistent with the general principles now laid down." (Letter No. 1766-1783-81, Commerce and Industry, dated the 18th March 1914.)

XII. The Government of India also directed "that particular care may be taken to guard against the inclusion in Annual Excise Reports of passages at variance with the General Excise policy of the Government of India. Passages which convey the impression that this policy is based on considerations of revenue are misleading and should be avoided." (Letter No. 1249-1266-81C, of the 23rd March 1914.)

XIII. The Government of India in communicating the acceptance by the Secretary of State of the general conclusions arrived at by the Government of India desired "that the necessity of maintaining the present attitude of vigilance and restriction and of safeguarding the interests of temperance may be enjoined on all officers", and requested that inspecting officers be urged to see that temperance lessons "are included in the readers in use in schools and that they are not neglected." (Resolution No. 6305-6323-221, Commerce and Industry, dated the 25th July 1914.)

XIV. As a result of correspondence with the Local Government on a proposal to substitute country spirit for country beer in some of the larger town areas in Burma the Government of India declared that "the correct principle to follow in the establishment of shops for the sale of country fermented liquor or of country spirit is to provide reasonable facilities for meeting the demand for both without in any way encouraging the consumption of either." (Letter No. 6247-220, Commerce and Industry, dated the 28th July 1913, to Government of Burma.)

CHAPTER II.

OFFICERS OF THE EXCISE DEPARTMENT—APPOINTMENT, DISCIPLINE
LEAVE, POSTING AND TRANSFER

2. In these Directions, the powers and duties of a Commissioner shall, in the case of Rangoon, be exercised and performed by the Excise Commissioner.

3. (1) The Excise Commissioner, Assistant Commissioners of Gazetted Officers, Excise and Superintendents of Excise are appointed by the President.

(2) (a) Assistant Commissioners of Excise are appointed by the President by promotion from the rank of Superintendent of Excise.

(b) Promotion is by selection and mere seniority confers no right to appointment.

(3) The leave, transfers and postings of Assistant Commissioners of Excise and Superintendents of Excise are dealt with by the President

(4) The transfers and postings of Superintendents of Excise are made on the recommendation of the Excise Commissioner, who will ordinarily consult the Commissioner as to his recommendation, but he need not do so in every case.

4. (1) Superintendents of Excise are recruited by competitive examination. Candidates appear for the same competitive examination as that prescribed for the Burma Civil Service and the Burma Police Service. The dates on which these examinations are held and the regulations in connection therewith are notified by the President from time to time.

(2) On first appointment, a Superintendent of Excise will be on probation for two years during which he will undergo the prescribed course of training. He will serve for not less than three years and must have passed the prescribed departmental examination before he is confirmed in his appointment.

(3) The training of a Superintendent of Excise shall ordinarily be for a total period of two years, which should be spent as follows :—

(1) District Excise Office	...	3 months.
(2) Excise Circle work	...	6 months.
(3) Distillery or brewery	...	2 months.
(4) Opium Strong Room	...	1 month.
(5) Opium Clinic	...	3 months.
(6) Excise Bureau	...	6 months.
(7) Office of the Commissioner of Excise, Burma	...	3 months.

During his training, he will not be posted to an independent charge but will be attached to a District Excise Office, an Excise Circle, the Strong Room, the Bureau or Office of the Commissioner of Excise, where he will be instructed in the specific duties of those establishments and he will make himself thoroughly conversant with the work of each establishment. The Excise Commissioner should satisfy himself that the trainee is proficient in the work in which he has been trained.

5. The following principles shall be adopted in the appointment of Superintendents of Excise :—

(1) Subject to the provisions of Direction 4, one-half of the vacancies in the rank of Superintendent of Excise shall be filled by direct appointment on the results of a competitive examination, the other half being filled by promotion of senior Inspectors of Excise on the advice of the Public Service Commission. In the event of there being no Superintendent of Excise available to fill a vacancy at the time of occurrence, the appointment may be given to an Inspector of Excise out of his turn, but the balance will be redressed on the occurrence of other vacancies.

(2) The preceding clause shall apply only to permanent vacancies and not to officiating vacancies of six months or less which may be filled by the promotion of an Inspector.

(3) Temporary vacancies in the rank of Superintendent of Excise are filled by officiating promotions of Inspectors.

(4) For purposes of clauses (2) and (3), a reserve list of Inspectors of Excise containing at least five names shall be kept by the Excise Commissioner. Selections to the list will be strictly in order of merit and shall be made on the advice of the Public Service Commission, and for this purpose the Excise Commissioner will submit to Government the names of a sufficient number of Inspectors of Excise in order of seniority together with their confidential files and his comments on each individual Inspector of Excise. The Excise Commissioner will make his recommendations for officiating promotions to the Government in the order in which the names appear on the list.

(5) Inspectors officiating as Superintendents shall not be confirmed in their appointments until they have officiated as such continuously for a period of one year. This condition may be relaxed by Government in the case of Inspectors who are due to retire before the expiry of the prescribed period. Confirmation shall be granted only on the advice of the Public Service Commission.

6. In the Districts in which there is no Superintendent of Excise the Collector appoints an officer as Special Excise Officer, to devote his special attention to the Excise Administration.

7. (1) Inspectors are appointed by the Excise Commissioner.

(2) One-half of the vacancies in the rank of Inspectors will be filled by direct appointment, on the results of a competitive examination. This examination is identical with that of the recruitment of Civil Service Officers (Junior Branch) and Inspectors of Police. The dates on which these examinations are held and the regulations in connection therewith are notified by the President from time to time.

(3) The other half of the vacancies in the rank of Inspectors will be filled by the promotion of Sub-Inspectors of Excise, Deputy Inspectors of Excise and Excise Clerks, by a Selection Board presided over by the Excise Commissioner, and consisting of

Assistant Excise Commissioner (Administration), the Assistant Commissioner of Excise (Intelligence), Burma, Senior Superintendent of Excise, Rangoon Town District, and two other Superintendents of Excise nominated by the Excise Commissioners. If the Board considers it necessary, it may hold a suitable test on the results of which selections will be made.

(4) In the month of October each year, the Superintendent of Excise will examine the work of his staff, including the work of those already officiating as Inspectors of Excise, and will submit through the Deputy Commissioner and the Commissioner, to the Excise Commissioner a list in order of merit of candidates, who, he considers deserve promotion. In the case of the Kachin State, the Rangoon Town District and the Burma Excise Intelligence Bureau, such lists will be submitted direct to the Excise Commissioner, by the Deputy Commissioner, Myitkyina and Bhamo Districts the Collector, Rangoon Town District and the Assistant Commissioner of Excise (Intelligence), Burma.

Ordinarily the list should not contain more than four names. At least seventy-five per cent of these nominations will be from the Sub-Inspectors of Excise serving in the District, while the other twenty-five per cent should be from the Deputy Inspectors of Excise and Excise Clerks. Only Deputy Inspectors of Excise who have shown a remarkable aptitude for detection and Excise Clerks whose work has been of exceptional brilliancy should be recommended for promotion. Unless there are really suitable candidates who deserve promotion no recommendations may be made and when there are no candidates to be recommended, a blank report should be submitted.

The following information will be given against each name on the list :—

- (i) full name and rank ;
- (ii) place of birth ;
- (iii) date of birth ;
- (iv) educational qualifications, including knowledge of Burmese and English ;
- (v) summary of service since joining the Excise Department ;
- (vi) particulars as to final examination and conduct at the Police Training School, if trained there ;
- (vii) departmental examination passed, if any, and
- (viii) note on conduct, capacity and character, including a summary of seizures made during at least three preceding years and note regarding any particularly good work done, together with additional reasons, if any, for making the recommendation.

The Deputy Commissioner and Commissioners will make any such additional remarks as they consider necessary.

(5) In the month of January each year, or even earlier if he thinks fit, the Excise Commissioner will convene the Selection Board referred to in clause (3). The Board shall scrutinize carefully all the reasons for the recommendations made by District officers and may ask for further particulars to satisfy itself. The number of selections to be made will be determined by the Excise Commissioner according to the number of permanent vacancies that exist at the time the Board is convened. The selection will be made in order of merit. Question

of seniority will be settled by placing them above those recruited by competitive examination. Any odd permanent vacancy should be given to a candidate selected from the lists the balance being redressed later on the occurrence of other vacancies.

(6) On first appointment a direct recruit referred to in clause (2) will be on probation for one year and posted first for circle training work for a period of three months being attached to a Circle Inspector of Excise. After completion of his training period, he will be posted to the charge of an Excise Circle. On expiry of his probationary period, if his work and conduct are satisfactory and if he has passed the compulsory departmental examinations, he will be confirmed.

(7) In the case of a Sub-Inspector of Excise, Deputy Inspector of Excise or an Excise Clerk, who is selected to fill a permanent vacancy, as referred to in clause (3), he will be confirmed straightaway if he is already officiating as Inspector of Excise, provided that he has officiated at least for six months, his work and conduct are satisfactory and passed the compulsory departmental examinations. If however, such a candidate is selected for immediate appointment as Inspector of Excise, he will be on probation for one year and posted direct to the charge of an Excise Circle. After the satisfactory completion of his probationary period and after passing the compulsory departmental examinations, he will be confirmed if his work and conduct are satisfactory.

N.B.—A Sub-Inspector of Excise who has passed out from the Police Training School is exempted from the obligation to appear for the compulsory departmental examinations.

(8) From the lists received, as called for in clause (4) for the purposes of clause (3), the Board will also frame a Provincial List in order of merit for promotion as Inspector of Excise. A copy of this list will be forwarded to the Ministry of Finance and Revenue. The number of names on this list should be determined by the Board on the basis of vacancies, both officiating and permanent, likely to occur in the following two years. No new names will be added to this list or the order of merit revised by the Board during the course of the year: but the Excise Commissioner may remove any name from the list due to casualties or unsatisfactory work and conduct resulting in removal or dismissal or to other serious faults for which retention of the name in the list is considered undesirable. Such action will be taken by the Excise Commissioner on receipt of a report from the Deputy Commissioner. It should not be necessary for district officers to repeat the recommendation in respect of any officer whose name is on the Provincial List unless it be to revise the order of merit for which sufficient reasons should be given or to recommend the removal of the name from the list, when forwarding the annual list as required under clause (4).

(9) Officiating vacancies shall be filled from the Provincial List referred to in clause (8), as revised annually by the Board, and shall ordinarily be made in the order in which the names appear in the list. However, for such reasons of administrative convenience as may be recorded by the Excise Commissioner, an approved candidate of the locality may be appointed in a short leave vacancy, though he is not

the next senior candidate on the list. Short leave may be granted by the Divisional Commissioner if local arrangements can be made for relief.

NOTE.—Short leave means leave not exceeding a period of one month.

(10) The leave, postings, transfers, promotions and discipline of Inspectors of Excise are dealt with by the Excise Commissioner, but transfers within a Division may, for special administrative reasons, be made by the Commissioner, who will intimate them to the Excise Commissioner in order that these events may be notified.

Casual leave is granted by the Deputy Commissioner.

(11) The Deputy Commissioner may suspend an Inspector of Excise pending an enquiry into his conduct, but he will report his action immediately to his Commissioner and the Excise Commissioner for information. The Excise Commissioner will notify his suspension. In the case of an Inspector serving in the Rangoon Town District or the Burma Excise Intelligence Bureau, similar action will be taken by the Collector, Rangoon Town District, and the Assistant Commissioner of Excise (Intelligence), Burma, and immediately reported to the Excise Commissioner. In the case of an Inspector serving in the Kachin State similar action will be taken by the Deputy Commissioner, Myitkyina and Bhamo Districts, but he will report his action immediately direct to the Excise Commissioner.

8. (1) Deputy Inspectors of Excise are selected from lists of Deputy Inspectors * maintained by Commissioners of candidates registered for such appointments. The Commissioner makes first appointments to each list and selects candidates to fill vacancies therein as they occur. Ordinarily, candidates for appointments should be local men. A copy of each list and of the additions made from time to time to the list will be forwarded to the Excise Commissioner by whom a consolidated list for the whole of Burma will be maintained. The number of registered candidates to be entered in the list for each division including those holding the officiating appointment of Deputy Inspector of Excise is as follows :—

Arakan Division	...	...	...	9
Pegu Division (excluding Rangoon Town District)	...	...	...	10
Rangoon Town District	...	...	...	3
Irrawaddy Division	...	...	...	10
Tenasserim Division	...	...	...	11
Magwe Division	...	...	...	5
Mandalay Division	...	...	...	6
Sagaing Division	...	...	...	10

(2) The appointments of Deputy Inspectors of Excise, other than officiating appointments in privilege leave vacancies, are made by the Excise Commissioner on the nomination of the Commissioner, or, if the Commissioner makes no nomination, from his list. If the Excise Commissioner does not accept a Commissioner's nomination, he will refer the matter to the President of the Union for orders.

* With effect from 1st March 1956 the designation of "Deputy Inspector" has been changed to "Sub-Inspector". *Vide* Ministry of Finance and Revenue (Excise and Taxes) Branch Notification No. 127, dated 21st February 1956.

(3) The Commissioner posts registered candidates to officiate in consequence of privilege leave vacancies, and intimates the postings to the Excise Commissioner in order that they may be notified.

(4) Short leave of Deputy Inspectors of Excise is dealt with by the Commissioner but other leave by the Excise Commissioner.

NOTE.—Short leave means not exceeding a period of one month.

(5) Transfers and postings of Deputy Inspectors of Excise within the Division are dealt with by the Commissioner, and transfers from one Division to another by the Excise Commissioner.

(6) The promotion and discipline of Deputy Inspectors of Excise are dealt with by the Excise Commissioner.

(7) The Deputy Commissioner may suspend a Deputy Inspector of Excise pending an enquiry into his conduct, but he should report the suspension at once for the information of the Commissioner and Excise Commissioner.

* 9 (1) Sub-Inspectors of Excise are appointed by Commissioners of Divisions on the advice of Divisional Boards presided over by the Commissioner and consisting ordinarily of the Deputy Commissioner, the District Superintendent of Police and the Superintendent of Excise at the headquarters of the Division. In respect of appointments to fill vacancies in the Rangoon Town District and in the Excise Bureau, the Board shall be presided over by the Excise Commissioner, and shall consist of the Collector, Rangoon Town, the Assistant Commissioner of Excise (Intelligence) and a Superintendent of Excise of Rangoon Town nominated by the Collector, as members. Ordinarily two-thirds of the appointments of Sub-Inspectors of Excise are filled by direct recruitment hereinafter called Class A, and one-third by the promotion of deserving Excise Constables hereinafter called Class B, provided that candidates of suitable character and intelligence are available. List of each class of candidates are maintained by the Commissioner.

(2) Selected candidates of Class A must possess the following qualifications :—

	<i>Burmans.</i>		<i>Anglo-Indians and Indians.</i>
(a) Height	... 5 feet 3 inches	...	5 feet 5 inches.
Chest	... 31 inches	...	33 inches.
(b)	Their age must be between 20 and 25 on the 1st June following the date of selection and they must produce a certificate of fitness from a Civil Surgeon and a certificate of having passed the X Standard Anglo-Vernacular Examination.		

မှတ်ချက်။ ။ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဘဏ္ဍာရေးနှင့် အခွန်တော်ဝန်ကြီးဌာန (ယစ်မျိုးနှင့်အခွန်တော်ဌာနခွဲ) ၁၉၅၆ ခု၊ ဇူလိုင်လ ၂၁ ရက်နေ့စွဲပါပြန်တမ်းအမှတ် ၁၂၇၊ “ ၁၉၅၆ ခု၊ မတ်လ ၁ ရက်နေ့မှစ၍ မြန်မာနိုင်ငံတော် ယစ်မျိုးဌာနတွင် ‘ ဒုတိယယစ်မျိုးမှူး ’ ဟုသောရာထူးအမည်ကိုပယ်ဖျက်ရန်နှင့် ထိုနေ့မှတိုင်း ဒုတိယ ယစ်မျိုးမှူးအဖြစ် အလုပ်ဝတ္တရားများကို ဆောင်ရွက်နေသူများအား ‘ ယစ်မျိုးအုပ် ’ ဟုရာထူးအမည်ပြောင်းလွှဲခေါ်စေလိုက်သည်။ ”

* In the case of Rangoon Town District see Excise Direction 2.

Provided that in the absence of suitable candidates with the X Standard Anglo-Vernacular qualification, the Commissioner of the Division may accept a candidate who has passed the VII Standard Anglo-Vernacular Examination.

(3) Divisional Boards will be convened by the Commissioner in May of each year. They may be convened at other times with the approval of the Excise Commissioner should exigencies arise. The Board will select both Class A and Class B candidates. The number of selections to be made in each class will be determined by the Commissioner on consideration of the number of permanent and officiating vacancies existing at the time the Board is convened.

(4) Selected candidates of Class A will be posted direct to the Police Training School as Sub-Inspectors of Excise on probation for particular Districts. As soon as intimation is received from the Inspector-General of Police, Burma, of the number of seats allotted for Excise cadets at the Police Training School for the term which usually commences from 1st July of each year, the Excise Commissioner, will make arrangements for distribution and allotment of seats amongst the selected candidates of Class A. Selected candidates of Class A for whom no accommodation is available at the Police Training School may be posted direct to Districts. The Board may select candidates of Class A to officiate in temporary posts. Otherwise no selected candidates of Class A should be appointed to officiating vacancies.

On qualifying at the Final Examination at the Police Training School they will be posted to their Districts for a further probation of one year, at the expiry of which, if their work and conduct are satisfactory, they will be confirmed. Those selected candidates of Class A who have been posted direct to Districts for want of accommodation at the Police Training School should be sent for training to the Police Training School later when accommodation is available, and should not be confirmed until they have passed through their course at the Police Training School.

Selected candidates of Class B will be posted direct to Districts on probation for one year, at the expiry of which, if their work and conduct are satisfactory, they will be confirmed.

(5) Candidates who have been officiating under orders previously in force may be retained on the Commissioners' lists and may be posted direct to Districts without being required to undergo training at the Police Training School. Candidates registered in Class A under the concession granted to ex-soldiers in Political Department Notification No. 44, dated the 17th November 1919, may also be posted direct to Districts without being required to undergo training at the Police Training School.

(6) Officiating appointments will be made by Commissioners. Such officiating appointments will usually be made from among the candidates of the B Class on their lists, or from candidates registered under orders previously in force, or from ex-soldiers in the A Class of their lists.

(7) Transfers of Sub-Inspectors of Excise, from one Division to another, are made by the Excise Commissioner. The postings of

Sub-Inspectors of Excise to Districts within the Division are by the Commissioner and postings within the District by the Deputy Commissioners.

(8) The leave, promotion and discipline of Sub-Inspectors of Excise are dealt with by Deputy Commissioners.

(9) The Excise Commissioner will maintain a consolidated list for the whole of Burma of Sub-Inspectors of Excise. Copies of all orders affecting the promotion of Sub-Inspectors of Excise in the lists shall be forwarded to the Excise Commissioner. To enable the Excise Commissioner to check the correctness of his List each Deputy Commissioner, in whose District an Excise staff is employed, shall send him an extract from the detailed statement of the permanent establishment existing on 1st October which he transmits to the Accountant-General under Article 62, Civil Accounts Code.

10. Excise Constables, other than those in Rangoon Town District and in Excise Bureau, are appointed by Commissioners or by Deputy Commissioners, Superintendents of Excise, Assistant Superintendents of Excise in Excise Charge of Districts, or Inspectors of Excise in Excise Charge of Districts, if such power has been delegated to them by Commissioners. Excise Constables for Rangoon Town District and for the Excise Bureau are appointed by the Excise Commissioner or by the Collector, Rangoon Town District, the Assistant Commissioner of Excise (Intelligence) or Superintendent of Excise, Rangoon Town District, if such power has been delegated to them by the Excise Commissioner. Their leave, postings and discipline are dealt with by the same officers. Only persons possessing the following qualifications are eligible for appointment as Excise Constables:—

- (i) Age between 18 and 30.
- (ii) Ability to read and write Burmese, preference being given to applicants who have passed the Anglo-Vernacular VII Standard examination.*
- (iii)

Height—5 ft. 3 inches	}	For Burmans.
Chest measurement—31 inches		
Height—5 ft. 6 inches	}	For Indians.
Chest measurement—33 inches		
- (iv) Testimonials of good character from previous employers from village headmen or other persons in a responsible position, such testimonials to be confirmed by enquiry into the antecedents of the applicant and his freedom from criminal convictions and associates. With the approval of the Commissioner of the Division, special language or other qualifications may be required in frontier districts.

The Civil Service (Classification, Control and Appeal) Rules apply to Excise Constables and the attention of the Superintendents of Excise, Assistant Superintendents of Excise in Excise Charge of Districts and Inspectors of Excise in Excise Charge of District, is drawn to paragraph 1 of General Department Circular No. 49 of 1930 and to the provisions in General Department Circular No. 5 of 1926, as subsequently amended.

* NOTE.—This condition may be waived in the case of Indians when the Deputy Commissioner has declared in writing that it is necessary to appoint an Indian constable irrespective of his knowledge of Burmese.

The following qualifications are required for promotion as Excise Head Constable :—

- (i) Ten years' Service as Excise Constable : provided that with the prior approval of the Commissioner, a Constable of more than five years' service may be so promoted.
- (ii) Ability to carry out more than routine duties.

Subject to these conditions, promotion should be decided by merit and not by seniority in service, and if there is no qualified Constable available the vacancy should not be filled.

The Superintendent, the Assistant Superintendent or the Inspector of Excise as the case may be, should send annually in October to the Deputy Commissioner a list of Excise Constables appointed and removed or dismissed with a certificate that only those possessing the requisite qualifications were appointed and that a proper departmental enquiry was held before action to remove or dismiss was taken. The Assistant Commissioner of Excise (Intelligence) should send a similar list to the Excise Commissioner.

10A Transfers of Excise Constables between one district and another or between one district and the Excise Intelligence Bureau may be made by the Excise Commissioner after consulting the Commissioner or the Commissioners of the Divisions concerned.

11. The appointment, discipline, leave, postings and transfers of Clerks. clerks are dealt with by Deputy Commissioners.

12. The appointment, discipline, leave, postings and transfers of Menial establishment. members of menial establishments are dealt with by Superintendents.

CHAPTER III.

UNIFORMS.

13. No uniforms are prescribed for Gazetted Officers.
Gazetted Officers.

14. Uniform is prescribed for Inspectors, Deputy Inspectors, Sub-Inspectors and Constables. The wearing of dress in the nature of "uniform" not of the prescribed pattern is prohibited.
Other ranks.

15. A sample of the uniform and of the patterns prescribed for Patterns of uniform. *pasos* and *gaunbaungs* can be seen at the office of the Excise Commissioner. District officers can obtain from the Excise Commissioner the names of firms from whom belts and clasps can be obtained and of the prices fixed for the same. These articles may be obtained as required from such firms under the written orders of the Deputy Commissioner subject to budget provision to meet the expenditure. Any complaint as to quality of belts or clasps supplied should be addressed by the Deputy Commissioner to the Excise Commissioner, and belts and clasps, or a specimen of them, should be forwarded with the complaint.

16. All Inspectors, Deputy Inspectors and Sub-Inspectors must provide themselves with uniform within three months of their appointment. 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. Officiating officers are not required to obtain uniforms.

17. Uniform will be worn on all occasions by officers on duty except when they are engaged on detective work, and when otherwise ordered by the Superintendent.

17A. Inspectors, Deputy Inspectors and Sub-Inspectors who have rendered approved service of not less than fifteen years in the Department at the time of retirement, are permitted, after retirement, to wear, on ceremonial occasions and when calling on Government officials, the uniform of the rank which they held at the time of retirement.

17B. Permission to wear such uniform by retired officers must be obtained in each individual case from the Excise Commissioner.

CHAPTER IV.

ARMS AND ACCOUTREMENTS.

