



THE UPPER BURMA
LAND REVENUE MANUAL, 1939

CONTAINING

THE UPPER BURMA LAND AND REVENUE
REGULATION, 1889 (III OF 1889) THE RULES,
NOTIFICATIONS, DIRECTIONS AND FORMS
IN FORCE THEREUNDER AND CERTAIN
ORDERS SUPPLEMENTARY TO THEM AND
THE REVENUE RECOVERY ACT, 1890

Corrected up to the 1st July 1939.

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**THE UPPER BURMA
LAND REVENUE MANUAL, 1939.**

PREFACE.

THE present edition of the Upper Burma Land Revenue Manual supersedes that issued in 1911 as reprinted in 1927.

2. Copies of this Manual supplied to Deputy Commissioners should be distributed as follows:—

- One copy for Deputy Commissioner's personal use,
- One copy for *Akuncun*,
- One copy for District Library,
- One copy for Superintendent of Land Records, and
- One copy for every Subdivisional and Township Officer, subject to the restriction contained in paragraph 70 of the Subdivisional and Township Office Manual, 1928.

An indent for the supply of a copy to any other Revenue Officer should be accompanied by an explanation as to why it is required.

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

App. (app.) = Appendix.	Not. = Notice.
Cer. = Certificate.	Notfn. = Notification.
D. = Direction.	P., p. = Page.
F. = Form.	R. = Rules.
f.n. = Foot-note.	Rect. = Receipt.
L.B. = Lower Burma.	Reg. = Register.
L.R. = Land Revenue.	S. = Section.
L.Rec. = Land Records.	Sch. = Schedule.
L.Reg. = Land Register.	U.B. = Upper Burma.
Misc. = Miscellaneous.	Wrnt. = Warrant.

Forms against which page numbers are given are reproduced in this Manual.

By order,

K. W. FOSTER,

*Secretary to the Financial Commissioner,
Burma.*

RANGOON,
11th August 1939. }

Part I.

**THE UPPER BURMA
LAND AND REVENUE REGULATION, 1889
(REGULATION III OF 1889).**

REGULATION No. III OF 1889.

**THE UPPER BURMA LAND AND
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**THE UPPER BURMA
LAND AND REVENUE REGULATION, 1889.**

REGULATION No. III of 1889.

Whereas it is expedient to declare and amend the law relating to rights in land and the assessment and collection of revenue in Upper Burma; It is hereby enacted as follows:

CHAPTER I.

Preliminary.

1. (1) This Regulation may be called the Upper Burma Land and Revenue Regulation, 1889;

(2) it extends to the whole of Upper Burma . . . *
and

(3) it shall † come into force on such day as the Governor, by notification in the *Gazette*, appoints in this behalf.

2. (1) The Upper Burma Revenue Regulation, VII of 1887, is hereby repealed.

(2) But all rules made under that Regulation and in force thereunder immediately before the commencement of this Regulation shall be deemed, so far as may be, to have been made under this Regulation and to be in force thereunder.

(3) All proceedings relating to matters dealt with by this Regulation and pending at the commencement of this Regulation before officers by whom they would be cognizable under this Regulation shall be deemed, so far as may be, to have been commenced under this Regulation.

* The words "except the Shan States" were repealed by the Burma Laws Act of 1895 the fifth Schedule).

† The Regulation was brought into force on the 13th July 1889 by Revenue Notification No. 92, dated the 13th July 1889.

3. * In this Regulation, unless there is anything repugnant in the subject or context,—

- (1) the expression “ **minerals** ” includes amber ;
- (2) † [²] ‘ town ’ means an area declared by the notification of the Governor to be a town for the purposes of this regulation or constituted a municipality or town for the purposes of the Burma Municipal Act, 1898, or the Burma Towns Act, 1907 ;
- (3) ‘ village ’ means an area appropriated to dwelling places not included in the limits of a town ;
- (4) ‘ village-tract ’ means a local area under the jurisdiction of a village headman, including a village or group of villages and adjacent land ;
- (5) ‘ village headman ’ means a person appointed to be the headmen of a village-tract under section 5 of the Burma Village Act, 1907 ; and
- (6) ‘ headman ’ includes both a village headman and a ward headman appointed under section 5 of the Burma Towns Act, 1907 [²].

[Burma Act
No. III of
1898]

[Burma Act
No. III of
1907]

[Burma Act
No. VI of
1907]

[Burma Act
No. III of
1907]

CHAPTER II.

Revenue Officers

CLASSES, LOCAL JURISDICTION AND POWERS.

4. (1) There shall be the following classes of Revenue Officers, namely:—

- (a) the Financial Commissioner ;
- (b) the Commissioner ;
- (c) the Collector ;
- (d) the Assistant Collector. ‡
- (e) §

* Substituted by Regulation III of 1898.

† Draft notifications proposed under this clause are submitted by Commissioners direct to the Governor and not to the Financial Commissioner. A list of towns for purposes of this Regulation appears as Appendix IV to the pamphlet of the Burma Town and Village Lands Directions, 1913, and Town Land Forms.

[²]—[²] Substituted by Burma Act No. 1 of 1913.

‡ The words “ of the first class; and ” were deleted by Burma Act No. III of 1925.

§ Clause (e) was deleted by Burma Act No. III of 1925.

(2) * The Governor may appoint any person to exercise, in any area, all or any of the powers of any class of Revenue Officer under this Regulation, or any rule made thereunder.

5. Except where the class of the Revenue Officer by whom any function is to be discharged is specified in this Regulation, the Governor, by notification in the *Gazette*, or by the rules which he is empowered by this Regulation to make, or the Financial Commissioner by the rules which he is so empowered to make, may determine the functions to be discharged under this Regulation and the rules thereunder by any class of Revenue Officers.

Notfn.
J, p. 10

Notfn.
H, p. 1

ADMINISTRATIVE CONTROL.

6. (1) The general superintendence and control over all other Revenue Officers shall be vested in, and all such officers shall [a] subject to the control of the Governor [a] be subordinate to, the Financial Commissioner.

(2) Subject [a] as aforesaid to the control of the Governor and [a] to the general superintendence and control of the Financial Commissioner, a Commissioner shall control all other Revenue Officers in his division.

(3) Subject as aforesaid and to the control of the Commissioner, a Collector shall control all other Revenue Officers in his district.

7. (1) The Financial Commissioner or a Commissioner or Collector may by written order distribute, in such manner as he thinks fit, among the Revenue Officers under his control, any business cognizable by any of those officers.

(2) The Financial Commissioner or a Commissioner or Collector may withdraw any case pending before any Revenue Officer under his control, and either dispose of it himself or by written order refer it for disposal to any other Revenue Officer under his control.

(3) An order under sub-section (1) or sub-section (2) shall not empower any officer to exercise any powers or deal with any business which he would not be competent to exercise or deal with within the local limits of his own jurisdiction.

* Section 4, sub-sections (2), (3), (4) and (5) were substituted by Burma Act III of 1925.

[a]-[a] Added by Regulation V of 1901.

Regulation, sections 8—10.

APPEAL, REVIEW AND REVISION.

8. An appeal shall lie from an original or appellate order of a Revenue Officer as follows, namely :—

- (a) to the Collector, when the order is made by an Assistant Collector * ;
- (b) to the Commissioner, when the order is made by a Collector ;
- (c) to the Financial Commissioner, when the order is made by a Commissioner :

Provided that—

- (i) when an original order is confirmed on first appeal a further appeal shall not lie ;
- (ii) when any such order is modified or reversed on appeal by the Collector, the order made by the Commissioner on further appeal, if any, to him shall be final.

9. The period of limitation for an appeal under the last foregoing section shall run from the date of making of the order appealed from, and shall be as follows, that is to say :—

- (a) when the appeal lies to the Collector,—30 days ;
- (b) when the appeal lies to the Commissioner,—60 days ;
- (c) when the appeal lies to the the Financial Commissioner—90 days.;

10. (1) A Revenue Officer may, either of his own motion or on application of any party interested, review and on so reviewing modify, reverse, or confirm any order made by himself or by any of his predecessors in office :

Provided as follows :—

- (a) When a Commissioner or Collector thinks it necessary to review any order which he has not himself made, and when a Revenue Officer of a class below that of Collector proposes to review any order, whether made by himself or by any of his predecessors in office, he shall first obtain the sanction of the Revenue Officer to whose control he is immediately subject.

* The words ' of either class ' were deleted by Burma Act No. III of 1925.

- (b) An application for review of an order shall not be entertained unless it is made within a reasonable time from the making of the order, or unless the applicant satisfies the Revenue Officer that there is a significant sufficient cause for not making the application within that period.
- (c) An order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.
- (d) An order against which an appeal has been preferred shall not be reviewed.

(2) For the purposes of this section the Collector shall be deemed to be the successor in office of any Revenue Officer of a lower class who has left the district or has ceased to exercise powers as a Revenue Officer, and to whom there is no successor in office.

(3) An appeal shall not lie from an order refusing to review or confirming on review a previous order.

11. (1) The Financial Commissioner may at any time call for the record of any case pending before, or disposed of by, any Revenue Officer subordinate to him.

(2) A Commissioner or Collector may call for the record of any case pending before, or disposed of by, any Revenue Officer under his control.

(3) If in any case in which a Commissioner or Collector has called for a record he is of opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with his opinion thereon for the orders of the Financial Commissioner.

(4) The Financial Commissioner may in any case called for by himself under sub-section (1) or reported to him under sub-section (3), make such order as he thinks fit:

Provided that he shall not under this section make an order reversing or modifying any proceeding or order of a subordinate Revenue Officer and affecting any question of right between private persons without giving those persons an opportunity of being heard.

PROCEDURE.

- R-3-11A. 12. (1) The Governor may make rules consistent with this Regulation for regulating the procedure of Revenue Officers under this Regulation [a] and may by such rules confer upon any Revenue Officer any power exercised by a Civil Court in the trial of suits [a].
- R. 10. (2) The rules may provide, among other matters, for the mode of enforcing orders of ejectment from, and delivery of possession of, immoveable property, and rules providing for those matters may confer on a Revenue Officer all or any of the powers in regard to contempts, resistance and the like which any Civil Court other than the High Court may exercise in the execution of a decree whereby it has adjudged ejectment from, or delivery or possession of, such property.
- R. 11. (3) Subject to the rules under this section, a Revenue Officer may refer any case which he is empowered to dispose of under this Regulation to another Revenue Officer for investigation and report, and may decide the case upon the report.
13. *
- D. 4. 14. (1) A Revenue Officer may summon any person whose attendance he considers necessary for the purpose of any business before him as a Revenue Officer.
- (2) A person so summoned shall be bound to appear at the time and place mentioned in the summons in person or if the summons so allows, by his recognized agent or legal practitioner.
- (3) The person attending in obedience to the summons shall be bound † to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents and other things relating to any such matter as the Revenue Officer may require.
15. (1) A summons issued by a Revenue Officer shall, if practicable, be served (a) personally on the person to whom it is addressed, or failing him, or (b) his recognized agent, or (c) an adult male member of his family usually residing with him, or (d) the headman of the village in which he resides.

[a]—[a] Added by Regulation III of 1903.

* Cancelled by Burma Act No. III of 1925.

† I.e. whether on oath or not. Rule 5 authorises a Revenue Officer to put a witness on oath.

(2) If service cannot be so made, or if acceptance of service so made is refused, the summons may be served by posting a copy thereof at the usual or last known place of residence of the person to whom it is addressed, or, if that person does not reside in the district in which the Revenue Officer is employed and the case to which the summons relates has reference to land in that district, then by posting a copy of the summons on some conspicuous place on or near the land.

(3) If the summons relates to a case in which persons having the same interest are so numerous the personal service on all of them is not reasonably practicable, it may, if the Revenue Officer so directs, be served by delivery of a copy thereof to such of those persons as the Revenue Officer nominates in this behalf and by proclamation of the contents thereof for the information of the other persons interested.

(4) A summons may, if the Revenue Officer so directs, be served on the person named therein, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a prepaid letter addressed to the person at his usual or last known place of residence, and registered under Chapter VI of the Burma Post Office Act.

(5) When a summons is so forwarded in a prepaid letter and it is proved that the letter was properly addressed and duly posted and registered, the Revenue Officer may presume that the summons was served at the time when the letter would be delivered in the ordinary course of post.

16. A **notice or order** issued by a Revenue Officer for service on any person shall be served in the manner provided in the last foregoing section for the service of a summons.

17. When a **proclamation** is issued by a Revenue Officer it shall be made by such method as the Revenue Officer may decide to be the customary method, and, if the proclamation relates to land, it shall be further made by the posting of a copy thereof on some conspicuous place on or near the land.

18. *

19. *

20. *

21. *

CHAPTER III.

Provisions with respect to certain sources of Revenue.

THATHAMEDA-TAX.

22. (1) ^[b] Subject to the provisions of this Regulation, the ^[b] *thathameda*-tax shall be leviable at such average rate per household or family, and shall be assessed by such persons and subject to such rules as the Governor directs.

R. 12-20
D. 200-202,
D. 201

(2) The average rate at which *thathameda*-tax is to be levied may vary from district to district and from place to place within a district as the Governor, having regard to local circumstances, ^[b] and the rates of land revenue payable ^[b] may deem expedient.

(3) In the case of any town or village-tract, † or, if the Financial Commissioner so directs, of any part of a town or village-tract, all the inhabitants of the town, village, or part, as the case may be, shall be jointly and severally liable for the whole of the *thathameda*-tax leviable therein.

STATE LAND.

23. "State Land" in the following sections of this Regulation means land belonging to or at the disposal of the Government and includes—

- (a) land hitherto termed royal land ;
- (b) land held on condition of rendering public service or as an appanage to or emolument of a public office ;
- (c) islands and alluvial formations in rivers ;

D. 5—7
41, 286.

* Cancelled by Burma Act No. III of 1925.
[b]—[b] Added by Regulation V of 1901.
† Substituted by Burma Act No. 1 of 1913.

- (a) waste land and land included within reserved [a] forest ;
and
- (b) land which has been under cultivation, but has been abandoned and to the ownership of which no claim is preferred within two years from the commencement * of this Regulation.

D. 282.

24. (1) Any land which before the commencement of this Regulation has been or thereafter may be declared by the Collector to be State land shall be deemed to be such land until the contrary is proved.

R. 11A

Notfn. E, P. 10

(2) A claim † to the ownership or possession of any land with respect to which such a declaration has been or may be so made, or to hold such land [a] free of land revenue or at a favourable rate of land revenue [a], or to establish any lien upon or other interest in, such land or the rents, profits, or produce thereof, shall be cognizable by the Collector only, and the order which the Collector may make on the claim shall, subject to the provisions of Chapter II with respect to appeal, review, and revision, be final.

D. 8-10

Notfn. J, P. 10

(3) ‡ The period of limitation for a claim under the last preceding sub-section shall be one year from the date of the declaration made by the Collector.

(4) § A declaration made by the Collector under sub-section (1) may be withdrawn by him at any time before the passing of an order on any claim preferred under sub-section (2) to the ownership or possession of the land to which the declaration relates ; and a declaration so withdrawn shall be deemed not to have been made and no presumption of the nature specified in sub-section (1) shall be deemed to have arisen.

25. Subject to the provisions of this Regulation and the rules thereunder and to the terms of any order made on any such claim as is mentioned in sub-section (2) of the last

[a] The words 'or village' were deleted by Burma Act No. 1 of 1913, 13 July 1889, *see* foot-note †, page 5.

† A written claim under this section is chargeable with a Court-fee of 8 annas under Article 1 (b), Schedule II of the Court-fees Act : *see* Court-fees Direction 17, page 87 of Burma Stamp Manual, 1927 edition.

[a] - [a] The words "free of land-revenue or at a favourable rate of land revenue" were substituted for the words "rent-free or at a favourable rent or rate rent" by Regulation V of 1901.

‡ Added by Regulation II of 1895.

§ Added by Regulation V of 1901.

30-3, 69,
1. 87.

foregoing section, the following are among the incidents of the tenure of State land, namely :—

1. 82.

(a) an occupier of State land can have no heritable or transferable right of use or occupancy therein nor can any rights adverse to the Government exist in such land unless they have been created or continued by a grant made by or on behalf of the British Government ;

(b) *cancelled by Regulation V of 1901 ;*

R. 30-3, 69

(c) an occupier of State land may not except for default in the payment of [a] land-revenue [a] due from him to the Government, be ejected from such land without such notice as may be prescribed by rules to be made by the Governor in this behalf or failing such notice, such compensation as, subject to any such rules, the Collector may, having regard to all the circumstances of the case, deem just ;

(d) a person occupying State land without the permission of the Collector, or of some other officer authorized by rules to be made by the Governor in this behalf, or occupying such land with such permission and making default in the payment of the [a] land revenue [a] due from him to the Government in respect thereof, may at any time be ejected from the land by order of the Collector.

26. (1) The Financial Commissioner may make rules—*

R. 37-67.

(a) for the disposal by † way of grant or otherwise of any State land which is waste ;

R. 68-74.

(b) for regulating the temporary occupation of such land ; and

R. 75-9.

(c) for the allotment from such land of grazing-grounds to the inhabitants of any ‡ village-tract in the neighbourhood thereof whom he considers to stand in need of such allotment, and the regulation and control of the use of such

[a]—[a] Substituted for " rent " by Regulation V of 1901.

* For rules made by the Governor for the disposal of State land in notified areas in the Shan States, see Revenue Department Notification No. 77, dated the 27th May 1913.

† For disposal apart from Rules, see Appendix 1, page

‡ Substituted by Burma Act No. 1 of 1913.

grazing-grounds by persons permitted to graze their cattle thereon.

(2) Rules under clause (a) of sub-section (1), with respect to State land which is waste, may provide for the following among other matters, namely, -

- (i) the amount or kind of interest to be created in such land and the conditions, if any, subject to which such interest may be conferred ;
- (ii) the mode in which grants and other dispositions of the land may be made ;
- (iii) the total or partial exemption, either absolutely or subject to conditions of the land from rent for a term of years or for any life or lives, or during the maintenance of any institution ; and
- (iv) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land from the person taking under the grant or disposition, his legal representatives or assigns,

but such rules shall not take effect until they have been approved by the Governor.

(3) A rule under sub-section (1) may authorize the ejection, by order of any Revenue Officer, of any person occupying or using land in contravention of any rule under that sub-section.

(4) No person shall acquire, by length of possession or otherwise, any interest in land disposed of, occupied, or allotted in pursuance of rules under clause (a), clause (b), or clause (c) of sub-section (1) beyond such interest as is conferred by the rules.

LAND REVENUE. *

27†. (1) All lands, to whatever purpose they may be applied and wherever they may be situate, shall, subject to the other provisions of this section, be liable to the payment of **land-revenue** to the Government.

* Substituted by Burma Act No. 1 of 1913.

† Substituted by Regulation V of 1901.

Notfn. F.
S. H., pp.
105, 106.
R. 80-1,

(2) The land-revenue under sub-section (1) shall be at such rates, in kind or money and for such period as the Revenue Officer appointed in this behalf may, in accordance with rules * to be made by Governor, fix †. The rates so fixed may be on classes of soil or on classes of crop throughout any district or part of a district.

(3) The Governor † may direct that in any district or part of a district an abatement from the rates fixed under sub-section (2) shall be made before they are applied to the assessment of land other than State land, and in every such direction shall specify the amount of such abatement. When in any district or part of a district such an abatement has been granted, the abatements shall not be withdrawn nor decreased in any future revision of the assessment except with the previous sanction of the Governor.

Notfn. A.
p. 103,

(4) All land, which was subject to the payment of land-revenue immediately before the commencement of this Regulation, shall, whether it has or has not been declared under section 24, sub-section (1), to be State land, continue to be so subject, and the land-revenue payable in respect thereof shall, until the land is assessed under the provisions of this Regulation and the rules thereunder, be levied in such manner and at such rates as have heretofore been customary.

(5) No refund of land-revenue shall be claimable in the event of any land assessed under sub-section (4) being afterwards declared to be other than State land.

(6) Nothing in sub-section (1) with respect to the liability of State land to the payment of land revenue shall be deemed to apply to any of the following classes of land, namely,—

Notfn. A,
p. 103.

(a) land belonging, at the commencement of this Regulation, to the site and curtilage of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purpose of such monastery, pagoda, building or school;

(b) land exempted from liability to the payment of land-revenue by the express terms of any grant

* See also the *Burma Settlement Instructions, 1910*. Regarding the assessment of fruit trees, see Directions 110—113.

† The words "subject to the control to the Governor-General in Council" were deleted by Act No. XXXVIII of 1920.

made or continued by or on behalf of the British Government.

23. When any local area is being assessed to land revenue under the last foregoing section, the Governor may by notification in the *Gazette* declare, with respect to the whole or any part of the area, that all the holders of all the lands assessed in each village-tract therein shall be jointly and severally responsible for the land revenue assessed on all the lands in the village-tract †.

28A. † (1) Notwithstanding anything contained in this Regulation, no enhancement made in any rate of land-revenue, tax or fee shall take effect until the commencement of the year of assessment next following that in the course of which the enhancement is made.

(2) The Governor may, by notification in the *Gazette*, fix the year which shall be deemed to be the year of assessment in respect of such rate, tax or fee.

LAND RECORDS.

29. (1) As soon after the commencement of this Regulation as circumstances permit the Financial Commissioner shall cause a **record-of-rights** to be prepared for each village-tract * [a] and for such towns as he may from time to time, by notification ‡ in the *Gazette*, direct [a] and, when such a record has been prepared, the Collector shall maintain it by causing a corrected edition thereof to be prepared at such intervals as the Financial Commissioner may prescribe.

(2) For the purpose of facilitating the preparation of the periodical edition of the record-of-rights, a register, to be called the register of mutations, shall be kept in which any event affecting any of the matters recorded in the record-of-rights or in the last periodical edition thereof shall be recorded as soon as may be after it happens.

(3) The Financial Commissioner shall from time to time make rules—

(a) as to the documents (including maps) to be comprised in the record-of-rights, and their contents and form ;

Notfn. A,
p. 103.

R. 82-89

* Substituted for "village" by Burma Act No. 1 of 1913.

† Added by Regulation V of 1901.

‡ The Notifications issued under this section are not reproduced in this Manual.

[a]—[a] Added by Regulation III of 1898.

- (b) as to the documents (including maps) to be comprised in the periodical edition of the record-of-rights, and their contents and form ;
- (c) as to the contents and form of the register of mutations, and the verification of matters to be recorded therein ;
- (d) as to the obligation of persons interested in land to give information of any event which may affect any of the matters recorded in the record-of-rights or in the last periodical edition thereof ;
- (e) as to the consequences which shall ensue on failure to discharge such obligation ;
- (f) as to the fee, if any, to be paid in respect of any entry in a register of mutations and the person by whom such fee is to be payable ; and
- (g) generally, for the guidance of Revenue Officers and headmen in carrying out the purposes of this section.

(4) Any person whose rights or liabilities are required by any rule under sub-section (3) to be recorded under this section shall be bound to furnish, on the requisition of any Revenue Officer or headman engaged in compiling the record, all information necessary for the correct compilation thereof.

30. (1) If in the course of any proceeding for the purpose of carrying out the provisions of the last foregoing section and the rules thereunder a dispute arises as to any matter of which an entry is to be made in a record or register, a Revenue Officer, of his own motion or on the application of any party interested, may, after such enquiry as he thinks fit, determine the entry to be made as to that matter.

(2) If in any such dispute the Revenue Officer is unable to satisfy himself as to which of the parties thereto is in possession of any property to which the dispute relates, he shall ascertain by summary enquiry who is the person best entitled to the property, and shall by order direct that that person be put in possession thereof, and that an entry in accordance with that order be made in the record or register.

(3) A direction of a Revenue Officer under sub-section (2) shall be subject to any decree or order which may be subsequently passed by any competent authority.

MINERALS AND EARTH-OIL.

31. (1) Save as otherwise expressly provided by the terms of any grant made or continued by or on behalf of the

British Government, the right to all precious stones, mines, minerals, coal and earth-oil shall be deemed to belong to the Government, and the Government shall have all powers necessary for the proper enjoyment of its rights thereto [a] and may dispose of any such right and power to any person in such manner as to it may seem fit. [b].

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

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act, 1894.

(3) * The Governor may make rules—

R. 91A-91I.

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

D. 192-199.

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

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

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

FISHERIES.

32. [*Ceased to apply since extension of Burma Fisheries Act, 1905, to Upper Burma. See Revenue Department Notification No. 30, dated 1st April 1911*]

SALT MANUFACTURE.

33. [*Not reproduced in this Manual. See The Burma Salt Manual, 1910.*]

34—36. *Repealed by Burma Act II of 1905. The Burma Canal Act, 1905.*

[a]—[a] Added by Regulation VI of 1907.

* Substituted by Regulation VI of 1907.

CHAPTER IV.

Collection of Revenue.

37. In the following sections of this Regulation :—

(1) "revenue" includes—

- (a) *thathameda*-tax ;
- (b) * land-revenue payable in respect of State and other lands ;
- (c) revenue payable on account of precious stones, mines, minerals, coal, earth-oil, fisheries, salt and ferries ;
- (d) † water-rate in respect of irrigation from channels, tanks or other irrigation works controlled and wholly or partially maintained by the State and tolls in respect of navigation in irrigation channels so controlled and maintained ;
- (e) excise in respect of spirit, fermented liquor, intoxicating drugs and opium ; and
- (f) every other sum payable to the Government in accordance with law, contract or local usage ; and

(2) "moveable property" includes standing timber, growing crops and grass,^[a] and fixed engines in fisheries or waters connected therewith.^[a]

R.147-155A.