18. A Sub-Inspector who does not hold a firearm licence or a constable may be supplied with a *dah* and sling, if the Deputy Commissioner considers it desirable that he should ordinarily go armed in the execution of his duties. Patrols on the Chinese Frontier in Bhamo and Myitkyina Districts may be supplied with police carbines subject to the Commissioner's approval. No other firearms will be supplied to Excise Officers, and those who require firearms should apply for licences under the Arms Act in the ordinary way.

19. * * * *

20. One baton, jail pattern, and one frog, will be supplied to each constable, and will be worn as directed by the Superintendent. Except when wearing a sword an officer above the rank of constable may carry a walking stick of the usual length or a swagger stick.

21. If on any particular occasion, an Excise Officer is likely to meet with armed resistance in the execution of his duty or is about to undertake work which is otherwise of a dangerous nature, the Deputy Commissioner may direct that the Excise Officer shall be accompanied by a party of Police.

22. Handcuffs and leading chains in such number as the Deputy Commissioner considers necessary may be supplied for the use of Excise Officers in each District.

23. The arms and accoutrements supplied to Excise Officers in the special tracts and the handcuffs and leading chains supplied in all Districts will be of the same patterns as are supplied to Police Officers, and will be obtained by indent on the Superintendent of Police Supplies. The requisition for arms and ammunition will be in Form I.A.F.Z.-2091, and the indent for accoutrements, *dahs*, handcuffs, etc., in Form $\frac{\text{Police}}{5s.}$ The requisition and indent should be prepared at the same time as, but separately from, the requisition and indent for Police Supplies, and should be submitted through the Excise Commissioner for counter-signature. A treasury chalan in original for the price of each article plus ten per cent incidental charges thereon should always accompany requisitions for the articles required. Information as to prices should be obtained from the District Superintendent of Police.

24. (1) The Superintendent is responsible for the issue and return of the arms, ammunition, accoutrements and constables' belts supplied for the use of Excise Officers in each District. He will maintain in his office a register in Form G-4 showing the date on which each article was obtained on indent, the officer to whom it was issued, the date of issue and the date of return. A separate page is to be given to each article. The description in column 1 should be "Carbines," "Sam Browne belt with cartridge-pouch," "*dah* with sling," "handcuff with leading chain," or "constable's belt" as the case may be. The signature of each officer to whom an article is issued or re-issued must be taken in column 5, and the signature of the Station Officer will be taken in this column for article deposited at the headquarters police-station. If an article is written off as lost or unserviceable under the orders of the Deputy Commissioner, the fact should be noted in column 7.

(2) At the beginning to each quarter the Superintendent will enter a summary at the end of the register, showing the total number received of each of these articles, the number issued and the balance in stock, and whenever there is a change of Superintendent, a similar summary must be made out and signed as an acknowledgment of its correctness by the newly appointed Superintendent.

25. Any balance of arms, accoutrements, *dahs* and handcuffs not issued to Excise Officers will be kept in the police-station at the district headquarters and the signature of the Station Officer will be taken in the register against each such article. The Superintendent will be responsible that each article is kept clean and in serviceable condition.

26. The Superintendent will make such arrangements as the District Superintendent of Police may require under the orders contained in the Police Manual for the keeping of accounts and for the furnishing of returns of arms and ammunitions, and for the safe custody of any reserve stock of such ammunition.

27. Every Excise Officer is personally responsible for the safe custody and proper preservation of arms, accoutrements and other articles, supplied to him, and will be required to make good any article damaged or lost owing to neglect or carelessness. *Dahs* and handcuffs issued to Excise Officers may be deposited for safe custody at any police-station when not in use, but the Excise Officer will in such cases be responsible for their clean and serviceable condition.

28. If arms or ammunition are lost or become unserviceable, a full enquiry should be held into the matter by the Superintendent or other officer under the direction of the Deputy Commissioner, and a report should be submitted to the Commissioner for orders. Other articles which are lost or become unserviceable may be written off by the Deputy Commissioner.

29. The following instructions shall be observed in the custody, repair and use of handcuffs and a copy of them should be furnished to each officer to whom handcuffs are supplied:—

(1) The keys of handcuffs should have a strong double thong of leather fixed to them, of sufficient length to pass a belt through, and officers should be instructed to carry the keys, when travelling, fastened to their belts. This prevents their being lost or stolen.

(2) Handcuffs must be kept scrupulously clean and oiled, and officers and men should be instructed in their use. The keys should never be used in locking on handcuffs, but only used to open them. The handcuffs should be closed on the wrist with a snap, care being taken to prevent any injury to the wrist. By this practice there is less likelihood of the keys wearing out rapidly. Handcuffs, when not in use, should never be kept closed, but always open and ready for use.

(3) Handcuffs should never be used as padlocks on doors, etc., and officers will be severely punished if they infringe this rule.

(4) The loss of a key should be at once reported, and the handcuffs sent to the Superintendent. On no account should a new key be sent locally made in the bazaar, to replace the one lost. All necessary repairs should be done at headquarters.

(5) When handcuffs are found unserviceable, they should be sent into headquarters at once. If kept on hand they are liable to be used; and their use may result in the escape of prisoners.

(6) A large number of escapes have occurred through prisoners slipping their hands through handcuffs. This is the result of carelessness in not seeing that the handcuffs fit properly. Handcuffs of a size to fit the wrists of prisoners should be selected for use in each case.

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.

CHAPTER V.

GENERAL DUTIES OF EXCISE OFFICERS.

30. The Excise Commissioner controls the administration of the Excise Department, and the collection of the Excise revenue. He does not relieve Commissioners of their responsibility for the proper administration of the Excise Department within their divisions nor is he an appellate authority for their orders. In cases which he is competent to dispose with the concurrence of Commissioners, he refers to the President of the Union where he is unable to accept their recommendations.

31. (1) Subject to the control of the Excise Commissioner, Assistant Commissioner of Excise (Intelligence) plans all operations for the suppression of smuggling and of illicit manufacture and vend. It is his special function to uncover the operations of international smuggling rings as well as those of lesser smugglers who operate on any wide scale within the country. He should not be content only with seizures of contraband goods and bringing smugglers to justice but should initiate other measures that would bring the contraband trade under effective control, if not to a speedy end. The Assistant Commissioner of Excise (Intelligence) can best execute his plans by availing himself of the co-operation of the staff of the districts and by freely co-operating with them in return in their individual tasks of dealing with smugglers operating over smaller areas. He should act independently whenever he thinks that he can achieve results by doing so but should promptly disseminate all information that districts can make use of. The Assistant Commissioner of Excise (Intelligence) sees that districts carry out the work of suppression efficiently and should bring to the notice of the Excise Commissioner any district which fails to fall into step. He co-ordinates action in different parts of the country and keeps in touch with the smuggling trade outside Burma and as far as it has any bearing on the trade inside the country. He spends a large portion of his time on tour, giving officers advice in dealing with important cases and seeing that operations against smugglers are carried on vigorously and intelligently. He sees that members of the Department are properly equipped with uniforms, arms and accoutrements. He sees also that members of the subordinate services are proficient in the use of firearms. The Assistant Commissioner of Excise (Intelligence) will be in frequent personal communication with the Excise Commissioner and keep him informed of his proceedings. He should have a sound grasp of laws relating

to contraband of all kinds so as to be able to advise district officers in the prosecution of important cases. The Assistant Commissioner of Excise (Intelligence) however does not relieve Collectors of their responsibility for the work of suppression within their districts.

(2) The Assistant Commissioner of Excise (Intelligence) is in charge of the Burma Excise Intelligence Bureau. The Bureau should be a store-house of information. All information obtained should be properly docketed and followed up. The Bureau will maintain dossiers of smugglers and any information obtained should either be passed on promptly or go into the dossier concerned. An indexing and filing system should be devised by which each dossier can be easily identified. The history of each smuggler should always be up-to-date and the Bureau should be in a position to furnish readily to districts any information which the latter can only obtain with difficulty. The Excise Commissioner should make available to the Assistant Commissioner of Excise (Intelligence) copies of documents and records relevant to the work of the Bureau so that full use can be made of them or they can be deposited in the Bureau's archives. Similarly, the Assistant Commissioner of Excise (Intelligence) should collect and preserve specimens and objects of departmental interest for the benefit of new members of the Department. The Bureau may be employed on other assignments with the approval of the Government.

(3) The Bureau will be manned by a staff consisting of Inspectors, Sub-Inspectors and Constables. A Superintendent of Excise may be appointed to superintend the work of the Bureau, subject to the control of the Assistant Commissioner of Excise (Intelligence). The Bureau staff can handle directly any information received in their individual capacity. They should make seizures whenever opportunity offers but should not waste their time in sending up petty cases. It is their special function either at headquarters or when on tour to track down individual smugglers. They should see that smugglers who should be listed are duly listed in the Confidential List of Smugglers, which is published under authority of the Government. The Excise Commissioner may allot other duties to the Bureau staff in addition to those laid down by the Assistant Commissioner of Excise (Intelligence). The work of the subordinate staff of the Bureau will be judged not only by individual seizures of merit but also by their special detective skill and by the assistance which they render to the staff of the districts in the bringing to light of important cases. The Excise Commissioner should very carefully select the staff of the Bureau. District officers should be encouraged to call in the assistance of the Bureau on any assignment which they have not the resources to tackle independently.

(4) The Burma Excise Intelligence Bureau will publish the Confidential Excise Bulletin. The Bulletin should aim at interesting not only the district Excise officers in the country but also at interesting the neighbouring countries having smuggling connections with this country.

(5) A Branch Bureau, also under the control of the Assistant Commissioner of Excise (Intelligence), will be established with headquarters in Upper Burma and with a full complement of

Inspectors, Sub-Inspectors and Constables, with or without a Superintendent of Excise to superintend the work. The function of the Branch Bureau will be generally similar to that of the Principal Bureau but the Excise Commissioner may assign to the Branch Bureau other duties which the latter can better perform on account of its proximity to sources of smuggling.

(6) The jurisdiction of the principal and the Branch Bureau will be fixed by the Excise Commissioner, subject to the approval of the Government.

(7) The Assistant Commissioner of Excise (Intelligence) will write at the end of each month a progress report, surveying the work done by the principal and the Branch Bureau during the month. The Superintendent of Excise in charge of either Bureau will also write a similar report on the work done by the Bureau of which he is in subordinate charge. Unless the Government otherwise directs, the Excise Commissioner will submit both the reports to the Government with his comments.

31-A. Subject to the control of the Excise Commissioner the Assistant Commissioner of Excise (Administration) will as far as his other specified duties permit, assist the Excise Commissioner in the general administration of the Excise Department. He will be in subordinate charge of the Excise Commissioner's Office and all office papers, with the exception of those which the Excise Commissioner considers should be submitted direct to him, will be submitted through him. He will make himself conversant with every aspect of the general excise administration, devoting himself specially to the revenue aspect. He will visit districts for the purpose of inspections, helping Superintendents of Excise with his advice on all problems arising out of district excise administration. He should bring to the notice of the Excise Commissioner, any defects either in the general administration or in the administration of laws concerning Excise and Opium and suggest remedial measures. He may be permitted to represent the Excise Commissioner, in inter-departmental discussions bearing upon the general excise administration.

32. A Superintendent is usually appointed for each District and Superintendents. under the orders of the Deputy Commissioner he is responsible therein for the administration of the laws concerning Excise and Opium other than as regards the assessment and collection of the revenue. He should be kept fully informed of all matters and should be consulted on all important questions bearing on these subjects. He should be thoroughly familiar with the law thereon and with the procedure to be followed in making searches and seizures and in the prosecution of cases. He should instruct the Excise staff of the District, more especially officers newly appointed to the department, and satisfy himself that every officer understands his duties. He should supervise his subordinates and see that all are duly performing their several duties and working together and bring at once to the notice of the Deputy Commissioner the name of any officer, who remains ignorant in spite of instruction, disobey orders, is neglectful of work or is otherwise unsatisfactory,

in the discharge of his duties. He should keep in touch with Township Officers, Officers-in-charge of Police Stations and Headmen of Village-tracts, endeavour to secure their co-operation and bring to the notice of the Deputy Commissioner any instance where he fails to do so. He should give his special attention to the inspection of opium shops and to the suppression of smuggling and hawking of opium. He should see that the diaries and special reports of his subordinates are promptly submitted and should carefully scrutinize these. He should see that false cases are not fabricated for the sake of rewards. He should spend a large part of his time on tour, visiting periodically the more important villages, making a personal acquaintance of the Headman, and meeting District and Police Officers. During his tours he will examine the work of his subordinates and personally collect information regarding excisable articles especially as to opium consumers and how they get their supplies and as regards smugglers, opium hawkers and illicit distillation. Where smugglers and hawkers have dealings with other Districts, the Superintendent should communicate with the Superintendents in such district with a view to co-operation. Superintendents should hold at least once a year a thorough inspection of their own office and the offices of Inspectors subordinate to them.

33. The Special Excise Officer should control the subordinate Excise Special Excise Officers, staff, if any, in the District, have charge of the Secret Service Fund, maintain the crime registers, submit all Excise and Opium cases with his remarks in a report book for the Collector's perusal and orders, assist in the compilation of the Annual Excise Report and carry out generally the duties of a Superintendent in so far as his other duties will permit of this.

34. On first appointment an Assistant Superintendent of Excise is posted to the charge of an Excise Circle or Opium Shop, for training in Excise work, including distillery work and office work. After completion of the training, his duties will be those of an Inspector, until he is appointed to the charge of a District. Certain Districts are regarded as Assistant Superintendent's charges and Assistant Superintendents who have completed their training are posted to the charge of these Districts, as vacancies occur before being appointed to officiate as Superintendents in charge of important Districts. All references to Superintendents in these Directions refer also to Assistant Superintendents or Inspectors in charge of Districts.

35. An Inspector is usually appointed for each circle which will ordinarily be one or more subdivisions of a District. Under the orders of the Superintendent he is responsible, except as regards opium shops and the assessment and collection of revenue, for the administration of the laws concerning Excise and Opium and should know everything connected therewith which takes place within the Circle. He should be thoroughly familiar with the law on these subjects and with the procedure to be followed in making searches and seizures and in the prosecution of cases. He should instruct his subordinates, supervise their work, and bring to the notice of the Superintendent the name of any whose work is unsatisfactory. He should study the habits and practices of the different smugglers and hawkers of opium and excisable articles, know them by sight, have an intimate knowledge of their followers and

customers, of the source from which their contraband is brought and of the mode of its disposal, cause them to be shadowed and keep the Superintendent fully informed of their doings and particularly of those who have dealings with other Districts. He should make seizures and arrests whenever occasion offers, see that immediate action is taken either by himself or by his Sub-Inspectors on information as to smuggling or hawking which is given by Resident Excise Officer or Opium licensees, assist in and control the investigation of all important cases in his charge whether detected by himself, his subordinates or by Resident Excise Officers and be present at the trial of all important cases to advise and instruct the prosecutor. The general duties of an Inspector in a special appointment are similar to the above as far as his special duties permit. The jurisdiction of an Inspector on the District staff will be fixed by the Collector of the District. The headquarters of an Inspector of Excise on the District staff will be fixed by the Excise Commissioner.

36. A Deputy Inspector is ordinarily posted to the charge of an opium shop as Resident Excise Officer and will not be given the charge of a Circle. He is directly responsible to the Superintendent and is not subordinate to the Inspector of the Circle. He is responsible for the work of the constable or constables allotted to him. He is required to make full use of the knowledge which he should obtain from performing his special duties and from enquiries made outside to assist in the detection and suppression of opium smuggling and hawking in the shop jurisdiction and generally in the administration of the Excise and Opium laws as far as his special duties permit. The general duties of a Deputy Inspector in a special appointment are similar to the above as far as his special duties permit. The jurisdiction of a Deputy Inspector of Excise on the District staff will be fixed by the Collector of the District. The headquarters of a Deputy Inspector of Excise on the District staff will be fixed by the Excise Commissioner.

37. A Sub-Inspector is usually appointed for each range which will ordinarily be one or more townships. Under the orders of the Inspector of the Circle he is responsible (except as regards opium shops and the assessment and collection of revenue), for the administration of the law concerning Excise and Opium, and should know everything connected therewith which takes place within his range. He is responsible for the work of the constable or constables allotted to him. He should pay frequent visits to opium shops in his range. He should periodically visit all important villages and maintain a notebook showing village by village the names of all registered and privileged consumers. He should keep in touch with all consumers, especially non-Burman consumers, as hawkers mostly belong to this class. He will keep a watch on opium hawkers, and will make seizures and arrests whenever occasion offers. The general duties of a Sub-Inspector in a special appointment are similar to the above as far as his special duties permit. The jurisdiction of a Sub-Inspector of Excise on the District staff will be fixed by the Collector of the District. The headquarters of a Sub-Inspector of Excise on the District staff will be fixed by the Excise Commissioner.

38. One or more constables are allotted to each officer of superior rank for use as orderlies and to give assistance in Excise work. Constables are not to be given independent detective duties but will be employed under the direction of the superior officers. Their powers under sections 53 (a) and 56 of the Act shall be exercised only between sunrise and sunset.

39. All Excise Officers must bear in mind that their principal duties are the control of the traffic in excisable articles and opium, and the suppression of illicit methods of all kinds. The work of an officer will be judged by the general state of his charge and not solely by the number of his prosecutions and convictions. If any Excise Officer has occasion to exercise his powers under sections 56 and 57 of the Act outside the limits of his own jurisdiction, he should inform an Excise Officer whose jurisdiction includes the place in question of his intention to take such action, unless the matter is so urgent that there is no time to communicate this information.

CHAPTER VI.

DIARIES.

40. Each officer of the Excise Department of and above the rank of a Sub-Inspector will keep a diary in which he will enter daily the work on which he has been engaged.

41. The Superintendent will prepare weekly, for the period ending on Saturday night, a report in triplicate in Form Revenue Excise G-14 containing remarks under the different headings shown therein. He will submit a copy of the report to the Assistant Commissioner of Excise (Intelligence) direct and another through the Deputy Commissioner, and file the third for record in his office. If there is nothing to report, a *nil* return should be submitted.

42. The Superintendent of Excise, will submit to the Deputy Commissioner a précis of his diary for the month, so as to reach him on the 5th of the month succeeding the month to which the précis relates. This should be in narrative form and should contain any items of interest, not contained in the weekly report. The Superintendent of Excise will also submit a copy of this précis direct to the Excise Commissioner so as to reach him not later than the 7th of the month. The Deputy Commissioner will forward the précis direct to

the Assistant Commissioner of Excise (Intelligence) unless the Commissioner directs that it should be submitted through him or unless it contains information which the Deputy Commissioner desires to bring to the notice of the Commissioner. Monthly précis containing matters of interest will be submitted by the Assistant Commissioner of Excise (Intelligence) to the Excise Commissioner, who will, if no remarks are recorded by him, return them direct to the Superintendent. If he records any remarks, he will return them to the Assistant Commissioner of Excise (Intelligence). The Assistant Commissioner of Excise (Intelligence) will return them direct to the Superintendent unless he considers it desirable to return them through the Commissioner or Deputy Commissioner for the information of these officers. On their return they will be filed by the Superintendent.

43. Each Assistant Superintendent and Inspector in charge of a circle will enter in his diary the action taken on information received, particulars of all searches made and cases detected, the measures adopted to discover facts bearing on smuggling or other offences, the places visited and names of persons examined. The Distillery Inspector will also record the results of inspection of liquor shops. A copy of the diary up to Saturday night will be submitted weekly under confidential cover to the Superintendent. The Superintendent will outline in the margin the more important of the contents of the diary and will then submit it to the Deputy Commissioner. The Deputy Commissioner will return the diary after perusal, unless in any special case he considers it necessary to forward the diary, through the Commissioner, to the Assistant Commissioner of Excise (Intelligence) for information. The copy on receipt from the Deputy Commissioner will be returned by the Superintendent to the Circle Officer who will file it. Such extracts as are required by the Superintendent may be taken before the diaries are returned. The Deputy Commissioner may issue orders as to cases in which Inspectors' diaries need not be submitted to him.

44. Each Resident Excise Officer will note in his diary any marked variations in shop sales during the week, and will state what measures he has taken to discover facts bearing on smuggling and hawking. what information he has furnished to Circle or Range Officers, what the result of such information has been, and what assistance the licensee has given during the week. A copy of the diary up to Saturday night will be submitted weekly to the Superintendent, who after perusal will return it to the Resident Excise Officer who will file it. Such extracts as are required by the Superintendent may be taken before the diaries are returned.

45. Each Sub-Inspector will enter in his diary the action taken on information received, particulars of all searches made and cases detected, the manner in which he has investigated any information furnished by the Resident

Excise Officer, the measures adopted to discover facts bearing on smuggling or other offences, the places visited and names of persons examined. He will submit a copy of his diary up to Saturday night weekly through the Inspector to the Superintendent who will after perusal return it to the Sub-Inspector through the Inspector. Such extracts as are required by the Superintendent may be taken before the diaries are returned.

46. The Superintendent's weekly report and monthly précis, all diaries and all copies of diaries should be treated as strictly confidential. The Deputy Commissioner may issue any local orders as to cases in which diaries of Resident Excise Officers and Sub-Inspectors shall be submitted to him.

General orders as to diaries.

CHAPTER VII.

DETECTION AND PROSECUTION OF OFFENCES.

47. When an Excise Officer not empowered to grant bail, makes an arrest or seizure under the Excise Act and in every case when an Excise Officer makes an arrest or seizure under the Opium Act, he shall furnish a descriptive-roll of the accused in Police Form Crime-20 or 21, and a list of the property in Police Form Crime-41 to the nearest Excise Officer empowered to grant bail or to the Officer-in-charge of the nearest police-station as the case may be. When the accused or property is taken to a police-station, the list of property shall be in duplicate. The Excise Officer shall also furnish particulars of the arrest or seizure in Excise Form G-5.

Arrests and seizures.

48. The report to be furnished to the Magistrate by an Excise Officer who has investigated a case under section 58, Excise Act, will be in Excise Form G-5. This report will be accompanied by a descriptive-roll of accused, list of property seized and bonds of witnesses and of the accused if he is released on bail or on his own bond.

Report by Investigating Officer.

49. When an investigation under the Excise Act has been completed the Excise Investigating Officer may take the accused or property seized to the Officer-in-charge of the nearest police-station and (under section 52, Excise Act) may request such officer's aid to take the case before the Magistrate. The Excise Officer will furnish such officer with the papers prescribed in Direction 48 for production in Court.

Request for aid of Police.

50. When a person has been arrested in an Excise case and the Excise Investigating Officer does not send up the case to the Magistrate under section 58, Excise Act, he shall release the accused on bail or on his own bond if this has not been done already, and report the case to the Superintendent for orders.

51. When property has been seized under the Excise Act and the offender is not known or cannot be found or when any thing or animal liable to confiscation under the Excise Act and not in the possession of any person, cannot be satisfactorily accounted for, the Excise Investigating Officer shall submit the case to the Superintendent for the orders of the Deputy Commissioner.

52. (1) The report which an Excise Officer is required to furnish of an arrest, seizure or search to his immediate official superior (section 59 Burma Excise Act and section 21, Opium Act, Part I), shall be in Excise Form G-5.

(2) He must furnish a similar report when he detains any person or excisable article without making an arrest or seizure or without finding any sufficient cause for prosecution.

(3) These reports will be forwarded to the Superintendent by whom they will be filed.

(4) Every Excise Officer who makes an arrest, search or seizure or detains any person, animal or thing must mention the fact in his diary.

53. A copy of the first information report in Excise and Opium cases investigated by Police Officers will be furnished to Superintendent of Excise by the Police. On receipt of this copy of the report submitted by Excise Officers under Direction 52 the Superintendent should furnish the Magistrate with particulars of previous conviction for such offences, watch the case and see that rewards are promptly sanctioned or disbursed.