38. (1) The Financial Commissioner may make rules determining the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which any revenue is to be paid.

(2) Until rules are made under sub-section (1) revenue shall be paid by the instalments, to the persons, at the times and places and in the manner by which, to whom, and at and in which, it was payable immediately before the commencement of this Regulation.

(3) Any revenue not paid as required by rules under sub-section (1) or by sub-section (2) is an **arrear**, and the person from whom it is primarily due, as well as the surety, if any, for the payment thereof by that person, is a **defaulter**.

Notfn. A,
p. 103.

* The words "rent and" in this section were deleted by Regulation V of 1901.

† This sub-section should apparently have been repealed by Burma Act II of 1905, see section 45 of that Act.

[a]—[a] See note to section 32, page 19.

39. The revenue for the time being payable in respect of any land shall be the first charge upon the rents, profits, and produce of the land, and except with the written consent of the Collector, such rents, profits or produce shall not be liable to be taken in execution of a decree or order of any Court until the revenue chargeable thereon, and any arrear or revenue due in respect of the land, have been paid.

40. Subject to the other provisions of this chapter a statement of account certified by a Collector or Assistant Collector shall be conclusive proof of the existence of an arrear, of its amount, and of the person who is the defaulter.

41. (1) An arrear may be recovered by any one or more of the following processes, namely :—

R. 156
D. 169.

(a) by service on the defaulter of a notice requiring him to pay the arrear at the time and place, and to a person, specified in the notice ;

(b) by attachment and sale of any moveable property belonging to the defaulter, except if he is an agriculturist, his implements of husbandry and seedgrain and the cattle actually employed by him in agriculture, and, if he is an artisan, his tools ;

(c) by the arrest of the defaulter and his imprisonment in the civil jail for a period not exceeding one month ;

(d) by attachment and sale of any immoveable property belonging to the defaulter.

(2) The processes described in sub-section (1) may be used either separately or simultaneously.

42. (1) When any immoveable property is sold under this chapter for the recovery of an arrear due in respect thereof, the following consequences shall ensue unless a Revenue Officer empowered * in this behalf has otherwise directed, namely :—

(a) all leases, liens, and other incumbrances on the property shall be extinguished, and

(b) all grants, or contracts previously made by any person other than the purchaser in respect of the property shall become void, as against the purchaser.

(2) When any immoveable property is brought to sale under this chapter for the recovery of any other sum than an arrear due in respect thereof, the interests of the defaulter

* No Notification has been issued under this section.

alone therein, as those interests existed immediately before the attachment of the property, shall be sold.

43. (1) When proceedings are taken under this chapter for the recovery of an arrear, the person against whom they are taken may, if he denies that the arrear or any part thereof is due, pay the same under protest made at the time of payment and signed by him or his agent, and institute a suit in any Civil Court having jurisdiction, as regards the value of the suit at the headquarters of the district in which the arrear is alleged to have accrued, for the recovery of the amount which he denies to be due.

(2) In a suit instituted under sub-section (1) the plaintiff may, notwithstanding anything in section 40, give evidence with respect to his liability for the payment of the alleged arrear.

R. 156-191. 44. (1) The Financial Commissioner may make rules consistent with this Regulation—

R. 156-7. (a) for determining the officers or classes of officers by whom any of the processes described in section 41 may be enforced;

R. 158-178. (b) for regulating the procedure to be followed in enforcing any of those processes;

* (c)
D. 274, 274A. 276-7. (d) for determining the commission, if any, to be allowed to persons appointed in accordance with any rule under section 38, sub-section (1), to receive payment of any revenue, and, where the commission is to be paid to more persons than one the manner in which it is to be divided among them; and

(e) generally for the guidance of all persons in matters connected with the enforcement of this chapter.

* (2)

R. 171. 45. (1) When a sale of any property under this chapter for the recovery of an arrear has become absolute the proceeds thereof shall be applied, in the first place, to the payment of any other arrear, and, in the second place, to the payment of any other arrear, or of any sum recoverable as an arrear under this chapter, which may be due to the Government from the defaulter.

(2) Any balance of the proceeds of the sale which may remain after satisfaction of the claims of the Government

under sub-section (1) shall, subject to the directions of any Court with respect to the application thereof, be paid to the defaulters.

46. Except on behalf of the Government, no Revenue Officer or person employed in a revenue office shall purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly, or in shares with others, any property which any Revenue Officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue. D. 190.

47. Where under any enactment for the time being in force, any sum is recoverable as an arrear of revenue or as an arrear of land-revenue, it shall be recoverable as an arrear under this chapter.

48. All revenue collected before the commencement of this Regulation shall be deemed to have been collected in accordance with law. Notfn. A.
p. 103.

CHAPTER V.

Supplemental Provisions:

* 49.

49A †. So far as may be necessary for the purposes of any assessment of land either contemplated or in progress, any Revenue Officer generally, or specially, empowered ‡ by the Financial Commissioner in that behalf—

(a) may enter upon, demarcate, survey, and make plans of any land; and

(b) so far as may be necessary for the purpose of estimating the capabilities of the soil, may cause any ripe crop thereon to be cut and threshed, or otherwise properly harvested, and the grain or other produce to be measured and weighed:

Provided that not more than half an acre of the crop belonging to any one person shall be so cut upon any one occasion without the consent of the owner thereof, and that without the consent of the occupier thereof no farm or other holding shall be entered upon under this section oftener than once in five years:

* Repealed by Burma Act No. I of 1910.

† Added by Regulation III of 1894.

‡ No Revenue Officers have been empowered under this section.

Provided also that in the exercise of this power no injury shall be caused to any other crop

power no injury

R. 182-228.

50. The Financial Commissioner shall make other rules which may be made by him

in addition to the provisions of this Regulation,

make rules consistent with this regulation and any other enactment for the time being in force—

* (a)

R. 190.

(b) regulating the travelling and other expenses of witnesses ;

R. 191.

(c) regulating other costs in proceedings before Revenue Officers and providing for the realization of costs in such proceedings as if they were arrears of revenue ;

(d) † regulating the procedure in cases where persons are entitled to inspect records of Revenue Officers or records or papers in the custody of headmen ^(a) or to obtain copies of the same, and prescribing the fees payable for searches and copies ;

(e) prescribing forms for such books, entries, statistics, and accounts as the Financial Commissioner thinks necessary to be kept, made or compiled in revenue offices, or submitted to any authority ;

R. 227-8.

(f) declaring what shall be the language of any of those officers and determining in what cases persons practising in those offices shall be permitted to address the presiding officers thereof in English ; and

(g) generally, for carrying out the purposes of this regulation.

51. (1) The power to make any rules under this regulation is subject † to the condition of the rules being made after previous publication.

(2) Rules made by the Financial Commissioner under this regulation shall not take effect until they have been sanctioned by the Governor.

(3) Any power conferred by this regulation on the Financial Commissioner to make rules, and the power of the

* Repealed by Burma Act No. 1 of 1910.

† See Chapter XII, D.O.M., 1915, and Chapter IX, Sections A to E of the Land Records Manual, 1928.

[a] The words " or other village officers " were deleted by Burma Act No. 1 of 1913.

‡ The words " to the control of the Governor-General in Council and " were deleted by Act No. XXXVIII of 1920

Governor to sanction them may be exercised at any time after the passing of this regulation, but a rule so made shall not take effect until this regulation has come into force.

Notfn. A,
p. 103.

(4) The authority making any rule under this regulation may attach to the breach thereof, in addition to any other consequences which may ensue from such breach, such punishment, not exceeding imprisonment for one month, or fine extending to two hundred rupees, or both, as may seem to such authority, having regard to the object of the rule, to be appropriate.

52. All powers conferred by this regulation on the Financial Commissioner may be exercised from time to time as occasion requires.

53. Except as otherwise provided by this regulation—

(1) A civil court shall not have jurisdiction in any matter which the Governor or a Revenue Officer is empowered by or under this Regulation to dispose of, or take cognizance of the manner in which the Governor or any Revenue Officer exercises any powers vested in him by or under this Regulation ; and in particular—

(2) A Civil Court shall not exercise jurisdiction over any of the following matters, which shall be cognizable exclusively by Revenue Officers; namely :—

Notfn. J,
p. 106.

- (i) any question as to the limits of any State land ;
- (ii) any claims to the ownership or possession of any State land, or to hold such land ^[a] free of land-revenue or at a favourable rate of land-revenue [] or to establish any lien upon, or other interest in, such land, or the rents, profits, or produce thereof ;
- (iii) any claim to compel the performance of any duties imposed by or under this regulation or any other enactment for the time being in force on any Revenue Officer as such ;
- (iv) *Cancelled by Regulation IV of 1896.*
- (v) the preparation of a record-of-rights or periodical edition of such a record ;

D. 2-3

[a]—[a] These words were substituted for the words "rent-free or at a favourable rent or rate of rent" b. Regulation V of 1901.

- (vi) the correction of any entry in a record of rights or periodical edition of such a record or in a register of mutations ;
- (vii) the amount of the ^[a] land revenue to be paid in respect of any State or other land [^b] under this regulation ;
- (viii) the amount of, or the liability of any person to pay, any other Revenue recoverable under this regulation ;
- (ix) * any claim connected with, or arising out of any right in an irrigation work, or any charge in respect of land irrigated from such a work or any matter which the collector is bound to ascertain and record under section 36 ;
- (x) † any claim to a right to fish, or connected with or arising out of, the demarcation or disposal of any fishery ;
- (xi) any claim to hold free of revenue any land fishery, or natural products of land and water.
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiii) any claim to set aside on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiv) the amount of, or the liability of any person to pay, any fees, costs, or other charges imposed under this Regulation.

[b]—[b] Substituted for the words "rent to be paid in respect of any State land or the amount of land revenue to be assessed on any other land" by Regulation of 1901.

* This clause should apparently have been repealed by Burma Act II of 1905 the same time as sections 34-6.

† Ceased to apply since extension of Burma Fisheries Act, 1905, to Upper Burma. See Revenue Department Notification No. 31, dated the 1st April 1911.

Part II.

**RULES UNDER THE UPPER BURMA LAND AND
REVENUE REGULATION, 1889.**

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RULES UNDER THE UPPER BURMA LAND AND REVENUE REGULATION, 1889.

(Published in Revenue Department Notification No. 148, dated the 10th May 1892, as amended to date.)

CHAPTER I.

Preliminary.

1. (1) Words and expressions used in these rules shall unless the contrary intention appears, have the same respective meanings as in the Upper Burma Land and Revenue Regulation, 1889 ; and

(2) In these rules—

(a) *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

(b) * “*Thugyi*” means a headman as defined in section 3 (b) of the Upper Burma Land and Revenue Regulation. For the purposes of Rules 161, 162, 164, 167 and 168 “*thugyi*” includes a person appointed by any local authority to collect on its behalf any rate, tax, fee or other impost which it is empowered by law to impose ;

(c) “**agricultural year**” means the year beginning with the first day of July and ending on the thirtieth day of June, unless it shall be otherwise fixed by agreement or by order of the Collector in any case ; and

(d) “**improvement**” means any work by which the value of land has been permanently increased at the cost or by the labour of the occupier, and includes any building erected on land for the dwelling of a cultivator or for any other purpose subservient to agriculture ;

(e) } *Clauses (e) and (f) relating to Fisheries were*
(f) } *Cancelled by Financial Commissioner's Notification No. 150, dated the 4th November 1911.]*

(g) †

* Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

† Cancelled by Financial Commissioner's Notification No. 86, dated the 6th August 1923.

2. Wherever in any rule a form is referred to, the form prescribed or to be prescribed by the Financial Commissioner is to be understood.

CHAPTER II.

1s. 12 (1). **Rules for Regulating Procedure where Procedure is not prescribed by the Regulation.**

3. (1) Every written application or statement by or on behalf of a party to a revenue case shall be as brief as the nature of the case admits, and shall be confined as much as possible to a simple and concise narrative of the facts which the party, by whom, or on whose behalf the application or statement is made believes to be material to the case, and which he either admits or believes that he will be able to prove.

(2) An application or statement prepared in contravention of sub rule (1) may be rejected.

(3) Every written application or statement filed by a party to a revenue case shall be signed and verified in the manner provided by the Code of Civil Procedure for plaints and written statements in suits.

4. (1) The death of one of the parties to a revenue case, or in a case to which a female is a party, her marriage, shall not cause the case to abate.

(2) The Revenue Officer before whom the case may be pending may make the successor in interest of the deceased person or of the married female a party thereto.

5. * (1) In all cases of a judicial nature Revenue Officers empowered to deal therewith shall have authority to receive evidence and shall have the powers conferred upon Civil Courts and shall follow as nearly as may be the procedure prescribed by the Code of Civil Procedure with reference to the institution and trial of suits, procuring the attendance and examination of witnesses and the production of documents.

* Substituted by Revenue Department Notification No. 461, dated the 18th November 1983. This includes the power to administer oaths, see section 14 (3) page 10.

(2) For the purposes of this rule the following cases under the Upper Burma Land and Revenue Regulation, 1889, shall be deemed to be cases of a judicial nature, namely,—

- (a) any claim to the ownership or possession of any land with respect to which such a declaration as is mentioned in section 24, sub-section (1), of the Regulation has been made that the land is State land ;
- (b) * any claim to hold State land at a favourable rate of land-revenue, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof ;
- (c) any claim with respect to the preparation of the record of rights or of the periodical edition thereof ;
- (d) † any claim to a right to fish, or connected with or arising out of, the demarcation of any fishery ;
- (e) ‡ any claim connected with, or arising out of, any right in an irrigation work ;
- (f) any claim to hold free of revenue any land, fishery, † or natural products of land or water. †

6. (1) In cases other than those mentioned in the last foregoing rule, a memorandum only of the evidence shall be recorded by the Revenue Officer who examines a witness.

(2) In every case in which an order is passed on the merits after inquiry the Revenue Officer making the same shall record the order and a brief statement of the grounds on which it is founded.

(3) In every case referred to in sub-rule (1) the order and the reasons for it shall—

- (a) if the Revenue Officer's mother-tongue is English, be written by him in English and translated into Burmese ;
- (b) if the Revenue Officer's^a mother-tongue is not English, be written by him in Burmese, or in English, at his option :

^a Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† See note to section 53 (2) (i) of Regulation.

‡ See note to section 53 (2) (ii) of Regulation.

Provided that the Collector may, if he thinks fit, direct any such officer to write in English or in Burmese.

When the order and reasons are written in English, they shall be translated into Burmese.

7. *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

8. * The provisions of Chapter XXV of the Civil Procedure Code, 1882, † in respect of commissions shall apply in cases before a Revenue Officer.

9 * Except when otherwise directed by the Upper Burma Land and Revenue Regulation, 1889, or by any rule under it the provisions of the Civil Procedure Code, 1882, † shall apply to the issue, service and return of processes on parties and witnesses in any revenue case.

10. * (1) Orders of ejectment from and delivery of possession of immoveable property shall be enforced in the manner provided in the Civil Procedure Code, 1882, † for the execution of a decree whereby a Civil Court has adjudged ejectment from or delivery of possession of such property ;

(2) And in the enforcement of such orders a Revenue Officer shall have all the powers in regard to contempts, resistance and the like which a Civil Court may exercise in execution of a decree of the description mentioned in sub-rule (1).

11. ‡ (1) A Revenue Officer shall not under section 12, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, refer any case to any other Revenue Officer inferior in rank to an Assistant Collector § for investigation and report :

Provided that any Revenue Officer, whether he is empowered to dispose of a case or whether it has been referred to him for investigation and report, may call upon the *thugyi* of the village for a written report of the facts of the case.

* References to the Upper Burma Civil Justice Regulation, 1886, replaced by references to the Civil Procedure Code, 1882, by Revenue Department Notification No. 371, dated the 18th August 1896.

† The references to the Civil Procedure Code, 1882, should be read as referring to the Civil Procedure Code, 1908 (Act V of 1908). Chapter XXV of the Act of 1882 is Order XXVI to the First Schedule to the Act of 1908.

‡ Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

§ The words "of the second class" were deleted by Revenue Department Notification No 104, dated the 19th July 1928.

(2) Such report shall be filed with the record.

11A.* When any land has been declared by a Collector D. 8.
under section 24, sub-section (1), of the Regulation to be
State land, the following procedure shall be adopted :—

(a) The declaratory order shall be published in the village-tract in which the land is situate, a copy of the order being served on the village headman and stuck up in the Township Office.

(b) A list of all persons occupying, or interested, or believed to be interested in, the land shall be attached to the order and to the copy.

(c) The *thugyi* shall be required to report to the † Assistant Collector in charge of the township the receipt and publication of the order and notice. The report will be filed with the proceedings before the Collector.

CHAPTER III.

Rules for the Levy and Assessment of the Thathameda-tax.

S. 22 (1).
D. 220—262

12. Households of which the heads belong to the following classes of persons shall be exempted from the *thathameda-tax* :—

D. 210.

- (a) † Government servants ;
- (b) § (i) ministers, priests and teachers of religion ;
- (ii) schoolmasters recognized by the Education Department, and named in a list to be forwarded annually to the Deputy Commissioner by such officer of the Education Department as the Director of Public Instruction may direct.

* Added by Revenue Department Notification No. 173, dated the 2nd May 1894.

† Substituted by Revenue Department Notification No. 104, dated the 19th July 1928.

‡ Amended by Revenue Department Notification No. 72, dated the 19th February 1903. This exemption extends to Apprentice Clerks and Apprentice Surveyors. (Letter No. 846—1L.6, dated the 27th February 1903, from Government to the Financial Commissioner, Burma.)

§ Substituted by Revenue Department Notification No. 5, dated the 11th January 1908.

¶ Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

(iii) persons whom the Deputy Commissioner finds after due enquiry to be **bona fide engaged** for at least half the year in the work of education ;

(c) **village headmen** ;

(d) **persons incapacitated** from earning their livelihood by old age, or physical or mental defect and who have no property or means of paying ;

(e) **subjects of foreign states** visiting Burma without the intention of settling and not engaged in any trade or occupation in Burma ;

(f) * **Newly married couples** for one year after marriage ;

(NOTE.—The exemption to newly married couples will be allowed only if they have been married within [a] twelve months before the census roll of households is made [a].)

(g) **thugyis' writers** ;

(NOTE.—The exemption to *thugyis'* writers will be allowed to one writer only of any one *thugyi*.)

(h) **village-criers** in || village-tracts which contain one hundred or more houses ;

(i) †

(j) † **Government pensioners** (including persons to whom superannuation or invalid gratuities have been granted ;

(k) † **ywagaungs** of villages which contain 20 houses or more and in which no headman resides.

A *ywagaung* is an officer of the class referred to in Rules IX to XI of the rules published in General Department Notification No. 203, dated the 17th September 1891.)

(l) † **honorary magistrates** ;

(m) † **headmen of wards or elders of blocks** appointed as such by the Deputy Commissioner under section 5 of the Burma Towns Act, 1907 ; §

* Amended by Revenue Department Notification No. 310, dated the 3rd October 1895.

[a]—[a] Substituted by Revenue Department Notification No. 69, dated the 19th June 1907, for "within the year for which the *thathamedu*-tax is assessed."

† Cancelled by Revenue Department Notification No. 88, dated the 7th July 1924.

‡ Added by Revenue Department Notification No. 151, dated the 21st April 1896.

§ Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

|| Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

(mm) *

(n) † Chins for a period of three years after they settle in the plains of the Pakôkku and Minbu Districts ;

(o) ‡ persons specially exempted by the Commissioner ; §||

(p) ¶ persons who would have been assessed to income-tax had the orders in force prior to the 1st April 1924 for the assessment of income-tax continued in force ;

(q) ** all non-commissioned officers and men of the 15th Company Queen's Own Sappers and Miners, who are discharged from the service with a discharge certificate to the effect that they have served for a period which would entitle them to a pension if serving in any other Corps in the Indian Army ;

(r) †† all members of the Indian Territorial Force Units in Burma who have attended annual training during the previous year ;

NOTE.—The training year is from the 1st April to the 31st March and the previous year in respect of tax falling due on the 1st January in any year is that ending on the previous 31st March.

(s) †† the *Patamagyaw* of each year (or, in case he is a *p-nygi*, his natural parents), for life.

13. (1) For determining the total demand in any village or other local area, the number of revenue-paying households including households residing in boats, shall be multiplied by such rates as the Governor may from time to time prescribe.

D. 210.

(2) The product shall be the total demand.

D. 210—26.

* Cancelled by Revenue Department Notification No. 23, dated the 4th March 1915.

† Substituted by Revenue Department Notification No. 15, dated the 17th March 1935.

‡ Added by Revenue Department Notification No. 151, dated the 21st April 1896.

§ Substituted by Revenue Department Notification No. 23, dated the 4th March 1915.

|| The words "by notification in the *Burma Gazette*" were deleted by Revenue Department Notification No. 7, dated the 25th January 1934.

¶ Substituted by Revenue Department Notification No. 69, dated the 25th June 1924.

** Added by Revenue Department Notification No. 80, dated the 26th October 1900.

†† Substituted by Revenue Department Notification No. 49, dated the 25th May 1932.

††† Inserted by Revenue Department Notification No. 33, dated the 23rd April 1933.

L.R.I.—U.B.
Misc. Roll
2, p. 259.

* 14. (1) The *thugyi* shall submit to the Collector, in a prescribed form on or before a date to be fixed by the Collector, a census-roll † of all the households in his village or other local area, ** with number, names, and occupation of all adult members of each of those households.

D. 216—223. (2) An Assistant Collector shall, if possible, personally examine the census-roll of every village or other local area ¶ in order to test its accuracy.

* 15. The Collector shall then direct the *thugyi* to proceed to his village or other local area, ¶ and in consultation with the *thamadis*, or assessors, whom the Collector shall cause to be appointed according to custom, to distribute the total demand fixed under Rule 13 over the households of the village or other local area, ¶ according to their circumstances and ability to pay, and to publish in the village or other local area ¶ a list of the persons assessed and of the amount payable by each person. This list shall be an extract from the census-roll consisting of columns 1, 2, and 7. No other notice of demand shall be necessary.

16. The *thamadis* or assessors, shall be responsible for the just assessment of each household.

D. 206.

‡ 17. (1) The Governor may direct that in any special § area *thathameda* shall be leviable on migratory coolies, whether aliens or natives of Burma, at the rate of Rs. 2-8-0 per household. The term "migratory coolie" means an immigrant to the locality who has no permanent residence there.

D. 206, 226.

(2) *Thathameda* shall be leviable on domestic servants, at the fixed rate of Rs. 3 || per family.

* Amended by Revenue Department Notification No. 694, dated the 23rd December 1904.

† For instructions regarding the preparation of the Roll, see Directions 207 to 211. Employees of Inland Steamer Companies, the assessment and collection of whose *thathameda* is specially arranged for, should have a note to that effect entered against their names in the Roll, see Direction 236.

‡ Inserted by Revenue Department Notification No. 60, dated the 28th July 1910, in the place of original rule 17 cancelled by Revenue Department Notification No. 48, dated the 27th June 1908.

§ This rule has been extended to the Bhamo, Myitkyina, Katha, Ruby Mines, Shwebo and Yamethin Districts, to the Maymyo Subdivision and to the Thazi and Amarapura Townships.

|| Substituted by Revenue Department Notification No. 100, dated the 21st December 1934.

¶ Inserted by Revenue Department Notification No. 50, dated the 23rd September 1935.

(3) *Thathameda* leviable under this rule shall be payable on demand and, if not so paid, shall be deemed to be an arrear of revenue. Rules 13 to 16 and Rule 20 shall not apply to *thathameda* so assessed.

18. On payment in full of the sum due by each person such person shall be furnished by the *thugyi* with a receipt in the form prescribed. The amount of rupees paid shall be expressed both in words and in figures in the receipt.

D. 247—62
L.R. III—
Rect. 2, p.
303.

19 The *thugyi* shall keep an account* of the amount due from each person, the amount paid, and date of payment. In all cases of default where proceedings are taken for recovery of arrears of the *thathameda*-tax, this account shall be produced in evidence of the amount of the arrear.

D. 262

20. (1) Objections † to the *thathameda*-tax assessment must be made to the Assistant Collector in charge of the township within ten days after the publication of the list under Rule 15.

‡ (2) The Assistant Collector shall fix a date for hearing objections, and shall hear them in the presence of the *thamadis* and, if possible, in the village or other local area § to which the objectors belong. The *thamadis* shall be heard in support of the assessment.

‡ (3) If the Assistant Collector considers an objection groundless, he shall reject it. If he considers it well founded, he shall make an order to the *thamadis* directing them within a time to be specified in the order to re-adjust the assessment so as to give proper relief to the objector without reducing the total demand on the village or other local area. § If the *thamadis* fail to re-adjust the assessment within the specified time, the Assistant Collector shall himself re-adjust the assessment and send his proceedings for sanction to the Collector.

* On the memorandum foil of the Form of Receipt.

† An objection in writing is exempt from Court-fees as falling within the spirit of clause (iii) of section 19 of the Court Fees Act, 1870, page 9, of Burma Stamp Manual, 1927.

‡ As amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

§ Inserted by Revenue Department Notification No. 50, dated the 23rd September 1935.

21-22 *Cancelled by Revenue Department Notification No. 123, dated the 28th March 1899*

23-28 *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

29. *Cancelled by Revenue Department Notification No. 207, dated the 26th May 1896.*

CHAPTER V.

S. 25 (c) **Rules * for the Ejectment of Occupiers of State Lands situated outside Towns, Cantonments, and Civil Stations.**

30. An Occupier of State land may be ejected as follows :-

D.R. III --
U.B. Not.4,
P. 293.

(a) At the end of the agricultural year [see Rule 1 (2) (c)] after three months previous notice to him and on payment to him of compensation for his improvements ;

L.R. III --
U.B.
Not. 5,
P. 293

(b) At any time without notice to him on payment to him of compensation as follows :-

(i) Compensation for disturbance not exceeding one year's land revenue ;

(ii) Compensation for his improvements ; and

(iii) The value of any uncut or ingathered crops on the land at the time of ejectment less the land revenue payable for the year or harvest, as the case may be.

31-32 *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

L.R. III --
U.B.
Not. 6,
P. 294

33. An occupier of State land may at any time relinquish his holding by giving notice to the *thugyi* three months before the close of the agricultural year of his intention to

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

† As amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

relinquish it. The *thugyi* shall forward the notice through the Assistant Collector in charge of the township to the Collector. When an occupier relinquishes his holding of his own accord he shall have no claim to any compensation.

34—36. *Cancelled by Financial Commissioner's Notification No. 121, dated the 21st October 1938.*

CHAPTER VI.

* Rules for the Disposal of State Waste Land Situated outside Towns, Cantonments and Civil Stations.

37. No land referred to in section 26 of the Upper Burma Land and Revenue Regulation, 1889, shall be disposed of except by lease from year to year if it is, or is likely to be, required by the State. s. 26(1)

38. Except as provided in the last foregoing rule such land may † be disposed of by lease, and on the conditions and in the mode hereinafter prescribed. Leases of such land shall not, without the previous sanction of the Governor be made on any other conditions or in any other mode.

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

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

† (i) When land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, see Direction 53 of the Upper Burma Town and Village Lands Directions, 1911.

(ii) For instructions regarding the disposal of (a) State land in or near Public Works Department Irrigation Tanks, (b) Sandbanks and strand-banks, (c) Island lands and (d) *Thugyisa* land, see Directions (a) 69—74, (b) 38, (c) 41 and (d) 42—49.

(iii) For general policy regarding leases, see Directions 14—23.

40. The following conditions are applicable to all leases of such land for cultivation : -

* (i) If the land has been leased with a period of exemption from land-revenue, an area of not less than half of the total area leased shall be brought under cultivation before expiry of the period of exemption.

* (ii) If the land has been leased without a period of exemption from land-revenue, the lease shall provide that a certain area of land shall be brought under cultivation within a period to be specified in the lease.

† (iii) No transfer of, or charge in, the land leased by sale, gift, mortgage, or other private contract shall be made to a non-agriculturist, or to a person who is not a native of Burma without the previous sanction of the ‡ Assistant Collector in charge of the township.

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

Provided that in any special case the Financial Commissioner may impose such other conditions as he may deem fit:

|| 41. If a lessee fails to comply with the conditions prescribed in or under the last foregoing rule, or if, having obtained a lease of land with a period of exemption, a lessee makes use of the land during such period and abandons it without sufficient cause before any land revenue becomes

* As amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† Added by Financial Commissioner's Notification No. 10, dated the 4th March 1907. All alienations, whether permanent or temporary, must be reported under Rule 85, see also Direction 75. The principles to be followed by the Township Officer : (Assistant Collector in charge of the township) in dealing with reports of transfer are laid down in Direction 86.

‡ Substituted by Revenue Department Notification No. 104, dated the 19th July 1928.

§ Substituted by Financial Commissioner's Notification No. 116, dated the 2nd July 1920.

|| Substituted by Financial Commissioner's Notification No. 116, dated the 2nd July 1920.

payable in respect thereof or does not employ the term of exemption in the *bona fide* cultivation of the products for the cultivation of which the land was leased, [a] or removes timber otherwise than in accordance with the conditions prescribed in Rule 43 [a] the Collector may either (1) resume the whole or any portion of the land leased, or (2) impose a penalty, not exceeding Rs. 200 in any case, which shall be recoverable as an arrear of revenue, and may also where the lease has been made with a period of exemption from land revenue, assess the whole area which ought under the conditions of the lease to have been brought under cultivation, to land revenue at the highest rate current in the * village-tract for similar land, and may recover the amount payable according to that assessment for each year of the whole or any part of the period of exemption as an arrear of revenue.

† 42. The right to all precious stones, mines and mineral products, coal, petroleum and quarries under or within any land granted or leased is reserved to Government.

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

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

- (a) prior to its removal, it has been marked with a property mark as prescribed by the Rules under the Burma Forest Act, 1902 ;
- (b) it is covered by a licence issued in the manner prescribed and by the officers mentioned in Rules 22, 24, 25, 40 and 41 of the said Rules ;
- (c) there has been paid on it the royalty, if any, entered in the licence ;

[a] - [a] Inserted by Financial Commissioner's Notification No. 10, dated the 20th January 1920.

* Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

† Substituted by Revenue Department Notification No. 52, dated the 4th July 1908.

[b] - [b] Substituted by Financial Commissioner's Notification No. 163, dated the 29th November 1926.

(d) a removal pass has been taken out for it as prescribed by the Rules under the Burma Forest Act, 1902, before the timber is moved by water or rail :

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

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

44A. (1) Leases of land for building sites may contain a covenant for the payment of an annual rent.

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

(a) not less than 75 per cent of the full-letting value of similar private land ; or

(b) if the full letting value is not ascertainable, not less than 6 per cent of the selling value of similar private land ; or

(c) if neither the selling nor letting value is ascertainable, at such rate as the Financial Commissioner may by general or special order determine :

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

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

[b]—[b] Substituted by Financial Commissioner's Notification No. 163, dated the 29th November 1936.

* Inserted by Financial Commissioner's Notification No. 59, dated the 25th October 1933.

Financial Commissioner may by general or special order direct.

45. Without the special sanction of the Commissioner the term of a lease shall in no case exceed thirty years.

46. (1) Every lessee shall comply with such lawful instructions as he may from time to time receive from the Collector in regard to furnishing returns of population, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Collector.

(2) If any lessee makes default in compliance with such instructions, he may be punished with fine which may extend to twenty rupees.

* 46A. If at any time any land included in a grant or lease other than a grant or lease for a tank or burial-ground or for building purposes should be required for a public purpose, the grantee or lessee shall surrender the same to Government on payment of—

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

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

* 47. Waste land leased for the purpose of planting palms and fruit-bearing trees shall be classified according to the description of trees to be planted on at least three-fourths of its area, or as near to that proportion as possible,

24.

and may be exempted from land revenue for different periods not exceeding the following scale :—

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

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

D. 24.

* 48. Land leased for the cultivation of any products other than those mentioned in the last foregoing rule shall be classified according to the condition of the land, and may be exempted from land revenue for different periods, not exceeding those set forth in the following table, if the land, or at least three-fourths of its area, is at the time the lease is made of the description mentioned in the table :—

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

49. In special cases a Collector may, with the sanction of the Commissioner, make leases of land with longer terms of exemption than those provided in Rules 47 and 48, or

* Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

may allow partial exemption for a term of years, instead of or in addition to a term of total exemption, or may extend the term of exemption provided by Rules 47 and 48 for a reasonable time, not exceeding five years, according to the circumstances of each case.

* 50. (1) A Collector may, with the sanction of the Commissioner, allow an additional period of exemption from land revenue in the case of land which, in order to be made fit for cultivation, requires any outlay by the lessee for the purpose of draining or embanking or for the construction of dams or for irrigation works of any kind :

Provided, however, that such additional period of exemption shall not exceed five years.

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

† CHAPTER VI-A.

Rules for the Disposal of State Waste Land in Towns, including Railway Towns^[a] other than the Town of Maymyo.^[a]

S. 26 (1) (a)

51. Leases of land ‡ which is waste may be made for building, residential, or industrial purposes other than cultivation in any town in Upper Burma. ^[a] Provided that in the Town of Maymyo such leases shall be regulated by the Rules in Chapter VIC and not by the Rules in this Chapter. ^[a]

§ 51A. (1) A lease of land on which the applicant proposes to erect a substantial building shall not ordinarily be made for a shorter period than thirty years, and shall in all

* Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† Substituted for Rule 51 by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

[a] - [a] Added by Financial Commissioner's Notification No. 55, dated the 18th March 1904.

‡ When the land applied for lies within 50 yards of the Government building the Executive Engineer should be consulted, see Direction 53 of the Upper Burma Town and Village Lands Directions, 1911.

§ Substituted by Financial Commissioner's Notification No. 1, dated the 13th January 1915.

L.R.II—
Lease 1.

cases provide for renewal on the expiry of the original term up to a maximum period of ninety years, or, in special cases, under the Financial Commissioner's order in perpetuity.

L.R.II.—
Lease 2.

(2) A lease of land on which the applicant proposes to erect a building of any other description shall ordinarily be made for ten years. Such lease shall not provide for renewals.*

† 51B. A lease to any person or set of persons may be made by the Collector—

- (a) on his own authority, if the area does not exceed one acre ;
- (b) with the sanction of the Commissioner of the Division, if the area exceeds one acre but does not exceed five acres ;
- (c) with the previous sanction of the Financial Commissioner, if the area exceeds five acres. ‡

D. 25.—29.

51C. *Cancelled by Revenue Department Notification No. 40, dated the 30th March 1921.*

51D. The Collector may require prepayment of a survey fee of such amount as he deems reasonable in each case.

51E. The Collector shall cause the plot for which a lease is sought to be surveyed or may scrutinize any existing survey of the ground, and after verifying that the ground is apparently at the disposal of Government and after making such further enquiry as he thinks necessary may modify the application as he deems fit.

§ 51F. If the Collector approves the application either with or without modification, he may, if the land does not exceed [a] one acre, [a] fix the annual rent in the manner hereinafter prescribed. If the land exceeds [a] one acre [a]

* The words " Without the previous sanction of the Financial Commissioner no lease shall be made under this sub-rule of an area exceeding a quarter of an acre " were deleted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

† Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

‡ The words and figure " but does not exceed ten acres and the whole of clause (d) " were deleted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

§ Amended by Financial Commissioner's Notification No. 18, dated the 22nd March 1900.

[a]—[a] Amended by Financial Commissioner's Notification No. 92, dated the 12th August 1924.

he shall report the application to the Commissioner with his recommendations and shall propose a suitable rent in the manner hereinafter prescribed.

51G. The rent to be paid for the land shall be not less than 75 per cent or more than 90 per cent of the letting value of the site : provided that it shall not be less than the highest rate at which revenue is assessed on cultivated State lands in the neighbourhood :

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

51H. It shall be expressly stipulated in the lease that the rent is subject to revision not less frequently than at each renewal, or, if the grant is in perpetuity, at intervals not longer than thirty years. R.

51I. A counterpart of the lease (which shall be in the authorized form) shall be filed in the Collector's office. If in any special case the authorized form is not suitable, the Financial Commissioner may sanction an alteration thereof. A correct plan of the land drawn to scale shall be attached to the lease and duplicate. [b] Building plans and elevations, and plans showing the siting of buildings, need not be furnished unless the Collector requires them with a view to the insertion of special conditions in the lease. [b]

†**51II.** Any person who occupies, for building, residential or industrial purposes, State land which is waste in any town except under a lease or licence, or who remains in possession of land leased or licensed for building, residential or industrial purposes after the lease or licence has been cancelled or has expired and after possession has been demanded on behalf of Government, shall be liable, in addition to ejection under Rule 69, to pay during the period

*Added by Financial Commissioner's Notification No. 122, dated the 5th August 1931.

Substituted by Financial Commissioner's Notification No. 60, dated the 25th October 1933.

[b]—[b] Added by Financial Commissioner's Notification No. 37, dated the 6th August 1937.

of his unauthorized occupation such sum not exceeding three times the rent or licence fee payable in respect of the land as the Collector may determine. Such sum shall be recoverable as if it were an arrear of revenue.

51J. Except with the previous sanction of the Financial Commissioner and on such terms as he may in each case prescribe, no lease of land for cultivation shall be made in a town; but licences under Rule 68 may be granted by the Collector.

51K. (1) The provisions of Chapters VII and IX of these rules shall apply to grants for religious purposes of State land which is waste in any town * in Upper Burma.

(2) Except as provided in sub-rule (1) nothing contained in Chapter IV, V, VI, VII, VIII, or IX of these rules shall apply to land situated within the limits of any town.

†CHAPTER VI-B.

26. (1)(a). Rules for the Disposal of State Waste Lands in Civil Stations.

51L. (1) The rules in this Chapter shall be in force in those areas to which the Financial Commissioner may by notification apply them. Such areas shall be called Civil Stations.

(2) The provisions of Chapters VII and IX of these rules shall apply to grants for religious or public purposes of State land which is waste in any Civil Station.

(3) Except as provided in sub-rule (2), nothing contained in Chapter IV, V, VI, VIA, VII, VIII, IX, or X shall apply to land situated within the limits of any Civil Station.

(4) Nothing contained in any of these rules shall apply to land situated within the limits of any Cantonment.

51M. (1) Leases of land at the disposal of Government may be made for residential purposes only.

(2) The lease shall be for a term of thirty years and shall provide for renewals at intervals of thirty years so long as

L.R. II—
Leases 3
and 4.
Chapter
VI-C, Rule
51Z.

* Including Maymyo—Rule 51Z, Charter VIC.

† Substituted by Financial Commissioner's Notification No. 91, dated the 25th June 1909. The Rules in this Chapter do not apply to Maymyo Town.

the conditions of the lease are fulfilled. The lease shall be revocable at any time for breach of the conditions.

(3) The Collector may, on his own authority, make a lease * to any one person up to a limit of three acres. If the application is for a lease of land exceeding three acres, it shall be submitted to the Commissioner with the Collector's recommendations for orders. The Commissioner may sanction a lease up to six acres, and if the area exceeds six acres, the sanction of the Financial Commissioner shall be obtained :

Provided that—

- (a) No plot shall be leased to any person who already holds another plot in the same Civil Station, and if any person acquires the leases of more than one plot, any of such leases shall be revocable by order of the Collector ;
- (b) No land shall be leased to a Government servant in any Civil Station in which he is not actually serving except with the sanction of the Financial Commissioner.

51N. Any person who desires to obtain a lease of a plot of land in a Civil Station may apply in writing to the Collector of the district. The application shall contain the following particulars :—

- (a) Name, residence, designation of applicant—
- (b) Occupation of applicant—
- (c) The lot number, if any, and the boundaries the land desired—
- (d) The approximate size of the house to be erected and the materials with which it is to be built—
- (e) The approximate cost of the house to be erected—
- (f) A reference to the standard plan of the Civil Station, if such plan has been prepared ; if such plan has not been prepared, a reference to a map to be attached to the application—

51O. (1) If the survey of the land is necessary, the officer who receives the application may require prepayment

Chap.
VI-C

* When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted ; see Direction 53 of the Upper Burma Town and Village Lands Directions, 1911.

of a survey fee of such amount as he deems reasonable in each case, provided that, where the survey is to be made by a salaried Government Surveyor, no fee shall be taken.

(2) The officer who receives the application shall verify the fact that the land applied for is at the disposal of Government, and shall make such further enquiries as he may think necessary, and may, for reasons to be recorded, reject the application, or require the applicant to modify the application, or may approve the application.

51P. (1) The rent fixed for the land shall be—

- (a) not less than 50 per cent of the full letting value of similar private sites, or
- (b) if the full letting value is not ascertainable, not less than 4 per cent of the selling value of similar private sites, or
- (c) if neither the selling nor letting value is ascertainable, at such rate as the Financial Commissioner may, by general or special order, direct, provided that it shall not be less than the highest rate at which revenue is assessed on cultivated lands in the neighbourhood.

(2) After fixing the rent, the Collector shall cause public notice to be given of the application. Such notice shall fix a date not less than fifteen days after the publication of such notice, on or before which any person may show cause to the Collector or some other officer not below the rank of a Myoök, to be named in the notice, why the lease should not be made, and shall state that if no such cause is shown, the lease will be made. Such notice shall contain the information furnished by the applicant under Rule 51N with such modifications as may have been made in the course of dealing with the application, and shall state the amount of rent which will be imposed in case the lease is made. Copies of the notice shall be affixed at the Collector's office, and, if the land is not at the headquarters of the district, at the office of the Assistant Collector* in charge of the subdivision. Copies of the notice shall be served upon the occupants of any plots adjoining the plots applied for. [²] If any portion of the area applied for is occupied by

* Substituted by Revenue Department Notification No. 104, dated the 19th July 1928.

[²]—[²] Added by Financial Commissioner's Notification No. 157, dated the 21st November 1921.

anyone whose name appears in the latest copy of the map or Register of Holdings or Assessment Roll as occupier of such land, or by anyone who is reported by the Revenue Surveyor to be in actual possession of such land, a copy of the notice calling for objections shall be served on such person in the manner provided for the service of summonses on defendants in civil suits. [a]

51Q. If there are more than two applicants for the same plot, the Collector shall decide to which applicant the lease shall be made, having regard—

- (i) to priority of application ;
- (ii) to the nature of the house proposed to be built ;
- (iii) to the official rent of the respective applicants ;
and
- (iv) to the question whether the applicant proposes to build for his own residence or for lease to others.

Ordinarily an official of higher rank shall be preferred to an official of lower rank, and a Government servant shall be preferred to a non-official.

51R. Leases to officials and non-officials, respectively, shall be made in forms prescribed by the Financial Commissioner. It shall be a condition of the lease that no native huts or houses shall be erected on the land except such as, in the opinion of the Deputy Commissioner, may be required for servants' quarters.

L.R. II--
Leases
3 and 4.

CHAPTER VI-C.

Rules for the Disposal of State Waste Land in the Town of Maymyo.*

S. 26(1) (a)

51S. In the town of Maymyo (excluding the Cantonment) in the Mandalay District, leases of land which is waste may be made for building and for other purposes in accordance with the rules in this Chapter.

* Inserted by Financial Commissioner's Notification No. 55, dated the 18th March 1924.

51T. A lease for house-building of any site demarcated by the Collector for that purpose and shown on the plan of the town approved by the Governor may be granted by the Collector without restriction as to its area.

* A lease for house-building of a site which has not been demarcated and is not shown on the approved plan of the town may not be granted except with the previous sanction of the † Financial Commissioner. If † an application for such a lease is supported by the Collector and the Commissioner, it should be submitted to the Financial Commissioner with proposals for the lay-out of the locality.

Land
(Local),
Mandalay
7.

51U. (1) Leases for building shall ordinarily be for a period of 30 years, and shall provide for renewal on the expiry of the original term up to a maximum period of 90 years.

(2) The yearly rent payable shall be fixed by a general or special order of the † Financial Commissioner and shall be liable to revision at each renewal of the lease.

51V. Every applicant for a lease for house-building purposes shall attach to his application a plan of the building specifying the materials to be used, and the lease shall not be issued unless the plan and specification of such building have been approved by the Collector.

Such lease shall be subject to the conditions that no buildings shall be erected unless the same shall have been approved by the Collector.

51W. *Cancelled by Financial Commissioner's Notification No. 113, dated the 1st August 1917.*

Land
(Local),
Mandalay
7.

51X. The instrument of lease, which shall be in the prescribed form, shall be executed in duplicate, and the counterpart shall be filed in the Collector's Office.

51Y. (1) When application is made for land for any purpose other than house-building, the Collector may grant a lease of an area not exceeding five acres for a period not exceeding five years on such conditions as may appear suitable. Leases of larger areas or for longer periods may be granted with the approval of the † Financial Commissioner :

* Substituted by Financial Commissioner's Notification No. 113, dated the 1st August 1917.

† Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

Provided that without the sanction of the * Financial Commissioner no land shall be so leased which has been demarcated and is shown as a house site on the approved plan of the town.

† (2) Any person who occupies for building or other purposes State land which is waste except under a lease or licence or who remains in possession of land leased or licensed for building or other purposes after the lease or licence has been cancelled or has expired and after possession has been demanded on behalf of Government, shall be liable, in addition to ejection under Rule 6⁰, to pay during the period of his unauthorized occupation such sum not exceeding three times the rent or the licence fee payable in respect of the land as the Collector may determine. Such sum shall be recoverable as if it were an arrear of revenue.

51Z. (1) The provisions of Chapters VII and IX of these rules shall apply to grants for religious purposes of State land which is waste in the town of Maymyo.

(2) Except as provided in sub-rule (1), nothing contained in Chapter IV, V, VI, VI-A, VI-B, VII, VIII or IX of these rules shall apply to the town of Maymyo.

CHAPTER VII.

Special Rules ‡ for Grants for Religious [°] or Public [°] purposes of § Land situated outside Cantonments. S. 26—D (a),
D. 30—4.

|| 52. A grant, free of land revenue, of unoccupied land at the disposal of Government may be made by the Collector for an unremunerative public purpose or for the erection L.R. II—
Grant I,
p. 266.

* Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

† Substituted by Financial Commissioner's Notification No. 60, dated the 25th October 1933.

‡ Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The Rules in this Chapter do not apply to Maymyo Town except as regards grants of waste land for religious purposes. (Rule 51Z, published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.)

[°]—[°] Added by Revenue Department Notification No. 694, dated the 23rd December 1904.

§ The words "State waste" were deleted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

|| Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934 as amended by his Notification No. 40, dated the 26th September 1934.

of a religious edifice, subject to the previous payment by the applicant of the value of such land—

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

For the purpose of this Rule, the value of the land shall be taken to be the market value of similar non-State land, plus the capitalized value of the land revenue calculated at twenty times the land-revenue which would be assessed annually on the land, if the land were cultivated.

D. 32—32A.

† 53. A revenue-free grant of land, other than State land may be made for a like purpose by the Collector with the sanction, if any, required by Rule 52, subject to the payment of the capitalized value of the land revenue calculated at twenty times the land revenue which should be assessed annually on the land and subject also to the prior surrender to Government of all rights in the land held by the person occupying it, which surrender shall be made by a registered deed of gift. Such surrender may be accepted on behalf of Government by the authority empowered to sanction the grant :

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

D. 31.
L.R. II—
Grant 1B,
p. 268.

† 53A. (1) In cases in which the land is required for consecration as the site of a *baddha thein*, no payment of the value under Rule 52 or of the capitalized value of the land revenue under Rule 53 shall be demanded, and a grant free of land revenue may be made by the Collector with the sanction, if any, required by those rules.

(2) In the other cases in which the land is required for the erection of a religious edifice and the value of the land

* The words and figure " but does not exceed Rs. 1,000 and " and the whole of clause (d) were deleted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

† Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934 as amended by his Notification No. 40, dated 26th September 1934.

has been calculated under Rule 52 is less than Rs. 50, grants free of land revenue of unoccupied land at the disposal of Government may be made by the Collector without payment of the value under that rule.

* (3) Any other cases in which any dispensation, other than those in sub-rules (1) and (2), from the requirements, of Rules 52 and 53, is recommended by the Commissioner shall be reported by him for the orders of the Financial Commissioner. D. 23.

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

† 55. Subject in all cases to the repayment to the holder of the grant of any amount paid under Rule 52 or Rule 53, any land granted under this Chapter shall be liable to be resumed by Government, together with all buildings erected or other works executed thereon if the land or buildings are at any time used for any purpose other than the specific purpose or purposes for which the land is granted.

‡ CHAPTER VII-A.

Grants of Land for the Cultivation of Rubber.

S. 26(1)(a).

55A. Grants of waste land not exceeding 1,200 acres in area for the purpose of planting rubber trees may be made by the Collector with the previous sanction of the Commissioner.

L.R. II—
Grant 3,
p. 272.

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

55B. The following special conditions, as well as the general conditions of Chapter VI in so far as they are not

* Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1930.

† Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934 as amended by his Notification No. 40, dated the 26th September 1904.

‡ Substituted by Financial Commissioner's Notification No. 79, dated the 19th June 1916.

inconsistent with the special conditions, shall apply to all grants made under this Chapter, namely :—

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

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

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

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

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

55C. If the Collector considers that the grantee has failed to observe any of the conditions imposed by Rule 55B he may resume the whole or part of the area granted. In the event of a partial failure by the grantee to observe the said conditions, the area to be resumed shall be determined by the Collector in consultation with the * Deputy Director of Agriculture or, if he is not available, with the Conservator of Forests, on taking into consideration the extent to which the grantee has failed to observe the conditions :

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

* Substituted by Financial Commissioner's Notification No. 137, dated the 3rd August 1928.

55D. The land granted shall be exempted from assessment to land revenue for a term of eight years from the date of instrument of grant :

Provided that if at any time during the term of exemption the Collector is satisfied that the land is not being used in the bond fide cultivation of rubber trees, he may impose upon the grantee the penalties set out in Rule 41 in addition to any other penalties to which the grantee may be liable under these rules.

55E. (1) * After the expiry of the term of eight years specified in Rule 55D, the entire area comprised in the grant with the exception of any area excluded under the proviso to condition (1) of Rule 55B, shall be assessed to land-revenue :

Provided that where the total area of the grant exceeds 3,500 acres, 3,200 acres shall be assessed after the expiry of the term of eight years, and thereafter in each year an additional 800 acres shall be assessed until the entire area comprised in the grant has been assessed with the exception of any area excluded under the proviso to condition (1) of Rule 55B :

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

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

(3) Land excluded from the computation under Rule 55B (1) as unsuited for the growth of rubber shall, after the expiry of the eight year's exemption, be liable to assessment at the same rates as similar land in the neighborhood.

55F. In addition to the land revenue payable under Rule 55E, all rubber produced from the area granted shall be liable from the date of the instrument of grant to the payment of a royalty under the Burma Forest Act, 1902, of 2 per centum on the net value of the rubber. The net value will be based each month on the average value in the London market for the previous month with such deduction as may be prescribed, by the Governor on account of cost of production, freight and sale charges.

* Substituted by Financial Commissioner's Notification No. 176, dated the 15th November 1920.