54. (1) No search shall be made under section 14 of the Opium Act, Part I or section 54 of the Burma Excise Act of property in the hands of the Railway Administration except in the presence of, or on the written order of, an officer not below the rank of Superintendent. All searches under sections 14 and 19 of the Opium Act, Part I or sections 54 and 55 of the Burma Excise Act of property in the hands of the Railway Administration shall be made in the presence of an officer not below the rank of Inspector.

(2) When it is desired to search such goods the Station Master shall be informed and shall be asked to be present. If he cannot attend at once, he should state his reasons in writing and say in writing at what hour he can attend. The Station Master shall be responsible that the goods are not handled or moved in any way during such interval. All goods shall be searched on arrival at their destination if this can conveniently be done, and the consignee shall be warned and be given time to attend at the search. Goods shall be disturbed and damaged as little as possible in making searches. If goods are in packages which cannot be easily opened and refastened, search should be postponed until the consignee has been warned and has been given an opportunity of being present and of opening the goods.

(3) A Station Master shall, on the request of an officer not below the rank of Sub-Inspector, disclose the names of the consignor and consignee of any goods suspected to contain contraband.

(4) Whenever a search is delayed for the attendance of a Station Master or consignee an Excise Officer shall be permitted to keep watch over the goods. When it is desired to search goods after delivery has been taken by the consignee any Excise Officer of or above the rank of Sub-Inspector on his own authority and any Excise constable on the written order of a superior shall be permitted to keep watch over such goods in the station yard. The officer shall report himself on arrival to the Station Master, but need not state which consignment of goods he desires to watch.

(5) When it is desired to seize goods in which opium or other illicit articles have been found, the senior Excise Officer present will give to the Station Master a list of things seized in Police Form Crime 41.

(6) (a) In cases where property containing excisable articles or opium has been seized while under conveyance by a common carrier and freight on the consignment is due to such common carrier the officer who makes the seizure shall note the amount due in his seizure report for the information of the officer or Court empowered to order confiscation.

(b) In all such cases any freight on the consignment which is shown to be due to the common carrier shall be a first charge on the sale proceeds of the non-contraband portion of the property confiscated.

(c) Any officer passing an order of confiscation in such cases having ascertained the amount due to the common carrier shall include a specific direction to this effect in the confiscation order.

55. (i) The following special procedure is prescribed for the arrest of Railway employees by Excise Officers, in view of the danger and inconvenience which might result from the sudden removal of a Railway employee from his duty without intimation to the superior Railway Authorities.

(ii) Excepting only as provided in paragraph (iii), whenever an Excise Officer desires to arrest a Railway employee under the Excise or Opium Act, he should before making the arrest, report his intention

to do so to the nearest Station Master, who is responsible for intimating the same promptly by wire or any other quickest means to the officer immediately superior to the Railway employee to be arrested in order that he may be relieved without delay.

(iii) At Railway Stations where there are Foremen, Assistant Foremen-in-charge; Driver-in-charge, or Carriage Examiners, the procedure shall be as follows:—Whenever an Excise Officer desires to arrest a Railway employee of the *Locomotive Department* under the Excise or Opium Act, he should, before making the arrest report his intention to do so to the nearest Foreman, or Assistant Foreman-in-charge, or Driver-in-charge, or Carriage Examiner as the case may be, who is responsible for intimating the same promptly by wire or any other quickest means to the officer immediately superior to the Railway employee to be arrested in order that he may be relieved without delay.

(iv) In the meantime the Excise Officer should make all necessary arrangements to prevent the escape of the person to be arrested, until the necessary authority for the arrest of such Railway employee has been obtained from his immediate superior officer, and, if necessary, the assistance of the Railway Police may be obtained under section 52 of the Excise Act or section 17 of the Opium Act, Part I, for this purpose. Although the powers of Excise Officers to make arrests of Railway employees are restricted as above, they may seize and detain contraband articles in the possession of Railway employees in the same way as if the articles were in the possession of a person not in Railway employment.

56. Whenever its found necessary to arrest and take on shore any member of the crew of a vessel for an offence under the Excise or Opium Act, the officer making the arrest should inform the master of the vessel at once if possible and at latest before removing the person arrested from the ship.

56A. (1) When the Excise Officer receives information that any contraband is in the possession of Military Policemen, great care must be taken to verify that the information is reliable.

(2) If there is time, the officer who receives this information must intimate his intention to act on it to the nearest senior Military Police Officer or Gazetted Civil Police Officer.

(3) If the officer conducting a search on Military Policemen is not in Uniform he should, if possible, take with him some evidence of his identity in order to convince the officer-in-charge of the party that he is entitled to make a search. Ordinarily searches should not be made by Excise Officers below the rank of Sub-Inspector and if possible they should not be conducted at a public place.

(4) When Hindu Military Policemen have to be searched the officer conducting the search should employ searchers of the same caste as the Military Policemen concerned. If this is not possible, the Military Policemen themselves should be required to shake out their cooking utensils and foodstuffs so as to show that no contraband is concealed therein, and these articles should not be touched unless it is absolutely necessary.

(5) The procedure prescribed for the conduct of searches on Military Policemen should also be followed in searches for contraband on members of the Army Navy, and Air Forces. When any investigation, search or arrest is contemplated within Military lines, previous notice, so far as circumstances permit, should be given confidentially to the Officer Commanding, Adjutant or Orderly Officer concerned and the Excise Officer engaged should be in uniform.

57. In supervising his subordinates the Superintendent must be careful to see that false cases are not fabricated for the sake of rewards. Cases in which opium has been seized, but in which the alleged smuggler is said to have escaped, or in which the opium seized has been found in circumstances which give ground for the belief that the opium has been "planted," should at once arouse suspicion. Similarly a man who makes numerous seizures of minute quantities of opium or liquor should be watched. Superintendents must be continually on the alert with a view to preventing malpractices of the kind referred to in this direction. The preventive law cannot be worked efficiently without a liberal use of rewards, but, on the other hand, ceaseless vigilance is necessary in order to prevent unscrupulous men from abusing the system in order to oppress and blackmail the people.

CHAPTER VIII.

REWARDS.

58. It is the declared policy of Government that rewards should be granted in all important Excise and Opium cases to all persons instrumental in the detection of offences, the seizure of contraband articles, and the capture of offenders, and that these rewards should not only be liberal, but also promptly paid away. Effect can be given to this policy adequately and satisfactorily under executive orders which form no part of any judicial record. The executive officers of Government have the means of knowing the merits and results of these cases in which the Excise and the Police Departments are prosecutors and orders for rewards can and should be issued without avoidable delay altogether apart from and outside of the judicial proceedings in each case.

59. (1) The present Excise Act does not authorize Magistrates to grant rewards out of fines. In order to enable the Collector to take action as regards rewards, Magistrates are required to submit to him for information all completed proceedings in enquiries and trials under the Excise, Opium and Dangerous Drugs Acts. The record will be submitted through the Superintendent of Excise.

(2) A trial before a Court-martial is a judicial proceeding. On completion of a trial by Court-martial of Army personnel, accused of offences under the Burma Excise Act (*the Commanding Officer of the accused will forward to the Collector/Deputy Commissioner of the District in which the arrest was made*), a copy of the return in Army Form W-3011, showing the (i) regimental number, name and unit of the accused; (ii) kind of Court-martial which tried the accused; (iii) charges; (iv) finding; (v) sentence; recommendation if any to mercy; (vi) confirmation, if required by law; (vii) promulgation and (viii) disposal of accused. Rewards may be adjudged on these returns but if the Collector/Deputy Commissioner thinks that information available from such returns is insufficient for the purpose of adjudging rewards, he may ask for such confidential information as the Army authorities can furnish so that he may have sufficient material on which to sanction the rewards to be paid in any case.

60. There should be specific budget allotments in each district for rewards in Excise and Opium cases to meet Budget provision. rewards granted under these directions. It is incumbent on Collectors to apply to the Excise Commissioner for supplementary allotments in good time before those sanctioned have been exhausted.

61. All persons may receive rewards in Excise and Opium cases except Myoóks and Deputy Myoóks and other Who may receive rewards. Civil Officers of similar or higher rank, and Gazetted Officers of the Customs, Posts and Telegraphs, Excise and Police Departments. If the persons entitled to such rewards are Government officers, other than headmen, the rewards should not ordinarily be disbursed to them until the period of appeal has expired or (if an appeal has been preferred) until the appeal has been decided. But non-official persons and headmen to whom rewards have been granted should not, in the event of the conviction being set aside or the fine reduced or cancelled, be required to return the amounts which they may have received.

62. On a conviction being obtained under the Excise or Opium Act, the Collector may grant rewards at his Amount of reward on conviction. discretion to any person or persons who helped in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender, or who contributed in any way to the conviction of the offender, provided that the amount of rewards awarded under this Direction shall not exceed the sum total of the fines imposed and realized in the case plus the value of the things confiscated in connection therewith.

63. When any excisable article or opium is confiscated the Collector in whose jurisdiction the confiscation Amount of reward on confiscation. was ordered may grant in such proportions as he thinks fit to any person or persons who may have contributed to the seizure of the thing or things confiscated, a reward or rewards not exceeding in the aggregate the value of the things

confiscated. If he is of opinion that the value of the things confiscated is insufficient for the purpose of rewards, Direction 64 or 65 should be applied.

For the purpose of this Direction a drug or other article which is destroyed when seized is to be regarded as of no value with the following exceptions:—

(1) *Ganja* which is kept in limited quantities for issue by Government.

(2) Unadulterated drugs or other articles which are destroyed only because the quantity seized is too small to be worth keeping, e.g. small amounts of opium or cocaine not in unopened bottles.

64. When a conviction has been obtained, but no fine has been imposed; or when a fine imposed has not been realized or has only been realized in part; or when a prosecution has failed to result in a conviction; or when the fine realized and the value of the things confiscated appear insufficient for the purpose of rewards, and the Deputy Commissioner is of opinion that a reward has been earned by any person or persons who in any way assisted towards the prosecution in any such case, he may grant a reward not exceeding in the aggregate the sum of K 250 in any one case. In like manner the Commissioner may grant a reward or rewards in any such case not exceeding in the aggregate K 500. Rewards under this Direction in excess of K 500 in any one case require the previous sanction of the President of the Union. When, in any such case, the Deputy Commissioner or the Commissioner considers that the maximum amount of reward which he is empowered to award is inadequate, he should first sanction the disbursement of the amount which he himself is competent to award under this Direction, and then report that he has done so when asking a higher authority to sanction or recommend the balance of the reward which it may consider suitable and sufficient. Action cannot be taken in any case under this Direction in addition to action taken under Direction 62 or 63.

64A. The powers conferred on the Deputy Commissioners under Excise Directions 62, 63 and 64 may be exercised by the Superintendents of Excise, in respect of the grant of rewards up to a maximum of K 50 in any one case.

65. The Commissioner may, either of his own motion or on application made to him by or through a Deputy Commissioner, grant rewards not exceeding K 500 in any one instance for information regarding offences under the Excise or Opium Act. Rewards in excess of K 500 under this Direction require the previous sanction of the President of the Union.

Explanation.—It is not necessary for the purpose of any action taken under this Direction that any person should have been convicted of any offence under the Excise or Opium Act or that any proceeding should have been taken in Court in consequence of the

information for which a reward is sought to be given, but, if the case has involved any proceedings in Court, then no reward should be paid under this Direction until the Criminal Courts have tried the case, and also the appeal, if any.

66. When the record of an Excise or Opium case is received by the Superintendent a copy of Excise Form G-6 Reward Order Form. will be attached thereto. The value of confiscated opium, as entered in the heading of the form, should be fixed in accordance with Opium Direction 82.

67. The Superintendent will note upon each case separately in his Report Book (b) and will submit the book with order forms and records for the orders of the Deputy Commissioner. The Deputy Commissioner will record his orders in the Report Book and will then return the book with records and order forms to the Superintendent by whom any rewards or additional rewards sanctioned by the Deputy Commissioner or higher authority will be entered on the order form.

68. The Deputy Commissioner should draw up a guiding scale of rewards for his district. The scale should be based primarily on the quantity of the contraband, or size of manufacturing apparatus seized, but may also provide for different rates of rewards for special classes of arresting officers, e.g., village headmen. A copy of the scale and copies of any subsequent modifications thereof should be forwarded to the Excise Commissioner through the Commissioner. If the Excise Commissioner disagrees with the Commissioner, regarding the suitability of the scale for the District concerned, the question shall be referred to the President of the Union.

The guiding scale is intended to be used as a means of preserving some kind of consistency and uniformity in making rewards and is not intended to be applied rigidly. No rewards at all should be given for petty and unimportant seizures. In other cases, rewards should be given according to the circumstances of each case, but when there is a difference by over ten per cent between the amount of reward calculated according to the guiding scale and the amount actually sanctioned, the Deputy Commissioner should record in the Report Book the special features or circumstances which render this variation desirable, reporting at the same time his reasons for the variation to the Commissioner for orders.

On receipt of the report, the Commissioner may confirm the orders passed by the Deputy Commissioner, or, if he considers desirable, may call for the record of proceedings in question and after examination revise the orders of the Deputy Commissioner in such manner as he deems fit.

69. If a reward is sanctioned the order will be recorded on Excise Form G-6, and a voucher or vouchers in Form T.F.No. 38A for payment of the rewards will be prepared and signed by the Superintendent, a separate voucher being made out for each payment. At the same time in Districts other than Rangoon, an Advice List in Treasury 37D will be prepared in duplicate for each voucher by the Superintendent and

forwarded to the Treasury or Sub-Treasury at which the vouchers are payable. These Advice Lists will take the place of the Pass Book prescribed by the Accountant-General. They will be completed by the Treasury or Sub-Treasury Officer and the duplicate copy of the list will be returned to the Superintendent of Excise.

Details regarding reward vouchers should be entered in the Contingent Register at the time that the vouchers are signed, and the memorandum of allotment and expenditure to date should be entered on the voucher from the figures in the Contingent Register. When the Advice Lists are returned by the Treasury or Sub-Treasury Officer the number and date of the voucher on which the reward was paid at the Treasury or Sub-Treasury should be noted in the Contingent Register and care must be taken that the payment is then charged to the accounts of the correct financial year. Thus if a reward voucher signed in September is not paid at a Sub-Treasury till October, the Contingent Register entry regarding that voucher must be transferred from the year ending 30th September to the year beginning 1st October, as the expenditure will count against the budget allotment for the latter year.

The order form and vouchers will be sent to such Officer as may be most convenient for delivery of the vouchers to the persons to whom the rewards are payable. Ordinarily they will be sent to the Township Officer or Resident Excise Officer at the place where the rewards will be disbursed from the Treasury or Sub-Treasury. If the rewards are payable to or through a Police Officer, the vouchers and order form should be sent to the District Superintendent of Police. When the vouchers have been given to the persons to whom the rewards are payable, and their acknowledgments have been taken on the order form, the form will be returned direct to the Superintendent who will file it in his office.

At the same time as the vouchers are issued from the Superintendent's Office, the Superintendent will return the record to the trying Magistrate with an entry in the diary to the effect that reward vouchers have been issued.

In Rangoon, Token Register (T.F. 225) will take the place of the Advice Lists prescribed above.

70. If part of a reward is payable to an informer, whose name it is not desired to disclose, the amount payable to the informer should be stated in the order sanctioning the reward, and the order should require the sum to be paid through the officer who obtained the information. The reward payable to the informer will then be drawn by such officer, who will send to the Superintendent, under confidential cover, the receipt of the informer for his share of the reward. The Superintendent will check the receipt with the reward sanctioned and will then file it in his confidential almirah. A certificate in the handwriting of the Superintendent of Excise that the amount has been duly paid to the informer should be forwarded to the Accountant-General, Burma, before the receipt is filed.

71. If the records are required in appeal or revision they must be returned at once to the Magistrate, and further action towards payment of rewards suspended until the records are returned, provided that if a reward has already been sanctioned it may be paid out when the conditions set out in Opium Direction 81 are fulfilled, without awaiting the result of the appeal or revision.

When payment of rewards is suspended.

CHAPTER IX.

SECRET SERVICE FUNDS.

72. At the beginning of each financial year, an allotment is made by the Excise Commissioner of each district where it is needed as Secret Service money for expenditure on the detection of opium, cocaine and *ganja* smuggling. The administration of this fund is placed entirely in the hands of the Superintendent subject to the control of the Deputy Commissioner, and the Superintendent will hold and be solely responsible for the permanent advance sanctioned to meet Secret Service payments. It is the duty of the Superintendent to see that adequate use is made of the money both by himself and his subordinates. In order to get reliable information it is necessary to pay liberally for it, and it is futile to expect that every disbursement of Secret Service money will be attended by immediate results. The outlay must inevitably sometimes be fruitless. It is not advisable to go to the opposite extreme and indulge in reckless expenditure, but advances should always be allowed when the information appears good and probably sound. Thus, they should be made for such objects as the purchase of opium from smugglers and the expenses necessary for shadowing smugglers and for getting into their confidence. Informers should not be employed on monthly salaries and they should frequently be changed. Experience has repeatedly shown that the professional informer is untrustworthy and useless. Secret Service money should not be advanced to opium licensees.

Uses of fund.

73. The procedure for the audit of expenditure from Secret Service Funds in the detection of opium and cocaine smuggling is the ordinary audited contingent system, and the charges will be "Audited contingencies" to be drawn in Form T.F. No. 38 and accounted for to the Deputy Commissioner in a bill T.F. No. 40. As secret service vouchers are confidential, they need not be attached to the bill but advantage should be taken of the remarks in Note (1), column 3, against item 160 of Appendix E, Burma Treasury Manual, Volume II, which, permits the putting in of certificates instead of actual Payees' receipts.

Audit.

74. As far as possible vouchers should be furnished of all items of expenditure. When vouchers are not procurable bills signed by the Superintendents should be submitted, giving full details of the payments made. Only the number and the amount of the receipts or other voucher need be entered in the bill.

Vouchers.

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Vouchers.

75. The Disbursing Officer's certificate in the bill should be amended so as to read as follows :—
 Disbursing Officer's certificate.

" I certify that the expenditure charged in this bill could not with due regard to the interests of the public service be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure are attached to the bill."

76. The bill should be in duplicate and should be submitted confidentially to the Deputy Commissioner, together with vouchers for all sums charged therein. The original bill will be countersigned by the Deputy Commissioner and be forwarded to the Accountant-General in lieu of the list referred to in Rule IV (Article 124, Civil Account Code). The duplicate bill and the vouchers will be retained in the Deputy Commissioner's Office.

77. In order that the Deputy Commissioner may be able to watch carefully the expenditure of the Secret Service grant, a memorandum of the net result in each case accruing from the expenditure incurred should be furnished with the bill.
 Memorandum of results.

78. The Superintendent will submit quarterly returns of Secret Service expenditure for opium, cocaine and *ganja* in Form G-7 to the Deputy Commissioner. Quarterly returns. All sums actually expended and all advances made to informers, when such sums have been drawn from the treasury, are to be shown in the return, and any such advances which have since been repaid will be entered in the return as advances recovered. Sums which have been repaid before the amount has been drawn from the treasury will not be included, but particulars of any such advances recovered should be given on the reverse of the form. It is to be understood that in cases where rewards are granted, advances from Secret Service funds should be recouped where possible, *e.g.*, where the advance was in the nature of an advance for a reward. The return will be submitted by the Deputy Commissioner through the Commissioner and the Assistant Commissioner of Excise (Intelligence) to the Excise Commissioner.

CHAPTER X.

REVENUE.

79. The object of Excise Rule 5, which provides that Excise licences ordinarily run from the 1st January to the 31st December following, is to ensure that the whole of the Excise revenue realized on account of a financial year is collected within that year. Advance collections before the end of September for the coming financial year should be avoided.
 Advance collections.

80. Revenue shall be deemed to be irrecoverable when the Deputy Commissioner is satisfied, either after the unsuccessful issue of process or otherwise, that the defaulter has no property or means of paying or cannot be found. When any fee, duty or other sum payable under the Act or Rules is irrecoverable, the Deputy Commissioner may strike off the irrecoverable amount: Provided that when the amount which the Deputy Commissioner proposes to strike off exceeds K 500, he shall submit his proceedings and recommendations for the order of the Commissioner. The Deputy Commissioner may also strike off erroneous demands without limit.

81. In cases not covered by section 29, Excise Rule 14 or Remissions. Direction 80, any fee, duty or other sum payable under the Act or Rules may be remitted by the Deputy Commissioner if the amount does not exceed K 250, and may be remitted by the Commissioner if the amount does not exceed K 500. If the sum which it is proposed to remit exceeds K 500, the sanction of the President of the Union is required.

CHAPTER XI.

EXCISE REVENUE LOCKS.

82. Officers in charge of distilleries, etc., will be supplied with books of tickets in Excise Form G-8 for use with Excise revenue locks. Whenever such a lock is affixed to any cock, door, pipe, receptacle, etc., the officer affixing it shall enter on the first blank ticket in the book and on its counterfoil with his initials, the date, hour and minute after the word "on," with the description of the cock, etc., on which he is about to fix the lock, the hour being numbered 1 to 24 and counted from midnight. He will then at once remove the ticket from the book and place it in the space provided for the purpose under the upper part of the flap which is hinged on to the front of the lock, taking care that the ticket is pierced by the spikes which stand up in the space in question. The flap should then be firmly closed on to the top of the ticket and the lock fastened on to the cock, etc., as the case may be. The entries on tickets and their counterfoils should be abbreviated thus :—

for Spirit Receiver write S.R.
for Spirit Store write S.S.
for Still write St.

and so on, the number of the spirit receiver, etc., being added when there is more than one. Care should be taken to make the entries on tickets in such part thereof that they may be clearly seen through the opening in the flap without unfastening the lock.

83. When a lock has to be removed from any cock, etc., the officer should first move the key-hole cover to one side so as to expose the ticket which will be visible through the upper hole in the flap, and carefully examine the ticket to ascertain if it has in any way been tampered with. If it is in the condition in which it was inserted, the officer will at once remove the ticket, enter on in the date, hour and minute of removal

with his initials after the word "off" carefully smooth it out and gum it on to the blank space left for the purpose at the edge of its counterfoil. As directed above the hour should be counted from midnight and numbered 1 to 24.

84. In every case in which a ticket appears to have been tampered with, the officer will at once send for his superior officer or any Excise or Police Officer of or above the rank of Inspector, or for a superior officer of some other department or other trustworthy person as may be feasible, and should cause such officer or person to make a careful examination of the state of the ticket in the presence of himself and the distiller, etc., concerned, or his authorized servant. The result of the examination should be recorded in writing and certified to be correct by the distiller, etc., or his authorized servant. In the event of the latter disagreeing with the conclusions arrived at by the examining officer or person, the nature of his objections should be recorded on the statement. The statement should then be signed by the Officer-in-charge, who will note its receipt in his diary and at once submit a full report enclosing both the statement and the ticket in the exact condition in which it was removed from the lock to the Superintendent. Immediately the lock is removed, the portion of the distillery, etc., controlled by the lock should be carefully examined in order to ascertain whether any spirit has been removed or other infraction of the law has been committed. If anything of the sort should appear to have happened, the necessary action must at once be taken by the officer, either directly under the Excise Act and Rules or through the Police, according to the nature of the case.

85. All ticket-books and the keys of all locks whether in use or not, must invariably be kept in the personal custody of the officer and under lock and key. An account of all locks and ticket-books for same received in the distillery, etc., must be kept in its store register. Officers taking over charge of distilleries, etc., will be held personally responsible for seeing that all locks and ticket-books are duly accounted for to them and must report to the Superintendent any deficiencies that may be discovered.

86. The locks used for the several parts of the distillery, etc., should be changed at least once every fortnight, and at irregular intervals so that the same lock may not be known to be continuously in use on any particular fastening. No lock, key or label must under any pretext be allowed to pass into the hands of a trader or his servant, or of any other person whatever, not authorized by the Excise Commissioner to inspect and examine it.