55G. Such rate of royalty will be liable to revision on or after the 1st July 1936 and thereafter at intervals of not less than twenty years :

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

CHAPTER VII-B.*

Grants of Land for Growing Bamboos and Trees.

S. 26. (1)(a).

55H. Grants not exceeding 50 acres in area of waste land which is not suitable for ordinary cultivation may be made by the Collector for the purpose of growing bamboos or trees other than trees declared to be reserved under the Burma Forest Act, 1902, for domestic, piscatorial or agricultural requirements.

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

55I. The following special conditions as well as the general conditions of Chapter VI in so far as they are not inconsistent with the special conditions shall apply to all grants made under this Chapter, namely :—

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

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

55J. If the Collector considers that the grantee has failed to observe any of the conditions imposed by Rule 55I, he may resume the whole or part of the area granted.

55K. (1) If the land is granted for growing bamboos, it shall be exempted from assessment to land-revenue for a term of five years from the date of the grant.

* Inserted by Financial Commissioner's Notification No. 175, dated the 15th November 1917.

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

CHAPTER VII-C.*

Leases for Public Purposes of State † Land Situated outside Cantonments.

D. 30. 33.

‡ 55L. The Collector may make a lease for a public purpose, at a rent calculated in the manner prescribed by or under Rule 51G or at such reduced rent as the Financial Commissioner may by general or special order fix, of unoccupied land at the disposal of Government, the value of which does not exceed Rs. 250. For the purposes of this rule, the value of the land shall be determined in the manner stated in Rule 52. [a] In cases in which the value for the purposes of this rule exceeds Rs. 250 but does not exceed Rs. 1,000 the lease may be made with the sanction of the Commissioner. If the value exceeds Rs. 1,000, the sanction of the Financial Commissioner is required. [a]

55M. Any land leased under this Chapter shall be resumable if at any time it or the buildings standing upon it are used for any other purposes than those for which the land was leased.

55N. The procedure prescribed in Chapter IX of these rules shall be followed in the case of applications under this Chapter.

* Inserted by Financial Commissioner's Notification No. 172, dated the 28th October 1920.

† The word "waste" was deleted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

‡ Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

[a]— [a] Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

CHAPTER VIII.

s. 26. (1) (a)
D. 35—35A.

Rules * as to the Persons to whom and the Officers by whom State Waste Land Situated outside Towns, Cantonnments and Civil Stations may be Leased.

† 56. (1) Leases of State land which is waste may, for the purposes hereinafter mentioned, be made to natives of **Burma** only by the officers named below :—

Provided—

- (a) that no lease to any one person, or set of persons shall exceed the limits mentioned below ;
(b) that no officer shall lease to any person any greater area of land of any class than will make up the total of the land held by him under lease to the limit mentioned below :—

Designation of Revenue Officer.	For cultivation.	For tanks.	For burial grounds.	Building-site.	Other purposes.
	Acres.	Acres.	Acres.	Acres.	Acres.
Assistant Collector ‡ in charge of the township.	5	...	...	‡	...
Assistant Collector † in charge of the Sub-division.	10	} 1	5	1	} 2
Collector	25					5

Provided also that, with the previous sanction of the Commissioner, the Collector may, by written order, withdraw temporarily from any Assistant Collector † in charge of the township the power of leasing land under this rule.

§ (2) *Cancelled.*

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

† As amended by Financial Commissioner's Notifications No. 10, dated the 26th March 1896, and No. 29, dated the 22nd July 1898.

‡ Substituted by Revenue Department Notification No. 104, dated the 19th July 1928.

§ Cancelled by Financial Commissioner's Notification No. 133, dated the 27th October 1927.

* (3) *Cancelled.*

56A. † Leases of State land which is waste may be made to persons other than natives of Burma by the Collector for the purpose of cultivation only, and [a] by the Collector, with the previous sanction of the Commissioner [a] for other purposes ; provided that without the previous sanction of the † Financial Commissioner, no lease shall be made to any one person or set of persons of an area exceeding ten acres and no greater area shall be leased than will make up the total of the land held by the person or set of persons under lease to ten acres.

57. No lease of land which is situated within two miles of the limits of the Municipal town or within two miles of a railway station or projected railway, shall be made without the sanction of the Commissioner.

§ 58. (1) With the previous sanction of the Commissioner a Collector may lease areas not exceeding || 200 acres each, and with the previous sanction of the Financial Commissioner, a Collector may lease areas exceeding || 200 acres **each to natives of Burma.**

¶ (2) and (3) *Cancelled by Financial Commissioner's Notification No. 90, dated the 27th June 1916.*

59. No lease of any land shall be made under this chapter to any person under eighteen years of age.

** 60. (1) Land shall not be leased under this chapter [b] in any village-tract to the headman of that village-tract or to a relative of such headman living with the headman, [b] without the previous sanction of the Collector.

(2) Land shall not be so leased to any other public servant without the previous sanction of the Commissioner.

* Cancelled by Revenue Department Notification No. 50, dated the 23rd September 1935.

† Substituted by Financial Commissioner's Notification No. 174, dated the 13th November 1917.

[a]—[a] Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

‡ Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1939.

§ Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

¶ Substituted by Financial Commissioner's Notification No. 10, dated the 25th April 1934.

¶ Clauses (2) and (3) were cancelled by Financial Commissioner's Notification No. 90, dated the 27th June 1916.

** Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

[b]—[b] Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

 CHAPTER VIII-A.*

Grants of State Waste Land for Distinguished Military Service.

60A. Grants of land not exceeding 50 acres may be made by the Collector as a reward for distinguished Military Service to such persons and on such terms as the Financial Commissioner, with the approval of the Governor, may prescribe.

60B. The general conditions of Chapter VI of these Rules, in so far as they are consistent with the terms of the grant, shall apply to all such grants.

60C. The procedure prescribed in Chapter IX of these rules shall be followed in case of applications under this Chapter.

CHAPTER IX.

26 (J) (a) **Rules † regarding Procedure in making Leases of State Waste Land Situated outside Towns, Cantonments and Civil Stations and making Grants for Religious Purposes of State Waste Land Situated outside Cantonments.**

‡ 61. Any person who intends to apply for a lease of any State land which is waste or for a grant of any such land for religious or public purposes, shall, before presenting his application, demarcate with posts or otherwise the area which

* Inserted by Financial Commissioner's Notification No. 52, dated the 6th April 1922.

† Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The Rules in this Chapter apply to land in Maymye Town only as regards grants of waste land for religious purposes. (Rule 51Z, published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.)

‡ Substituted by Financial Commissioner's Notification No. 186, dated the 3rd December 1907.

he desires to be leased or granted to him, and shall clear a line all round the said area so that each post or other mark is clearly visible from the next, and shall declare in his application that he has made such demarcation and cleared such line.

***62.** Applications for a lease of land must be in writing † and contain the following particulars :—

- (a) Name, residence, and designation of applicant ;
- (b) Township, . . . ‡ and § village-tract in which the land applied for is situated ;
- (c) Area of land applied for ;
- (d) Boundaries of land applied for, and
- (e) Purposes for which the land is required.

¶63. (1) When an application is made to an Assistant Collector, he shall cause a correct plan ¶ of the land to be made and shall fix a day for the inspection of the land, and inform the applicant and the cultivators in the § village-tract of the day so fixed. [a] If any portion of the area applied for is occupied by any one whose name appears in the latest copy of the map or Register of Holdings or Assessment Roll as occupier of such land, or by any one who is reported by the Revenue Surveyor to be actually cultivating such land, special information should, if possible, be given to such person. [a] [b] The Assistant Collector shall likewise require the applicant to render such assistance as may be needed by way of line-cutting to connect the area with the nearest fixed survey point. [b] On that day the Assistant

L. R. III—
U.B. Not. 1,
p. 289.

* Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

† A form L.R. III.—U.B. Misc. 1 has been brought on the Guard-book for use by applicants. No Court-fee is payable on such applications for cultivation. [Court-Fees Act, 1870, section 19(vi), Notification A. IIB-5 (a) of Part X on Page 74 of the Stamp Manual, 1927.] A form of opening proceedings (L.R. III—U.B. Misc. 2) has also been printed.

‡ The word "circle" has been omitted.

§ Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

¶ Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

¶ The plan should (ordinarily) be in duplicate, one copy being given to the lessee and one being filed in the proceedings, after being sent to the Surveyor for action under Rule 66.

[a]—[a] Inserted by Financial Commissioner's Notification No. 157, dated the 21st November 1921.

[b]—[b] Added by Financial Commissioner's Notification No. 186, dated the 3rd December 1907.

Land Rev. 1.
and Regtr 10
p. 253.
L.R. 1.—L.
Reg. 7.
p. 251.
L.R. II U.B.—
Lease 2.
p. 278
L.R. I.—
Grant 2.
p. 270.

Collector shall go to the land, examine the boundaries and hear any objections* by any cultivators who attend, and, after considering any objection which may be made, shall, unless the area of the land is in excess of the area which he is empowered to lease, make or refuse to make the lease of the land applied for. If the lease is made, the Assistant Collector shall record the details of it in the prescribed register and shall execute and give to the applicant an instrument of lease of the land in the prescribed form. If the area applied for exceeds that which the Assistant Collector is by Rule 56 empowered to lease, he shall refer the applicant to the officer empowered to make the lease under that rule.

(2) When an application is made to a Collector he shall proceed *mutatis mutandis*, in the way laid down for the guidance of Assistant Collectors in Rule 63 : Provided that in the case of applications for areas of land which an Assistant Collector is empowered to lease, he may refer the applicant to the Assistant Collector.

† (3) *Cancelled.*

D. 20,25—29

‡ (4) When it is necessary to employ a special agency to make the plan of the land the Assistant Collector shall, in order to cover the cost of survey, require the applicant to deposit, within a period to be specified, a survey fee at such rate per acre of the area applied for as the Collector may by general or special order prescribe, provided that, except with the previous sanction of the § Financial Commissioner, the rate so ordered shall not exceed eight annas per acre.

|| (5) The Collector or Assistant Collector ¶ in charge of a subdivision may depute any Subordinate Assistant Collector to visit the land and to hear objections and to report.

* A written statement filed by any person before a Revenue Officer, containing an objection to the issue of a grant or lease to another person, is analogous to a written statement called for by a Court after the first hearing of a suit, and is exempt from stamp duty as falling within the spirit of clause (iii) of section 19 of the *Court-Fees Act, 1870*, on page 9, *Burma Stamp Manual, 1927*.

† Cancelled by Revenue Department Notification No. 50, dated the 23rd September 1935.

‡ Substituted by Financial Commissioner's Notification No. 78, dated the 4th September 1907.

§ Substituted by Financial Commissioner's Notification No. 39, dated the 23rd September 1936.

|| Added by Financial Commissioner's Notification No. 14, dated the 1st March 1900.

¶ Substituted by Revenue Department Notification No. 104, dated the 19th July 1928.

*64. (1) All leases of land made by an Assistant Collector in charge of a township shall be entered in the register of the leases kept by him and in the register kept by the Assistant Collector in charge of the subdivision and in the register kept by the Collector of the district within which the township is situate. All leases made by an Assistant Collector in charge of a subdivision shall be entered in the registers kept up by each of the Assistant Collectors in charge of the township within which the land is situate and in the register kept up by the Collector. All leases made by the Collector shall be entered in the registers kept up by each of the Assistant Collectors in charge of the subdivisions and townships in which the land is situate.

† (2) *Cancelled.*

‡65. The procedure prescribed in Rule 63 shall apply *mutatis mutandis*, to leases of areas exceeding his independent powers which the Collector § may make with the sanction of the Commissioner or Financial Commissioner under Rule 58, clause (1).

§ 65A. Applications for grants of land for religious or public purposes shall be made to the Collector who, after issuing notices and calling for objections in the way prescribed in Rule 63 and after hearing and disposing of any objections and satisfying himself that the land is available and required, may proceed according to Chapter VII.

66. In village-tracts || which have been cadastrally surveyed, plans of lands leased shall be plotted on the maps of the village-tracts || in which such lands are situated.

67. Any person in legal possession of land leased under these rules shall, if the instrument of lease under which the land is held has been lost or destroyed, be entitled to obtain, on application, a copy of such instrument.

* Substituted by Financial Commissioner's Notification No. 10, dated the 26th March 1896, as amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† Cancelled by Revenue Department Notification No. 50, dated the 23rd September 1935.

‡ Added by Financial Commissioner's Notification No. 10, dated the 26th March 1896, as amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

§ Heading substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

|| Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

CHAPTER X.

26 (1) (b) **Rules for the Temporary Occupation of State Waste Land Situated outside Cantonments and Civil Stations.**

ORDINARY LANDS.

68. (1) If any person desires to temporarily occupy, for the purposes of cultivation or otherwise, State land which is waste he may make to the Collector an application containing the particulars mentioned in Rule 62.

11
ence 1.p.

(2) After such enquiry as may be necessary, the Collector may grant the application and give the applicant a licence to occupy the land, for any time not exceeding three years, at the rate in force for similar land in the neighbourhood.

69. (1) Any person entering upon or occupying * any such land without a grant, lease or licence or remaining in occupation of any land after a grant, lease or licence therefor has been cancelled may be served by any Revenue Officer with a notice of ejection.

(2) If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished with imprisonment for one month, or with fine extending to two hundred rupees, or with both.

(3) No person shall acquire by length of possession or otherwise any right over lands occupied under this chapter except such right as is conveyed to him by the licence.

" TAUNGYA " LANDS.

70. Application † may be made to the Collector by any person or tribe or family practising *taungya*-cultivation for the allotment of a tract of land for the purposes of such cultivation.

* Substituted by Financial Commissioner's Notification No. 40, dated the 25th April 1927.

† Such applications are exempt from court-fee. [Court Fees Act, 1870, sec. 19 (a), and Notification A.113-5 (a) or Part x on page 74 of the *Burma Stamp Manual*, 1927.]

Explanation.—**Taungya-cultivation** is a cultivation of a temporary and shifting nature in a forest or jungle-clearing.

71. On receipt of an application under the last foregoing rule, the Collector shall cause the tract applied for to be demarcated, and shall give notice of the application to the local Forest Officer. He shall also issue a proclamation calling upon any persons having any interest in such land and objecting to the proposed allotment to appear and state their objections on a day which shall be not less than sixty days from the date of the issue of the proclamation.

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

73. If any objections are made by private persons, the Collector shall, on the date specified in the proclamation, enquire into and decide upon them.

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

CHAPTER XA.†

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

74A. (1) The Collector may, with the previous sanction of the Commissioner, allot as village common land for the

* No notification has been published under this rule.

† Inserted by Financial Commissioner's Notification No. 34, dated the 20th March 1923.

use of any village-tract or tracts any land which may be available for the purpose.

(2) The term "village common land" means waste land assigned for the free personal user, except (i) for residential purposes, (ii) for cultivation, and (iii) for sale, of the residents of the village-tract or tracts to which it is allotted, subject to the provisions for control laid down in Rule 74F. This user includes grazing and the extraction for personal requirements and not for sale of grass, fuel, bamboos, thorns and other forest produce, except reserved trees or the timber thereof.

74B. Such village common land shall ordinarily be reserved for the use of the villagers of a single village-tract but when special circumstances render such a course unavoidable a single allotment may be made for the joint use of more than one village-tract.

74C. Before any allotment of village common land is made the area proposed to be allotted shall be temporarily demarcated and a preliminary notice, with a plan of the land or, if the land has not yet been cadastrally surveyed, with a description of the boundaries of the land, shall be affixed to the houses of the headmen of the villages in the neighbourhood of which the land is situated, announcing the intention of allotting the lands as village common land for the use of the village-tract or tracts specified in the notice and fixing a day, not less than fifteen days distant from the date of the notice, on which any of the residents of the neighbouring villages may appear before the Assistant Collector in charge of a township and state any objections which they may have to the proposed allotment.

74D. The Assistant Collector after hearing any objections which may be raised to such allotment, or, if no objection is raised, after making such enquiry as may be necessary, shall record his recommendations as to the area which he considers should be allotted as village common land, and forward the proceedings with his report to the Collector.

[^a] The Deputy Commissioner shall then consult the Conservator of Forests and shall make such further enquiry as he may consider necessary. If the Conservator and the

[^a]-[^a] Substituted by Financial Commissioner's Notification No. 152, dated the 4th December 1924.

Deputy Commissioner can come to an agreement as to the area to be allotted, the Deputy Commissioner shall make an order determining the area to be allotted and the * village-tracts for whose benefit the allotment is to be made. If the Deputy Commissioner and the Conservator are unable to come to an agreement, the case shall be referred to the Commissioner who shall decide the dispute and direct the Deputy Commissioner to issue the necessary orders. When final orders have been issued, the Deputy Commissioner shall cause the village common land to be entered in the prescribed register, shall order a final demarcation of it to be made and, on completion of the demarcation, shall issue a notice of final allotment. [²] After the issue of the notice of final allotment, the land may be used as village common land by the residents of the * village-tracts specified in the Collector's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

74E. Each village common land shall be managed by a Committee consisting of the headman or headmen of the village-tract or tracts to which the village common land is allotted together with two or more elders of such village-tract or tracts to be appointed by the Assistant Collector.

74F. Subject to any general or special rules laid down for its guidance by the Collector, the Committee of Management shall determine—

- (a) the areas in the village common land from which forest produce other than reserved trees or the timber therefrom may be extracted from time to time ;
- (b) the manner in which and the conditions subject to which, forest produce other than reserved trees or the timber therefrom, may be extracted ;
- (c) the quantity of forest produce other than reserved trees or the timber therefrom which may be extracted annually by each person residing in the village-tract or tracts to which the village common land is allotted ;
- (d) the measures to be taken for regeneration of forest growth by persons permitted to extract forest

* Substituted by Revenue Department Notification No. 50, dated the 23rd September 1955

- produce other than reserved trees or the timber therefrom the village common land ;
- (e) the extent to which the grazing of cattle, other than sheep and goats, may be permitted in the village common land, and the areas, if any, within the village common land in which the grazing of sheep and goats may be permitted ; and
- (f) the extent to which the village common land may be used for other purposes of general public convenience or utility not being residential or agricultural).

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

74G. No person residing in the village-tract or tracts to which village common land is allotted shall fell, cut, collect or remove forest produce other than reserved trees or the timber therefrom found in such village common land or pasture cattle, sheep or goats in such village common land or occupy any land in such village common land for cultivation or for any purpose whatsoever in contravention of any general or special order of the Committee of Management issued under Rule 74F.

74H. No person other than a person residing in the village-tract or tracts to which village common land is allotted shall perform any of the acts mentioned in Rule 74G except with the consent of the Committee of Management and a general or special written order from the Collector.

74I. Any person who occupies any village common land for residential purposes or for cultivation, or who in any other manner acts in contravention of Rule 74G or Rule 74H shall be liable on conviction before a Magistrate to imprisonment of either description for a term which may extend to one month or to a fine not exceeding two hundred rupees, or to both, as well as to confiscation of any forest produce other than reserved trees or the timber therefrom in respect of which the offence was committed.

74J. Any person entering upon or remaining in occupation of any land within a village common land whether for cultivation or for any other purpose except as provided for in these rules, may be served by any Revenue Officer with a notice of ejectment. If such person fails to comply

with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished on conviction before a Magistrate with imprisonment of either description for a term not exceeding one month, or with fine not exceeding two hundred rupees, or with both.

74K. With the previous sanction of the Commissioner, the Collector may revise an order of allotment of village common land made under this Chapter if, in his opinion, such land is not suited to the requirements of the village-tract or tracts to which it is allotted, or is not being efficiently controlled by the Committee of Management or if, for any other sufficient reason he considers a revision or cancellation of the order of allotment to be necessary.

74L. No grant or lease of land within any village common land shall be issued until the land has been excluded from the village common land with the sanction of the Commissioner under Rule 74K.

74M. Nothing in these rules shall be deemed to affect teak or other trees of reserved species which shall continue to be dealt with under the Forest Act and rules thereunder.

CHAPTER XI.

Rules for Allotment of Grazing-grounds.

S 26 (1) (c)

75. (1) The Collector, if he considers that the inhabitants of any village stand in need of an allotment of grazing-grounds, may proceed to mark out such land as should, in his opinion, be allotted to them, and cause it to be surveyed and a plan to be made thereof.

(2) The Term **grazing-ground** includes the necessary cattle-paths or approaches to a grazing-ground.

76. A notice, together with a copy of the plan of the land, shall be affixed to the houses of the headmen of the villages in the neighborhood of which the land is situated, informing such headmen of the Collector's intention to allot the land as a grazing-ground and fixing a day, not less than

L.R. III -
Not. 6, P. 28'

fifteen days distant from the date of the notice, on which any of the inhabitants of the neighboring villages may appear before the Collector and state any objections which they may have to the proposed allotment. * If any portion of the area proposed for allotment is occupied by anyone whose name appears in the latest copy of the map or Register of Holdings or Assessment Roll as occupier of such land, or by anyone who is reported by the Revenue Surveyor to be actually cultivating such land, a copy of the notice calling for objections shall be served on such person in the manner provided for the service of summonses on defendants in civil suits.

77. The Collector, after hearing any objections which may be raised to such allotment, or, if no objection is raised, then after making any further enquiry which he may consider necessary, shall if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, make an order determining the area to be allotted and the villages for whose benefit the allotment is made, and shall thereupon enter the grazing-ground in the prescribed register, cause a final demarcation of it to be made, and issue a notice of final allotment. After the issue of the notice of final allotment, the land may be used as a grazing ground by the inhabitants of the villages specified in the Collector's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

L.R. I-L.
Reg. 6,
P. 250
L.R. III -
Not. 7,
P. 288

78. When any grazing-ground has been finally demarcated under the last foregoing rule, any person who occupies any part of such grazing-ground for any purpose other than grazing, or who, without the special sanction of the Collector, cuts, fells or removes trees or underwood from such grazing-ground, or who removes grass therefrom during the months of December to May, both inclusive, may be punished with fine extending to fifty rupees, or, in default of payment of fine, with simple imprisonment for a term not exceeding fifteen days.

79. The Collector may direct any Assistant Collector to make the preliminary inquiry, issue notices, and hear objections in regards to the allotment of grazing-grounds.

* Added by Financial Commissioner's Notification No. 157, dated the 21st November 1921.

CHAPTER XIA.***Rules for the Disposal of Land in Villages.**

79A. No land in a village shall be disposed of for residential purposes to a person who is not either a resident of the village-tract in which the village is situated or permitted under section 17 of the Burma Village Act, 1907, to reside therein.

79B. Where land is acquired for the purpose of being appropriated as a site for a new village or for an extension of an existing village, or where State land which is waste is so appropriated, the land may be suitably laid out and divided under the orders of the Collector into plots of suitable size for residential purposes.

79C. A value for each site shall be calculated by the Collector in the manner which the Financial Commissioner may by general or special order determine.

Provided (1) that in case of land acquired the total value so calculated of all the sites shall not exceed the total cost to Government of all the land acquired ;

(2) that in the case of State land which is waste, the total value so calculated of all the sites shall not exceed the market value of an area of similar non-State land :

Provided further that the costs incurred by Government on the new site or the extension may be added to the calculated value.

79D. Subject to the provisions of Rule 79A the plots shall be allotted to applicants by the Assistant Collector in charge of the Subdivision or Township in the presence of three members of the village committee on a day appointed for that purpose or on any other day to which the allotment may be adjourned. If there are two or more applicants for the same plot who are regarded by the Assistant Collector in charge of the Subdivision or Township after consultation with the members of the village comm. present, as having

* Substituted by Financial Commissioner's Notification No. 68, dated the 13th December 1933.

equal claims to allotment, the allotment of the plot shall be made among such applicants in such manner as the Collector may by general or special order direct.

L.R. II—
Grant 4.

79E. A grant of each plot may be made by the Assistant Collector in charge of the Subdivision or Township in the prescribed form to the applicant to whom it is allotted on the payment, as purchase price, of its value as calculated under Rule 79C. The Collector may permit the payment of such purchase price to be made by instalments not exceeding four in number. The grant may be issued on payment of the first instalment. Arrears of subsequent instalments shall be recoverable as if they were arrears of land-revenue due in respect of the land.

L.R. II—
Lease 8.

79F. If any applicant to whom a plot has been allotted is unwilling or unable to pay its purchase price as provided by the foregoing rule, a lease for thirty years at an annual rent fixed in the manner which the Financial Commissioner by general or special order may determine but so as not to be less than 5 per cent of the value fixed under Rule 79C, with provision for two renewals of thirty years each at rents to be fixed at the time of each renewal in accordance with the provisions then in force, may be issued to him. The lease shall be issued by the Assistant Collector in charge of the Subdivision or the Township and shall be in the prescribed form.

79G. The rent fixed for each plot shall be payable in advance on the 1st January of each year, and shall be recoverable as if it were an arrear of land-revenue from the person in possession of the plot, whether or not he is the person to whom the plot was allocated.

79H. A lessee after payment of the rent due in any year shall be entitled on payment of the value calculated under Rule 79C to surrender his lease and to receive in lieu thereof a grant in the prescribed form.

79I. If a grant has been cancelled on failure of the grantee to pay the instalments fixed under Rule 79E a lease in the prescribed form may be issued to him. In fixing the rent to be paid under the lease for the first term of thirty years credit may be allowed for instalments already paid in the manner determined by the Financial Commissioner by general or special order.

79J. The grant or lease of any plot made under the foregoing provisions of this Chapter may be cancelled by the Assistant Collector in charge of the Township and the plot resumed and any buildings thereon confiscated to Government if—

- (1) for any period of twenty-four consecutive months there is no habitable house on the plot ; or
- (2) without the approval of the Assistant Collector in charge of the Township the right of use and occupancy in the plot is devolved either by succession on death or by transfer between living persons to a person otherwise than for his own residence ; or
- (3) an instalment of the purchase price payable under Rule 79E is not paid on the date when it is due, or the rent of the plot or any other revenue or tax due in respect of it becomes an arrear ;
- (4) the plot is used for purposes other than residence and the erection of non-industrial buildings, subsidiary to the occupation of the resident.

79K. Leases of State land which is waste in a village which is not required for residential purposes may be made for industrial or commercial purposes in accordance with the rules in Chapter VIA for the disposal of State waste land in towns other than the town of Maymyo, in so far as they are capable of application :

Provided that no land shall be so leased if the use to which it is intended to be put is likely, in the opinion of the authority sanctioning the lease, to constitute a public nuisance.

CHAPTER XII.*

Rules as to the Assessment of Land Revenue.

S. 27 (2)

80. (1) The Revenue Officer appointed under the provisions of section 27, sub-section (2), of the Upper Burma Land and Revenue Regulation, 1889, shall cause to be prepared for all lands, † by village-tracts, in the prescribed form, a register of occupiers.

Notns.
F.H., pp.
105, 106

* Substituted by Revenue Department Notification No. 604, dated the 23rd December 1904.

† Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

(2) The person who paid revenue in respect of any land to Government for the year immediately preceding the appointment of the Revenue Officer under section 27, subsection (2), of the Upper Burma Land and Revenue Regulation, 1889, shall, in the absence of proof to the contrary, be deemed to be the occupier of such land. If revenue was not so paid, the person actually holding the land on his own account and not on account of any other person shall, in the absence of proof to the contrary, be deemed to be the occupier thereof.

81. The assessment of the land shall be made either on the money value of a share of the produce or by money rates per acre, fixed for a term of years which will be determined for each district separately. The rates shall, in the absence of orders to the contrary, be levied on land only on which a matured crop has been raised.

CHAPTER XIII.

29 (3). **Rules * for the Preparation and Maintenance of the Record-of rights.**

Rec. 2. 82. A record-of-rights, which shall consist of a register of holdings and a map of each *kwin*, shall be prepared for each § village-tract which has been surveyed and brought under settlement and supplementary survey.

83. The register of holdings shall in the first instance be prepared by the Settlement Officer according to such instructions † as the Financial Commissioner may issue.

Rec. 6. 84. The Collector shall cause the register of holdings and the map to be annually revised by the Revenue Surveyor, according to such instructions § as the Financial Commissioner may issue, and shall cause registers of mutations and tenancies to be maintained according to the like instructions. §

* Rules 82—89 were substituted for original Rules 82—91 by Financial Commissioner's Notification No. 4, dated the 13th January 1911.

† Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

‡ See the Burma Settlement Instructions, 1911.

§ See Chapter XII, Burma Land Records Manual, 1928.

85. Except in such areas as the Financial Commissioner may by notification exempt, every person who is a party to an alienation of land, whether permanent or temporary, shall report the same either orally or in writing within sixty days of its occurrence to such officer* as the Financial Commissioner may appoint in this behalf.

86. The officer to whom a report is made under Rule 85 shall enter the necessary particulars in a register in a form † to be prescribed by the Financial Commissioner and shall ‡ send a copy of the entry to the Revenue Officer § appointed by the Financial Commissioner in this behalf through the usual channel.

87. When the report is made concerning State land such additional particulars || as the Financial Commissioner may prescribe shall be given.

¶ 88. *Cancelled.*

89. Any person who, without good or sufficient cause, fails to make any reports required by Rule 85 or 87 shall be liable at the discretion of the Collector to a fine which may extend to five times the amount of the land revenue payable annually in respect of the land alienated or occupied or acquired, subject to a maximum of Rs. 50, and such fine may be recovered as if it were an arrear of land revenue.

90—91. (*Vacant*).

CHAPTER XIII A.**

91A. The rules in this chapter shall not apply to the extraction of :—

(1) Minerals to which the Special Mining Rules †† sanctioned by the Secretary of State apply.

* The Revenue Surveyor has been appointed the officer to whom reports of alienation should be made, *vide* Direction 75.

† See Form "Land Records 2" (Register 1A) in the Land Records Guard-Book.

‡ For the present such copies are required only in the case of State land.

§ *I.e.*, The Township Officer, *see* Notification M., page 109.

|| See Form "Land Records 2" in the Land Records Guard-Book.

¶ Cancelled by Financial Commissioner's Notification No. 164, dated the September 1929.

** Substituted by Revenue Department Notification No. 39, dated the 21st May 1915.

†† See the *Burma Mineral Concessions Manual*, 1924.

Explanation.—The Special Mining Rules provide for coal, oil, gold, silver, precious stones, iron, mica and all metals.

(2) Minerals from land which is—

(a) constituted a reserved forest under the Burma Forest Act.

Explanation.—In reserved forests the disposal of the minerals provided for under the rules in this chapter is in the hands of the Forest Officers. In disposing of these minerals in reserves the Forest Officer is enjoined not to charge lower rates than are charged outside reserves ;

(b) vested in a Municipal Committee under the provisions of the Burma Municipal Act, 1898, or of any other enactment for the time being in force, except where rights to minerals specified in Rule 91B have by the grant or lease been expressly reserved to Government ;

*(c) in the occupation of the Railway Administration.

91B. No person shall mine, quarry, dig for, excavate or collect stone, laterite (whether in blocks, gravel, or sand) limestone, steatite, sandstone, marble, gypsum, clay, or other minerals on land wherein the right of such minerals is deemed to belong to Government except under a licence or lease granted under the provisions of this chapter.

91C. Subject to the provisions of Rule 91D the Collector, or any Assistant Collector generally or specially authorized by him, may issue licences for the extraction from a specified area of any mineral for which a licence is necessary under Rule 91B at such rent, royalty or fee, if any, as the Financial Commissioner may by general or special order prescribe.

D. 197-8.

D. 192, 196

91D. Where the surface of a parcel of land is occupied by an owner, grantee or lessee, the Collector or other officer authorized under Rule 91C shall not issue a licence for the extraction from such land of such minerals as aforesaid until the owner, grantee or lessee of each land has had an opportunity of showing cause against the issue of such

licence, and until the person to whom it is proposed to issue a licence has given such security as the said officer may deem sufficient for the payment of adequate compensation for occupation or disturbance of the surface of such land under the provisions of section 31, sub-section (?) of the Regulation.

91E. If the area specified under Rule 91C is within a Municipality constituted under the Burma Municipal Act, 1898, or within a notified area declared under Chapter X of the said Act, or within one mile of any such Municipality or notified area, a licence to extract minerals shall not be issued until the Municipal Committee or Town Committee, as the case may be, has had an opportunity of objecting to the grant of such a licence. If the Municipal Committee or Town Committee objects to the issue of such a licence, the licence shall not be issued except by the Collector, and if the Municipality or notified area is at the headquarters of a district and such objection as aforesaid is made, the licence shall not be issued without the previous sanction of the Commissioner.

91F. Every licence granted under the provisions of this chapter shall, in the absence of an express provision therein to the contrary, expire on the 30th June next following the date on which it was granted and shall then be returned to the officer who issued it.

D. 195.

91G. Leases in the prescribed form to mine, quarry, dig for, excavate or collect granite, marble, limestone, steatite, stone for road metal, gravel or any other mineral * (a) from areas not exceeding one square mile of unoccupied waste land at the disposal of Government, may be granted by the Collector for periods not exceeding ten years, (b) at such rent, royalty or fee as the Financial Commissioner may by general or special order prescribe. (b)

L.R. IV—
Mineral 23
D. 199A.

* China clay has been notified under this rule by Revenue Department Notification No. 4, dated the 5th February 1920, and clay by Revenue Department Notification No. 23, dated the 24th April 1920.

(a) The words "notified under this rule by the Local Government" were deleted by Revenue Department Notification No. 54, dated the 29th September 1920.

(b) —(b) Added by Revenue Department Notification No. 12, dated the 11th March 1920.

If the area exceeds one square mile, * or if it is desired to issue a lease in a modified form, or if the period exceeds ten years, the previous sanction of the Financial Commissioner is required. † If the area of which a lease is desired includes land other than waste land at the disposal of Government and the person or persons occupying it first surrender all their rights in the land to Government, such surrender being made by a registered deed of gift, such land shall be deemed to be unoccupied waste land at the disposal of Government for the purposes of this rule. The surrender may be accepted on behalf of Government by the authority competent to issue or sanction the issue of the lease.

91H. Within the Sagyin stone tract as defined in the notifications of the Government of Burma in the Revenue Department No. 190, dated the 6th November 1890, and No. 123, dated the 5th April 1897, the quarrying of marble is prohibited, except by persons licensed to raise stones under the Upper Burma Ruby Regulation, 1887, and by the workmen entered on the reverse of licences held by such persons under the said regulation. The persons excepted as aforesaid may quarry marble within the area covered by the licences hereinbefore referred to and subject to the conditions of the said licences as if the same had been granted for the quarrying of marble but not otherwise.

91I. Revenue on account of minerals and mines shall be payable on the date or dates and in the manner specified in the licence or lease, and shall be paid to the persons specified in the licence or lease, or in the absence of any such provision at the office of the Revenue Officer who issued the licence or lease, or as the Financial Commissioner directs.

91J. Whoever mines, quarries, digs for, excavates or collects any mineral in contravention of the provisions of Rule 91B, or before payment of any fee, rent or royalty payable in advance under a licence or lease issued under the provisions of this chapter, or otherwise in contravention of the terms or limitations of any such licence or lease, or

* The words "or if it includes land other than waste land at the disposal of Government" were deleted by Revenue Department Notification No. 17, dated the 24th April 1934.

† Added by Revenue Department Notification No. 17, dated the 24th April 1934.

removes any mineral other than a mineral for which a licence free of royalty may have issued under the provisions of Rule 91C before payment of the royalty therefor, shall be punished with imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees or with both.

* CHAPTER XIV.

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

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

93. Whoever mines, quarries, digs for, excavates, or collects any such mineral in contravention of Rule 92, or in contravention of the terms or limitations of any such licence or lease, or removes any such mineral other than a mineral for which such licence or lease has been issued, shall be punished with imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees or with both.

Rules Regarding Fisheries (Rules 92—140).

Cancelled by Financial Commissioner's Notification No. 150, dated the 4th November 1911.

Rule 141.—Cancelled by Financial Commissioner's Notification No. 113, dated the 21st August 1907.

* Inserted by Revenue Department Notification No. 10, dated the 18th January 1918.

CHAPTER XV.

Rules with Respect to Salt Revenue (Rules 142—144).

See The Burma Salt Manual, 1910.

CHAPTER XVI.

Rules as to Tools for Navigation in Irrigation Channels (Rules 145—146). *Omitted as section 35 was Repealed by Burma Act II of 1905.*

CHAPTER XVII.

S. 38 (1).

Rules for Determining the Time and Mode of Payment of Revenue.

147. (1) When the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which, any revenue is to be paid, or any of such matters are expressly determined by any lease, grant, licence, agreement or other instrument in writing made by or binding upon the Government, then payment shall be made as in such instrument determined so far as the same applies.

(2) Save as provided in sub-rule (1), the rules hereinafter contained shall apply.

* 148. Unless in any case the Financial Commissioner otherwise directs, land revenue and water-rate † shall be paid as follows : -

(a) for land cropped with **mayin** or hot-weather paddy and all other crops which mature about the same time - **on the 15th July ‡** ;

(b) for land cropped with (i) **kaukyin §** or early wet-weather paddy and all other crops which mature about the same time, or (ii) **kaukyi** or late wet-weather paddy and all other crops which mature about the same time - **on the 15th February** ;

(c) for **island crops** and land on which crops mature about the same time - **on the 15th April ||**, or if the Collector, with the approval of the Commissioner, so directs - **on the 15th July ‡** .

The Collector shall decide in cases of doubt which of the foregoing dates shall apply to any particular kind of crop.

* Substituted by the Financial Commissioner's Notification No. 32, dated the 8th March 1920.

† See also Rules 29 and 30 of the Rules under the Burma Canal Act, 1905, at page 44 of the Burma Irrigation Manual, 1930.

‡ *Mayin* and *Kaing* revenue are collected together in the districts named below on the dates specified.

Date	Districts.
15th May ...	Kyaukse, Meiktila, Myingyan, Yamèthin, Lower Chindwin, Sagaing and Shwebo.
1st June ...	Upper Chindwin and Pakòkku.

This does not apply to *Chuang Mayin* in the Upper Chindwin District nor to the late *Mayin* in the Pakòkku District which are treated as *Kaukyin* crops and assessed at *Kaukyi* season, as are also all *Mayin* crops in the Magwe District. In the Meiktila Districts toddy palm revenue is collected on the 15th May. (Letter No. 6-5L.-17, dated the 1st December 1932, from the Secretary to the Financial Commissioner, to the Commissioner, Mandalay Division).

§ In districts where land classed as paddy land is assessed at a soil rate provided paddy is grown either singly or as a second crop, but where a special rate is fixed for a non-paddy crop grown singly on the land revenue, whether the soil-rate or the special rate, for non-paddy crops shall be paid at the assessment season following the paddy crop. (Letter No. 640-2S.-54, dated the 11th August 1906, from the Secretary to the Financial Commissioner, to the Settlement Commissioner and Director of Land Records and Agriculture, Burma.)

|| *May 1st* is the date fixed for the *kaing* assessment in the *Mandalay* District, (Letter No. 625-2L.-4, dated the 17th October 1905, to the Commissioner, Sagaing Division) ; and *15th August* for the *Upper Chindwin* District. (Letter No. 592-2L.-11, dated the 16th April 1908, from the Secretary to the Financial Commissioner, Burma to the Commissioner, Sagaing Division).

*149. The *thathameda*-tax shall be paid † on the 1st day of January of the year of assessment.

*150. Land revenue, water-rate, and *thathameda*-tax shall be paid in cash to the *thugyi* at his headquarters or to such other officer and at such other place as the Collector may appoint.

* 151. Where in any case the foregoing rules do not apply, the Collector shall determine the number and amount of instalments by which, the person to whom, and the time, place, and manner in which revenue is to be paid.

152—155. *Cancelled by Financial Commissioner's Notification No. 158, dated the 8th August 1905.*

Rec. 84

‡ 155A. On payment in full of the land revenue, water rate or fruit-tree tax by any person, such person shall be furnished by the *thugyi* with a receipt in the form prescribed. The amount of rupees paid shall be expressed both in words and figures in the receipt.

CHAPTER XVIII.

Rules Regarding Process.

41. (1).
169—191.

OFFICERS COMPETENT TO ENFORCE PROCESSES DESCRIBED IN SECTION 41 OF THE UPPER BURMA LAND AND REVENUE REGULATION, 1889.

156. (1) A Collector or an Assistant Collector in charge of a Subdivision may enforce the processes described in section 41.

(2) An Assistant Collector in charge of a Township may enforce the processes described in clauses (a), (b) and (d) of sub-section (1) of section 41.

157. No process shall issue until the statement of account, certified as required by section 40, has been placed upon record.

* Substituted by the Financial Commissioner's Notification No. 158, dated the 8th August 1905.

† Substituted for "payable" by Financial Commissioner's Notification No. 222 dated the 8th October 1905.

‡ Added by Financial Commissioner's Notification No. 32, dated the 21st October 1895, and amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

NOTICES OF DEMAND.

158. (1) If land revenue is not paid on first demand, a notice of demand prepared and signed by the headman shall be served on the defaulter if he can be found in the village-tract where the land to which the demand refers is situated.

(2) If such person cannot be found in the village-tract, the notice shall be served on the person who is or who was last in occupation of such land if he can be found in the village-tract.

(3) The notice shall also be published for ten days by a copy being affixed on the headman's house or notice-board or on any other conspicuous place where village notices are usually published.

(4) When the notice has been served and/or published, the headman shall fill in and sign the memorandum at the foot of the tax-ticket.

159. (1) If any revenue other than land revenue is in arrear, the Revenue Officer may issue a notice in duplicate requiring the defaulter to pay the revenue within a specified period. The original shall be served in the manner prescribed in section 16, and the duplicate shall be returned to the Revenue Officer with the manner and date of service duly endorsed upon it.

(2) On the expiry of such period, if the arrear has not been paid, the Revenue Officer may, within the limit of his powers under Rule 156, enforce the other processes described in section 41.

160. Ordinarily, a notice under Rule 158 or under Rule 159 shall precede the processes described in clauses (b), (c) and (d) of sub-section (1) of section 41. But the Collector or an Assistant Collector in charge of a Subdivision may, for reasons to be recorded, proceed to enforce all or any of such processes in addition to or in lieu of notice, and shall so proceed if the defaulter is likely to abscond.

ATTACHMENT AND SALE OF MOVABLE PROPERTY OF A
DEFAULTER.

161. An order for the attachment of movable property belonging to a defaulter shall be addressed to the *thugyi* and shall be in the prescribed form.

S. 41 (1), (2)

L.R. III—
U.B.
Not. 7,
p. 295.L.R. III—
U.B.
Not. 7A,
p. 295

S.41(1),(b).

L.R. III—
U.B.
Wrnt. 1,
p. 305.

162. On receipt of the order, the *thugyi* shall proceed to attach any movable property belonging to the defaulter. He shall prepare a list of the property so attached, and shall either leave the property in the care of the defaulter on his furnishing security for the payment of the full amount of the arrear, including costs, or arrange otherwise for its safe custody. He shall then submit a list of the property attached, together with a report of the manner in which he has arranged for the custody of the property, to the Collector or Assistant Collector who issued the order of attachment.

163. If the amount of the arrear, including costs, is not paid within fifteen days of the date of attachment, the Collector or Assistant Collector who issued the order of attachment may order the sale of the property or of such part thereof as may be sufficient to defray the arrear, including costs. The sale of the property may be made by lots or otherwise as the Collector or Assistant Collector may direct.

164. (1) If, before the sale takes place, the amount of the arrear, including costs, is paid to the *thugyi*, or the payment thereof to any other officer authorized by these rules to receive the same is certified to the officer who is to conduct the sale,* such officer shall stay the sale and order the release of the property.

(2) In any other case the † officer who is to conduct the sale shall proceed to sell the property.

165. The sale shall be made by public auction for cash, and shall take place in the ‡ village-tract in which the defaulter lives, or in which is situated the land on account of which the arrear accrued, unless the officer ordering the sale shall otherwise direct. Proclamation of the intended sale shall, at least twenty-four hours before the sale, be made in the defaulter's village and in the place in which the sale is to take place.

166. At the conclusion of the sale, any property remaining unsold, after satisfaction of the amount of the arrear with costs, shall be released and returned to the defaulter.

* Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

† The words "thugyi or other" were deleted by Revenue Department Notification No. 50, dated the 23rd September 1935.

‡ Substituted by Revenue Department Notification No. 50, dated the 23rd September 1935.

ARREST AND IMPRISONMENT OF DEFAULTER.

S.41(I),(c).

167. A warrant of arrest shall be addressed to the *thugyi* and shall require him to bring the defaulter before the officer issuing the warrant unless the defaulter shall pay the amount of the arrear, including costs, to the *thugyi* before he reaches the office of the officer issuing the warrant.

D. 173.

L.R. III—
U.B.
Writ. 3,
p. 306.

168. If the *thugyi* requires assistance in order to make the arrest, he shall apply to the officer in charge of the nearest police-station. Such officer shall give the *thugyi* all assistance necessary to enable him to execute the warrant.

169. When the defaulter is brought before the officer who issued the warrant, the officer shall examine the defaulter as to his reason for not having paid the amount of the arrear, and may either release him or order his commitment to prison for such period not exceeding one month, as he may deem fit.

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY OF A
DEFAULTER.

S.41(I),(a).

170. (1) A Revenue Officer enforcing a process under section 41 (1) (d) or proceeding to the ejection of a Land Revenue defaulter from State land under section 25 (d) shall issue an order requiring the defaulter to pay the amount due within a time to be fixed in the order and informing him that if the amount due is not paid on or before that date the property will be sold or resumed by Government. In the same order he shall place the property under attachment prohibiting the defaulter from transferring or charging the property in any way and all persons from receiving the same from him by purchase, gift, or otherwise. The order shall be addressed to the village headman and shall be proclaimed by beat of gong or other customary mode at or adjacent to the residence of the defaulter or of his agent if he resides in the village-tract or town where the property is situated, and in all other cases in the village or ward in which the headman resides, and a copy of the order shall be fixed on the headman's house, and at the Revenue Officer's headquarters.

L.R. III—
U.B.
Not. 8,
p. 296.

L.R. III—
U.B.
Not. 9,
p. 298.

(2) If the arrear is not paid on or before the due date and if, in the case of an arrear of land revenue due on State land, the Revenue Officer decides to sell the land, he shall issue a proclamation describing the property to be sold in a manner, sufficient for its identification stating in sufficient detail the rights to be sold and advertising the sale on a date and at a place fixed in the proclamation. The date shall not be less than ten days from the date on which the sale is proclaimed. The place of sale shall ordinarily be the village or town in which the headman resides, but, for reasons to be recorded, the Revenue Officer may appoint as the place of sale any other place where a full price is likely to be obtained. The sale shall be proclaimed in the village in which the headman of the village-tract resides and at the place of sale, and a copy of the proclamation of sale shall be fixed on the village headman's house and at the Revenue Officer's headquarters.

(3) At the place and on the date fixed in the proclamation the Revenue Officer, if the arrear and costs have not been paid, may sell by public auction the right in the whole of the property or in such part thereof as he may deem sufficient for the realization of the arrear and costs. If the right to be sold consists of an occupancy right in cultivated State land, the sale shall be restricted to agriculturists and shall also be subject to a condition that the land shall not be transferred or sub-let to a non-agriculturist at any time. Before the sale the Revenue Officer shall read from the proclamation the description of the property and the rights to be sold, and if the whole of the property on which the arrear has accrued is not offered for sale he shall describe the part to be sold. If the property is sold the person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent on the amount of the purchase money and in default of such deposit the property shall forthwith be put up again and sold. The full amount of the purchase money shall be paid by the purchaser before the office closes on the tenth day after the sale of the property. In default of payment of the balance of purchase money within the period allowed the right in the property may be resold and the deposit forfeited to Government, and thereupon the defaulting purchaser shall forfeit all claim to the property or to any part of the sum for which the right in the property may be subsequently sold. The place at which the sale was conducted, each bid

and the name of the bidder, and whether the defaulter was present or not, shall be recorded. If the defaulter was not present at the sale, a notice shall be issued informing him of the result of the sale. If no bid is made, or if the highest bid falls short of the amount of the arrear and costs, the Revenue Officer may buy in the property for Government for the amount of the arrear and costs or may postpone the sale. Where a sale is postponed, notice shall be given to the bidders present. If the sale is postponed for more than 30 days or if the place of sale is changed, a fresh proclamation shall be issued.

L.R. III—
U.B.
Not. 10,
p. 302.

171. (1) A sale of immovable property by an Assistant Collector under Rule 170 shall be subject to confirmation by the Collector.

(2) A sale shall not be confirmed until a period of 75 days from the date on which revenue fell due and also a period of one month from the date of the sale have elapsed. At any time before such periods have elapsed the sale shall, and at any time before confirmation the sale may, be set aside by the Collector if the defaulter himself pays, or any person whose interest in the land has been established to the satisfaction of the Collector pays on behalf of the defaulter, the amount of the arrear and costs, together with 10 per cent of the purchase price to be paid as compensation to the auction purchaser, provided that where the payment of the arrear and costs is for any reason accepted more than one month after the date of the sale the Collector may, for reasons to be recorded, require a payment up to 25 per cent of the purchase price as compensation.

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

(3) On confirmation by the Collector, the sale shall become absolute subject to any orders passed on appeal or revision. When the sale has become absolute, a certificate of sale shall be given to the purchaser in the prescribed form on payment of stamp duty, and if the property is not situated in an area under supplementary survey, a plan of the land concerned shall be attached to the certificate.

L.R. II—
Cert. 2,
p. 264.

172. When a sale of immovable property under Rule 170 to a purchaser other than Government for the recovery of an arrear due in respect thereof has become absolute, the

Revenue Officer may, on application being made to him, summarily eject any person found in occupation of the property; and if any such person remains without lawful authority in occupation of the property, he shall be liable, on conviction before a magistrate, to be punished with either rigorous or simple imprisonment not exceeding one month or with a fine not exceeding two hundred rupees or both.

L.R.III—
U.B.
Not. 11,
p. 302.

173. When a purchase of immovable property on behalf of Government at a sale for the recovery of revenue due in respect thereof has become absolute, the Revenue Officer shall by a proclamation declare that he has taken possession of the property on behalf of Government and may summarily eject any person found in occupation of such property. The proclamation shall be read on or in front of the property by the headman in the presence of neighbouring cultivators or residents as the case may be.

L.R.III—
Not. 9,
p. 289.
D. 181.

174. (1) In the case of an arrear of land revenue due on State land, the Collector may, if the amount is not paid on or before the date fixed in the order issued under Rule 170 (1), instead of selling the occupancy right in the land under Rule 170, summarily eject any person found in occupation of such land and may, by a proclamation published on the land, declare that he has taken possession of such land on behalf of Government. The proclamation shall be read on the land by the village headman in the presence of the neighbouring cultivators or residents as the case may be.

(2) If the person ejected under sub-rule (1) resumes occupation of the land without the previous permission of the Collector, he shall be punished, on conviction before a magistrate, with either simple or rigorous imprisonment which may extend to one month or with fine which may extend to two hundred rupees, or with both.

L.R. III—
U.B.
Not. 12,
p. 303.

175. (1) When a proclamation is or has been made under Rule 173 or Rule 174 in respect of any land, an Assistant Collector may, with the approval of the Collector, by public notice declare that the land is reserved by Government and that any unauthorized occupation of it is prohibited.