87. Should a lock while on the fastenings be incapable of being unlocked, it must be removed by filing through the fastening, and be submitted to the Superintendent with a report. On no account are locks given out locally for repairs.

88. In the construction of fastenings for these locks care should be taken that the locks are not placed in such positions as to be constantly exposed to wet or injury. When such locks have to be used in places where they are exposed to weather or corrosion by fumes or splashing with acid used for cleansing purposes a loose fitting tin guard should be employed.

CHAPTER XII.

STATIONERY AND FORMS, ETC.

89. All articles of stationery should be obtained on indent from the Stationery Depôt, Rangoon, and the local purchase of such articles is prohibited.

90. The annual indent for stationery in Form Miscellaneous-Indent for Stationery. General-32 should be prepared by the Superintendent and sent by the Deputy Commissioner direct to the Excise Commissioner so as to reach him not later than the 1st July. Indents should be framed strictly on a consideration of the probable requirements of the coming financial year. The cost of the articles indented for should not exceed the Budget allotment for stationery distributed to Superintendents by the Excise Commissioner. The price of all articles of stationery should be the price given in the latest price list issued by the Superintendent, Government Printing and Stationery, Burma.

Supplementary indents should be avoided as far as possible. If they are found necessary they should be prepared in Form Miscellaneous-General-35. Superintendents should exercise all possible economy.

91. The annual indents for forms should be prepared in duplicate in Forms Miscellaneous-General-30 by the Superintendent and sent by the Deputy Commissioner direct to the Excise Commissioner. Indent should reach the Excise Commissioner by the dates mentioned in the subjoined table.

Description of forms.	Dates by which indents are due in the Excise Commissioner's Office.	Probable date by which indent will be met by Press.	Period for which forms indented for are required.
Excise forms ...	1st August ...	30th November...	1st January to 31st December.
Police-forms ...	1st June ...	30th September...	1st October to 30th September.
Treasury forms ...	1st August ...	30th November...	1st December to 30th November.
Miscellaneous forms.	1st September ...	31st December ...	1st January to 31st December.

Supplementary indents if necessary should be submitted in duplicate in Form Miscellaneous-General-31 and must be accompanied by a satisfactory explanation of the necessity for a Supplementary indent. The rates for the Guard-Book Forms given by the Superintendent, Government Printing and Stationery, Burma, in the price list should be followed.

92. The Superintendent will maintain a stock-book of stationery forms in Form Miscellaneous-General-35 and a stock-book of printed forms in Form Miscellaneous-General-14. The rule in "G" Circular No. 32 of 1926 (Appendix IV to the District Office Manual) with regard to the custody of stationery and forms must be observed.

93. Indents for revenue locks, hydrometers, saccharometers and other instruments should be submitted on Form Instruments. Revenue Excise G-13 to the Excise Commissioner for transmission to the combined Excise and Customs Laboratory at Rangoon. The indent should be signed by the Superintendent and the recommendation by the Collector. Instructions for indenting officers are printed on reverse of the form. A stock-book should be maintained in the District Excise Office, the instruments in charge of each officer being shown separately (*vide* District Office Manual, Appendix XIA).

94. Almirahs, chairs, tables and other large articles of furniture should be shown in the stock-book kept under Furniture and Boats. Direction 93. Boats and their equipment should also be entered in the stock-book.

CHAPTER XIII.

REGISTERS, FILES AND RETURNS.

95. The following Table shows the registers and files to be maintained in the District Excise Office and the method of disposing of them :—

Serial No.	Title.	Reference.	Guard-book No.	Method of disposal.	Class.
(1)	(2)	(3)	(4)	(5)	(6)
	REGISTERS.				
1	Order Book ...	D O.M. 14	Blank Book ...	To be kept in office	A †
2	Correspondence files	Do. 78	Miscellaneous-General-134.	To be sent to the Record-room with files at the end of two clear years.	A †
3	Letters received ...	Do. 25	Do. 135	} To be sent to the Record-room.*	B ‡
4	Letters issued ...	Do. 36	Do. 136		
5	Despatch (Local) ...	Do. 42	Do. 13	} To be destroyed in office.*	
6	Despatch (Postal)	Do. 42	Do. 13A		
7	Acquittance-roll ...	C.A.C. 63	Do. 12	} To be sent to the Record-room.*	} 25 years. B ‡ 25 years.
8	Travelling Allowance Bills.	...	T.F. No. 95		
9	Contingent Register	C.A.C. 80	Do. 37		
10	Service book ...	C.S.R. or F.R.	T.F. No. 33	To be kept in office.	
11	Arms, accoutrements, etc.	Ex. Dir. 24	Rev. Ex. G-4	Do.	B ‡
12	Breachers of the Excise and Opium Laws.	Do. 100	Do.G.-9 ...	} To be destroyed in office.*	
13	Classified statement of offences against the Excise and Opium Laws.	Do. 107	Do. G.-10 ...		

* At the beginning of the second year after date of last entry.

† To be kept permanently.

‡ To be kept for six years from 1st January following the date of last entry.

Serial No.	Title.	Reference.	Guard book No.	Method of disposal.	Class.
(1)	(2)	(3)	(4)	(5)	(6)
REGISTERS— <i>conold.</i>					
14	Crime Register ...	Ex. Dir. 108.	Rev. Ex. G.-11	To be kept in office	A †
15	Report Book ...	Do. 67	Blank Book ...	} To be destroyed in office.*	
16	Stock Book of Forms.	Do. 92	Miscellaneous General-14.		
17	Stock Book of Stationery.	Do. 92	Miscellaneous General-35.	To be sent to the Record-room.*	B ‡
18	Confidential Journal	Do. 104	Blank Book ...	To be kept in office	A †
19	Register of all opium consumers.	Opium rule 20 and Opium Direction 7.	Rev. Opium 6	To be kept in office	A †
FILES.					
1	Pay Bills ...	...	T.F. Nos. 6 and 19.	} To be destroyed in office.*	
2	Travelling Allowance Bills.	...	Do. Nos. 9 and 34.		
3	Reward order form	Ex. Dir. 66	Rev. Ex. G.-6	} To be destroyed in office.‡	
4	Informer's receipts	Do. 70	...		
5	Diaries ...	Do. 40, 46	...	To be kept in office	B ‡
6	Correspondence files	Do. 96	...	Section 120, D.O.M.	
7	Main files ...	Do. 97	...	To be kept in office	A †

* At the beginning of the second year after date of last entry.

† To be kept permanently.

‡ To be kept for six years from 1st January following the date of last entry.

§ Together with the Report Book to which they refer.

96. Attention is directed to sections 75 to 80, District Office Correspondence Files. Manual, regarding Correspondence Files. The heads under which files in the District Excise Office are classified and the symbol by which each head should be referred to are given below. The list is not exhaustive and on the other hand all the heads need not be used in all Offices. Two or more files differentiated by Arabic numerals may be opened under one head, as convenient, but files should not unduly be multiplied:—

- A. = Accounts, excluding Acquittance Rolls and Budget.
- A.A. = Arms and Accoutrements.
- A.R. = Acquittance Rolls.
- B. = Budget.
- E. = Establishment.
- E.A. = Excise Arrangements.
- I.N. = Inspection Notes.
- M. = Miscellaneous.
- O. = Offences.
- O.S. = Opium Shops.
- P.R. = Periodical Reports, Returns and Statements (except regarding Secret Service).
- R.R. = Requisitions for Records.
- R.S. = Reports of arrests, seizures and searches under section 59, Excise Act, and section 21, Opium Act.
- S. = Stationery, Forms and Office Furniture.
- S.S. = Secret Service Money (including Quarterly Statements).

97. The following Main Files should also be maintained:—

Main Files.

- (1) Excise } containing all orders supplementary to and not
- (2) Opium } produced in the respective Manuals.
- (3) Inspection Notes in separate files for Excise and Opium.
- (4) Miscellaneous, containing all standing orders not filed in (1) or (2).
- (5) Confidential Rolls (C.R.) of Officers.
- (6) Personal Files (P.F.) of Officers, containing applications for leave, etc., and other matters not of a confidential nature.

Items (5) and (6) while not Main Files proper are most conveniently treated under this head. There should be a separate file for each officer. For destruction of these files see Instruction 7, Part I, Appendix XIV, D.O.M.

98. Inspectors in charge of Circles and Sub-Inspectors will maintain the following note-books and files :—

Inspectors and Sub-Inspectors' files, etc.

I. Confidential Note Book in Form Revenue Excise G-12 of suspects for Excise Officers.

II. General Information Note Book.

III. Diary.

IV. Correspondence Files. G.C. = General Correspondence ; R.S. = Copies of all reports submitted by them under section 59, Excise Act, and 21, Opium Act, Part I.

V. A Main File of standing orders.

99. The following are the principal periodical Reports and Returns which are to be made. This list is not to be considered as exhaustive :—

Serial No.	Name of Report, etc.	From whom due.	Date of submission.	Date due in Excise Commissioner's Office.	Authority.
(1)	(2)	(3)	(4)	(5)	(6)
	YEARLY.				
1	Return of breweries for the calendar year.	Commissioner, Mandalay.	...	6th January	Secretary to Financial Commissioner's endorsement No. 1002-5 R. 71, dated 23rd May 1907.
2	Opium Indents	Deputy Commissioners and Superintendent, Chin Hills.	...	7th January	Opium Direction 16.
3	Annual Confidential Reports.	Commissioners and A.C.E. (I).	Beginning of each year.	15th January	Excise Direction 111.
4	Disposal of confiscated cocaine.	Collector, Rangoon Town.	...	15th October	Excise Direction 184.
5	Excise Administration Report.	All Deputy Commissioners (for returns only). All Commissioners (for reports and returns).	...	1st November. 1st December.	Excise Commissioner's Circular No. 1 of 1929.
6	Results of Excise sales.	All Commissioners	...	15th November.	Excise Direction 137.
7	Budget receipts and expenditure.	All Commissioners	...	1st March	...

Serial No.	Name of Report, etc.	From whom due.	Date of submission.	Date due in Excise Commissioner's Office.	Authority.
(1)	(2)	(3)	(4)	(5)	(6)
	YEARLY—concl'd.				
8	Stationery In- dents.	(1) A.C.E. (I). (2) All Superin- tendents of Ex- cise (through Deputy Com- missioners).	...	30th Septem- ber.	Excise Direc- tion 90.
9	Excise Pro- gramme.	All Commissioners	...	15th July	Excise Rules 18 and 19.
	QUARTERLY.				
10	Secret Service Expenditure.	Commissioner (Through A.C.E. (I).	...	1st February 1st May, 1st August 1st Novem- ber.	Excise Direc- tion 78.
11	Brewery Re- turns.	Brewery Officer	Beginning of each quarter.	...	Excise Rule- 149.
	MONTHLY.				
12	Statement show- ing quantity of opium is- sued to <i>licen- sed</i> shops.	Deputy Com- missioners.	...	15th of the month fol- lowing that to which return re- lates.	Opium Direc- tion 72.
13	Returns of issue from distil- leries.	Deputy Com- missioners, Am- herst and Man- dalay.	...	Do.	Excise Direc- tion 142.
14	Returns of issue from ware- houses.	Deputy Commis- sioners (where warehouses exist).	...	Do.	Excise Direc- tion 152.
15	Return of tree tapping licences.	...	...	...	...
16	Excise Revenue collection sta- tements.	All Deputy Com- missioners.	5th of the month.	...	Excise Com- missioner's Circular No. 1 of 1928.

Serial No. (1)	Name of Report, etc. (2)	From whom due. (3)	Date of submission. (4)	Date due in Excise Commissioner's Office. (5)	Authority. (6)
16(a)	MONTHLY— <i>concl'd.</i> Return of Excise Expenditure.	All Deputy Commissioners.	...	7th of the month.	Excise Direction 114B.
17	Superintendent's précis.	All Superintendents of Excise (to Deputy Commissioners).	Last day of each month.	...	Excise Direction 42.
18	WEEKLY. Superintendent's reports.	All Superintendents of Excise to A.C.E. (I) through Deputy Commissioner).	At end of each week.	...	Excise Direction 41.
19	Diary of Assistant Superintendent, Inspector, Deputy Inspector and Sub-Inspector of Excise.	All Assistant Superintendents, Inspectors, Deputy Inspectors and Sub-Inspectors of Excise (to Superintendent of Excise).	Do.	...	Excise Directions 43—45.

CHAPTER XIV.

OFFICE PROCEDURE.

100. The instructions of the District Office Manual will apply with such modifications as may be necessary to the District Excise Office and those of the Subdivisional and Township Office Manual to the offices of officers subordinate to the Superintendent.

101. The correspondence of Commissioners and in certain cases of Deputy Commissioners on matters appertaining to the administration of the Excise and Opium Laws is addressed to the Excise Commissioner. Deputy Commissioners will also address the Excise Commissioner direct in matters of routine and unimportance.

102. The Assistant Commissioner of Excise (Intelligence) corresponds direct with Deputy Commissioners, District Superintendents of Police, Superintendents of Excise, etc., on all matters connected with smuggling and illicit manufacture and vend of excisable articles.

Correspondence of Chief Superintendent of Excise.

103. Communications from the Superintendent to the Deputy Commissioner should go direct and not through the *Akunwon* or other intermediate officer. The correspondence should ordinarily take the form of office-notes. It is important that in the detection of offences under the Excise and Opium Acts, the Superintendent and his staff should co-operate with the Police Officers of the district, and in order to ensure such co-operation, the Superintendent should consult the District Superintendent of Police on the measures taken by the Excise staff for the suppression of smuggling and other offences. The Deputy Commissioner should arrange that all important papers relating to offences under the two Acts are sent to the District Superintendent of Police for his perusal. Superintendents are permitted to correspond direct with other Superintendents and with the Assistant Commissioner of Excise (Intelligence) regarding opium smuggling and similar matters.

Correspondence of Superintendent.

104. Every Superintendent will keep a Confidential Journal in which should be entered matters of a confidential nature connected with the Excise administration of the District, which cannot safely be recorded in registers to which clerks have access. For example, it should contain information under the following heads :—

(i) Names of villages notorious for smuggling opium and illicit distillation.

(ii) Names of influential villagers who are suspected of aiding and encouraging opium smuggling and illicit distillation, with notes of cases in which they were concerned.

(iii) The names and history of each opium smuggler, giving full details of his haunts, his agents and followers, the sources of his supply, his mode of procuring his supplies, his methods of distribution and sale, and all other information of importance bearing on smuggling and hawking.

(iv) The routes, etc., by which and the season at which opium is smuggled.

(v) The names of all persons who practise illicit distillation on a large scale, mentioning localities where they distil, their customers and mode of disposal. The journal must be written up by the Superintendent himself and by no one else. Entries should be made as soon as information is obtained so that the journal may be kept up to date. The Superintendent should take his Confidential Journal with him on tour, and should note in it the information which he obtains as he visits each village. A certain number of pages should be allotted to each Township, the book should be indexed and the entries made under the Township to which they refer.

105. Every Superintendent is supplied with two copies of the Confidential Excise Supplement to the *Police Crime Gazette*. The weekly numbers of this publication should form a separate file and should be bound at the end of the year. These volumes are to be kept permanently. From the spare copies the Superintendent can send cuttings to Excise Officers for necessary enquiry and action.

106. (1) In the District Excise office will be maintained a Register of Breaches of Breaches of the Excise and Opium Acts in Excise Form G-9. All criminal cases under these Acts and all other cases in which confiscation has been ordered under them will be entered in the register.

(2) The Register will be maintained in three parts: Part I relating to seizures or arrests made by Excise Officers; Part II to seizures or arrests made by Police Officers, and Part III to seizures or arrests made by other Officers, *i.e.*, Village Headman, etc.

(3) On receipt of the intimation under Direction 52 or 53 of an arrest of or a seizure the Excise Superintendent will enter in ink the serial number by the financial year in column (1), the name of the arresting officer in column (2), the date of arrest or seizure in column (3) and the name of accused if any in column (4). If any of the information required for other columns is received at the same time this should be entered in pencil but it should not be inked up until it has been verified on receipt of the Magistrate's proceedings.

(4) Any particulars required for other columns which are obtained from the Weekly Criminal Statement (Lower Burma $\frac{13}{\text{Criminal}}$ and Upper Burma $\frac{\text{Judicial}}{\text{Criminal}}$ 29) should also be entered in pencil, but the entries should not be inked up until they have been verified on receipt of the Magistrate's proceedings.

(5) On receipt of the Magistrate's proceedings (or the police papers if the case was not sent up for trial), columns (5) to (8) and (10) to (48) should be filled in or inked up.

(6) Columns (9), (49) to (52) and (54) should be filled up as soon as Reward Vouchers have been issued and the proceedings have been returned to the Magistrate, and column (53) should be filled up as soon as a report of disbursement is received from the officer to whom the Reward Vouchers were sent.

(7) Towards the end of the financial year the Superintendent should collect all information possible regarding uncompleted cases that are still pending in the Courts.

(8) All cases with regard to which the Magistrate's proceedings have not been received at the end of the financial year should be carried over to the following year, the entries being in red ink and the serial numbers of the new year being entered over that of the old year, thus 1/35, 2/57. If the proceedings have been received before the end of the year but rewards have not been paid the entries should not be recopied but the necessary particulars of payment of rewards should be entered in red ink in the previous year's register. The total of such payments should be calculated and entered at the

beginning of the next year's register as a carry over from the previous year and in the annual returns only the total amount actually spent on rewards in the financial year should be shown. In totalling the other statistics for the annual returns all pencil entries (*i.e.*, all those relating to cases for which the Magistrate's proceedings were not received before the end of the year) should be disregarded.

107.

* * * *

108. In the District Excise Office will be maintained a Crime Register in Excise Form G-11 for the entry of the names of all persons convicted under the Excise and Opium Acts. The entries will be made when the Register of Breaches is written up. Names should be entered in alphabetical order by Townships. The Police or Excise Officer prosecuting in each case should verify before the case comes into Court whether the person charged has been previously convicted.

109. A record of the receipt and return of criminal proceedings will be maintained in columns (8) and (9), Form G-9. If they are required in appeal or revision they should be returned at once. In other cases they should be returned as soon as they are no longer required.

110. The Superintendent or other officer (Assistant Superintendent or Inspector) in Excise charge of a District is required to maintain confidential files for all Excise Officers under his control of and above the rank of Sub-Inspector; the file should be cased in pink covers in Form Miscellaneous-General-125, and a separate file should be opened for each officer. The files must be kept under lock and key, and should contain as complete a history as possible of every officer. The opening entry should give details of the officer's parentage, birth-place and educational qualifications, a note being made of any special influence he may have in any particular locality, and should be recorded on Form C.S.O.G. 1-10. Every important fact connected with the officer's official history should be noted at the time of occurrence, *e.g.*, the receipt of a reward or certificate, a punishment or a transfer on account of bad work, or for any other unfavourable reasons, etc. At the time of his transfer, the Superintendent or other officer (Assistant Superintendent or Inspector) in Excise charge of a District, should make a short note in each officer's file on his character and qualifications, and also comment on his work.

111. (1) The Superintendent or other officer (Assistant Superintendent or Inspector) in Excise charge of a District will submit to the Deputy Commissioner at the beginning of the year annual confidential reports in Excise Form G-19 on Assistant Superintendents, Inspectors, and Deputy Inspectors employed under him. The report on each officer should be on a separate form and should be prepared in triplicate. A copy of the report on each Assistant Superintendent or Inspector or Deputy Inspector should be placed in his confidential file after the Deputy Commissioner has noted on it. These reports in duplicate, together with a confidential report in duplicate, on the

Superintendent or other officer (Assistant Superintendent or Inspector) in Excise charge of a District will be forwarded by the Deputy Commissioner, through the Commissioner and the Assistant Commissioner of Excise (Intelligence) for recording their remarks to the Excise Commissioner. The Commissioner will retain one copy of each report for the confidential file maintained by him. Copies of the confidential reports on Superintendents and Assistant Superintendents, together with a report on the Assistant Commissioner of Excise (Intelligence) will be submitted by the Excise Commissioner to Government for perusal.

(2) The reports on the Inspectors employed in the Excise Bureau will be prepared in triplicate to the Assistant Commissioner of Excise (Intelligence) who will place one copy in the officer's confidential files and submit two copies to the Excise Commissioner.

(3) When an officer is transferred or proceeds on leave during the year, the first reporting officer should make a short note on the officer's confidential file about his character and qualifications, and also comment on his work; similar notes should be made in the confidential files of the officers, when the first reporting officer is transferred or proceeds on leave. These notes may be utilized when the annual confidential reports are written.

(4) When the confidential reports are submitted in Excise Form G-19 the Superintendent of Excise or other officer (Assistant Superintendent or Inspector) in Excise charge of a district will also submit reports on Sub-Inspectors of Excise in this form. A copy of the report on the Sub-Inspector of Excise will be placed in his confidential file after the Deputy Commissioner has noted on it.

(5) If an officer has occasion to include in his remarks that the subordinate officer on whom he is reporting possesses certain faults or defects, he should state explicitly, whether the attention of the subordinate has already been drawn to these shortcomings. Unfavourable remarks accorded in a confidential report will be communicated to the officer concerned in the case of Sub-Inspectors of Excise by the Deputy Commissioner in the case of Inspectors or Deputy Inspectors of Excise, by the Excise Commissioner, and in the case of gazetted officers, by Government, in accordance with the principles laid down in Appointment Department Circular No. 40 of 1915. If the officer concerned submits an explanation, it will be filed in his personal file with any remarks made by his superior officers on the explanation, but no reply thereto will ordinarily be sent.

112. The confidential file of the Assistant Commissioner of Excise (Intelligence) is maintained by the Excise Commissioner, those of Superintendents or other officers (Assistant Superintendents or Inspectors) in Excise charge of Districts are maintained in triplicate, one by the Deputy Commissioner, one by the Commissioner, and one by the Excise Commissioner. The confidential files of the Inspectors employed in the Excise Bureau are maintained in triplicate, one by the Assistant Commissioner of Excise (Intelligence) and two by the Excise Commissioner. The confidential files of Assistant Superintendents and Inspectors who are not in Excise charge of Districts, and of Deputy Inspectors and Sub-Inspectors, are kept in the custody of the Superintendent, or Assistant Superintendent or Inspector in Excise charge of a district, as the case may be.

113. On the transfer of a Superintendent, Assistant Superintendent, Inspector, or Deputy Inspector, from one district to the another, the Deputy Commissioner of the former district shall forward within ten days of the transfer his copy of the officer's confidential file to the Deputy Commissioner of the latter district. Commissioners shall take similar action when the transfer is from one Division to another.

Personal papers transferred with officers

114. (1) Copies of notes of inspection should be furnished to the officers-in-charge of the office, etc., inspected.
Inspection notes.

Exception.—Inspections of liquor shops by Inspectors and Sub-Inspectors the notes of which should be embodied in the Inspecting Officers' diaries.

(2) A copy of the note of the Civil Surgeon's annual inspection of distilleries and warehouses should be sent through the Deputy Commissioner and Commissioner to the Excise Commissioner and another copy to the Director of Public Health.

(3) A copy of the notes of inspections by the Assistant Commissioners of Excise should be furnished to the Excise Commissioner.

(4) A copy of the notes of inspections by the Excise Commissioner and Assistant Commissioners of Excise will be furnished to the Commissioner with spare copies for information of the officers concerned.

(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.

(6) The provisions of section 272, District Office Manual, should be observed.

Only the last note of each Inspecting Officer should be kept in the Main File, others should be removed and placed in the correspondence file of the appropriate year.

114A. The instructions and rules in the Burma Treasury Manual and the Civil Account Code must be followed.

Accounts.