(2) In such areas as the Financial Commissioner may, by notification, declare to be within the provisions of this sub-rule, all land in respect of which a proclamation is made

under Rule 173 or 174 shall be deemed to be reserved within the meaning of sub-rule (1).

(3) All land reserved under sub-rule (1) or deemed to be reserved under sub-rule (2) of this rule, hereinafter referred to as reserved lands, shall remain so reserved until disposed of under Rule 177 or until the Collector declares otherwise.

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

177. (1) Without the general or special order of the Commissioner, no land referred to in Rule 175 shall be disposed of save as provided in this rule or in Rule 178.

(2) A grant of a permanent, transferable and heritable right in any such land may be sold by auction on behalf of Government, subject to the payment, in addition to the auction purchase price, of a fixed premium equal to five times the revenue ordinarily assessed upon the land. One-fifth of the fixed premium shall be payable on the fall of the hammer and the remainder in four equal instalments, the first of which shall fall due on the 15th of February next following the sale and the remainder on the 15th of February in each succeeding year, provided that any part of the fixed premium may be paid in advance before it falls due. Until the fixed premium has been fully paid, the grant shall be subject to the conditions of Rules 42 and 44 (the latter being read as if the word "granted" were substituted for the word "leased") and also to the condition that the grantee shall not have the right to transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any part of the land without the sanction of the Collector. When the fixed premium has been fully paid, the grant shall be subject to the conditions of Rules 42 and 44 only as aforesaid. In either case if any grantee

fails to comply with any of the conditions of the grant, the land granted shall be liable to be resumed and all trees, crops and buildings on the land shall be liable to be forfeited to Government by order of the Collector.

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

R. II—U.B.
Licence I.
p. 282.

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

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

Provided also that the Assistant Collector in charge of a subdivision may, subject to any orders of the Collector, dispense with or reduce the amount of premium in respect of any licence granted by himself or by an Assistant Collector subordinate to him.

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

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

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

179—181A. *Cancelled.*

CHAPTER XIX.

Rules Regarding the Service of Processes* and Costs s. 50 (b), Thereof.

182—187. *Cancelled by Financial Commissioner's Notification No. 116, dated the 22nd September 1913.*

188. (1) A process issued by any Revenue Court or Officer in British [a] Territory or Hyderabad [a] shall be served free of charge by any Revenue Officer in Upper

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

[a]—[a] Substituted or inserted by Financial Commissioner's Notification No. 84, dated the 3rd July 1907.

Burma if it is certified on the process that the proper fee has been levied under the rules applicable to the Revenue Court or Officer issuing the process.

(b) (2) and (3). *

†188A. Processes issued by a Revenue Officer in Upper Burma for service or execution in British India outside Burma or in Hyderabad shall be addressed to the Collector of the district within which the process is to be served and shall be accompanied, if not written in English, by a translation into English or into the language of the revenue courts or offices of the locality in which it is to be served.

189. *Cancelled by Financial Commissioner's Notification No. 116, dated the 22nd September 1913.*

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

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

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

(3) *Persons of higher ranks of life such as Clerks, Tradespeople, Village Headmen, Circle Thugyis, and Members of Circle Boards* :—

Same rates as above (except that the daily boat maximum is Rs. 2-8-0 and not Rs. 1-4-0) for journeys by public

(b) * Canceled by Financial Commissioner's Notification No. 116, dated the 22nd September 1913.

† Substituted by Financial Commissioner's Notification No. 116, dated the 22nd September 1913.

‡ Substituted by Financial Commissioner's Notification No. 13, dated the 24th January 1929.

§ Substituted by Financial Commissioner's Notification No. 34, dated the 31st August 1934

conveyance or otherwise, *plus* an allowance not to exceed, except in special cases, Re. 1 for each day's absence from home whether at the place of residence or not :

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

(4) *Members of District Councils, persons paying income-tax on Rs. 3,000 per annum or more, and other persons of equal or superior status :—*

Actual travelling expenses reasonably incurred in travelling to and from the place of attendance with an allowance according to circumstances not to exceed, except in special cases, Rs. 2 for each day's absence from home whether at the place of residence or not.

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

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

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

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

The above amendment shall take effect from 15th September 1934.

101. (1) A Revenue Officer may award and apportion the cost of any proceedings before him among the parties hereto in such manner as he may deem just.

(2) Costs awarded by a Revenue Officer may be realised from the person ordered to pay the same as if they were an arrear of revenue payable by such person.

CHAPTER XX.

Grant of Copies and Inspection of Records other than those in the Custody of the Department of Land Records (Rules 192—219.)

[Cancelled by Financial Commissioner's Notification No. 97, dated the 29th June 1909. See Chapter XII, District Office Manual, 1934 (Reprint).]

CHAPTER XXA.

Grant of Copies and Inspection of Records in the Custody of the Department of Land Records (Rules 220—226M).

[Cancelled by Financial Commissioner's Notification No. 97, dated the 29th June 1909. See Chapter IX of the Land Records Manual, 1928.]

CHAPTER XXI.

s. 50 (g) Rules Declaring the Language to be used in Revenue Offices.

227. The language of Revenue Offices shall be—

- (a) Burmese if either party is a Native of Burma and understands Burmese, and
- (b) English in all other cases.

228. A party to a proceeding or his recognized agent or legal practitioner may make an application to be allowed to plead in the Hindustani or any other language if both the parties or their recognized agents or legal practitioners understand Hindustani or such other language, and the presiding officer may consent to the use of Hindustani or the other language.

CHAPTER XXII.

**Rules for Remission of Revenue or Water-rate.
(Rules 229—241.)**

[Cancelled by Financial Commissioner's Notification No. 101, dated the 8th June 1908. See Chapter VII of the Directions.]

CHAPTER XXIII.

Rules for Declaring what Persons shall be Permitted to Practise as Petition-writers and Regulating the Conduct of Persons so Practising. (Rules 242—252.)

[See Chapter XI, District Office Manual, 1934.]

Schedules of Licence Fees for Fishing Implements.

Cancelled by Financial Commissioner's Notification No. 150, dated the 4th November 1911.

Part III

NOTIFICATIONS UNDER THE REGULATION.

NOTIFICATIONS.

Date of Commencement of Regulation.

A

Revenue Department Notification No. 92, dated the 13th July 1889.

In exercise of the power conferred by section 1, subsection (3) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner * appoints the **13th July 1889 as the day on which the said Regulation shall come into force.**

Conferment of Powers on Officers.

I.—Assistant Collectors.

B

Revenue Department Notification No. 12, dated the 17th March 1938, as subsequently amended by that Department Notification No. 43, dated the 26th August 1938.

In exercise of the powers conferred by section 4, subsection (2) of the Upper Burma Land and Revenue Regulation, 1889, the Governor appoints—

- (1) all Assistant Commissioners and Extra Assistant Commissioners and all *Myoòks* in charge of subdivisions to exercise, within their respective jurisdictions, the powers conferred by or under the said Regulation on an Assistant Collector in charge of a subdivision ; and
- (2) all *Myoòks* not in charge of subdivisions, all *Akunwuns* (excluding Extra Assistant Commissioners performing the duties of *Akunwuns*) and all Superintendents of Land Records, to exercise, within their respective jurisdictions, the powers conferred by or under the said Regulation on an Assistant Collector in charge of a township.

BB

Revenue Department Notification No. 49, dated the 21st April 1926.

In exercise of the power conferred by section 4 (2) of the Upper Burma Land and Revenue Regulation, 1889, as

* Now the Governor.

I.—*Assistant Collectors*—continued.

amended by the Upper Burma Land and Revenue Regulation (Amendment) Act, 1925, and in supersession of this department Notification No. 198, dated the 2nd December 1925, the Governor in Council appoints all Additional District Magistrates to exercise, in respect of any case or class of cases which the Collector may transfer to them for disposal, all the powers of a Collector under the Regulation and the rules framed thereunder.

* C—*Cancelled*.

D

Revenue Department Notification No. 102, dated the 19th July 1928.

In exercise of the power conferred by section 4, subsection (2) of the Upper Burma Land and Revenue Regulation, 1889, as amended by the Upper Burma Land and Revenue Regulation (Amendment) Act, 1925, the Governor in Council is pleased to confer on Cantonment Executive Officers in Upper Burma all the powers with which an Assistant Collector in charge of a subdivision may be invested under the Regulation to be exercised by them within the limits of the Cantonments to which they are respectively appointed.

Military Department Notification No. 33, dated the 19th June 1894, is hereby cancelled.

DD

Revenue Department Notification No. 103, dated the 19th July 1928.

In exercise of the power conferred by section 4, subsection (2), of the Upper Burma Land and Revenue Regulation, 1889, as amended by the Upper Burma Land and

* Cancelled by Revenue Department Notification No. 101, dated the 19th July 1928.

I.—*Assistant Collectors*—concluded.

Revenue Regulation (Amendment) Act, 1925, the Governor in Council is pleased to confer on Deputy Myoòks in Upper Burma the powers of an Assistant Collector in charge of a township ; provided that such powers shall be exercised to such extent and in such local areas only as the Deputy Commissioner may from time to time specially direct.

This department Notification No. 61, dated the 26th October 1921, is hereby cancelled.

DDD

Revenue Department Notification No. 28, dated the 26th February 1930.

In exercise of the power conferred by section 4, subsection (2), of the Upper Burma Land and Revenue Regulation, 1889, as amended by the Upper Burma Land and Revenue Regulation (Amendment) Act, 1925, the Governor in Council is pleased to appoint all officers holding inferior appointments in the Burma frontier Service to be Assistant Collectors and to confer on them all the powers of an Assistant Collector in charge of a subdivision under the Regulation and the rules framed thereunder.

II.—*Collectors*.

E

Revenue Department Notification No. 326, dated the 27th August 1894.

In exercise of the powers conferred by section 21 (1) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner * confers on **Settlement Officers and Assistant Settlement Officers** in Upper Burma the powers of a **Collector** under section 24 of the said Regulation.

F

Revenue Department Notification No. 385, dated Rangoon, the 6th October 1894.

In exercise of the power conferred by section 21 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner * confers on **Settlement Officers** in Upper Burma the powers of a **Collector** under section 27 of the said Regulation.

* See footnote " " on page 103.

G

Revenue Department Notification No. 436, dated the 20th November 1894.

In exercise of the powers conferred by section 21 (3) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner * specially directs that **Settlement Officers shall not be subject to the control of the Collector when exercising the powers under section 27** of the said Regulation conferred on them by Revenue Department Notification No. 385, dated the 6th October 1894.

Orders regarding the functions of Officers.

H

Revenue Department Notification No. 384, dated the 6th October 1894.

In exercise of the power conferred by section 5 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner * directs that **the functions of a Revenue Officer under section 27 of the said Regulation shall be discharged by the Collector.**

J

Financial Commissioner's Notification No. 8, dated the 8th July 1889 (restored by Notification No. 109, dated the 30th August 1911)

With the previous sanction of the Local Government the following rules made by the Financial Commissioner under section 5 of the Upper Burma Land and Revenue Regulation III of 1889, to determine the functions to be discharged by Revenue Officers under this Regulation, are published for general information.

The following descriptions of cases shall be tried by Collectors only :—

- (a) claims [a] as against the State [a] to the ownership or possession of any land with respect to which a declaration that it is State land has been made, or may be made under the Regulation ;

* See footnote " * " on page 103.

[a]—[a] Added by Notification No. 14, dated the 20th April 1899.

- (b) claims [a] as against the State [a] to hold such land [b] free of land revenue or at a favourable rate of land revenue [b] or to establish any lien, upon or other interest in, such land, or the rents, profits, or produce thereof ;
- (c) *Cancelled by Notification No. 22, dated the 27th April 1900 ;*
- (d) claims to hold free of revenue any land fishery * or natural products of land or water * ;
- (e) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (f) any claim not otherwise provided for.

By the Collector or by an Assistant Collector † in charge of a subdivision :—

- (a) disputes as to the limits of State lands ;
- (b) *Cancelled by Notification No. 22, dated the 27th April 1900 ;*
- (c) claims connected with or arising out of any right in an irrigation work ‡ ;
- (d) claims to a right to fish or connected with or arising out of the demarcation or disposal of any fishery *.

By the Collector or by † any Assistant Collector :—

- (a) claims connected with or arising out of the collection of the revenue or the enforcement of any process for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (b) any claim as to the amount of or the liability or any person to pay any fees, costs, or other charges imposed under the Regulation ;

[a]—[a] Added by Notification No. 14, dated the 20th April 1899.

[b]—[b] Substituted for " rent-free or at a favourable rent or rate of rent " in accordance with the amendments made in the Regulation by Regulation V of 1901.

* See note to section 53 (2) (x) of Regulation, page 26.

† Substituted by Financial Commissioner's Notification No. 132 (corrigendum) dated the 23rd July 1928.

‡ See note to section 53 (2) (ix) of Regulation, page 26.

(c) any dispute arising out of the preparation or maintenance of a record-of-rights or periodical edition of such record.

(d) Cancelled by Financial Commissioner's Notification No. 69, dated the 1st June 1921.

K

Financial Commissioner's Notification No. 162, dated the 28th November 1911.

The Financial Commissioner exempts the undermentioned areas from the provisions of Rules 85 to 88 under the Upper Burma Land and Revenue Regulation, 1889, published with his notification No. 4, dated the 13th January 1911 : -

District	Area exempted
Minbu	Such parts of the Ngaple, Salin and Sidoktaya Townships as are not under Supplementary Survey.
Mandalay	* Such parts of the Maymyo Subdivision as are not under Supplementary Survey.
Bhamo	The whole district.
Myitkyina	The whole district † except the area under Supplementary Survey.
Ruby Mines	The whole district.
Katha	The Kachin Hill Tracts.
Upper Chindwin	The Homalin Subdivision.
Kyaukse	The jurisdiction of the Yeyaman <i>Myothugyi</i> in the Kyaukse Township.
Yamethin	So much of the land not under Supplementary Survey as lies to the east of the Railway.

L

Financial Commissioner's Notification No. 163, dated the 28th November 1911.

In supersession of his Notification No. 5, dated the 13th January 1911, the Financial Commissioner directs that the officer to whom reports of alienations of land and occupations of State land shall be made under Rules 85 and 88

* Substituted by Financial Commissioner's Notification No. 147, dated the 28th November 1927.

† Added by the Financial Commissioner's Notification No. 8, dated the 13th January 1931.

under the Upper Burma Land and Revenue Regulation, 1889, published with his Notification No. 4, dated the 13th January 1911, shall be—

- (1) the Revenue Surveyor or areas under Supplementary Survey ; and
- (2) the Village Headman for areas not under Supplementary Survey.

In tracts under Supplementary Survey where the communal tenure of land prevails the report to the Revenue Surveyor shall be countersigned by the Village Headman.

M

Financial Commissioner's Notification No. 82, dated the 26th June 1911.

The Financial Commissioner directs that the Township Officer shall be the Revenue Officer to whom copies of entries are to be sent under Rule 86 under the Upper Burma Land and Revenue Regulation, published with this office Notification No. 4, dated the 13th January 1911.

Part IV

THE BURMA LAND REVENUE DIRECTIONS, 1911

Note

Directions are not like rules which having the force of law prescribe definite action. Directions are of varying authority; some interpret the law; some declare the policy of Government; others prescribe or advise a procedure necessary or convenient in the majority of cases. Thus departure from the letter of the Directions may sometimes be expedient but needs justification.

DIRECTIONS *

UNDER THE

$\frac{\text{UPPER}}{\text{(LOWER)}}$ BURMA LAND AND REVENUE $\frac{\text{REGULATION,}}{\text{ACT}}$
 $\frac{1889}{1876}$, AND THE RULES THEREUNDER.

(i) These Directions may be cited as the **Burma Land Revenue Directions, 1911.**

(ii) In these Directions--

(a) where there are alternatives in the same line, the upper wording refers to Upper Burma and the lower wording refers to Lower Burma ;

(b) where there are alternatives in parallel columns, the left-hand refers to Lower Burma and the right-hand to Upper Burma ;

(c) directions which are wholly printed in the left-hand column refer exclusively to Lower Burma, and directions which are wholly printed in the right hand column refer exclusively to Upper Burma :

(d) the word "Section" used in conjunction with a number refers to the section bearing that number in the $\frac{\text{Upper}}{\text{Lower}}$ Burma Land and Revenue $\frac{\text{Regulation, 1889}}{\text{Act, 1876}}$;

(e) the word " $\frac{\text{Regulation,}}{\text{Act}}$ " used alone refers to the $\frac{\text{Upper}}{\text{(Lower)}}$ Burma Land and Revenue $\frac{\text{Regulation, 1889}}{\text{Act, 1876}}$;

(f) the word "Rule" when used in conjunction with a number refers to the rule bearing that number in the Rules under the $\frac{\text{Upper}}{\text{(Lower)}}$ Burma Land and Revenue $\frac{\text{Regulation, 1889}}{\text{Act, 1876}}$ published with the Government of Burma's Revenue Department Notification No. $\frac{148}{244}$, dated the $\frac{10\text{th May 1892}}{22\text{nd July 1897}}$, as amended up to date ;

* Referred to by Financial Commissioner's Notification No. 111, dated the 30th August 1911, which superseded previous directions.

- (g) all other words have the meaning, if any, assigned to them in the $\frac{\text{Regulation}}{\text{Act}}$ or Rules thereunder, unless the contrary appears from the context ;
- (h) directions which refer to village tracts may be applied with the necessary slight modifications to towns or wards of towns, except as regards matters covered by the separate Town Land Rules.
- (i) it is intended that powers or duties assigned to Revenue Surveyors or Headmen are to be exercised or performed by *laikthugyis* or their *laiksayas* where *laiks* have not yet been broken up.

CHAPTER I.

1. Cancelled.

JURISDICTION OF CIVIL COURT AND REVENUE OFFICERS IN LAND SUITS.

2. By clause $\frac{(ii)}{(a)}$ of section $\frac{53 (2)}{56}$ it is provided that a Civil Court shall not exercise jurisdiction over

any claim to have acquired the status of landholder in respect of any land or to occupy or to resort to lands under sections 19, 20 and 21, or any dispute as to the use or enjoyment of such lands between the persons permitted to occupy and resort to the same.

any claim to the ownership or possession of any State land or to establish any lien upon or other interest in such land or the rents, profits or produce thereof.

The nature of the claim made must be considered in determining whether a particular claim should be heard by a Revenue Officer or a Civil Court. When a claim is made against Government either to establish a title in land or to occupy waste land, the claim should be dealt with on the revenue side. In other cases the applicant should be referred to the Civil Court.

3. Cancelled.

REPORT OF ORDERS AFFECTING TITLE TO LAND TO THE LAND RECORDS DEPARTMENT.

3A. When a Revenue Officer makes an order regarding the possession of State land land in which a complete title has not yet accrued, and abstract of the order should be sent to the Revenue Surveyor concerned. The Surveyor should return the abstract with an endorsement certifying that the necessary alterations have been made in the Holding Register. This abstract should then be filed in the Revenue proceedings.

If such an order is modified on appeal the power Revenue Officer is responsible for sending an abstract of the appellate order in supersession of his own.

ADMINISTRATION OF OATHS.

4. According to section 14 (3) a person summoned and question by a Revenue Officer is bound to speak the truth. This provision renders it unnecessary to administer oaths. But it is believed that the omission to administer oaths would often be understood by parties and witnesses to relieve them from telling the strict truth. Oaths may be administered by any Revenue Officer who under section 12 (1) and Rule 5, spb-rules (1) and (2). 57 (c) and Revenue Department Notification No. 72, dated the 9th November 1908 has the powers of a Civil Court in the trial of suits. Such an officer can receive evidence and under section 4 of the Oaths Act, 1873, administer oaths. Section 14 of the Oaths Act binds a person giving evidence before an officer authorized to administer oaths to speak the truth and under section 13 of that Act even an omission to take any oaths does not affect this obligation.

SETTLEMENT OF JURISDICTION OVER ISLANDS.

5. The following instructions are prescribed for the settlement of questions which may arise as to the jurisdiction over islands situated in a river forming the boundary between two districts. They are not to have retrospective effect, and, if the question of jurisdiction over certain

islands has already been settled, that settlement will not be affected :—

(i) The boundary between districts shall be the main or deep-water channel of the river as it flows in the month of February.

(ii) In cases of avulsion or change in the river-bed, in which villages or islands are transferred from one side of the deep stream to another and the lands are susceptible of identification, the jurisdiction shall remain with the district, to which the villages or islands originally belonged, *e.g.*—

(a) An island in the river between district A and B belonging to district A is gradually eroded, and the land becomes an accession by alluvion to district B. The land will be an accretion to district B.

(b) The deep stream of the river runs one year between an island which forms part of district A and district B. The next year the deep stream runs between the island and district A. The islands being capable of identification, the jurisdiction will remain with district A, and will not be transferred to district B.

6. If in any case the Deputy Commissioners of two districts divided by a river consider that for special reasons these rules should not be applied, a reference should be made to the Financial Commissioner through the Commissioner or, if the districts are in two different divisions through both Commissioners.

7. Any alteration in the area and population of a district affected by the foregoing instructions shall be reported through the Financial Commissioner to the Governor, the proceedings in the case being forwarded with a draft notification.

SETTLEMENT OF DISPUTES BETWEEN PRIVATE INDIVIDUALS REGARDING A NEW IRRIGATION PROJECT.

7A. When application is made for permission to construct a new irrigation work likely to affect the supply of water to, or the rights of any persons in, an existing work the Revenue Officer may—

(1) stop the project by refusing permission to occupy Government land or utilize Government water ;

- (2) call for claims and objections, and do his best to promote an arrangement ; or
- (3) call for claims and objections and after considering them say that Government has no objection to the project, but that as regards private claims and private objections, the applicant must proceed at his own risk.

PROCEDURE IN TRIAL OF CLAIMS TO STATE
LAND UNDER SECTION 24 (2).

8. [a] The Collector may refer any claim under section 24 (2) for local enquiry, record of evidence and report to an Assistant Collector in charge of a subdivision by *name*, and the Collector may decide the case on such report : *provided* that, if the claimant challenges any of the evidence taken before the Assistant Collector, or any statement of fact made in the Assistant Collector's report, the Collector shall re-hear the evidence or verify the facts challenged before deciding the case.

9. In any district where claims under section 24 (2) are numerous, the Collector may apply for the services of a special Assistant Collector in charge of a subdivision for the purposes set forth in Direction 8.

10. In order that the procedure of the Collector or Assistant Collector in charge of a subdivision in conducting the "local inquiry" may be thorough and complete—

- (i) the petitioner shall be required to mark of the area claimed in such a way as to permit easy recognition ;
- (ii) the Collector (if he tries the claim without reference to an Assistant Collector), or the Assistant Collector to whom the claim has been referred for local inquiry, shall visit the land and shall there take such evidence as may be tendered or may be forthcoming ;
- (iii) a map on the scale of 16 inches to a mile shall be made of the area in respect of which the Collector has passed a final order, and the map shall be filed in the order.

**AWARD OF COSTS TO SUCCESSFUL CLAIMANT
UNDER SECTION 24 (2).**

11. Under Rule 191 a Collector is competent to award costs to a successful claimant under section 24 (2), without reference to any higher authority. The expenditure so incurred may be met from the contingent allotment of the district under the head "Land Revenue."

CHAPTER II.

Tenures and Disposal of Land

TENURES.

12. The varieties of tenure in $\frac{\text{Upper}}{\text{(Lower)}}$ Burma depend upon the provision of sections $\frac{23-27}{4-22}$ of the $\frac{\text{Regulation}}{\text{Act}}$ and of the Rules made thereunder. Further information concerning them is contained in the Settlement Instructions and, for Upper Burma only, in Chapter XIII of the Directions.

GRANTS OR LEASES OF LAND.

Precautions to be observed in $\frac{\text{leasing}}{\text{granting or leasing}}$ land.

*12A. Before a grant or lease is made of an area exceeding 100 acres containing marketable timber, the Deputy Commissioner shall consult the Divisional Forest Officer as to whether the grant or lease should be refused on that account, or whether the timber should be extracted by the Forest Department before the issue of the grant or lease. If the Deputy Commissioner and the Divisional Forest Officer disagree on either of these points, the matter should be referred through the Conservator to the Commissioner for orders. The lessee or grantee should ordinarily be allowed to extract the timber, but if it is considered desirable that it should be extracted by the Forest Department or by other agency under the control of the Department before the issue of the grant or lease, a time limit should be fixed by the Deputy Commissioner in consultation with the Divisional Forest Officer.

*. Substituted by Financial Commissioner's Memorandum No. 784--1L-6. dated the 21st May 1920.

13. Leases of State land for cultivation or grazing
 Grants or leases land of for cultivation and leases of land for grazing
 Chapters VI and VIII
 Chapter III
 U. B. Lease 2
 L.B. Grant 1 or L.B. Lease 2
 L.R.II. of the Rules will be in Form
 L.R.I.—Land Register 10. The register
 will be maintained by every officer empowered to issue
 leases. The periods of exemption from assessment to
 grants or leases. revenue under Rules $\frac{47}{18}$ and $\frac{48}{19}$ are intended as *maximum*
 periods and are not to be allowed as a matter of course in
 all cases. The purpose, in allowing such exemption, is to
 induce cultivators to clear and cultivate waste land, and
 when, owing to the favourable situation of the land or other
 similar causes, applicants are willing to take up the land
 with shorter terms of exemption, the full period should not
 ordinarily be granted. It will frequently not be necessary
 to allow *any* period of exemption.