Attention is directed to the following points :—

(i) All bills, except—

(a) vouchers for rewards (for which a system of Advice List is prescribed under Excise Direction 69),

(b) bills of Gazetted Officers, and

(c) contingent bills endorsed for payment direct to suppliers

must be entered in the Treasury Pass Book,

(ii) All Establishment Pay Bills and Travelling Allowance Bills must be cashed at the Headquarters Treasury, and the amounts payable to subordinates at out-stations must be remitted by cash order.

(iii) Retrenchments by the Accountant-General which relate to overpayments made in previous years must be reported to the *Akunwun* for entry in his Registers as Receipts or Revenue under the head "Recoveries of overpayments of previous years."

(iv) Retrenchments by the Accountant-General which relate to overpayments made in the current year must be taken in reduction of the current year's expenditure and deducted from the total expenditure to date in the Monthly Return of Expenditure against the head to which the overpayment was debited.

114B. Monthly Returns of Expenditure must be prepared according to the instructions in the Budget Manual and submitted by the due date. The returns for July and August in each year should be regarded as particularly urgent and should be despatched by the first of the following month without fail. Great care must be taken to see that the Monthly Returns are accurate. Attention is invited to the following points :—

- (i) Salaries drawn through a Bank in Rangoon must not be included in District Monthly Returns of Expenditure.
- (ii) Compensatory Local Allowance must be debited to Allowances, Honoraria, etc., Fixed, and not to salary or pay.
- (iii) The total pay must be debited to pay and not only the net amount drawn from the Treasury after deducting Provident Fund and Income-tax deductions, etc.
- (iv) The expenditure actually incurred in any particular month must be included in the expenditure for that month. For example, the establishment pay for the month of June, drawn from the Treasury in July must be shown in the Monthly Returns for July and not in the Monthly Return for June.
- (v) Expenditure on Rewards must be correctly separated into rewards to officials and rewards to non-officials.

In order to facilitate reconciliation of discrepancies between the Accountant-General's figures and District figures the serial numbers which have to be entered on each voucher in accordance with the instructions in Rule 54 (6) of the Budget Manual should be noted in the last column of the return against each head of account.

115. All gazetted officers of the Excise Department on arrival in Rangoon should report themselves personally at the office of the Excise Commissioner.

116. All officers when proceeding on leave should record their postal addresses in the Excise Office of the District from which they proceed, and revise them from time to time as required. Gazetted officers should also record their addresses in the Excise Commissioner's office.

SECTION B.—ALCOHOLIC LIQUOR.

CHAPTER XV.

LICENCES.

117. (1) Bottling licences (Rules 4 and 156) are only required for foreign spirit. As those licences are not "permits" [section 16 (2) (b)] they can only be held on the vend premises in connection with which they are issued.

(2) The following general conditions for the use of bottles are to be found in the licences for vend or foreign alcoholic liquor :—

(a) A bottle in which foreign alcoholic liquor is kept shall be sealed, wired or secured by capsules on metallic foil.

(b) A bottle containing foreign alcoholic liquor shall be labelled in conformity with the provisions of the Burma Merchandise Marks Act, and when the liquor is bottled in the Province, the label shall also show the place of bottling and the name of the bottler.

(c) A bottle containing 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.....Bottled in..... ”

(d) Foreign spirit manufactured in India or Burma shall have the words “ Manufactured in India ” or “ Manufactured in Burma ” conspicuously labelled or branded on the receptacle or bottle in which it is kept or sold to the public.

(e) A bottle containing gin of a strength not higher than 35 degrees under-proof, or 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.

(f) A bottle of spirit purporting to contain a quart or a pint respectively shall if it contain less than 26 ounces of spirit in the case of a quart or 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 its contents.

(g) The President of the Union has directed that action in respect of an alleged breach of the conditions relating to the labelling of the strength and contents of bottles, mentioned above in clauses (e) and (f), and shall not be taken except by or under the explicit orders of a Superintendent or some higher authority.

118. The terms of Condition II of Excise Form F.L.-7 which require the licensee to obtain his spirit from a licensed distiller or a licensee in Excise Form F.L.-6 must be strictly enforced. Although licensees in Excise Form F.L.-11 are entitled to sell spirit manufactured in Burma which has been declared to be foreign spirit if it is not intended to encourage such sales and thereby render Excise Form F.L.-6 superfluous.

119. Canteen licences (Rule 4, Serial No. 20) should not be dealt with under Rules 16 to 20, but the Collector will consult the Commanding Officer of the station. The licence should be given a number as in the case of licences for the vend of denatured and rectified spirits and of medicated wines under Rule 28.

120. The permit required by Rule 21 (6) (a) should be granted free of fee in Excise Form F.L.-17B, after consultation with the Officer Commanding the troops concerned. The classes of troops to whom the permit refers should be carefully entered therein.

121. As licences for the retail vend of foreign alcoholic liquor at an entertainment (Rule 4, Serial No. 30, and Rule 124) are usually required at short notice the provision of Rules 16 to 20 cannot always be observed in practice. The Collector should satisfy himself before granting such a licence that there is no considerable public objection. Each such licence should bear a serial number under Rule 28 as provided for canteen licences in Direction 119.

122. Medicated wines and similar preparations which contain spirit fall under the category of "Foreign Alcoholic Liquor" as notified under section 3 of the Act. Those containing less than 20 per cent of proof spirit (*i.e.*, below 20 per cent proof or 80° U.P.) have been exempted under section 5 (1) from all the provisions of the Act, and no licence for vend is required. Those containing from 20 to 42 per cent of proof spirit (*i.e.*, between 20 and 42 per cent proof or 80° and 58° under-proof) and assessed to Customs duty as medicated wines, can be sold by pharmacists, medical practitioners, and general dealers (Rule 4—item 32) under licence in Excise Form F.L.-23 and by persons licensed to sell foreign alcoholic liquor. Those containing over 42 per cent of proof spirit (*i.e.*, above 42 per cent proof or 58° under-proof) can only be sold by persons licensed to sell foreign alcoholic liquor. Medicated wines which are classed as table wines for Customs purposes and assessed to Customs duty as table wines may not be sold under a licence in Excise Form F.L.-23. If it is found at any time that Condition IV of the licence in Excise Form F.L.-23 is being infringed and that medicated wines are being sold as intoxicants and not for medicinal purposes, or that wines classed as table wines for Customs purposes, and assessed to Customs duty as table wines, are being sold under cover of the licence in Excise Form F.L.-23, the licence should be cancelled by the Collector. The Customs lists of wines classed as table wines and wines classed as medicated wines will be forwarded to all Collectors by the Excise Commissioner.

123. (1) In Condition I of the licences for the vend of denatured spirit (Excise Form F.L.-25) the licensee is forbidden to sell more than five gallons of spirit in a single transaction unless the purchaser holds a vendor's licence or is otherwise authorized to purchase a larger quantity of such spirit.

(2) The Collector may grant authority in writing to any person to purchase such spirit in quantity not exceeding fifty gallons for his private use and not for sale, and up to five hundred gallons for use in manufactures. The Collector may with the previous sanction of the Excise Commissioner grant authority to purchase such spirit to excess of five hundred gallons for use in manufactures, subject to such conditions, if any, as the Excise Commissioner may impose.

124. Licences for the manufacture and retail vend of country
Hlawza licences fermented liquor other than *tari* (Excise Form
 C.F.L.-2) are ordinarily to be granted for a
 period of three years (Rule 47), and the Collector should arrange as
 far as possible that one-third of such licences in the Districts are sold
 in each year. If the amount bid for a licence is unduly low or high,
 the licence should be granted for one or two years only. These
 licences are granted for three years so as to permit of the enforcement
 of Condition XIII of the licence which requires that the licensed
 premises shall be constructed in such manner, of such dimensions
 and of such materials as the Collector may require, that the utensils
 and appliances used in manufacture shall be approved by the
 Collector, and that the utensils, premises and surroundings shall be
 maintained in a clean and sanitary condition. Licence-holders should
 be required to provide or construct, if necessary, sufficient space for
 the preparation and fermentation of the liquor, the fermenting room
 should be suitably ventilated, lighted, and the floor, walls and roof
 of the room should be so constructed that they can be maintained in a
 proper state of cleanliness. The floor of the fermenting room should
 be regularly washed, the walls and roof should be kept clean by white-
 washing or other means, and the premises generally should be main-
 tained in good repair and free from refuse of any kind.

125. The liquid known as "*San Pon Ye*" when made from the
 water left over after cooking rice is not "*vinegar*"
San Pon Ye is not within the meaning of Financial Department
 vinegar. Notification No. 70, dated the 18th September
 1917, and a licence for its manufacture is not necessary.

126. (*Deleted*).

127. Licensees who cannot carry on their shops should ordinarily
 surrender their licences under Rule 14. The
 Transfer of licences. transfer of a licence under Rule 21 (10) should
 seldom be sanctioned. No transfer should be sanctioned by the
 Collector in Rangoon, Moulmein, Akyab, Bassein or Mandalay unless
 it is proved that the proposed transfer has been advertised in a local
 newspaper by the applicant.

128. In order that materials may be obtained for complying with
 Rule 22, District Officers when on tour should
 Examining location verify that the sites of existing shops are suitable
 of shops. it being understood that the location of every
 existing shop must be verified each year. With the help of these
 verifications the Collector will determine the localities within which
 licensees for the following year may open their shops, taking into
 account the position of existing shops.

129. When a licence for the retail vend of liquor is put up to auction, the Collector or other officer conducting the sale under Rule 31 should announce beforehand the approximate locality of the shop. It may be impossible to fix a particular house, but it is quite possible to declare the situation of the shop within a radius of 200 or 300 yards from a certain locality and to record this in the sale proceedings. After the sale the exact position of the licensed shop (giving the name of the street, if any, and, if possible, the number of the house) should be entered in the licence in accordance with the foot-note to the form of licence. After a licence is issued the site may not be changed without giving notice to neighbouring licensees and without the sanction in writing of the Collector.

130. When extending under proviso (a) to Rule 26 the closing times for shops licensed in Forms C.F.L.-2 and F.L.-13 (Rule 4, Serial Nos. 2 and 19), the Collector should arrange the same time for the two licences.

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.

131. The importation into Burma of rectified and foreign spirit manufactured within the Gwalior State is permitted free of duty provided that the spirit is shipped under Bond in compliance with the rules, in force in that State, regulating transport under Bond.

132. The export from Burma to British India of spirit manufactured in Burma without payment of Excise duty is regulated by rules* framed under section 144 of the Sea Customs Act.

CHAPTER XVI.

EXCISE PROGRAMME

133. The District Superintendent of Police should be consulted on the District Excise proposals for each year and permitted to record his opinion on such proposals.

134. Except when the Excise programme proposed under Rule 19 for the succeeding year differs widely from that sanctioned for the current year the necessary alterations should be made in red ink in a spare copy of the sanctioned programme.

* Financial Commissioner's Notification No. 5, dated the 5th January 1921.

CHAPTER XVII.

AUCTIONS.

135. At the auction, the Collector should satisfy himself that the difference between wholesale and retail vend is understood by intending bidders. It is as follows :—A retail sale of foreign alcoholic liquor means the sale of two imperial gallons or twelve reputed quart bottles or less of foreign alcoholic liquor, no matter of how many kinds of foreign alcoholic liquor it is made up, and a sale of more than that quantity of foreign alcoholic liquor is a wholesale sale. Thus, the holder of a licence for the retail vend of foreign alcoholic liquor may sell at a single transaction four reputed quart bottles of beer, four reputed quart bottles of whisky and four reputed quart bottles of gin, as he would be selling not more than twelve reputed quart bottles of foreign alcoholic liquor, but he may not sell six reputed quart bottles of beer, six reputed quart bottles of whisky and six reputed quart bottles of gin as he would be selling more than twelve reputed quart bottles of foreign alcoholic liquor, in a single transaction. The holder of a licence for the wholesale vend of foreign alcoholic liquor may sell four reputed quart bottles of brandy, four reputed quart bottles of whisky, four reputed quart bottles of gin and one reputed quart bottle of beer, but he may not sell four reputed quart bottles of brandy, four reputed quart bottles of whisky, three reputed quart bottles of gin and one reputed quart bottle of beer in a single transaction.

136. A Collector may withhold the sale of a licence on the ground that there is collusion between the bidders to keep down the price, but his action should be reported to the Commissioner for orders under Rule 35.

Collusion between bidders at auction.

137. The Collector shall, so soon as the auction sale has been held, forward to the Commissioner two copies of the printed statement in the form received from the Excise Commissioner under the provisions of Rule 20 with the particulars required for entry in columns 4 to 8, both inclusive. He should also attach (in duplicate) an explanatory memorandum giving reasons for substantial increases and decreases in the fees paid for the licences, as compared with the amounts realized in the previous year, and in cases where a sanctioned licence has not been disposed of, for the failure to sell it. The copies of the printed statement need not bear the signature of the Deputy Commissioner, and this duty may properly be delegated to the *Akunwin*. The Commissioner shall issue such orders as he deems advisable for the disposal of licences (if any) which remain unsold, and shall without delay forward a copy of the statement and of the memorandum to the Excise Commissioner with a note of the action which he has taken.

Report of auction results.

CHAPTER XVIII.

DISTILLERIES.

138. (1) The Superintendent in whose jurisdiction a distillery has been licensed under section 12 should inspect it not less frequently than once a month and the Deputy Commissioner not less frequently than once every six months. At every inspection of a distillery the hydrometers in use for the purpose of gauging the strength of the spirit produced should be tested by comparison with a hydrometer kept in the office of the Collector or the Superintendent for this express purpose.

(2) The Civil Surgeon should inspect each distillery in his jurisdiction at least once a year, if the Director of Public Health has not already inspected it during that year, and each warehouse in localities visited by him and report on their sanitary condition and that of the vessels used in the storage and reduction of spirit.

139. The Distillery Officer should see (1) that spirit is manufactured by the distillery licensee in accordance with the terms of his licence and of the Burma Excise Act and Rules ; (2) that the distillery buildings and surrounding walls are kept in a proper state of repair ; (3) that nothing is permitted to be brought within the distillery enclosure except appliances and materials required for the manufacture of spirit ; (4) that no wash prepared for distillation is removed from the distillery ; (5) that all spirit is run from the stills into locked receivers ; (6) that all spirit other than that in the receivers is kept in a locked store-room in the distillery enclosure ; (7) that all spirit passed into or out of the store-room has been regularly proved and gauged ; (8) that duty has been paid on all spirit issued from the distillery or a bond executed for payment of such duty ; (9) that passes are given by himself for all issues of spirit ; (10) that all spirit issued as country spirit is plain spirit and if issued direct to licensed retail vendors that it is of the prescribed strength ; (11) he should also visit the distillery at irregular intervals at least twice a week at night between 10 p.m. and 6 a.m.

140. The Distillery Officer shall keep a diary in Excise Form D-9 in which he will record at the time and in ink the exact hours of his daily arrival at, and departure from the distillery ; of his opening and closing of the wash room, receiver room, or spirit store ; of the storage and removal for spirits ; of the receipt of applications for issue of permit for transport of spirits and of the removal of such spirits ; of the purpose for which Excise revenue lock tickets are used and of the removal of such tickets ; of his attendance at the end of his night visit to the distillery and of all other action taken by him in reference to his duties. Where two or more officers are employed, each officer shall enter in consecutive order the record of operations conducted by him and initial each entry. At the close of the week the Distillery Officer (or the senior if there are two or more) will append thereto any remarks on the general management of his charge, the quantity of the materials used and of the spirits made, and loss of spirit due to

evaporation or other causes, quantity of spirit issued and the balance in hand, etc., to which it is advisable to draw the notice of the Superintendent. A copy of the diary in Excise Form D-10 must be submitted direct to the Superintendent every Monday morning together with the lock tickets which have been taken off during the preceding week and their counterfoils, in order to enable the Superintendent to compare the entries in the diary with the lock tickets so as to make sure that the working of the distillery, etc., during the week does not present any unusual or irregular features. These diaries will, after submission to the Collector, be finally recorded in the office of the Superintendent after any orders passed on them have been noted by the Distillery Officer. Superior officers inspecting distilleries, etc., should initial the diary in Excise Form D-9 after entry of such remarks as they find necessary, and should append to their initials the hour and date of their visits. The lock tickets submitted to the Superintendent with diaries will be destroyed by him in the next quarter but one following that in which they were received.

141. (1) The following registers will be maintained by all Distillery Officers :—

I. Register of wash made and spirit obtained there from (Excise Form D-6).—(i) This register is intended to show accurately the quantity and gravity of wash used and spirit obtained therefrom, so as to control manufacturing operations.

(ii) Where distillers use spent wash in the preparation of new wash, the quantity and gravity used must be deducted throughout from the readings for the new wash or the results will be delusive. For instance, if a distiller uses 50 gallons of spent wash, at a gravity of 20° in making each 100 gallons of wash and suppose the gravities found in five days were, respectively, 70°, 60°, 50°, 30°, and 15°, then the following calculations would be necessary before entering up the gravities in columns 6 to 10 :—

(a) Spent wash : $50 \times 20 = 1,000$.

(b) Wash : $100 \times 70 = 7,000$; $7,000 - 1,000 = 6,000$:

$$\frac{6000}{100} = 60.$$

Spent wash should possess no saccharine matter capable of further fermentation or spirit production. The number of gallons of spent wash and the gravity thereof should be shown in red ink in column 20 (Remarks).

(iii) Sugar must be completely dissolved or molasses thoroughly mixed before the initial (highest) gravity is taken. Otherwise results are vitiated.

(iv) When weak spirits are distilled together with wash, the proof quantity sent to the still must be deducted from the total proof quantity outturned before calculating the percentage of attenuation of the wash distilled.

(v) The addition of wash under fermentation to wash freshly set up will be permitted provided that full particulars in writing are given to the Distillery Officer before removal of any wash,

and that the amount of wash removed from any wash back shall not exceed 100 gallons. The addition of fresh wash to replace that already removed is prohibited.

(vi) The "attenuation" of the wash is the number of degrees on the saccharometer by which the highest or initial gravity and the final or lowest one differ. Thus in the case of a wash with initial gravity of 60° and final one of 20°, the attenuation would be 40°, and the calculation for this column would be as follows:—Multiply the number of proof gallons of spirit outturned (column 15) by 100; divide the product by the number of gallons of wash made (column 4); by the figure thus obtained divide the number of degrees of attenuation (column 6 *minus* column 10); the quotient will be the result required.

Example: 1,200 gallons of wash: initial gravity 60°; final gravity 20°; proof spirit outturned 96 gallons:—

$$\text{Then } \frac{96 \times 100}{1200} = 8 : \frac{60-20}{8} = \frac{40}{8} = 5.$$

In other words, the outturn of proof-spirit is 8 gallons per 100 gallons of wash, and as the production of this percentage is accompanied by a loss of gravity of 40° the wash has attenuated 5° for each gallon of proof-spirit obtained. Where the working is satisfactory and the wash thoroughly exhausted of its spirit, the results should invariably be between 4.3 and 5. Any great variation from this standard should be explained in column 20, as should also any considerable variation in the spirit outturn from either single or combined distillation. When the spirit from two or more lots of wash is collected in one receiver, the quantities of wash used (column 4) should be bracketed together, and the spirit outturned be shown together with all the necessary calculations one line only. The average attenuation would, of course, be calculated on the whole of the wash used.

(vii) Any three intermediate dates, approximately at equal intervals between those in columns 1 and 11 should be employed in filling up these columns.

II. *Store-room Register (Excise Form D 7).*—This register will show day by day the quantity and strength of all the spirit (other than reduced country spirit) in each vat or cask in the store-room. On every occasion on which spirit is added to or taken from a vat or cask the quantity and strength of the spirit contained in the vat or cask must be ascertained both before and after the spirit is added or taken out. It is not necessary to test daily the casks or vats to which no spirit is added and from which none is taken out, but all such casks or vats must be measured and tested not less frequently than once in seven days and the vats or casks must be securely sealed or locked by the Distillery Officer after each examination and kept sealed or locked until the next examination is made. The "Opening Balance," columns 3 to 5, should be entered up daily for all casks and the words "not tested" written in columns 6 to 11 against casks which have not been measured and tested on that day. In a distillery from which country spirit is issued, strong spirit drawn from a vat or cask to be reduced to the prescribed strength will be entered as "taken out" in columns 9

to 11 of this register and will be brought into columns 5 to 7 of the Register of reduced Country Spirit (Excise Form C.S.-14). When it is found on testing a cask or vat that there has been any loss in quantity or strength, as compared with the entries when last tested, the difference should be entered under leakage in columns 12 and 13 of the preceding day. An excessive amount of leakage should be reported at once to the Collector, through the Superintendent. The register shall be kept in the store-room. The Distillery Officer and the distiller or his agent shall sign the register daily in acceptance of the figures and shall initial all corrections. Erasures are prohibited.

III. *Stock Book (Excise Form D-8).*—This register will give in a summary form the results of each day's transaction. Weak spirit or low wines will not be included. There will be one line in the register for each day of the month and totals of columns 4 to 16 inclusive will be struck at the end of the month. *Columns 2 and 3.*—The figures will be taken from columns 3 and 5 of the Store-room Register (D-7) added to columns 2 and 4 of the Register of reduced Country Spirit (C.S.-14). *Columns 4 and 5.*—The figures will be taken from columns 7 and 9 of the Register of Manufacturing Operations (D-11). *Columns 6 to 8.*—These figures will be the totals for the day in columns 9 to 17 of the Register of Daily Issues of Foreign Spirit (F.L.-26). *Columns 9 and 10.*—These figures will be the totals for the day of columns 6 and 8 in the Register of Issues of Country Spirit in Bond (C.S.-11). *Columns 11 to 14.*—These figures will be the totals for the day of columns 4 to 6, 8 and 10 in the Register of Issues of Country Spirit to Licensed Vendors (C.S.-15). *Columns 15 and 16.*—The figures will be the totals for the day in columns 12 and 13 of the Store-room Register (D-7) and in columns 11 and 12 of the Register of Reduced Country Spirit (C.S.-14). The entries should be made so soon as the vats or casks have been tested on the following day. In distilleries not authorized to issue country spirits, columns 9 to 14 will be blank.

IV. *Register of Manufacturing Operations (Excise Form D-11).*—This register is intended to show the quantity of wash and weak spirit used for each distillation in each still in the distillery and the quantity of spirits obtained. For pot stills the entries should be made after each distillation. For continuous stills the entries should be made at the close of each day's work. *Column 2.*—Each still in the distillery should be given a separate number and the number be entered in this column. *Columns 10 to 12.*—Weak spirit which is intended by the distiller for redistillation should be entered in these columns. The entries in the register should be totalled at the close of each day and the totals of columns 7 and 9 carried into the Stock Book (Excise Form D-8).

V. *Register of Daily Issues of Foreign Spirit (Excise Form F.L.-26).*—Every issue of foreign spirit is to be entered in detail in the register before the spirit leaves the distillery. The totals from the first of each month of columns 9 to 17 inclusive will be struck at the foot of each page and be carried forward to the end of the month. When spirit has been issued to licensees in other districts on the order of the Collectors or Township Officers of

districts, separate totals must be kept of the issues to each different district. On the 30th September in each year the monthly totals for the year 1st October to 30th September will be entered on a separate page and a grand total will be struck for entry in the Annual Returns.

(2) The following registers will be maintained *in addition* to the above by Distillery Officers at distilleries from which country spirit is issued :—

VI. *Register of Reduced Country Spirit (Excise Form C.S.-14).*—This register will show the amount of strong spirit and water put into the reduction vats and the quantity of reduced spirit drawn from them for issue. The figures for each vat will be shewn on separate pages in the register. *Columns 2 to 4.*—The quantity and strength of the spirit in each vat should be tested on every occasion before more spirit is added. *Columns 9 and 10.*—The strength of the reduced spirits must be of the prescribed strength, and further spirit or water must be added as required to obtain the prescribed strength.

VII. *Register of Issues of "Country Spirit in Bond (Excise Form C.S.-11).*—Details of all the country spirit issued in bond to Government warehouses will be entered in this register. *Columns 1 to 8* of the register shall be written up for each consignment before the spirit leaves the distillery. *Columns 9 to 15* must be written up so soon as the report (Form C.S.-12) of the arrival of the spirit is received from the Warehouse Officer. In columns 6 to 8 and 11 to 13 the quantity and strength of spirit in each cask shall be entered separately.

VIII. *Register of Issues of Country Spirit to Licensed Vendors (Excise Form C.S.-15).*—Details of all the country spirit issued to holders of licences in Excise Form C.S.-1, who are required to obtain their supplies direct from the distillery, will be entered in this register. The entries in all the columns shall be written up before the spirit is removed from the distillery. *Columns 4 to 6.*—The entries in these columns must agree with the issues as entered in columns 13 and 14 of the Register of Reduced Country Spirit (C.S.-14). *Columns 7 to 14.*—The Distillery Officer will be informed of the rate of duty and distiller's price of spirit issued to each licensed shop and will be held personally responsible for the entry of the correct figures in these columns. The duty and price must be paid into the treasury or sub-treasury and *not* to the Distillery Officer nor to the distiller's agent. The entries in columns 4 to 14 of the register will be totalled at the close of each month.

142. (1) The following monthly returns will be prepared and submitted by all Distillery Officers :—

Distillery Officers' monthly returns.

I. *Statement of Spirit Manufactured, Issued and in Stock (Excise Form D-12).*—This statement

will show in a summary form all operations at the distillery during the month. It will be compiled from the Distillery Stock Book (Form D-8), and will be submitted in duplicate at the close of each month to the Deputy Commissioner, by whom one copy will be forwarded direct to the Excise Commissioner. *Columns 1 to 2.*—The figures in these columns will be those entered on the first day of the month in

columns 2 and 3 of the Stock Book. *Columns 3 to 15.*—These figures will be the monthly totals of columns 4 to 16 of the Stock Book. For distilleries which do not issue country spirit, columns 8 to 13 will be blank. *Columns 16 and 17.*—These figures will be the opening balance for the first day of the following month as given in columns 2 and 3 of the Stock Book.

II. *Detailed Statement of Issues of Foreign Spirit (Excise Form F.L.-27).*—This statement will show in detail all issues of foreign spirit during the month. It will be compiled from the Register of Daily Issues of Foreign Spirit (Form F.L.-26), and will be submitted in duplicate at the close of each month to the Deputy Commissioner, by whom one copy will be forwarded direct to the Excise Commissioner. The totals of the figures of issue for spirit and duty in columns 9 to 17 must agree with the figures given in columns 5 to 7 of the monthly statement in Excise Form D-12.

(2) The following monthly statements will be submitted in addition to the above, by Distillery Officers at distilleries from which country spirit is issued :—

III. *Detailed Statement of Issues of Country Spirit in Bond (Excise Form C.S.-16).*—This statement will be a monthly detailed return of all country spirit issued in bond to Government warehouses and the entries in columns 1 to 10 will be a copy of the entries for the month in columns 1, 2, 4, 6, 8, 9, 11, 13 to 15, of the Register of Issues of Country Spirit in Bond (Excise Form C.S.-11). It will be submitted in duplicate at the close of the month to the Deputy Commissioner, by whom one copy will be forwarded direct to the Excise Commissioner.

All spirit which has left the distillery before the close of the month must be entered in columns 1 to 5. In cases in which the report of arrival has not been received from the Warehouse Officer when the statement is compiled, columns 6 to 11 will be left blank and these issues will be shown again in red ink at the head of the statement for the following month.

IV. *Detailed Statement of Issues of Country Spirit to Licensed Vendors (Excise Form C.S.-17).*—This statement will be a monthly detailed return of all country spirit issued to licensees in Excise Form C.S.-1 who are required to obtain their supplies direct from the distillery and will be a copy of the entries for the month in columns 1 to 17 of the Register of Issues of Country Spirit to Licensed Vendors (Excise Form C.S.-15). It will be submitted in duplicate to the Deputy Commissioner. One copy will be forwarded direct to the Excise Commissioner. The second copy after the verification of columns 15 to 17 in the treasury will be filed in the Deputy Commissioner's office.

143. The necessary number of constables will be placed under the orders of the Distillery Officer to guard the distillery. Watch will be kept up day and night at the gate of the distillery. The guard shall be responsible to the Distillery Officer—(1) that no wash is removed from the premises ; (2) that no spirit not covered by a pass signed by the Distillery Officer leaves the distillery ; and (3) that no person not duly authorized enters it.

Duties of distillery
constables.

144. The gate of the distillery shall be kept lock between sunset and sunrise and only opened to admit Government servants on duty, the distillers and their servants. The key of the gate shall remain in the possession of the constable on duty.

145. The capacity of every vat should be painted thereon in bold figures at the time of testing under Rule 75. Capacity of vats. The capacity for each quarter inch of the gauge rod should be recorded at the time of testing and a copy of this record kept in the Deputy Commissioner's Office.

146. Under Rule 110 all casks used for the issue of country spirit in bond must be approved by the Deputy Commissioner, and it is important that such casks should be free from leaks and in good sound condition. The best method of testing a cask for leaks is to half fill the cask with boiling water, and then to bung it up quickly and at once roll it over three or four times briskly. Every part of the cask is examined as it turns uppermost, when any leaks will become evident.

147. At the time of the issue of a pass for issue of country spirit from a contract distillery to a bonded warehouse or earlier if this is necessary to ensure that the advice is received before the arrival of the spirit, the Distillery Officer will send by post to the officer-in-charge of the warehouse to which the spirit is being issued, a letter of advice of the issue of the spirit in Excise Form C.S.-12. The advice will state the date on which the spirit is issued, the period for which the pass is in force, the consecutive number of each cask in the distillery register, the quantity and strength of the spirit in each cask and the manner in which each cask has been sealed. An impression of the stamp used in sealing the casks will be sent with the advice.

148. The Distillery Officer shall endorse on the order for issue of foreign spirit under Rule 155 the quantity of liquor issued, its strength and the date of issue, and shall forward the order by post to the Collector or Township Officer by whom it was issued. On receipt of this order from the Distillery Officer, the Collector or Township Officer shall cause the foil to be re-attached to the counterfoil.

CHAPTER XIX.

WAREHOUSES.

149. The Warehouse Officer should see—(1) that all spirit issued under bond from the distillery is received in the warehouse within the period allowed for its transport ; (2) that the spirit is at once placed in the store-room ; (3) that no spirit is taken from the store-room to the issue compartment until it is needed for issue ; (4) that all spirit brought into the issue compartment is at once reduced to one or other of the prescribed strength ; (5) that spirit is issued to those licensed

retail vendors only who are permitted to obtain their supplies at the warehouse ; (6) that the retail vendor produces his pass-book for entry by the Warehouse Officer of the quantity issued ; and (7) that no spirit is issued until the Treasury or Sub-Treasury Officer has informed the Warehouse Officer that the duty and distiller's price have been paid into the treasury by the retail vendor.

150. The Warehouse Officer shall keep a diary in Excise Form D-9. The provisions of Direction 140 in respect of the diary of the Distillery Officer will apply as far as possible to the diary of the Warehouse Officer.

151. The following registers will be maintained by Warehouse Officers :—

Warehouse Officers' registers. I. *Register of Spirit in Store-room (Excise Form C.S.-13).*

Columns 1 to 5.—Entries will be made in these columns immediately spirit is received from the distillery. The actual quantity and strength of spirit as ascertained on arrival by the Warehouse Officer, and as reported to the Distillery Officer, will be entered in columns 3 to 5. When a cask is removed from the store-room to the issue compartment, the quantity and strength of the spirit will again be tested by the Warehouse Officer and the necessary entries will be made in columns 6 to 11 in the line containing the entries for that cask in columns 1 to 5. At the end of each month the stock in hand will be ascertained by adding up the quantity of spirit as shown in columns 3 and 5 for casks still in the store-room and the totals will be entered in columns 12 and 13 on the line next below the last entries in columns 1 to 5.

II. *Register of Reduced Country Spirit (Excise Form C.S.-14).*—See Direction 141 (2) VI.

III. *Register of Issue of Country Spirit to Licensed Vendors (Excise Form C.S.-15).*—See Direction 141 (2) VIII substituting "Warehouse" for "Distillery."

152. The following monthly returns will be prepared and submitted by all Warehouse Officers :—

Warehouse Officer's returns.

I *Statement of Receipts and Issues of Country Spirit (Excise Form C.S.-18).*—Receipts of spirit in bond from the distillery will be shown in detail in this return. The issues from the store-room to the issue compartment, the amount of wastage and the issues to licensed vendors will be shown in totals only for the month and not in detail. This statement at the close of each month will be submitted in duplicate to the Deputy Commissioner, who will forward one copy direct to the Excise Commissioner.

Columns 1 and 2.—The stock in hand at the beginning of the month will be the amount shown as the spirit in stock at the end of the previous month in columns 12 and 13 of the Store-room Register (C.S.-13).

Columns 3 to 6.—The figures in these columns will be copied from the entries made during the month in columns 1, 2, 3 and 5 of the Store-room Register. The spirit in each cask must be shown separately in the statement.

Columns 7 to 10.—The totals only of entries made during the month in columns 7 and 9 to 11 of the Store-room Register should be shown.

Columns 11 and 12.—These figures will agree with the entries at the end of the month in columns 12 and 13 of the Store-room Register.

II. *Detailed Statement of Issues of Country Spirit to Licensed Vendors (Excise Form C.S.-17).*—See Direction 142 (2) IV, substituting "Warehouse" for "Distillery."

153. So soon as the spirit arrives at the warehouse, the Warehouse Officer will examine the casks and seals and verify that the seals are unbroken and that the marks on the casks correspond with those given in the pass and the letter of advice. He will then place the consignment in the store-room, open each cask, prove the strength of the spirit and gauge the quantity in the cask by measurement. He will enter the results of his examination and testing in the Register of Spirit in Store-room (Excise Form C.S.-13) and in the form on the reverse of the letter of advice, attach the pass to the letter and return them at once to the Distillery Officer by whom they were issued. If any cask is reported to have arrived with its seals broken or if the percentage of wastage in any cask calculated in London proof gallons is in excess of the scale given in Rule 112, the Distillery Officer will at once submit to the Collector the letter of advice with the Warehouse Officer's report on the reverse of it for information and such action as may be deemed necessary. If a consignment of spirits has not arrived at the warehouse within the period stated in the letter of advice the Warehouse Officer will at once inform the Distillery Officer, by telegram, if possible, of the non-arrival of the spirit and the Distillery Officer will immediately submit a report of the facts to the Collector. If the distillery and warehouse are not situated in the same district, the Warehouse Officer shall also submit the letter of advice with a report of non-arrival to the Collector of the district in which the warehouse is situated. Spirit must be taken from the store-room to the issue compartment in the order in which it arrived at the warehouse.

154. (1) The Warehouse Officer, issuing country spirit to retail vendors in Rangoon and Mandalay, shall see that the vessels used for the removal of spirit satisfy the following requirements:—

The serial number of each vessel, the gallonage and strength of its contents and the shop for which it is intended shall be shown by symbols and figures painted on the vessel at the expense of the licensee.

Thus, $\frac{\text{Fr}}{3}$ will mean "Fraser Street shop, Vessel No. 3, 4 gallons 40 Under Proof." A separate set of serial numbers shall be assigned to the vessels of each shop, and no such vessel shall on issue contain more than 25 gallons of country spirit.

If these conditions are not observed, the Warehouse Officer may refuse to supply country spirit, but on such refusal he shall make an immediate report to the Superintendent of Excise.

(2). The Inspecting Officer will examine the state of the vessels and their covers, tabs and seals, and will note his remarks in the Pass Book. If he discovers any serious irregularity, he will take a statement from the licensee and secure independent evidence, as far as possible, before making a report to his immediate superior.

CHAPTER XX.

MANUFACTURE OF SPIRITUOUS MEDICINAL PREPARATIONS.

155. Applications to establish a private warehouse under Excise Application for licence. Rule 168 should be presented to the Collector of the district in which the warehouse is to be established and should contain the following particulars :—

- (1) Name, occupation and address of the applicant ;
- (2) Description of the site on which the building is or is to be constructed ;
- (3) Date from which the applicant desires to commence the use of spirit at a concession rate of duty ;
- (4) A list of the medicinal preparations the applicant desires to manufacture in bond ;
- (5) The maximum amount of proof spirit likely to be in stock in the warehouse at any one time ;
- (6) The amount of security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted ;
- (7) A correct plan of the building to be used ; and
- (8) The name of the distillery from which the applicant proposes to take his spirit.

The Collector shall satisfy himself that the building or portion of a building to be covered by the licence conforms to the requirements of Excise Rule 169 and that the list submitted with the application contains only *bona fide* medicinal preparations. He shall then forward the application with his report thereon to the Commissioner of the Division, and in the case of Rangoon Town direct to the Excise Commissioner, Burma. The Commissioner of the Division shall forward it with his recommendations to the Excise Commissioner for orders.

156. The Officer-in-charge of the Private Warehouse should see that all spirit indented for by the licensee is received in such warehouse within a reasonable time of its despatch from the distillery and should enquire if he finds the execution of an indent unduly delayed. A report should at once be made to the Superintendent of Excise concerning any spirit which has not arrived within the period allowed in the Transport Pass.

157. On being informed of the arrival of the spirit, the Officer-in-charge shall prove and measure the spirit, check the quantity and strength with the entries in the Transport Pass accompanying the spirit and enter the actual amount received in his register in Form M.P.-1. He shall at the same time calculate the duty to be paid by the manufacturer on such spirit at the privileged rate of K 5 per London Proof gallon and prepare the chalans in triplicate.

158. When the manufacturer has paid the duty and presented a receipted chalan to the Officer-in-charge, the latter will at once enter the number and date of the chalan and the amount of duty paid in his register in Form M.P.-1 and will then empty the spirit forthwith into a vat designated "Plain Spirit Store Vessel," which must be gauged by the wet method before being put into use. Should this vessel have to be emptied at any time to stop a leak or to make repairs, the spirit may be kept for the time being in the casks in which it is received from the distillery provided that these casks are in good condition, or in a spare vat which should be designated similarly. When repairs are made to any vat it must be regauged. A gauge table must be hung up close to the vat in a position where it can be easily read. It should be signed by the Officer-in-charge and by the licensee. The spirit in the vat may then be drawn upon until it is used up.

159. When the manufacturer desires to remove finished preparations from the private warehouse he shall submit an application in Form M.P.-5 to the Officer-in-charge. The Officer-in-charge shall then take one sample of each kind of preparation and send it to the Chemical Examiner or such other Officer as may be appointed for the purpose for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. A larger proportion of samples may be taken should the Officer-in-charge in his discretion consider this necessary. The following procedure is to be observed in sampling the preparations and ascertaining the duty chargeable :—

- (i) A sample should be not less than three fluid ounces.
- (ii) Every sample must be taken in duplicate personally by the Officer-in-charge. Each bottle must be carefully closed and sealed by him with a revenue seal and the contents must be stated on a label affixed to the bottle. Duplicate samples should be kept under lock until the results of the analysis have been reported, unless especially asked for by the Chemical Examiner, or other officer appointed under the Direction to replace the original samples or to repeat an analysis. The duplicate samples when no longer required for reference may be returned to the manufacturer.
- (iii) If any preparation sampled is dangerous to life, the word "Poison" must be printed in red on the label affixed to the bottle.

- (iv) The samples must be placed in a case and securely fastened with tape or wire provided by the manufacturer and be sealed by the Officer-in-charge and delivered without delay at the expense of the manufacturer to the Chemical Examiner or other officer appointed under this Direction.
- (v) Particulars regarding each sample sent to the Chemical Examiner or other officer appointed under this Direction should be entered by the Officer-in-charge in his register in Form M.P.-6.
- (vi) A letter of advice in Form M.P.-7 must be despatched to the Chemical Examiner or other officer appointed under this Direction when the sample is sent.

160. If the strength found on analysis differs by more than 10° from the strength declared by the manufacturer, or if the Chemical Examiner or officer appointed under Direction 159 reports that the alcoholic strength diverges more than 5 per cent from the British Pharmacopœia standard, the Officer-in-charge shall submit the report to the Collector for orders.

161. When the report discloses no need for action under the preceding Direction, the Officer-in-charge will issue a Pass in Form M.P.-8 to the manufacturer permitting the removal of the preparations from the warehouse; provided that no absolute alcohol shall be so removed until the additional duty payable under Rule 185 has been paid and the receipted chalan presented to the Officer-in-charge. When the receipted chalan is presented the Officer-in-charge will at once enter the number and date of the chalan and the amount of duty paid in the register in M.P.-12.

162. The following registers will be kept up by the Officer-in-charge :—

(i) Form M.P.-1.—Register of Plain Spirit.

This register will show day by day the quantity of spirit in the spirit store. The opening balance will be entered each morning after the dip has been taken, all spirit received recovered from marcs and issued will be entered and a closing balance struck at the end of the day. The opening balance should agree with the closing balance of the previous evening. If it does not, steps should at once be taken to ascertain the cause of the difference and if the difference is great, a report should immediately be made to the Superintendent of Excise.

(ii) Form M.P.-6.—Registers of samples sent to the Chemical Examiner, or other Officers appointed under Direction 159.

In this register will be shown the date on which the preparation is sent, the names of the preparation, and the strength declared by the manufacturer.

(iii) Form M.P.-12.—Register of Absolute Alcohol Manufactured.

This register will show the amount of spirit issued for manufacture of absolute alcohol, the wastage during manufacture, the resultant absolute alcohol manufactured and the additional duty realized under Rule 185.

163. The accounts to be kept by the manufacturer under Rule 182 shall be in the following form :—
Account to be kept by manufacturer.

Form M.P.-2.—Stock Book of Spirit in Finished Preparation.

The register will be entered in every month and will show the opening balance of spirit in finished preparations, the quantity contained in preparations finished during the month, the quantity contained in preparations removed from the warehouse during the month and the closing balance.

Form M.P.-3.—Batch Account.

This register will show the name of each preparation, the quantity of spirit used in its manufacture, the spirit remaining on completion of manufacture, and the wastage during manufacture.

Form M.P.-4.—Finished Preparation Ledger.

This ledger will show the quantity of spirit in all finished preparations put into or removed from the finished preparation store and the balance remaining after each transaction.

164. The monthly returns to be delivered by the manufacturer under Excise Rule 183 will be in the following forms :—

Form M.P.-9.—Return of Plain Spirit.

This return will show in London Proof gallons the opening balance of plain spirit, the quantity received from the distillery and recovered from marcs, the quantity issued from manufacturing purposes and the wastage issue from the spirits store.

Form M.P.-10.—Return of Plain Spirit in Finished Preparations.

This return will show the quantity and strength of spirit in preparations finished during the month and the quantity of London Proof gallons of spirit in preparations removed from the warehouse during the month with appropriate opening and closing balance.

Form M.P.-11.—Return of Spirit in Unfinished Preparations.

This return will show the opening balance of spirit in unfinished preparations at the beginning of the month, the spirit in preparation set up during the month, the spirit in preparations finished during the month, the wastage during the month and the closing balance of spirit in unfinished preparations.

165. On receipt of the manufacturer's Monthly Returns the Officer-in-charge shall check the entries and certify to their correctness and shall then forward the return to the Collector together with the reports of the Chemical Examiner or other officer appointed under Direction 159. The Collector will cause the reports to be compared with the manufacturer's declarations and will, after such enquiry as he may consider necessary, forward the papers to the Excise Commissioner with his opinion regarding any discrepancies between the declared and the analysed strength.

166. Only measures supplied by the Excise Commissioner are to be used by the Officer-in charge for measuring spirit and medicinal preparations.

167. The provisions of Excise Direction 140 in respect of the diary of the Distillery Officer shall be followed by the Officer-in-charge of the Private Warehouse as far as possible in maintaining his diary-

CHAPTER XXI.

SPIRIT.

168. Sikes' glass hydrometers only will be supplied, for the use of Excise Officers, as brass instruments are liable to become inaccurate. For use in distilleries and warehouses five stemmed glass hydrometers are required. For testing the strength of spirit in licensed shops and at outstills and for other district work, a single stemmed glass hydrometer is suitable. Officers to whom saccharometers and hydrometers are supplied will be held liable for any damage or loss resulting from ignorance or carelessness.

169. The Distillery Officer on proving the spirit to be issued must determine the quantity containing the equivalent to the number of gallons, London proof, on which duty has been paid.

Examples.—If the spirit to be issued is 20 degrees over-proof then 100 gallons of the spirit correspond to 120 gallons London proof, and if duty has been paid on 30 gallons London proof five-sixths of this quantity or 25 gallons only should be issued of the 20 degrees over-proof spirit. Similarly, if the spirit to be issued is 40 degrees under-proof, 100 gallons of such spirit are assumed to contain 60 gallons proof spirit and 40 gallons of water. If duty has been paid on 30 gallons London proof, the quantity of the 40 degrees under-proof spirit to be issued will be five-thirds of 30 gallons or 50 gallons.

170. The following instructions must be carefully observed by Distillery and Warehouse Officers in the proving and gauging of spirits before issue from a distillery or warehouse:—The spirit must first be well mixed in the vat or cask in which it is contained so that the

true average temperature and gravity may be obtained. A sample of the spirit will then be obtained from the centre of the vat or cask and will be poured into a test glass to be proved. The temperature of the spirit will first be taken with the thermometer supplied with the hydrometer, the higher degree being taken as the correct reading when the mercury lies between two divisions. The hydrometer reading will then be taken by the insertion of the graduated glass stem suited to the strength of the spirit. In reading the hydrometer the division on the stem which is distinctly below the surface of the liquor should be taken. When the thermometer and hydrometer readings have been ascertained, the strength of the spirit can be obtained by reference to the "hydrometer tables" supplied with the hydrometer. Spirit which is being issued from a distillery or warehouse on payment of duty will be gauged by actual measurement with a tested gallon or other standard measure. Country spirit issued in bond from a distillery to a warehouse will be gauged in the cask with the measuring or bung rod, the reading being taken to the nearest quarter gallon.

171. When a licensed vendor makes a payment to a treasury for country spirit, under Rule 115, the Treasury Officer will show separately in his accounts the sums paid as duty and distillers' price, the former being credited to "VI. Excise" and the latter to "Revenue Deposits."

172. (1) There is no duty on denatured spirit of local manufacture and Government defrays the cost of tests of denaturation in the case of Burma made spirit.

(2) There is no duty on rectified spirit of local manufacture issued for teaching and research purposes in Educational institutions in Burma, or to the Medical Store Depôt, Burma, for supply to hospitals and dispensaries in Burma in accordance with Excise Rule 167.

(3) Government accepts the principle that duty should not be levied on locally manufactured rectified spirit used for industrial purposes subject to the following conditions :—

- (a) that the concession is only allowed in individual cases which will be considered on their merits ;
- (b) that if the concession involves extra expenditure in the way of Excise Establishment or otherwise, it should be borne by the parties benefiting by the concession ;
- (c) that the concession is safeguarded against misuse ;
- (d) that the concession is not allowed in cases in which the use of any kind of denatured spirit is not deleterious ; and
- (e) that the concession is not to apply to processes for the production of articles which would be liable on importation to spirit duty under the Burma Tariff Act.

CHAPTER XXII.

BREWERIES.

173. The Brewery Officer should see that the requirements of Chapters XX to XXIII of the Rules are observed in the brewery in his charge.
- Duties of Brewery Officer.
174. The Brewery Officer shall keep a diary in a blank book, entering the date and hour of each visit to the brewery and a note of the work done. If the Brewery Officer is also a Distillery Officer, he should make these entries in his distillery diary.
- Diary of Brewery Officer.
175. The following register will be maintained by the Brewery Officer:—
- Brewery Officer's Register. *Brewery Survey Book (Excise Form B-8, see Rule 145).*
176. The following return will be made by the Brewery Officer:—
- Brewery Officer's return. *Quarterly Return of Manufacture and Issues of beer and Duty payable thereon (Excise Form B-10, see Rule 149).*
177. The Directions in respect of distilleries regarding Inspection (Direction 138) and marking capacity of vats (Direction 145) are also to be observed in respect of breweries.
- Inspection and marking of vats.
178. For the purpose of Rule 141 it is sufficient if each issue cask is marked with a number which will permit of the identification of the brew or brews contained therein.
- Marking beer casks.