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13A. In offices where the Deputy Commissioner consi-
 ders it necessary, a register in Form Land Revenue I—Land
 Register 8 will be kept up to show at a glance the grants or
 leases in respect of which action will be required in any
 year, either to impose a first assessment or to revise the
 assessment at the expiry of a period of exemption or of
 favourable assessment, or to renew a lease or to prevent
 continued occupation without authority of land for which a
 lease has expired. This register serves as an index, accord-
 ing to the year in which further action will be required, to
 the registers in Form Land Revenue I—Land Register 7 and
 Land Revenue I—Land Register 1, and is intended to ensure
 that proceedings shall be put up for orders in due time. It
 will not ordinarily be necessary for it to be kept up except
 where grants or leases are numerous. It should not be sent
 to the record room, but should be kept permanently in the
 office. When all the years for which entries have been made
 in one volume have passed, that volume may be destroyed.

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All orders passed regarding assessment on the expiry of
 a period of exemption or of favourable assessment, or on
 expiry of a lease, should be communicated to the revenue
 surveyor concerned, and a certificate should be obtained
 from him that he has made entries accordingly in his Hold-
 ing Register and Assessment Roll. This certificate should
 then be filed in the proceedings.

POLICY REGARDING ISSUE OF $\frac{\text{LEASES}}{\text{GRANTS OR LEASES}}$
FOR CULTIVATION.

14. Except in particular areas and for special reasons no attempt should be made to compel persons who have occupied land for purpose of cultivation to take out $\frac{\text{Leases}}{\text{Grants or Leases}}$ of land occupied.

15 Ordinarily $\frac{\text{State waste land}}{\text{waste land at the disposal of Government}}$ is opened to occupation by any one desiring to enter and clear such lands for cultivation.

Continous possession and pay- But no permanent, heritable rights
ment of revenue for twelve years en- can be deemed to have been acquired
titles the occupant to a landholder's against the State by such occupation.
(permanent, heritable and transfer-
able) right against the State.

Deputy Commissioner may, however, reserve lands against squat-
ters in special areas, because the area is fully cultivated and the avail-
able waste is required for pastures, cattle-paths, etc., or for social or
industrial purposes.

In areas where the available waste land is so reserved there will,
nevertheless, be small plots of land here and there which may reason-
ably be handed over to cultivators. This can be done by $\frac{\text{Leases}}{\text{Grants or Leases}}$ or
by a mere permit protecting the cultivator from ejection.

16. District Officers are not required to investigate applications for
 $\frac{\text{Leases}}{\text{Grants or Leases}}$. These may be rejected on presentation at their discretion.
When an application is thus rejected without investigation, the reject-
ing officer shall inform the applicant that if no one else has a prior claim,
the applicant is at liberty to occupy the land by cultivating it.

But application should be investigated and $\frac{\text{Leases}}{\text{Grants or Leases}}$ may be
made in the following cases by duly empowered Revenue Officers : -

- (a) Where there is a dispute between two rival occupiers.
- (b) Where an expenditure of capital is necessary, e.g., for re-
claiming, bunding or extensive clearing operations.

(c) Where the return is not immediate, as in the case of garden cultivation.

In cases (b) and (c), exemption for a term of years may be required.

17. In exceptional cases where it is desirable to encourage cultivation by squatters in heavily timbered or swampy localities, assessment may be stayed for a period of years under the proviso to Rule 76A. The Financial Commissioner should be moved to apply this rule if assistance is required in compact blocks in any such area.

18. Under the Land Records Manual Land is not assessed until it produces a matured crop. If any further exemption is necessary, Deputy Commissioner can represent the matter. In some cases, (eg., in opening up a new canal tract) special orders are issued by Government. In unsurveyed areas, Deputy Commissioners can grant exemptions.

COLONIZATION SCHEMES FOR LARGE AREAS.

18.A Whenever any considerable area of waste land is rendered culturable by the construction of irrigation works, embankments or drainage works, or whenever such areas are thrown open to cultivation by the disafforestation of forest reserves, or by the abandonment of grazing grounds, the local officers should consider whether a scheme of colonization worked on cooperative lines could not suitably be introduced, and should submit their recommendations in the matter through the ordinary channels for the orders of the Governor, before any action is taken to allot such areas.

POLICY REGARDING THE GRANT OF LEASE OF LARGE AREAS.

19. The introduction of a landlord class into Burma is contrary to the policy of Government. The present proprietary form of tenure under which the cultivator pays directly to the State is the common form of tenure throughout Burma, it is best suited to the province, and it is a leading principle of Government policy to maintain it. The acceptance of this principle involves the rejection of applications by capitalists for the grant or lease of large areas of land. It may, however, be relaxed when the applicant proposes to cultivate special staples, such as rubber, tea or indigo, not by letting the land to tenants, but under his immediate superintendence. These orders apply alike to Burmans and non-Burmans.

20. In view of the principles stated above, action under Rule $\frac{67(4)}{48}$ should be deferred in cases in which application is made for a large area. The applicant should not be called upon to pay survey fees, which in the case of a large area are likely to amount to a considerable sum, before it has been ascertained that the application is likely to receive favourable consideration. Even where the Deputy Commissioner for some special reason desires to submit recommendation in favour of an applicant, he should refer the matter for preliminary orders before any expenditure is incurred on survey or otherwise.

21. The Regulation itself does not limit the area of land which may be held by an individual but the policy of Government is laid down by Rules 40, 56 and 58 under the Regulation in respect both of the area which is deemed ordinarily sufficient and the class of persons by whom land should be held. Rule 56 limits the powers of a Deputy Commissioner to the lease of an area of agricultural land which shall bring any one person's holding up to 25 acres and no more. Rule 58 requires the previous sanction of a Commissioner to a lease, of an area in excess of this limit and up to 200 acres and of the Financial Commissioner to the lease an area exceeding 200 acres.

PERSONS WHO MAY HOLD LAND FOR CULTIVATION.

22. Care must be exercised in seeing that the applicant is a genuine cultivator and not a mere speculator. The officer to whom the application is made should obtain clear proof of the identity of the applicant, and should thoroughly satisfy himself by enquiry into residence, condition, and antecedents that the applicant is both willing and able to undertake the cultivation of the land. In cases where there are reasonable doubts about the *bona fides* of an applicant it may be well to decline to make a grant and instead to authorize temporary occupation for one year, on the condition that, if sufficient progress (to be specified) in clearing

23. None of the officers mentioned in Direction 21 can lease land in excess of 10 acres to a person other than a native of Burma. Rule 40 provides against transfer to, and by implication prohibits the leasing of land to a non-agriculturist.

The policy of Government thus indicated is that the area of agricultural land held by an individual should ordinarily not exceed 25 acres and that the individual should be a native of Burma and an agriculturist.

The term "agriculturist" is not defined, but should be taken to mean a person who depends mainly for his livelihood on operations concerned with the raising or

or cultivation is shown, a grant may then be made.

harvesting of crops either by working thereon himself or by personally superintending the work. It does not include a person who merely lets out his land on a share of the profits or works through labourers and does not personally supervise them.

GRANTS OR LEASES WITH PERIOD OF EXEMPTION.

24. When land has been $\frac{\text{leased}}{\text{granted or leased}}$ with a period of exemption, it is the duty of Revenue Officers when checking the land revenue assessment-rolls on the ground to verify that the land is being used for the purpose for which it was given. In the case of $\frac{\text{leases}}{\text{grants or leases}}$ for the purpose of planting palms or fruit-trees, the Revenue Surveyor shall, during the period of exemption, note annually in the remarks column of the assessment-roll on the condition of land.

PATTA SURVEYS.

25. Patta surveys, *i.e.*, surveys of land of which grants or leases have been applied for, may be executed by—

- (i) the ordinary permanent Land Records staff of the district, which should not, however, be employed on such surveys to the detriment of its regular work;
- (ii) a special staff employed for the purpose and paid out of fees levied under the authority of Rule

$\frac{63(4)}{48}$.

Fees shall be levied in either case and all such fees must, on the day of receipt, be credited in the treasury or sub-treasury with a chalan in T.F. No. 2 to the revenue accounts head "16. Survey fees for Pattas."

26. The survey of land for grants or leases of which applications have been made, cannot conveniently be carried out during the rains or except when a special establishment is employed at the time when Revenue Assessment Rolls are due. Such surveys, when executed by Revenue

Surveyors belonging to the regular staff of the district, should be restricted to the period from the 1st of March to the 15th of May.

*27. Payment by piece-work is the most suitable mode of remuneration when the number of applications to be dealt with is beyond the powers of the ordinary Land Records staff. In such cases the Revenue Officer receiving an application for a grant or for a lease of land may employ the necessary surveyor, and on his certificate that the survey has been accurately made, the Deputy Commissioner, after examining the proceedings in each case, shall disburse, or cause to be disbursed by the officer who dealt with the application, the fees paid by each applicant, or such portion of them as he thinks fit, to the surveyor by whom the plan was made, and shall at the same time note, or cause to be noted, in the diary of the proceedings the fact, date and amount of such payment. This precaution is absolutely necessary to avoid double payments. The amount so paid shall be drawn from the treasury in T.F. No. 25 and shall be debited to "5. Land Revenue (E) Survey and Settlement, (b) Revenue Survey, Mining and other Special Surveys", suitable provision to meet such charges being made in the budget.

†28. *Cancelled.*

REFUND OF PATTI SURVEY FEES.

29. Survey fees are levied according to the estimated area of the land applied for, and neither should refunds be given nor should extra fees be demanded for petty differences of defect or excess in area discovered after survey. The Deputy Commissioner is, however, authorized to refund survey fees in whole or in part when there is sufficient reason for so doing. The amount refunded must not exceed the balance remaining after the amount due for survey has been deducted. Every refund of survey fees must be noted in the diary of the relevant proceeding and no refund may be given without previous reference to the relevant proceeding. This precaution is necessary in order to prevent double refunds. The procedure for refunds will be the same as in the case of refunds for land revenue.

* Substituted by Financial Commissioner's Notification No. 98, dated the 15th June 1925.

† Cancelled by Financial Commissioner's Notification No. 98, dated the 15th June 1925.

SURVEY OF GRANTS FOR RUBBER CULTIVATION.

29A. When an application for a grant for rubber cultivation of land falling within an area under supplementary survey is made and the area applied for has been properly demarcated by posts as required by Rule $\frac{61}{38}$, the Deputy Commissioner will cause the usual notice to issue calling for objections under Rule $\frac{63 (i)}{42 (d)}$, and will have the boundaries of the land located by rough survey on the cadastral 16" map. After necessary inquiry the proceedings will be submitted for the sanction required by Rule $\frac{55A}{29A}$, and if the issue of the grant is approved, the applicant will be required to replace the temporary posts by permanent masonry or reinforced concrete pillars. A careful and accurate survey of the land must then be made, by special staff if necessary, and the boundaries of the grant must be correctly shown on the 16" map. The deed of grant will then be issued unless the area as finally determined differs materially from the area as roughly sketched, when the case should be referred again for the orders of the sanctioning authority.

29B. In the case of applications for grants of land situated outside the area under supplementary survey, the usual notice calling for objections will issue on receipt of an application, and a rough survey of the land on the 16" scale will at once be made. It will ordinarily be advisable to postpone the accurate survey of such areas until a considerable portion of the land has been cleared and brought under cultivation. In such cases the plan made at the original rough survey will be attached to the deed of grant, and it should be noted in the deed, as first issued, that the area of the grant has been determined by rough survey and will be subject to revision when the final survey of the boundaries is made.

29C. When the final survey is made of grants in areas not under supplementary survey, the following instructions should be followed :—

(1) In the case of isolated estates or groups of estates situated not more than a mile from an area already under supplementary survey, the estates should be connected up by traverse with the existing survey, the boundaries of existing *kwins* being extended or fresh *kwins* being formed as may be found to be convenient.

(2) In the case of estates situated more than half a mile from any area under supplementary survey—

- (a) Isolated estates or groups of estates not exceeding 100 acres in the aggregate should be treated as ordinary cultivation outside supplementary survey.
- (b) In the case of estates or groups of estates exceeding 100 acres, the locality should be determined with reference to a fixed point in the manner laid down for prospecting licences in Direction 8 (c) of the Burma Mineral Concession Directions, and from this fixed point a traverse survey of the boundaries should be made, and the estate or group of estates should be formed into a separate *kuin*.
- (c) Estates or groups of estates exceeding 500 acres should, in view of their importance and value be topographically connected with the existing survey, if this can be done without undue expenditure of time and labour. This must be decided separately in each case according to the circumstances.

29D. A special staff will probably be required in most cases for the final survey of the boundaries of grants outside supplementary survey, particularly in the case of large grants, and may also be needed for areas within supplementary survey in order to avoid delay in making the survey prior to the issue of the grant. In order to cover the cost of such surveys, the Government has ordered, under Rule $\frac{63 (4)}{48}$ that a survey fee at the rate of 8 annas per acre shall be levied from applicants for areas within supplementary survey and a fee at the rate of one rupee per acre for areas outside supplementary survey.

29E. In addition to the survey of the outer boundaries of a grant, some survey of interior detail is necessary to determine the area unsuited for the growth of rubber trees, for the purposes of Rules 29B and 29z. So far as Government is concerned, a rough plain-table or compass survey of such land together with the main physical features such as roads and streams, which are required for the topographical maps, is sufficient. But a detailed survey of the whole of an

estate on the 16" scale will be undertaken if the grantee or lessee desires it, provided he is willing to pay a special survey fee of four annas an acre (in addition to the fee mentioned in the last direction). In either case the land unsuited for rubber must be determined by the Deputy Commissioner under Rule 29B before the interior survey is undertaken ; and it will depend on the circumstances whether this survey is done at the same time as the final survey of the outer boundaries or at some other time. Grantees should be informed, when grants are issued, of the conditions on which a detailed interior survey will be made.

Annual revision of such interior surveys is not required but they will be revised from time to time if the grantee agrees to pay half the cost.

Notice of Applications for Grants for Rubber Cultivation.

29F. When an application for a grant of land for rubber cultivation is received, a copy of the notice prescribed by Rule $\frac{63(1)}{42}$, should be sent to every person holding a grant or lease of 300 acres or over in extent within one mile of the area applied for.

REVENUE-FREE GRANTS FOR RELIGIOUS EDIFICES OR PUBLIC PURPOSES AND LEASES FOR PUBLIC PURPOSES.

30. (1) Applications for revenue-free grants of land for religious edifices or public purposes and for leases of land for public purposes should be made to the Deputy Commissioner under Rules $\frac{55 \text{ and } 65A}{40}$. Such applications may, however, be received by the Township Officer or Subdivisional Officer concerned, who will forward them as they stand to the Deputy Commissioner. The Deputy Commissioner may then, if he thinks fit, depute the Subdivisional or Township Officer to visit the land and to hear objections and to report. No other action should be taken without the orders of the Deputy Commissioner.

Where the sanction of a higher authority is necessary, permission should not be given to utilize the land for a religious edifice or for a public purpose in anticipation of such sanction.

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Grant I.
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(2) Grants of land free of land revenue may be made under Chapter $\frac{VII}{VI}$ of the rules for religious edifices, *e.g.*, *kyauungs*, churches, mosques and temples (*see* Direction 32) and *theins* (*see* Directions 31 and 32).

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Theins are of two kinds, *baddha* and *abaddha*. Land devoted to a *baddha thein* is always small in area and the *thein* being permanent, is essentially not resumable by Government. A grant for such *thein* is therefore issued in the special form provided (Form Land Revenue II—Grant 1B) (*see* Direction 32A), which does not contain any condition for resumption by Government (although the grant is declared void if the land is used for a purpose other than that for which it was granted). An *abaddha thein* is of a more temporary character, and its site is large in area and is resumable by Government, with the exception of such portion thereof as may be used for a *baddha thein*. A grant for an *abaddha thein* is, therefore, issued in the ordinary revenue-free grant form; and if the grantee wishes to have a small portion of the site devoted to a *baddha thein*, he should be instructed to apply for a separate grant of such portion in the special *baddha thein* grant form.

(3) Grants of land for public purposes free of land revenue may be made under Chapter $\frac{VII}{VI}$ of the rules (*see* Direction 32) and leases of land for public purposes may be made under Chapter $\frac{VIIc}{VIA}$ of the rules (*see* Direction 33).

Lands required for educational purposes are usually dealt with by lease. Lands required by Municipal Committees, District Councils and other local Bodies for public purposes whether remunerative or not are also usually dealt with by lease. Lands required by such bodies for burial grounds for the use of the public at large are dealt with by revenue free grant without payment. Lands required for burial-grounds by the adherents of a particular religion and applied for by Trustees of that religion (whether formally appointed or not) are also ordinarily dealt with by revenue-free grant but may be dealt with by lease if the trustees prefer to pay an annual rent. Lands required for private burial grounds are dealt with under Chapter $\frac{VIII}{VII}$ (*see* Direction 35). Lands for tanks may be dealt with under Chapters $\frac{VII \text{ and } VIIc}{VI \text{ and } VIA}$ when required for public purposes or

under Chapter $\frac{VIII}{VII}$ when required for private purposes (see Direction 35).

(4) If a site is required partly for a religious edifice and partly for another purpose the two portions should be dealt with separately. There is, however, no objection to a parsonage or clergy house being built on land which is granted for a religious edifice, provided that the land to be occupied by such building forms an integral part of the land required and is small in area both in itself and relatively to the total area of the grant.

If a proposed building is to be used both for religious and educational purposes (e.g., a chapel and a school) both purposes should be entered in the grant of the site.

(a) REVENUE-FREE GRANTS.

31. Grants of land for consecration as the sites of *baddha theins* may be made without payment under Rule $\frac{52}{32}$ or Rule $\frac{53}{33}$ read with Rule $\frac{53A(1)}{34(1)}$. Applications for *baddha thein* grants may be made by laymen only. If the land is situated within the compound of a monastery, the name of the monastery and the title of the presiding *pôngyi* must be recorded in the proceedings, with a record of his consent to the grant. If an applicant for a *baddha thein* grant wishes to have His Excellency the Governor's signature thereto, the Deputy Commissioner should, after according or obtaining the necessary sanction and after signing the deed of grant, submit the proceedings with the grant direct to the Secretary to the Government of Burma, Revenue Department, for the countersignature of the Governor. Before submitting such cases, the Deputy Commissioner should verify that a copy on tracing cloth of the map of the land has been attached to the deed of grant and that another copy has been filed in the proceedings.

32. (1) [a] When any land required for a religious edifice (other than a *baddha thein*) or for a public purpose is already in the possession of the applicant, a revenue-free grant under the rules should ordinarily be issued. If the applicant is unwilling to accept a revenue-free grant, the Deputy Commissioner should consider the question of exempting the land from land revenue assessment under Direction 115A. [a].

[a]—[a] Substituted by Financial Commissioner's Memorandum No. 998—1L. 11 (1938), dated the 30th January 1939.

(2) It is not intended that a Deputy Commissioner, in exercise of his power to grant land for a religious edifice or for a public purpose, should by two separate deeds of grant whether issued simultaneously or at different times, dispose of an area which he could not grant by a single deed. For the purpose of determining whether the value of the land is within his power of sanction, or whether the sanction of the Commissioner or a higher authority is required, the Deputy Commissioner should include the value (i.e., the market value of the land and the capitalized value of land revenue of any other land in the same *kwin* or village-tract previously granted revenue-free, whether by himself or by a predecessor or by some higher authority, to the same person or as an appanage to the same building.

(3) The intention underlying the proviso to Rule $\frac{53}{34}$ and Rules $\frac{53 \text{ A } (2) \text{ and } (3)}{34 (2) \text{ and } (3)}$ is that in accordance with a long established usage, limited areas of land, say, half to three quarters of an acre in each case, or possibly a little more in rural areas and a little less in urban areas, may be granted for religious edifices free of revenue and without any payment; but that if larger areas are required, adequate payment should be made for them. If the value of the land calculated under Rule $\frac{52}{32}$ or the capitalized value of the land revenue under Rule $\frac{53}{33}$ as the case may be, is not less than Rs. 50, the applicant should in the first place be invited to reduce the area so as to render it eligible, under the proviso to Rule $\frac{53}{34}$ or under Rule $\frac{53 \text{ A } (2)}{34 (2)}$ for a revenue-free grant without payment. If he is unwilling to do so, he will be required to pay the value or capitalized value, provided that if the Deputy Commissioner considers that the case calls for a special dispensation by the * Financial Commissioner under Rule $\frac{53 \text{ A } (3)}{34 (3)}$, he should report it for the recommendations of the Commissioner.* Whether payment is to be made or not the area granted must in no case exceed what is essential for the purpose for which the grant is desired, regard being had to the area already held for a similar purpose in the neighbourhood.

(4) The concession of a revenue-free grant without payment should ordinarily be limited to cases in which

* Financial Commissioner's Memorandum No. 998—1L.—11, (1938), dated the 30th January 1939.

application is made or authorization obtained before the land is actually devoted to the religious use for which the grant is desired.

(5) If in any case the Deputy Commissioner considers that a revenue-free grant for a public purpose should be made without payment, he should, notwithstanding the proviso to Rule $\frac{53}{33}$, report the case for the recommendation of the Commissioner to the Financial Commissioner.

(6) Great care should be exercised in the valuing of land under Rule $\frac{52}{32}$. The value of the land for the purpose of this rule consists of—

- (a) the market value of full rights against Government in the land, that is to say, the value of the land as if it were $\frac{\text{non-State}}{\text{held under a landholder's right}}$;
- (b) the capitalized value of the land revenue calculated at 20 times the land revenue which would be assessed annually on the land if it were cultivated.

A deduction equivalent to the market value of the rights (if any) surrendered under Direction 32A (1) should be made from the value determined under Rule $\frac{52}{32}$.

In the case of squatter lands and lands held under grant, lease or licence in Lower Burma, the net market value to be taken under clause (a) will be the difference between the market value of a landholder's right in the land and the market value of the right surrendered.

In Upper Burma, the market value of full rights against Government has necessarily to be described as the market value of non-State land, because, under section 25 of the Regulation, an occupier of State land has no rights adverse to Government. In practice, however, the rights of an occupier of State land may be recognized and the value of an occupancy right of long standing may be taken to be equivalent to the value of the land if it were non-State. Consequently, if a long standing occupancy right in State land is surrendered, the market value under clause (a) may be assumed to be wholly set off by the market value of the right surrendered. In the case of

recently occupied State land or land held under a lease or licence, the net market value may reasonably be taken to be the difference between the market value of an occupancy right of long standing and the estimated value of the rights surrendered. In the case of unoccupied State land, the market value may be taken to be the market value of an occupancy right of long standing. If it is necessary to deduct the market value of an occupancy right of long standing in State land from the market value of non-State land, it should not be assumed that the assimilation of revenue rates on State and non-State land necessarily implies similarity of value. The market value of State land ordinarily ranges much lower than that of non-State land.

In the case of uncultivated land, the market value to be taken for the purpose of clause (a) is the market value of full rights in the land as described above, assuming such rights to be held in the land in its present uncultivated condition. The conversion of uncultivated land into cultivated land is costly and the market value to be assessed may in some cases, therefore, be far below the market value it would have had if it had been already prepared for cultivation. Unless such land is likely to become valuable for new cultivation or for occupation as house-sites or otherwise it may often be possible to assume that it has no market value at all.

32A. (1) The surrender to Government of all private rights in the land is a necessary preliminary to a revenue-free grant. In the case of $\frac{\text{non State land}}{\text{land held under a landholder's right}}$, the surrender should be effected by a registered deed of gift the words "the stamp duty hereon is payable by Government" being entered at the top of the deed; and the grant should be issued under Rule $\frac{53}{33}$. The deed of gift is exempt from Registration fees. In other cases, a written declaration by the occupier will suffice to enable the land to be treated as unoccupied land at the disposal of Government for the purpose of a grant under Rule $\frac{52}{33}$.

(2) Grants of land revenue-free for religious edifices or public purposes, except grants for *baddha theins*, will be in form Land Revenue—II—Grant 1. Grants of land for *baddha theins* are issued in form Land Revenue II—Grant 1B. All revenue-free grants (including those for *baddha theins*) will be entered in a register in form Land Revenue I—Land Register 1.

(b) LEASES FOR PUBLIC PURPOSES.

33. (1) In dealing with applications for leases for public purposes under Chapter $\frac{VIIc}{VIA}$ the instructions given in Direction 30 (1), (3) and (4) should be followed.

(2) Rents will be calculated in accordance with Rule $\frac{51G}{37B}$. The principles set out in Direction 35A will also apply.

(3) Leases of land for public purposes cannot be issued at a concession rent except under the general or special orders of the Financial Commissioner. The Financial Commissioner has ordered that lands required solely for educational purposes may be leased at full rent subject to a proviso that only 25 per cent of the rent shall be payable while the land is so occupied. The Deputy Commissioner should consult the local Inspector of Schools to ascertain his views on the advisability of making the lease.

(4) Leases for public purposes will be entered in the Registers prescribed in Direction 35A (3) and (4).

DESCRIPTION OF BOUNDARIES.

34. The boundaries of the land which it is proposed to dispose of by revenue-free grants for religious or public purposes or by leases for public purposes should be defined in accordance with the following instructions.

If the plot of land to be described is a complete numbered survey plot, the survey number of the plot and the name and number of the *kwin* and the year of the *kwin* map are sufficient.

If the plot of land is not a complete numbered survey plot, then—

- (i) the apex of each angle of the plot must be fixed by giving its distance and direction from two fixed points or its location on some fixed line, and its distance from one fixed point, e.g., in the case of a point on a *kazin*, its distance from the *kazin* corner ;

- (ii) the description of the boundaries should start from the western extremity of the northern boundary and should indicate in succession the northern, eastern, southern and western boundaries ;
- (iii) if permanent survey marks or the numbers of survey plots are referred to, the names and numbers of the *kavins* in which they are situated should be mentioned and the year of the map should be given. If streams, canals, roads and the like are referred to, their names should be given and it should be made clear whether they fall within or without the boundary.