CHAPTER XXIII.

DRINK AND CRIME.

179. On receipt from District Superintendents of Police of the monthly statement of cases in which drink is suspected to have been the cause of the offence, the Superintendent of Excise or the Special Excise Officer will have the details entered in a manuscript register and will have enquiries made into the sources of the supply of the liquor with a view to taking action against the licensed vendor if the liquor has been obtained from a shop and a breach of the conditions of the licence has been committed or with a view to suppressing the sale of such liquor altogether when it has been sold illicitly. At the end of the year the Superintendent of Excise or Special Excise Officer will submit with the Annual Report a consolidated statement tabulating the figures obtained from the District Superintendents of Police making such comments thereon as appear necessary.
- Suppression of drunkenness.

SECTION C.—INTOXICATING DRUGS.

CHAPTER XXIV.

180. The import of cocaine and hemp drugs by the foreign post is prohibited. Import of cocaine and galenical preparations (extract and tincture) of the Indian hemp, by means other than the post, from any place outside British Burma, is restricted to cases in which an import certificate and pass in the prescribed form is granted by the Excise Commissioner under the provisions of Rules 188 and 195. An import certificate and pass is not required in the cases of cocaine drugs containing not more than 0·1 per cent of cocaine or preparations containing galenical preparations (extract and tincture) of Indian hemp.

181. Such import certificate and pass shall be in quadruplicate unless the drugs are to be imported from the United Kingdom, in which case the certificate and pass shall be in quintuplicate. The foil and counterfoil shall be marked and disposed of as follows:—

- Particulars relating to import certificate and pass
- (a) the foil shall be marked "office copy" and shall be retained in the Excise Commissioner's Office;
 - (b) the first counterfoil shall be enfaced "for despatch to the supplier for production to the authorities in the country of export" and shall be forwarded through the Collector of the district concerned, to the importer;
 - (c) the second counterfoil shall be enfaced "for production before the Collector of Customs at the port of import in Burma on arrival of the goods" and shall also be forwarded through the Collector of the district concerned, to the importer;
 - (d) the third counterfoil shall be forwarded by the Excise Commissioner to the Collector of Customs at the port of import in Burma, with a request to return it within a week after the date of its expiry or after the arrival and clearance of the goods, whichever may be earlier, and
 - (e) in the case of imports from the United Kingdom the remaining counterfoil shall be forwarded to the High Commissioner, India, London, for favour of assistance in obtaining the necessary export licence.

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 (t) 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.

[*Ministry of Finance and Revenue (Customs and Excise Branch) Notification No. 44, dated the 26th February 1951.]

183. (1) The Postmaster, the Deputy Postmaster and the Assistant Postmaster at Rangoon and the Postmaster at Akyab have been empowered by the President under section 25 of the Burma Post Office Act, to search, or cause search to be made, for—

- Search by Postal officials.
- (a) Opium and intoxicating drugs which, when found, are to be delivered to the Collector in Rangoon or the Deputy Commissioner in Akyab ;
 - (b) Hypodermic syringes and needles imported in contravention of the conditions laid down in Direction 182, which, when found, are to be delivered to the nearest Customs Officer ;
 - (c) Poppy seeds in course of transmission to China which, when found, are to be delivered to the nearest Collector of Customs. This proviso will not apply to the Postmaster at Akyab.

(2) Foreign postal parcels forwarded by other Postal Administrations in open transit (*a decouvert*) through the Burma Post Office found to contain any of the articles specified in clause (1) above, and postal parcels which are declared to contain any such articles, will not be confiscated but will be returned by the Post Office to the country of origin.

184. (1) Cocaine confiscated by Collectors shall be sent to the Collector of Rangoon who is also authorized to receive confiscated cocaine sent to him by Courts.

(2) The Collector of Rangoon shall send to the Chemical Examiner to Government (unless it has already been examined by him) all cocaine confiscated by himself and all confiscated cocaine received by him.

(3) Cocaine certified by the Chemical Examiner to Government to be fit for use, if not already in full phials shall be repacked under the supervision of the Superintendent of Excise, Rangoon, who will seal the phials with seal of the Excise Department and attach to each a certificate to the effect that it contains only cocaine which has been certified by the Chemical Examiner to answer the requirements of the British Pharmacopœia.

(4) The Collector, Rangoon, shall supply to the Burma Medical Store Depôt such quantity of cocaine certified by the Chemical Examiner to be fit for use, as may be required. No phial of cocaine shall be sent to the Medical Store Depôt unless it bears the seal of the Chemical Examiner and is accompanied by his certificate that it answers the requirements of the British Pharmacopœia or bears the seal of the Excise Department and is accompanied by the certificate of the Superintendent of Excise that it contains only cocaine which has been certified by the Chemical Examiner as answering the requirements of the British Pharmacopœia.

(5) The Medical Store Depôt will pay for cocaine received by it by credit to the head "XVII.—Administration of Justice" at the wholesale market rate prevailing in Great Britain as ascertained by the Director-General of Stores, London, and communicated to the Director-General, Indian Medical Service.

(6) When the requirements of the Medical Store Depot have been met, the Collector of Rangoon will inform the Excise Commissioner, who, in communication with the Director-General, Indian Medical Service, will arrange for the distribution of the excess to depôts in other provinces, and in each case the requisite certificate as prescribed by clause (4) of this Direction shall be forwarded with the phials.

(7) When the requirements of all depôts have been met the Collector of Rangoon may sell the surplus stock or part of it to licensed pharmacists and medical practitioners at such prices as the Collector may fix. The Collector of Rangoon will keep in stock the balance, if any, and will report to the Excise Commissioner for the information and orders of the President not later than the 15th October the quantity in stock at the end of each financial year.

(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 Depot, 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.

185. Confiscated cocaine which is not fit for despatch to the Collector of Rangoon or for the examination by the Chemical Examiner according to clause (1) or clause (2) of Direction 184 above, or pronounced by the Chemical Examiner as unfit for use, shall be destroyed under Rule 191 in the presence of the Superintendent.

186. If drugs are transmitted by the inland post on the Government account the following conditions must be observed :—

- (a) only the parcel post may be used ;
- (b) the parcel shall be accompanied by a declaration stating the names or designation of the consignee and consignor, the contents of the parcel in detail, and the indent number and date covering the transaction and such other particulars as experience may show to be necessary ; and
- (c) the consignee shall show distinctly in his account books the name or designation of the consignor and the quantity of drugs sent to him from time to time by post.

The Post Office will refuse to accept parcels when the conditions specified above are not complied with.

1945

1. The first part of the report deals with the general situation of the country and the progress of the war. It is a very interesting and informative account of the events of the past few years.

2. The second part of the report deals with the economic situation of the country. It is a very detailed and thorough analysis of the economic conditions and the measures that have been taken to improve them.

3. The third part of the report deals with the social situation of the country. It is a very comprehensive and up-to-date survey of the social conditions and the progress of social reforms.

4. The fourth part of the report deals with the political situation of the country. It is a very clear and concise account of the political events and the progress of the democratic process.

5. The fifth part of the report deals with the foreign relations of the country. It is a very detailed and thorough analysis of the international situation and the role of the country in the world.

6. The sixth part of the report deals with the military situation of the country. It is a very comprehensive and up-to-date survey of the military forces and the progress of the military reforms.

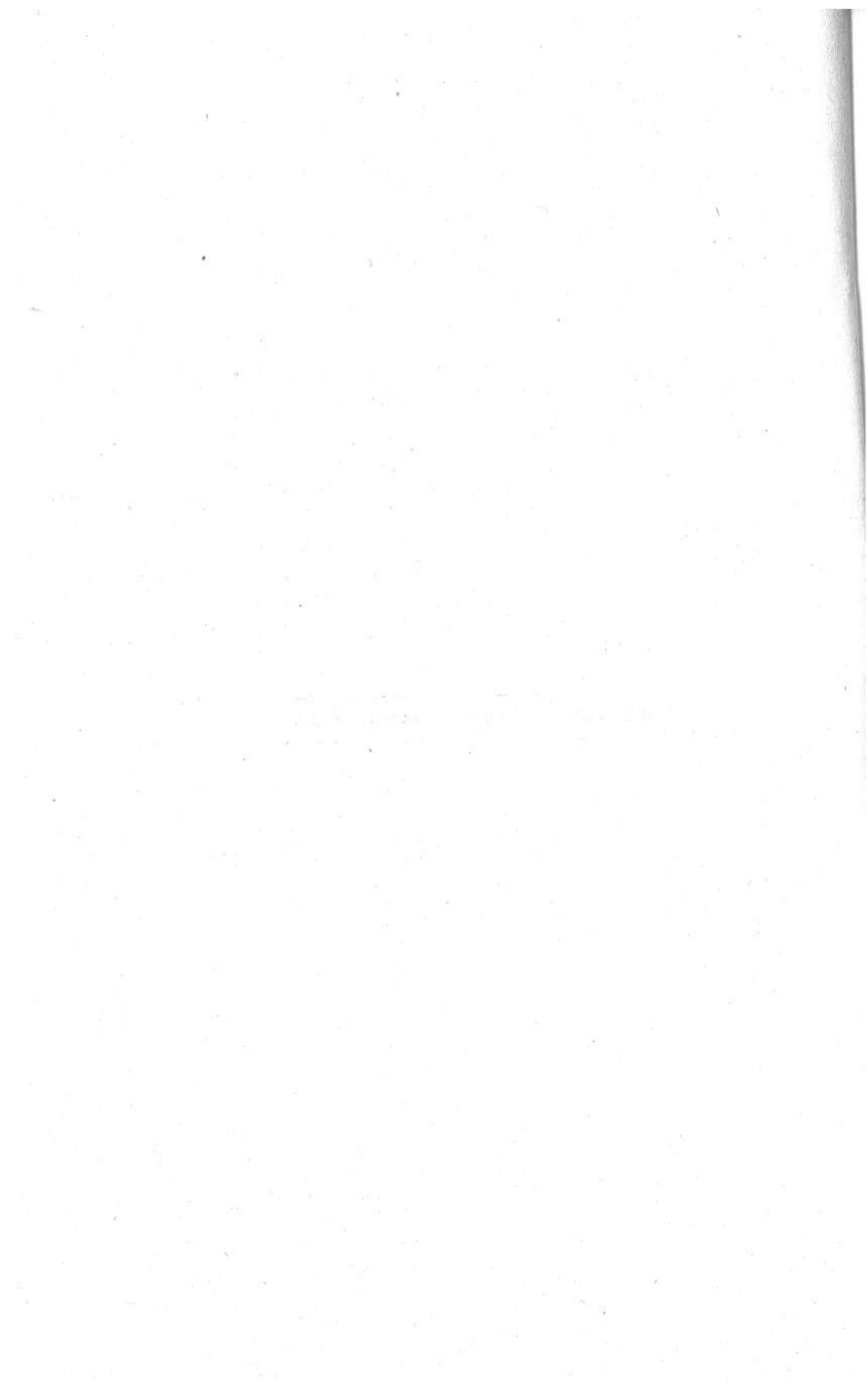
7. The seventh part of the report deals with the cultural situation of the country. It is a very detailed and thorough analysis of the cultural conditions and the progress of the cultural reforms.

8. The eighth part of the report deals with the educational situation of the country. It is a very comprehensive and up-to-date survey of the educational conditions and the progress of the educational reforms.

9. The ninth part of the report deals with the health situation of the country. It is a very detailed and thorough analysis of the health conditions and the progress of the health reforms.

10. The tenth part of the report deals with the housing situation of the country. It is a very comprehensive and up-to-date survey of the housing conditions and the progress of the housing reforms.

G.U.B.C.P.O.—No. 19, E.C., 1-3-63—2,000+500 II.



AMENDMENTS OF THE EXCISE ACT

AMENDMENTS OF THE EXCISE ACT

APPENDIX

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THE BURMA EXCISE ACT (APPLICATION) ACT, 1959.

[KAYAH STATE ACT NO. III OF 1959.]

WHEREAS it is expedient to make provisions for collection of duties of excise on alcoholic liquors for human consumption, opium, Indian hemp and other narcotics.

It is hereby enacted as follows :—

1. (i) This Act shall be called "the Burma Excise Act (Application) Act, 1959" and

(ii) It shall come into force on such date as the Head of the Kayah State may by notification appoint.

2. The Burma Excise Act, as amended up-to-date, hereinafter referred to as the Act, shall be in force in Kayah State with the following modifications :—

(i) Whenever an expression mentioned in the first column of the Table hereunder shown occurs in the Act, there shall be substituted therefor the expression set opposite to it in the second column of the said Table :—

Table of General Adaptations.

Union of Burma	...	Kayah State.
President of the Union	...	Head of the Kayah State.
Financial Commissioner	...	Secretary of the Kayah State Government or any officer appointed by the Head of the Kayah State for that purpose.
Government	...	Kayah State Government.

(ii) In sub-section (f) of section 2 of the Act, the words "and includes excisable goods" shall be omitted ;

(iii) Sections 25A and 25B of the Act, shall be omitted ;

(iv) Schedule II of the Act shall be omitted.

THE EXCISE ACT (AMENDMENT) ACT, 1960
(Karen State Act No.III of 1960)

It is hereby enacted as follows:-

1. (i) This Act may be called the Excise Act (Amendment) Act, 1960.

(ii) It shall come into force at once.

2. The following shall be substituted for sub-section 6(e) of the Burma Excise Act:-

"6.(e) delegate to the Secretary to the Karen State Government, or to the Financial Commissioner, or to a Commissioner to the Excise Commissioner or to any other officer of the Karen State Government all or any of his powers under this Act;"

3. In section 14 and sub-section (2) of section 29 of the Burma Excise Act substitute the words "Head of the Karen State" for the words "Excise Commissioner".

THE EXCISE ACT (AMENDMENT) ACT.
(KACHIN STATE ACT NO.II OF 1961)

It is hereby enacted as follows:-

1. This Act may be called the Excise Act (Amendment) Act, 1961.

2. The following shall be substituted for sub-section (6) (e) of the Burma Excise Act:-

"(6)(e) Delegate to the Secretary to the Kachin State Government, or to the Financial Commissioner or to a Commissioner or to the Excise Commissioner or to any other officer of the Kachin State Government all or any of his powers under this Act. "

3. In section 14 and sub-section (2) of section 29 of the Burma Excise Act substitute the words " Head of the Kachin State " for the words "Excise Commissioner "

**INSTRUCTIONS AND EXECUTIVE ORDERS UNDER
THE KACHIN HILL TRIBES REGULATION.**

11. *Excise.*—Members of hill tribes are, within the territories to which the Regulation applies, exempt from the provisions of the excise law. The excise and opium laws must be enforced against caravans, and Civil Officers must see that opium, liquor and arms are not smuggled through in bulk to the plains.

Members of hill tribes visiting plains villages are subject to the provisions of the Excise Act.

The Excise Act applies to the whole of the plains of the Katha, Bhamo and Myitkyina Districts. The Kachins resident in the 30 villages mentioned below in the Myitkyina and Mogaung Townships of the Myitkyina District are exempt from the provisions of the Act relating to the manufacture and possession of country spirit and country fermented liquor:—

*Myitkyina District.**

Village-tract		Village-tract	
No.	Name	No.	Name
MYITKYINA TOWNSHIP		MYITKYINA TOWNSHIP— <i>concl'd.</i>	
14	Nam-pong-mong.	50	Sanka.
12	Akye.	49	Panpa.
5	Mamakhun.	43	Maingmaw.
51	Sekaw.	53	Ulauk.
47	Naunghi.	56	Tassing.

* Substituted for the words "Commissioner" by means of Regulation No. II of 1946, see page 56 *supra*.
† *Vide* Schedule H to Finance Department Notification No. 72, dated the 18th September 1917, as amended by Finance Department Notification No. 74, dated the 25th September 1922 (not reproduced in this Manual).

Myitkyina District*—concl'd.

Village-tract		Village-tract	
No.	Name	No.	Name
MYITKYINA TOWNSHIP— <i>cont'd.</i>		MYITKYINA TOWNSHIP— <i>concl'd.</i>	
57	Taikon.	59	Ulaik Sakan (Kachin).
59	Male.	27	Saykataung Semaik (Kachin).
53	Palaw.	34	Khanpu.
83	Nankwe.	MOGAUNG TOWNSHIP	
24	Ayeindama (Kachin).	21	Nan-un.
22	Mankwe.	9	Nan-haing (Kachin).
21	Kayon.	34	Taungon (Kachin).
77	Akauktaung.	9	Myohaung (Kachin).
78	Nyaungbintha.	9	Pahok (Kachin).
21	Hokat (Kachin).	13	Nyaungdauk (Kawnan).
21	Sabubum.	...	Nammaw Wabaw (Kachin).
32	Kwetu.	KAMAING TOWNSHIP	
33	Khanchi.	15	Pwelaw.
36	Nankhaung-yan.	15	Kinsara.
35	Khanpa.	15	Si-en.
79	Maington (Kachin).		
17	Namilaung (Kachin).		
59	Paman (Kachin).		

Where caravans bound for Burma are found to be transporting opium and liquor, all opium in excess of what will be sufficient for the personal requirements of the members of the caravan by the most direct route, as far as the nearest licensed opium shop, shall be confiscated and sent down with a report to the headquarters of the district by the first opportunity. Sufficient liquor may be left with the caravan to meet the personal requirements of its members till they reach the plains, and the remainder shall be destroyed. In the very rare cases where the possession of the excess amount of opium or liquor is proved to have been due to inadvertence or ignorance of our laws it is in the discretion of the Civil Officer to decide that a prosecution will be unnecessary and confiscation will be deemed sufficient. If however, the Civil Officer decides otherwise—

- (a) If he is himself empowered to try cases under the Opium and Excise Acts, he should arrange himself to try the members of the caravan who have broken the law.

* *Vide* Schedule H to Financial Department Notification No. 72, dated the 18th September 1917, as amended by Finance Department Notification No. 74, dated the 25th September 1922 (not reproduced in this Manual).

(b) If he is not so authorized, he will hold a preliminary enquiry and arrange to send the offenders *and all necessary witnesses* together with the file of the enquiry to the nearest Court competent to try the case.

In regard to opium left with the caravan for their personal requirements, Civil Officers will be empowered by the Deputy Commissioner to issue special licences under Rule 79 of the Opium Rules, on the payment of such duty as is prescribed therefor, and this duty should be levied on the caravan before it is permitted to proceed.

EXCISE

1. Extracted from the Shan States Manual-
 - (a) Officers having jurisdiction under the Burma Excise Act in Notified Areas and Railway Lands.
 - (b) The Shan States Excise Order, 1925.
 - (c) Correction Pamphlets (extract).
2. To renumber certain sections of the Burma Municipal Act. (Burma Act No.V of 1933).

CHAPTER XII.

EXCISE.

Officers having jurisdiction under the Burma Excise Act in Notified Areas and Railway Lands.

Political Department Notification No. 5, dated the 15th January 1919.

In exercise of the power conferred by section 12, subsection (1), clause (c), of the Burma Laws Act, 1898, His Excellency the Governor is pleased to direct that in those areas in the Federated Shan States which have been or may hereafter be notified under section 210 of the Burma Municipal Act, 1898, or which are now or may hereafter be occupied by the Burma Railways, in the Federated Shan States, any jurisdiction, power or duty incident to the operation of the Burma Excise Act, 1917, as amended by any enactment in force in the said areas, which, under the provisions of the said Act or of any notification or rule made thereunder, is exercised or performed by the Excise Commissioner, shall be exercised or performed by the Commissioner, Federated Shan States.

Financial Department Notification No. 8, dated the 7th February 1920.

In exercise of the powers conferred by sections 10 and 12 of the Burma Laws Act, 1898, and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor is pleased to extend to the local areas in the Shan States specified in the first column of the first schedule hereto annexed the Burma Excise Act, 1917, provided that any jurisdiction, power or duty, incident to the operation of the said Act, which under the provisions of the same or of any notification or rule made thereunder, is to be exercised or performed by the authority specified in the second column of the said schedule, shall, in and for the local areas specified therein, be exercised and performed by the authority mentioned in the third column of the said schedule.

The notifications specified in the first column of the second schedule hereto annexed are superseded to the extent noted in the second column thereof :

FIRST SCHEDULE.

(1) The notified areas of Lashio, Taunggyi, Loi-lem and Kalaw as declared from time to time under Chapter X of the Burma Municipal Act, 1898.	Commissioner of Division District Magistrate ...	} Superintendent.
(2) The lands which are now or may hereafter be occupied by the Burma Railways in the Northern and the Southern Shan States.	Collector .. Deputy Commissioner ... Subdivisional Magistrate Subdivisional Officer Township Officer		} Assistant Superintendent.

SECOND SCHEDULE.

NOTIFICATIONS SUPERSEDED.

Number and Date. (1)	Extent of supersession. (2)
(1) <i>Financial Department</i> — No. 41, dated the 4th June 1907 (as subsequently amended) No. 18, dated the 25th July 1914	The whole. The whole.
(2) <i>Political Department</i> — No. 15, dated the 14th June 1901	So much as relates to the Excise Act, 1896 (XII of 1896).
No. 16, dated the 14th June 1901	Do.
No. 4, dated the 22nd January 1907	Do.
No. 5, dated the 22nd January 1907	Do.
No. 5, dated the 27th February 1912	Do.
No. 9, dated the 10th April 1912	Do.
No. 2, dated the 1st January 1914	Do.
No. 3, dated the 1st January 1914	Do.

Financial Department Notification No. 45, dated the 3rd August 1920.

In exercise of the powers conferred by section 4 and section 6, clause (d), of the Burma Excise Act, 1917, as applied by Financial Department Notification No. 8, dated the

7th February 1920, to the local areas in the Shan States specified therein, the Local Government is pleased to order that, in these local areas, the powers and duties assigned to Excise Officers under the sections of the Act mentioned in the first column of the subjoined table shall be exercised by the officers mentioned in the second column of the table :—

Sections of the Act.	Officers.
(1)	(2)
41	Police Officers of and above the rank of Constable.
53	Police Officers above the rank of Constable.
56	Police Officers of and above the rank of Officer in charge of police station as defined in section 4 (p) of the Criminal Procedure Code.

Rules under the Excise Act applicable to Notified Areas and the Civil Station of Loilem and areas which are now or may hereafter be occupied by the Burma Railways in the Shan States

Excise Department Notification No. 62, dated the 18th November 1919, as amended by No. 2, dated the 22nd January 1930.

In exercise of the powers conferred by sections 4 and 65 of the Burma Excise Act, 1917, as subsequently amended, His Excellency the Governor makes the following rules, in supersession of the rules published in Financial Commissioner's Notification No. 139, dated the 3rd August 1920, as subsequently amended, to regulate, within—

- (1) those areas in the Federated Shan States, which have been or may hereafter be notified under section 210 of the Burma Municipal Act, 1898,
- (2) those areas in the Federated Shan States which are now or may hereafter be occupied by the Burma Railways, and
- (3) the Civil Station of Loilem in the Federated Shan States

the grant of licences to sell exciseable articles and the disposal of things confiscated under the Act.

RULES.

1. Subject to the control of the Commissioner, Federated Shan States, the Superintendents, Northern and Southern

Shan States, shall be responsible for the management of all matters connected with excise in the areas within their respective jurisdictions to which these rules apply.

2. The period for which a licence under the Burma Excise Act, 1917, shall be granted shall be the period from the 1st July in any year, or any later date upon which the licence may be granted, to the 30th day of June following.

3. Licences may be issued by the Superintendent of such kinds, provided for by rule 4 below, and in such numbers as the Commissioner, Federated Shan States, may fix from time to time. A programme of excise arrangements for the next ensuing year (excluding licences for the vend of denatured spirit and medicated wines) shall be submitted by the Superintendent to the Commissioner, Federated Shan States, on or before the 1st January in each year, for sanction. No addition to, or alteration of, the sanctioned arrangements shall be made without the special permission of the Commissioner.

4. Licences of the kinds specified in column (2) of the subjoined statement may be issued by the Superintendent in the forms shown in the appendices to these rules, the number of which is shown in column (1) against each description of licence; the fee payable in respect of each licence shall be the amount specified in column (3) of the statement, or where no fixed fee is specified, the fee payable shall be determined by putting each licence up to auction separately.

Form of licence as shown in appendix. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
I	A licence for the wholesale vend of foreign spirit and foreign fermented liquor.	Rs. 100.
II	A licence for the retail vend by a general shop keeper of foreign spirit and foreign fermented liquor, not to be drunk on the premises	(1) In Lashio Rs. 1,000. (2) Elsewhere Rs. 500.
III	A licence for the manufacture and retail vend of the country spirit known as <i>shanshu</i> , not to be drunk on the premises.	Auction.
IV	A licence for the retail vend within the bar of a 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	Rs 500

Form of licence as shown in appendix. (1)	Description of licence. (2)	Fee payable or how to be determined. (3)
V	A licence for the retail vend to residents only in a small hotel or boarding house, by the proprietor or manager of the hotel or boarding-house, of foreign alcoholic liquor, to be drunk on the premises.	Rs. 100.
VI	A licence for the retail vend within the bar of a refreshment-room at a railway station, by the lessee of such refreshment-room, of foreign alcoholic liquor, to be drunk on the premises or removed.	Rs. 100.
VII	A 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.	Rs. 5.
VIII	A licence for the vend of denatured spirit	Re. 1.

5. When the licence fee is a fixed sum and the amount does not exceed Rs. 500, the whole amount shall be realized before the issue of the licence. If it exceeds Rs. 500, a sum of Rs. 500 shall be payable before the issue of the licence, and the balance on or before the 23rd December following.

6. In the case of licences which are to be put up to auction, the auction shall be held after not less than one month's public notice of the date and place of auction, by the Superintendent or by an Assistant Superintendent authorized by him; provided that if the sale is held by an Assistant Superintendent, it shall be subject to confirmation by the Superintendent.

7. The officer holding the auction may refuse to accept any bid or may exclude any person from the auction without assigning any reason to such person.

8. When the amount of a licence fee determined by auction does not exceed Rs. 100, it shall be paid in full immediately after the fall of the hammer. In other cases one-fifth of the licence fee shall be payable immediately after the fall of the hammer, and the balance in eight monthly instalments, each of the amount of one-tenth of the fee, the first of which shall fall due on the 20th day of July and the remaining seven on the 20th of each succeeding month.

9. If the auction purchaser fails to pay the whole amount of the licence fee, when it does not exceed Rs. 100 or one-fifth of the licence fee in other cases, immediately after the fall of the hammer, the licence shall be forthwith put up for resale at the auction, and the original auction purchaser shall be liable to pay the amount, if any, by which the highest bid at the resale falls short of the highest bid at the original sale.

10. No licence shall be issued nor shall any shop be opened until the fee in full or the prescribed instalment has been paid.

11. If the holder of any licence on account of which the full fee has not been paid fails to pay any instalment on due date, his shop shall forthwith be closed by the Assistant Superintendent responsible for the collection of the revenue, and the default shall be at once reported to the Superintendent, who shall cancel and withdraw the original licence and

(i) in the case of a licence, the fee for which is a fixed sum, issue a fresh licence to an approved applicant at a fee equal to the balance of the original fee remaining unpaid; and

(ii) in the case of a licence disposed of by auction put up the licence to auction for the remainder of the year after seven days' public notice of the resale.

The Superintendent may, however, for reasons to be recorded by him, restore the licence to the original holder of the licence, if he tenders payment of the whole amount of the licence fee remaining payable during the year before the issue of a fresh fixed-fee licence or before the resale of the licence.

12. Licences for the sale of medicated wines and similar preparations other than intoxicating drugs, cover the sale of only such medicated wines and similar preparations as—

(i) are so classed for customs purposes and assessed to Customs duty under Serial No. 31 of the Customs Tariff,

(ii) contain from 20 to 42 per cent. of proof spirit.

Medicated wines of higher strength and those which are classed as beverages for Customs purposes and assessed to Customs duty in the beverage class under Serial No. 33 of the Customs Tariff, are not covered by the licences referred to in this rule, and may be sold only by persons holding a licence for the vend of foreign alcoholic liquor and subject to the conditions of such licence

13. A licence-holder shall not sublet his shop nor shall he transfer his licence to any other person, without the permission of the Superintendent.

14. A licence-holder shall not keep or sell his supplies of liquor elsewhere than in the shop or place of vend for which he has received a licence.

15. No licence shall be granted for the sale of country spirit other than *shamshu*, or of country fermented liquor or of intoxicating drugs.

16. Confiscated alcoholic liquor of illicit manufacture shall be destroyed. Other confiscated alcoholic liquor shall ordinarily be sold by auction or otherwise, as the Superintendent may direct, to any person having a licence to sell, or a right to possess, liquor of the same description, provided that, no foreign liquor shall be sold at a less price than the equivalent of the tariff rate per gallon of proof spirit. Other confiscated property, such as jars and vessels used in storing or conveying liquor, shall ordinarily be sold by auction to the highest bidder.

APPENDIX I.

LICENCE FOR THE WHOLESALE VEND OF FOREIGN SPIRIT AND FOREIGN FERMENTED LIQUOR.

(NOTE.—Counterpart to be signed by the licence-holder and deposited in the office of the Superintendent.)

Name of Licence-holder—

Locality of Vend—

Be it known that _____ resident of _____ is hereby authorized by the undersigned, Superintendent of the Shan States, to sell wholesale foreign spirit and foreign fermented liquor in his premises in the _____ from the date of this licence to the 30th June 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 following conditions:—

- (1) That he pay to Government in advance a fee of Rs. 100.
- (2) That he sell foreign spirit or foreign fermented liquor in quantities exceeding two imperial gallons or twelve reputed quart bottles at one time.

Illustration.—A sale at one time of an assortment of two imperial gallons of foreign spirit and one gallon of foreign fermented liquor is not permissible. A sale at one time of more than two imperial gallons of foreign spirit or more than two imperial gallons of foreign fermented liquor is compulsory.

- (3) That he constantly exhibit a signboard at his place of vend bearing in English his name and the words "Licensed to sell foreign spirit and foreign fermented liquor by wholesale."
- (4) That he keep correct accounts in the following form of all sales effected to non-residents as well as residents of _____ of liquor purchased for the purpose of _____

The Shan States Excise Order, 1925.

Political Department Notification No. 7, dated the 3rd March 1925.

In exercise of the powers conferred by section 12, subsection (1), clause (d), of the Burma Laws Act, 1898, His Excellency the Governor is pleased to make the following Order modifying the customary law of the Shan States in respect of the manufacture, possession and sale of alcoholic liquors and intoxicating drugs in the Federated Shan States:—

THE SHAN STATES EXCISE ORDER, 1925.

This Order shall be called the Shan States Excise Order, 1925. It shall apply to such of the Federated Shan States and to such areas within such States, excluding areas notified under section 210 of the Burma Municipal Act, 1898, ^b the civil station of Loimwe ^b and the premises of the Burma Railways Company, as shall be notified by the Chiefs of the States concerned with the approval of the Superintendent and shall come into force in each State from the date of such notification.

I. In this Order, unless there is something repugnant in the subject or context—

(a) "Alcoholic liquor" means all liquid containing more than 2 per cent of alcohol by volume, also unfermented *tavi* and any substance which His Excellency the Governor may by notification declare to be alcoholic liquor for the purpose of this Order.

(b) "Excisable article" means any alcoholic liquor or intoxicating drug as defined by or under this Order.

(c) "Intoxicating drug" means—

(i) a cocaine drug;

(ii) a hemp drug;

(iii) any other intoxicating drug or substance or any plant which His Excellency the Governor may, by notification, specify in this behalf; and

(iv) every preparation or admixture of any drug, substance or plant referred to in clauses (i), (ii) and (iii).

(d) "Manufacture" includes—

^b Added by Political Department Notification No. 21, dated the 27th April 1928.

- (i) every process, whether natural or artificial, by which any excisable article is produced or prepared including the tapping of *tari* producing trees and the drawing of *tari* from trees;
- (ii) re-distillation, and
- (iii) every process for the rectification, flavouring, blending or colouring of alcoholic liquor.

II. Within the areas to which this Order has been applied no person shall—

- (i) manufacture, sell, transport, import or export any alcoholic liquor except under licence granted by the Chief of the State;
- (ii) have in his possession any alcoholic liquor in excess of the following quantities—

Foreign spirit or foreign fermented liquor—12 reputed quart bottles;

Country spirit—1 reputed quart bottle;

Country fermented liquor—4 reputed quart bottles;

provided that this prohibition does not extend—

(a) to the possession of foreign spirit or foreign fermented liquor by any person for his private use and not for sale;

(b) to possession by persons licensed by the Chief of the State to sell intoxicating liquor;

(c) to possession by any common carrier as such;

(iii) cultivate the coca plant or the hemp plant;

(iv) manufacture, possess, sell, transport, import or

export any intoxicating drugs;

provided (a) that leafless sticks of the wild ganja or hemp plant may be used for the manufacture of fibre, (b) that ganja may be possessed under a permit issued by the Chief of a State for the treatment of elephants or other animals, and (c) that drugs notified under section 5 (i) of the Burma Excise Act 917 may be possessed or sold without any restriction.

III. Any person who, in contravention of this Order, manufactures, sells, possesses, transports, imports or exports any alcoholic liquor shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to 500 rupees or with both, and such alcoholic liquor together with any materials for manufacture of the same and any vessels, packages and coverings in which it is contained shall be liable to confiscation.

IV. Any person who, in contravention of this Order, cultivates the coca or hemp plant or manufactures, possesses,

sells, transports, imports or exports any intoxicating drug shall be liable to imprisonment for six months or to a fine or to both, and any such plants or intoxicating drugs, together with the packages and coverings in which such drugs are contained shall be liable to confiscation.

IVa. Any officer convicting an offender under Rules III and IV of this Order may grant in such proportion as he thinks fit to any person or persons who have contributed to the conviction of the offender or to the seizure of the thing or things confiscated a reward or rewards, not exceeding in the aggregate the value of the things confiscated *plus* the amount of fines, if any, imposed and realized.

V. The Chief of a State, with the approval of the Superintendent, may fix from time to time the kind, number and form of licences or permits to be granted within his jurisdiction.

VI. The period for which a licence or permit under this Order shall be granted shall be the period from the 1st June in any year or any later date upon which the licence may be granted up to the 31st May following.

VII. Licences issued under this Order may be sold by auction to approved persons but the sale of a licence may be cancelled for sufficient reasons approved by the Chief and the Superintendent.

VIII. A licence-holder shall not sublet his shop nor shall he transfer his licence to any other person without the approval of the Chief of the State.

IX. A licence-holder shall not keep his supply of liquor elsewhere than in a shop or place of vend for which he has received a licence.

X. Confiscated alcoholic liquor illicitly manufactured and all confiscated intoxicating drugs shall be destroyed. Other confiscated alcoholic liquor shall ordinarily be sold by auction or otherwise as the Chief may direct to any person having a licence to sell or a right to possess liquor of the same description. Other property confiscated under the rules shall ordinarily be sold by auction to the highest bidder.

* Added by Political Department Notification No. 20, dated the 5th March 1927.

THE SHAN STATES MANUAL (EDITION 1933)

PAMPHLET 1.

43. Page 185. - In the preamble to Excise Department Notification No.62, dated the 18th November 1929, as subsequently amended, the following item shall be added after item (3):-

"(4) the Civil Station of Loimwe in the Federated Shan States. "

(Excise Department Notification No.12 dated the 30th March,1933.)

The Shan States Manual (Edition 1933)
Pamphlet No.5

159. *Pages 201 and 202.*—The following amendments shall be made in the Shan States Excise Order, 1925, published in Political Department Notification No. 7, dated the 3rd March 1925, as subsequently amended :—

1. In line 3 of Rule III, *after the word " shall, " a comma and the words " on conviction before the Chief of State or by an officer appointed by him in this behalf " shall be inserted*

2. In line 4 of Rule IV, *after the word " shall " a comma and the words " on conviction before the Chief of a State or by an officer appointed by him in this behalf " shall be inserted.*

3. *After Rule IV, the following shall be inserted as New Rules IVA, IVB, IVC and IVD, namely*

An officer appointed by the Chief of a State to act as a Magistrate or any Revenue or Police Officer who has reason to believe from personal knowledge or from information given by any person, that any exciseable article liable to confiscation under this Order is manufactured, kept, or concealed in any residential building, may, between sunrise and sunset—

4 (a) enter into such building

- (b) in case of resistance, break open any door or remove any other obstacle to such entry ;
- (c) seize any such exciseable article and all materials used in the manufacture thereof, and anything which he has reason to believe to be liable to confiscation under Rules III and IV ; and
- (d) detain and search and, if he thinks proper, arrest any person whom he has reason to believe to be guilty of an offence relating to such exciseable article under this Order.

IVa. Any of the officers referred to in the foregoing rule may—

- (a) seize in any place other than a residential building or in transit any exciseable article or other thing which he has reason to believe to be liable to confiscation under Rules III and IV ;
- (b) detain and search any person whom he has reason to believe to be guilty of an offence against this Order, and if such person has any exciseable article in his possession, arrest him and any other persons in his company

IVc. (i) Before making a search the officer shall call upon two or more respectable inhabitants of the locality in which the place to be searched is situated to attend and witness the search.

(ii) The search shall be made in their presence and a list of all things seized in the course of such search and of the places in which they are respectively found shall be prepared by the officer and signed by the witnesses. No person witnessing a search under this rule shall be required to attend the Court as a witness of the search unless specially summoned by it.

(iii) The occupant of the place searched or some person in this behalf shall in every instance be permitted to attend during the search and a copy of the list prepared under this rule signed by the said witnesses shall be delivered to such occupant or person at his request.

(iv) Where any person in or about such place is reasonably suspected of concealing about his person any article for which search should be made, such person may be searched. If such person is a woman, the search shall be made by another woman with strict regard to decency.

(v) When any person is searched under this rule a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to such person at his request.

(vi) Any person who without reasonable cause refuses or neglects to attend and witness a search under this rule when called upon to do so by an order in writing, delivered or tendered to him, shall be punished with simple imprisonment which may extend to one month or with fine which may extend to two hundred rupees.

IVd. Any official or officer of a State who makes use of the provisions of this Order to vex or oppress any person shall be punished with a fine not exceeding Rs. 500."

4. The existing Rule IVA shall be read Rule IVE.

The Shan States Manual (Edition 1933)
Pamphlet No.7

222. Pages 200—202.—The following amendments shall be made in the Shan States Excise Order, 1925, published in Political Department Notification No. 7, dated the 3rd March 1925, as subsequently amended :—

1. In Rule I, the following shall be inserted as clauses (e) and (f) :—

"(e) ' Medicial practitioner ' means—

- (i) any person possessed of qualifications which render him eligible for registration under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British Burma, or
- (ii) any dentist possessed of qualifications which render him eligible for registration as a dentist under the Dentists' Act, 1878, and any Act of Parliament amending the same, or
- (iii) any other person engaged in medical or dental practice, licensed as a medical practitioner for the purpose of this Order by the Commissioner, Federated Shan States.

(f) ' Veterinary practitioner ' means a person holding—

- (i) the diploma of fellowship or membership of a Royal College of Veterinary Surgeons of the United Kingdom, or
- (ii) the diploma of the Veterinary Colleges of Bombay, Calcutta, Lahore and Madras, or
- (iii) the certificate of a Government Veterinary School in India or Burma when held by a Veterinary Officer in Government employment."

2. In Rule II, a semi-colon (;) shall be substituted for the full-stop after the word " restriction " at the end of clause (iv), and the following shall be inserted as clause (v) :—

"(v) make, sell, possess or use—

- (1) any hypodermic syringe, or
- (2) any other apparatus suitable for injecting any intoxicating drug except under and in accordance with the conditions of a licence granted by the Chief of the State :

Provided that this prohibition shall not apply to—

- (a) a medical practitioner,
- (b) a veterinary practitioner,
- (c) a person who possesses or uses any such syringe or apparatus on the prescription of a medical practitioner,

(d) a person who is declared by the Commissioner, Federated Shan States, to be employed in work which involves the inoculation of elephants or other animals."

3. The following shall be inserted as Rule V after Rule IV :—

" V. Any person who, in contravention of this Order, makes, sells, possesses, or uses—

(a) any hypodermic syringe, or

(b) any other apparatus suitable for injecting any intoxicating drug,

shall, on conviction before the Chief of a State or by an officer appointed by him in this behalf, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both, and any hypodermic syringe or other apparatus suitable for injecting any intoxicating drug, if possessed in contravention of this Order, shall be liable to confiscation."

4. The existing Rules IVA, IVB, IVc, IVd, IVe, V, VI, VII, VIII, IX and X shall be renumbered as Rules VA, VB, Vc, Vd, Ve, VI, VII, VIII, IX, X and XI respectively.

5. For the words " Rules III and IV " occurring in Rule VA, as renumbered, clause (c) ; Rule VB, as renumbered, clause (a) ; and Rule VE, as renumbered, the words " Rules III to V " shall be substituted.

6. In Rule XI, as renumbered, the following sentence shall be inserted before the last sentence :—

" All confiscated hypodermic syringes and other apparatus suitable for injecting any intoxicating drug shall be destroyed."

[Defence Department (Miscellaneous II Branch) Notification No. 98, dated the 13th March 1939.]

Burma Act No. V of 1933.

PASSED BY THE BURMA LEGISLATIVE COUNCIL.

(Received the assent of His Excellency the Governor on the 22nd August 1933, and of His Excellency the Governor-General on the 14th September 1933, and published in the "Burma Gazette" of the 30th September 1933.)

An Act to renumber certain sections of the Burma Municipal Act, 1898.

Burma Act III of 1898.

WHEREAS it is expedient to renumber certain sections of the Burma Municipal Act, 1898 ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Burma Municipal Renumbering of Sections Act, 1933.

Short title and commencement.

(2) It shall come into force on such date as the Local Government may, by notification, appoint in this behalf.

Burma Act III of 1898.

2. The sections and the clauses of section 142 of the Burma Municipal Act, 1898, hereinafter referred to as the said Act, shown in the first column of the table subjoined to this Act shall be renumbered and relettered, respectively, in the manner shown in the second column of the said table.

Renumbering of sections.

3. Where reference is made in the said Act to any of its sections or to any of the clauses of section 142 by the number or letter shown in the first column of the table subjoined to this Act, the corresponding number or letter shown in the second column of the aforesaid table shall be substituted.

Renumbering of cross references.

4. No notice issued or order passed by a Government officer or by a Municipal Committee, or by a servant of a Municipal Committee under any provision of the said Act after the commencement of this Act, shall be invalid by reason only of the fact that any provision of the said Act is cited in such notice or order by the number or letter shown in the first column of the table subjoined to this Act, instead of by the corresponding number or letter shown in the second column of the aforesaid table.

Saving of certain acts.

Price,—Anna 1=1d.]

TABLE (see section 2).

Existing numbering of sections	New numbering of sections	Existing numbering of sections.	New numbering of sections.	Existing numbering of sections.	New numbering of sections.
(1)	(2)	(1)	(2)	(1)	(2)
1	1	42A	58	100	115
2	2	43	59	101	116
3	3	44	60	102	117
4	4	45	61	103	118
5	5	46	62	104	119
6	6	47	63	104A	120
7	7	48	64	104B	121
8	8	49	65	104C	122
9	9	50	66	104D	123
10	10	51	67	104E	124
11	11	52	68	105	125
12	12	53	69	106	126
13	13	54	70	107	127
14	14	55	71	108	128
15	15	56	72	109	129
16	16	57	73	110	130
17	17	58	74	111	131
18	18	59	75	112	132
19	19	60	76	113	133
19A	20	61	77	114	134
20	21	62	78	115	135
21	22	63	79	116	136
22	23	65	80	117	137
23	24	66	81	118	138
24	25	67	82	119	139
25	26	68	83	120	140
26	27	69	84	121	141
27	28	70	85	122	142
28	29	71	86	123	143
29	30	72	87	124	144
30	31	73	88	125	145
32	32	74	89	126	146
33	33	75	90	127	147
34	34	76	91	128	148
34A	35	77	92	129	149
34B	36	78	93	130	150
34C	37	79	94	131	151
34D	38	80	95	132	152
34E	39	81	96	133	153
34F	40	82	97	134	154
34G	41	83	98	135	155
34H	42	84	99	136	156
34I	43	85	100	137	157
34J	44	86	101	137A	158
35	45	87	102	137B	159
35A	46	88	103	137C	160
35B	47	89	104	137D	161
35C	48	90	105	137E	162
36	49	91	106	137F	163
37	50	93	107	137G	164
38	51	93A	108	137H	165
38A	52	94	109	137I	166
38B	53	95	110	137J	167
39	54	96	111	137K	168
40	55	97	112	137L	169
41	56	98	113	137M	170
42	57	99	114	137N	171

TABLE (see section 2)—concl'd.

Existing numbering of sections.	New numbering of sections.	Existing numbering of sections.	New numbering of sections.	Existing numbering of sections.	New numbering of sections.
(1)	(2)	(1)	(2)	(1)	(2)
137O	172	142 (n)	195 (h)	184	220
137P	173	142 (o)	195 (i)	185	221
137Q	174	142 (p)	195 (j)	186	222
137R	175	142 (q)	195 (k)	187	223
137s	176	142 (s)	195 (l)	188	224
137T	177	142 (t)	195 (m)	189	225
137U	178	142A	196	190	226
137V	179	143	197	191	227
137W	180	144	198	192	228
137X	181	145	199	193	229
137Y	182	146	200	194	230
137z	183	147	201	195	231
137AA	184	148	202	195A	232
137BB	185	149	203	197	233
137CC	186	150	204	198	234
137DD	187	150A	205	199	235
137EE	188	151	206	200	236
137FF	189	162	207	201	237
137GG	190	163	208	202	238
138	191	164	209	203	239
139	192	165	210	204	240
140	193	169	211	205	241
141	194	177	212	206	242
142 (a)	195 (a)	178	213	207	243
142 (b)	195 (b)	179	214	208	244
142 (c)	195 (c)	181	215	209	245
142 (g)	195 (d)	181A	216	210	246
142 (h)	195 (e)	181B	217	211	247
142 (j)	195 (f)	182	218	212	248
142 (m)	195 (g)	183	219	213	249

THE BURMA LAWS (SHAN STATES) (AMENDMENT)

ACT 1959

(ACT NO. XXXI of 1959)

WHEREAS the Saohpas of the Shan State have severally signed agreements relinquishing their authority, jurisdiction and powers in respect of governance of their States;

WHEREAS by the provisions of the Burma Laws Act, 1898, the administration of Civil and Criminal Justice within their respective States have been vested in them;

AND WHEREAS it is expedient to amend the Burma Laws Act, 1898, in its application to the Shan State;

It is hereby enacted as follows:-

1.(1) This Act may be called the Burma Laws (Shan State) (Amendment) Act, 1959.

(2) It shall come into force in the Shan State on such date and in such area as the President may, by notification, appoint in that behalf and different dates may be appointed for different areas.

2. Section 11 and 12 of the Burma Laws Act, 1898, as in force in the Shan State shall cease to have effect.