LEASES
GRANTS FOR TANKS AND BURIAL-GROUNDS.

35. (i) $\frac{\text{Leases}}{\text{Grants}}$ of land for private tanks and burial-grounds may be issued under Rule $\frac{56}{37}$ in form Land Revenue II—Grant 2 subject to payment of land revenue [see also Direction 30 (3)]. For leases of land for building sites, see Direction 35A. In Upper Burma leases may be issued under this rule for other non-agricultural purposes.

(ii) Such $\frac{\text{leases}}{\text{grants}}$ should be entered in the $\frac{\text{registers}}{\text{register}}$ prescribed in Direction 35A (3).

LEASES OF LAND FOR BUILDING SITES.

35A. (1) Leases for building sites outside towns and villages will be issued under Chapter $\frac{\text{VIII}}{\text{VII}}$ of the rules, either in form Land Revenue II—Grant 2 subject to payment of land revenue or in one of the town land lease forms, subject to the payment of a fixed rent in lieu of land revenue. Such rent will be calculated in the manner prescribed in Rule $\frac{4A}{37 (3)}$ read with Rule 37B (see Direction 35B).

(2) In Lower Burma, leases for building sites in areas notified under Rule 37A will not be issued under Chapter VII of the rules without the previous sanction of the Financial Commissioner.

(3) Each officer empowered to issue such leases will maintain a register in form Land Revenue I—Land Register 7 and each lease will be entered therein. Particulars of such leases will also be entered in Land Revenue I—Land Register 8 if maintained in the office concerned (see Direction 13A).

(4) To facilitate the annual demand of rent in the case of leases which provide for the payment of a fixed rent, the particulars of such leases should be entered also in the Town Land Lease Register of the town nearest to the leased land with a note in the remarks column of this register that the land is outside the limits of the town.

35B. (1) When land is leased for building sites or for industrial purposes under Rule $\frac{44A}{37 \text{ or } 37B}$ subject to the payment of rent, the general principle for the fixation of the rent is that the minimum standards of 75 per cent of the full letting value and 6 per cent of the selling value of similar private sites may appropriately be applied if the lease is solely for residential purposes ; but may be exceeded if the lease is for industrial or commercial purposes. The probable profit obtainable from the use to which the site is to be put is the principal criterion for determining what excess above the minimum is justifiable. In the case of highly profitable industrial sites, a rent as high as 12 per cent of the selling value will usually be justified, while for less profitable purposes a rate intermediate between that percentage and the minimum will be appropriate.

(2) With reference to the second provision to Rule $\frac{44A}{37B}$ the Financial Commissioner has ordered that on renewal of the lease on a decennial revision of the rent, if the rent determined under the rule is more than twice the rent previously payable, the full rent shall be worked up to in five-yearly stages. The annual rent during the first five years shall not be less than $2\frac{1}{2}$ per cent of the selling value or 30 per cent of the letting value of the land and shall also be not less than twice the rent previously payable. If the period for which rent is fixable is thirty years, one-fifth of the amount by which the initial rent falls short of the full rent shall be added at the beginning of each subsequent five-year period. If the period is less than thirty years, the same principle shall be applied so as to produce as nearly as possible the full rent in the final five-year period of the new lease, subject to the proviso that the rent for any five-year period need not be enhanced to a figure more than double that of the preceding five-year period. Any case in which this method appears to give unsuitable results should be submitted for the special orders of the Financial Commissioner.

MONTHLY RETURN OF APPLICATIONS FOR GRANTS OR LEASES.

36. The officer issuing a grant or lease is responsible that the procedure laid down in Chapter $\frac{IX}{VIII}$ of the Rules has been fully observed. When applications for grants or leases are numerous, Deputy Commissioners are recommended to obtain from the officers engaged in the disposal of such applications a monthly return from November to May in any form which they may consider suitable in order to secure the prompt despatch of business.

SPECIAL GRANTS OF LAND.

37. The form in which a special grant under Chapter IV of the Rules is to be made will be determined by the Financial Commissioner in each instance.

DISPOSAL OF SAND-BANKS AND STRAND-BANKS.

38. [a] "Sand-banks" include alluvial formations separated from the main land and ordinarily submerged at high water. "Strand-banks" include the shore of the sea, rivers and lakes. The following instructions shall be followed, as far as possible, in the disposal of "sand-banks" and "strand-banks":—

(i) The Deputy Commissioner shall from time to time fix the limits within which sand-banks or strand-banks shall be annually leased. In determining these limits the Deputy Commissioner should include only such banks as are of some general value owing to their favourable situation, such as proximity to a large town, or to their suitability for boat-repairing or other industry, or where there is a possibility of overcrowding or disputes. Beyond such limits, use and occupation of sand-banks or strand-banks should be free and unrestricted. [a]

(ii) Within the limits fixed by the Deputy Commissioner the land shall be divided into convenient lots, and the lots shall be disposed of annually by lease by the Deputy Commissioner or other officer authorized by him. Free spaces should, where necessary, be left vacant between adjoining lots so as not to interfere with traffic.

(iii) The Deputy Commissioner shall determine the method of arriving at the fair rent of the lots by auction or otherwise and the maximum fees which may be levied by

[a]—[a] Substituted by Financial Commissioner's Memorandum No. 951—1L-29 (38), dated the 30th January 1939.

the lessee for the use of the ground for repairing, cleaning or caulking boats: for storing merchandise or for other purposes, which should be clearly stated.

(iv) No fee or charge of any kind shall be levied by a lessee on boats anchored in the river alongside or near to his lot on account of such anchorage.

(v) No fee or other charge shall be levied by a lessee as a toll on persons or on goods in transit from or to boats: provided that the goods are not allowed to remain on the lot for a longer period than is reasonably required for their conveyance.

(vi) Subject to the above conditions the Deputy Commissioner may make rules for determining, among other matters,—

(a) the purposes for which lots may be used;

(b) the conditions under which such purposes may be carried out;

(c) the provision to be made by the lessee for storage of goods or other purposes;

(vii) It should be a condition of the lease that, if a lessee commits a breach of any of the rules under which the lease is given, the lease may be cancelled and the lot resold, the amount already paid by the lessee being forfeited to Government.

(viii) The rents realized from the leases of sand-banks and strand-banks shall be credited to Provincial Funds as Land Revenue.

GRANT OR LEASE OF NON-PERMANENT LAND FORBIDDEN.

39. Grants or leases should not be issued for non-permanent lands the location of which varies from time to time, so that identification of the land granted or leased is difficult.

SETTLEMENTS OF DISPUTES REGARDING ISLAND-LANDS.

40. When disputes arise regarding the occupation and cultivation of land on islands or on the banks of rivers, the following instructions shall apply in the absence of any well recognized custom to a different effect:—

(1) Permanent land (*Myeyin*), should be treated on the same

41. The following instructions shall apply to culturable land on all islands and on alluvial accretions to the mainland on the banks of rivers (hereinafter called islands), concerning the right to cultivate which there is, or hereafter may be, any dispute. They are not intended to be applied in

footing as land on the main land, that is to say, the person who occupied and cultivated in the preceding year should be regarded as having the right to occupy and cultivate again, subject to the general orders affecting squatter land (see Directions 83 to 85). The mere fact that permanent land is annually flooded does not transfer it from the class of *Myeyin*. The distinction between *Myeyin* and *Myenu* is locally known and the local custom may be followed.

(2) Non-permanent land or *Myenu* is land which undergoes yearly change in position or in texture of soil, or in both. Such land shall ordinarily be liable to yearly distribution among all the cultivators of the village tract in which the *Myenu* is situated but so far as possible, those persons who have cultivated on the *Myenu* before shall have the same holdings, if still eligible, in the succeeding year.

(3) The instructions contained in Directions 5 and 6 shall be followed if there is a dispute between two villages on opposite sides of a river as to the possession of any island-land. When there is a dispute between two villages on the same bank of a river, the boundary between their respective shares of the *Myenu* shall be drawn at right angles to the general line of the permanent bank at the point where that bank intersects their common land boundary.

(4) If land is allotted to any person by reason of his residence in any village-tract, he ceases to be eligible for the allotment when he ceases to reside in the village-tract. Transfers of the right of occupation in *Myenu* by lease, sale mortgage or inheritance need not be recognized by the Revenue

any case where existing customs are working smoothly and there is no dispute:—

(1) The tenure of island-lands is communal, *i.e.*, the persons entitled to cultivate island-lands are the inhabitants of the village-tract within the boundaries of which the lands are situate. They are entitled to cultivate such land only so long as they are actually resident within the village-tract in which the land is included and so long as they are both able and willing to cultivate:

Provided that if the jurisdiction over the island land is transferred under Direction 6 the present occupiers of *Myeyin* land therein shall be entitled to retain their lands; but they may not transfer them except to an inhabitant of the village-tract in which for the time being the island-land lies.

Explanation.—The instructions contained in Direction 5 shall be followed if there is a dispute between two villages on opposite side of a river as to the possession of any island-land. When there is a dispute between two villages on the same bank of a river, the boundary of the island-lands shall ordinarily be a straight line drawn at right angles to the general line of the permanent bank of the river in the vicinity of the village-tract and starting from the point where that bank intersects their common boundary. If it is not practicable so to fix the boundary it shall be laid down by order of the Deputy Commissioner in such manner as he considers equitable.

(2) Island-lands may not be transferred by sale or mortgage without the sanction of the Township Officer and then only to a resident cultivator of the village-tract in which the island is included, nor may they be leased for more than one year, but they

Officers. The intention is that *Myenu* should be worked by residents in the village-tract, and if any transferee by lease, sale, mortgage or inheritance is not so resident, he shall be liable to ejection in accordance with Rules 51 and 52. Persons who have leased, sold, or mortgaged their holdings to outsiders may be deprived at a redistribution of the allotments to which they would otherwise be entitled.

(5) In the annual supplementary survey maps revenue surveyors should show the division between *Myenu* and *Myeyin* by a broken line of Indian yellow, the words *Myenu* and *Myeyin* being written across the map.

(6) When it is necessary to distribute land, the distribution shall be effected by the headman assisted by two or three *Thamadis* or assessors, who shall be chosen by the villagers. Distribution shall be made as soon as possible after the land appears above the surface of the water. Though the distribution is subject to appeal a cultivator on securing his allotment shall be at once entitled to begin cultivation. If, however, the distribution of the headman and the assessors is adjudged on appeal to be unfair, the allotment must be surrendered either in whole or in part as may be ordered on payment of such compensation on account of seed sown as may be determined by the appellate officer.

may be inherited provided the heirs are eligible under clause (1).

(3) Island-lands consist of *Myeyin* or *Myenu* of both. The difference between these is well known to island cultivators, who generally distinguish by classifying as *Myeyin* soil which, from its position and composition, will grow tobacco. The area classed as *Myenu* whether a new accretion or otherwise, shall be liable to yearly distribution among cultivators of the village-tract until such time as it becomes *Myeyin*. *Myeyin* land shall not ordinarily be redistributed so long as the provisions of clause (1) are observed.

In the annual supplementary survey maps, revenue surveyors should show the division between *Myenu* and *Myeyin* by a broken line of Indian yellow, the words *Myenu* and *Myeyin* being written across the map. Revenue surveyors shall be guided in their classification by the opinion of the *Thamadis Luyis*.

(4) The headman assisted by two or three *Thamadis Luyis* to be chosen by the villagers shall be the agent employed in distributing island-lands when such distribution is necessary. The distribution shall be made as early as possible on the fall of the river and shall entitle the cultivator to immediate possession of an allotment so made. If, however, the distribution of the headman and *Thamadis Luyis* be adjudged unfair on revision the allotment must be surrendered either in whole or in part as may be ordered, on payment of such compensation on account of seed sown as may be determined by the Township Officer. The Township Officer should refrain from interfering except on the strongest grounds and when the distribution is manifestly unjust.

THUGYISA LEASES

42. *Thugyisa* land means land held under a lease from Government by a headman as an appanage of his office, subject to the payment of revenue under the ordinary rules. Initial exemption from revenue may be granted under the provisions of Chapter $\frac{VI}{III}$ of the Rules.

Proviso. -- No *thugyisa* land in Upper Burma which is now held free of revenue under the orders in force before the issue of the Government's General Department Resolution of the 3rd August 1927 shall be assessed to revenue so long as the headman in occupation at that date remains in office. Only when he dies or hands over office to his permanent successor should a lease be issued and such land assessed.

43. Leases of land as *thugyisa* are ordinarily intended to supplement the income of headman whose remuneration is considered to be insufficient.

Explanation -- Insufficiency of remuneration is a question of fact. The headman of a difficult and important charge requires more remuneration than a headman whose work is comparatively light. For the headman of a village-tract of average importance in $\frac{\text{Upper Burma}}{\text{Power Burma}}$ a remuneration of Rs. $\frac{240}{300}$ per annum (inclusive of his income from *thugyisa* Lands, if any) may be regarded as sufficient. But where the position of the headman is considered to require it, *thugyisa* leases may be issued although his remuneration exceeds that figure.

44. Any cultivable land at the disposal of Government may be leased as *thugyisa*. But no $\frac{\text{occupier of State land}}{\text{squatter with an immature title}}$ Who is an agriculturist shall be ejected in order to make land available as *thugyisa*. Land which has been resumed in default of payment of revenue and land from which non-agriculturists have been ejected may be utilized if otherwise suitable.

45. A *thugyisa* lease shall be limited to 50 acres. Within this maximum the area to be let should be determined with reference to the existing emoluments of the headman. Government desires that the practice should be generous. Since the disposal land will usually be small, care should

be taken that the area let to one headman does not unduly reduce the quantity of land available for other headmen.

46. It is not necessary that the land should be within the headman's own jurisdiction. Where suitable land is not available in his own village-tract, land elsewhere may be leased as *thugyisa*.

47. It is the duty of the Deputy Commissioners and the Subdivisional and Township Officers to see that *thugyisa* leases are issued where necessary to the extent possible. But any headman who desires a *thugyisa* lease may apply, specifying the land desired, in writing to the Township Officer in charge of the township in which his village-tract is situated. If the land desired lies outside that township, the Township Officer, if he considers the application well founded, should submit his proceedings to the Subdivisional Officer for orders and action under Direction 48.

48. Before a *thugyisa* lease is issued, notice of the intention to make it should be published in the village-tract where the land to be let lies, and an opportunity to raise objections should be given. The land should be demarcated and a map prepared and the area calculated. The proceedings should then be submitted for the orders of the Deputy Commissioner. A statement showing the amount of commission under each kind of revenue collected by the headman in each of the three preceding years should be placed in the proceedings.

In Upper Burma, if the lease exceeds 25 acres, the sanction of the Commissioner for its issue is necessary under Rule 58.

49. *Thugyisa* leases shall be issued in Form L.R. II— Lease 7, subject to the terms and conditions prescribed therein, and such further conditions as may be entered in the instrument of lease with the previous sanction of the Financial Commissioner. Particulars of such leases should be entered in Register L.R. I—Land Register 10. P. 279.

50—61. *Cancelled.* P. 23.

DISPOSAL OF LAND ACQUIRED AND NO LONGER NEEDED.

62. Instructions for the guidance of Revenue Officers in disposing of agricultural and pastoral land which has been acquired for public purposes by private purchase or by compulsory acquisition and is no longer required for such purposes are contained in Financial Commissioner's Circular

No. 3 of 1903, reproduced in the Appendix to the Burma Land Acquisition Manual, 1934.

DISPOSAL OF LAND RESUMED BY GOVERNMENT.

62A. When land is resumed by Government whether for breach of conditions of grant or lease, for non-payment of revenue or for other reasons, the Revenue Officers directing resumption should pass orders as to the disposal of the land resumed.

CUSTODY AND DISPOSAL OF ESCHEATS OF LAND.

63. All landed property belonging to a Buddhist, Hindu or Mahomedan who dies intestate and without heirs should, after six months' delay during which notice should be carefully published and enquiries concerning possible claimants made, be taken into possession by the Deputy Commissioner, unless some person actually in possession or some *bonâ fide* claimant opposes assumption of possession by him.

64. If opposition is made or a claim preferred, the Deputy Commissioner should, without taking possession, report the circumstances (through the Commissioner), with his opinion as to the propriety of instituting a suit for the establishment of the right of Government.

65. When the Deputy Commissioner has assumed possession of a landed property as above and its value is not more than Rs. 1,000, the land should be dealt with as State land land at the disposal of Government, that is to say, it should be disposed of under the law and rules in force in the way most advantageous to the State.

66. A landholder's right may be sold subject to revenue.

67. Where the intestate is a tenant of State land, his tenant occupancy in agricultural land only may be sold, subject to land revenue, and should be sold to none but an agriculturist intending to cultivate himself and subject to the limitation imposed by the first part of section 25 (a), by which an occupier of State land can have no heritable or transferable right of occupancy therein.

68. When the value of the estate exceeds Rs. 1,000, the Deputy Commissioner should report the case for orders.

DISPOSAL OF STATE LAND IN OR NEAR TANKS
USED FOR IRRIGATION PURPOSES UNDER
THE CONTROL OF THE PUBLIC WORKS
DEPARTMENT.

69. The following instructions apply only to tanks which are controlled and wholly or partially maintained by the Public Works Department, or which are declared by the Superintending Engineer, Irrigation Circle, to be likely to be so controlled or maintained in future. The instructions do not apply to tanks maintained by Civil Officers or by private individuals.

* 70. The area of the bed of a tank shall be the land included in the contour of the waste weir crest, or of regulating gear, such as shutters or baulks in grooves, which may be erected on the waste weir crest. Such area should be marked on the *kwin* maps in a distinctive colour.

* 71. The entire control of the water collected in the tank area shall be vested in the Irrigation Department to deal with as may be considered necessary or expedient.

* 72. The land within the area of the bed of the tank may be cultivated in accordance with the rules for the occupation and cultivation of State lands, on the distinct understanding that it is subject to all risks of flood or drought arising from measures taken by the Irrigation Department.

73. A strip of land on each side of every tank embankment shall be permanently demarcated with pillars by the Irrigation Department. The width of the strip on the outer side of the embankment shall not ordinarily exceed 50 feet in the case of important works and 25 feet for minor tanks from the toe of the embankment, and the width of the inner strip shall not ordinarily exceed 100 feet for important tanks from the toe of the embankment.

74. Within this demarcated area no lease or other permit shall be given for the occupation of State land either for purposes of cultivation or otherwise, and any person occupying such land shall be ejected in accordance with section 25 (d). It will be for the Irrigation Department to determine whether it is necessary to acquire non-State land falling within such area.

* [Letter No. 238—7L-4, dated the 16th October 1913, from the Revenue Secretary to the Government of Burma.]

CHAPTER III.

Reports of Transfers.

REPORTS OF ALIENATIONS OF LAND.

75. Rule 85 under the Upper Burma Land and Revenue Regulation Act
Section 22A of the Lower Burma Land and Revenue Regulation Act
 enjoins except in certain notified areas
throughout Lower Burma on occupiers of land the duty of
 reporting any alienation whether permanent or temporary to the
 revenue surveyor or in tracts outside supplementary survey the village headman
 revenue surveyor or circle *thugyi*

(L, Roc. 2.) The Revenue Surveyor enters permanent alienations in Register 1A.

76. Instructions regarding such reports in areas under Supplementary Survey are contained in the Land Records Manual.

77. In tracts not under Supplementary Survey :—

The Sub-Registrar of Deeds will communicate to the revenue surveyor the particulars of any transfer registered in his office under the Registration Act, 1908. The revenue surveyor should enter the effect of this communication in his last assessment-roll, and should file the abstract received from the Sub-Registrar. He should also immediately send an acknowledgment of the receipt of the abstract.

77A. In tracts not under Supplementary Survey to which the exemption contained in Financial Commissioner's Notification No. 162, dated the 28th November 1911, does not apply and in areas where the system of fixed assessment is in force, the report may be made either orally or in writing and the headman should enter the particulars reported in the inner foil of Register No. VII as altered to suit the conditions of the tract. At the same time he should fill up the two outer-foils and give one to the alienor and one to the alienee as an acknowledgment of having received the report.* The parties are not to be required to sign the report, but if the headman is not personally acquainted

* In cases of succession the alienor's foil, and in cases of relinquishment the alienee's foil need not be filled up and may be destroyed.

with them, he should endeavour to satisfy himself of their identity, particularly as regards the alienor.

78. *Cancelled.*

79A. The Revenue Surveyor will compile a list of all sales and usufructuary mortgages of State land in his charge and on the 1st July in each year will send the list to the Township Officer.

79B. The Township Officer will forward the lists to the Deputy Commissioner through the Subdivisional Officer with any recommendations he may have to make regarding any entries as to which he thinks that action is expedient to evict the alienee and to resume the land.

79C. On receipt of the lists the Deputy Commissioner will order proceedings to be opened regarding any entries in which he sees fit to have further enquiry made or further action taken.

80. The penalty set out in Rule 89 should be judiciously inflicted but where a headman has failed to report alienations or occupations or acquisitions of State land by himself or a resident relative the penalty should usually be enforced.

81. *Cancelled.*

CHAPTER IV.

Treatment of Transfers of State Land Land not held on Unconditional Title and Ejectment of Unauthorized Squatters.

TRANSFERS OF INTEREST IN STATE LAND PERMISSIBLE.

82. It has been ruled by the Financial Commissioner (Revenue Revision 34 of 1893) that the meaning of clause (a), section 25, is that an occupier of State land has no heritable or transferable right of use or occupancy therein *against the Government*, that is to say, the occupier has no right (subject to the rules made under the Regulation) to transfer the land and his heir has no right to occupy the land after his death, if the Government

forbids the transfer or the succession, as the case may be, or desires to make other disposal of the land. There is nothing either in the Regulation or in the rules which prohibits transfer by an occupier of such interest as he has in his holding. The Government has the power to hold an occupier to the terms of his lease, to compel payment by him of the stipulated rent, to evict him on failure to pay and thereafter to dispose of the land as it thinks fit. It may decline to recognize any transfer and may deliver the land to any third person notwithstanding that a transferee of the original occupier is in occupation. But if the Government does not forbid transfer by an occupier of his interest or does not desire to make other disposal of the land there seems to be no reason, either in law or equity why the occupier should not make such transfer of his interest in the land as he pleases. The law contained in section 25 of the Regulation appears to be designed to protect the Government in its right (i) to obtain the revenue due on the land and (ii) to dispose of the land, subject only to the restrictions set out in the law. Neither of these two rights is affected prejudicially by any transfer of his interest in the land by an occupier. The Government can enforce payment of the revenue by the transferee whom it has temporarily accepted as a tenant, or if it so pleases, it can eject the transferee as having occupied the land without permission.

N.B.—This ruling does not apply to Island-lands (see Direction 41).

PRINCIPLES FOR DEALING WITH

TRANSFERS TO NON-AGRICULTURISTS UNAUTHORIZED TRANSFERS

Directions 83—85, applicable to Lower Burma only, are not reproduced here.

86. The following principles shall be followed in dealing with transfers of State land to non-agriculturists, or to headmen, or their relatives, and with the occupation of waste or temporarily uncultivated State land by headmen which have been reported in compliance with Direction 75. The object of these orders is to prevent State land from falling into the hands of non-agriculturists and also to check the appropriation by headmen of cultivated State land within their charges:—

(1) In the case of State land held under lease, the Township

Officer [under clause (iii) Rule 40] shall decline to allow the transfer of the whole or any part of the land leased to a non-agriculturist either by sale, gift, mortgage, or other private contract. If, notwithstanding the prohibition, the transfer is made, the lessee has committed a breach of the conditions of the lease, and the Deputy Commissioner should at once cancel the lease and resume the land under Rule 41.

(2) If State land not held under lease is found to have been transferred or sub-let to non-agriculturist, the Deputy Commissioner shall proceed peremptorily to eject the transferee under section 25 (d).

(3) If State land not held under lease is found to have been transferred to the headman of the village or to any of the immediate relatives of the headman, the Township and Subdivisional Officers shall state, when submitting the report referred to in Direction 75, whether they recommend the transfer, and the Deputy Commissioner shall then decide whether the transfer should be allowed. If the Deputy Commissioner disallows it, he shall proceed at once to eject the transferee.

(4) A headman, or resident relative of the headman, shall not under any circumstances, occupy any waste or uncultivated State land (e.g., riverbanks or islands, which annually become technically waste by river action) within his charge without the written licence of the Deputy Commissioner under Rule 68 (2). A headman or any resident relative of the headman who occupied such land without the Deputy Commissioner's written

licence, should be served with a notice of ejection in accordance with Rule 69 and if he does not comply with such notice should be punished in the way described in clause (2) of the Rule.

87. Section 25 (d) empowers the Deputy Commissioner to eject in all cases anyone occupying State land without permission. The permission here referred to is an express permission, not merely the tacit acceptance of land revenue. Every occupier of State land, whether he occupies with or without permission or contrary to orders, is liable to assessment to land revenue, and the acceptance of land revenue does not affect his liability to be ejected if he has occupied or remained in occupation without express permission. Under Rule 10 a Revenue Officer has the same powers of ejection as are possessed by a Civil Court in the execution of a decree, and under Rule 191 he may apportion compensation as he thinks fit. This power may fitly be used to eject persons whose houses have been burned down when it is considered advisable, on sanitary or other grounds, to forbid the re-erection of houses on the land occupied without permission or to pull it out afresh. Where houses erected on land occupied without permission are in such a state that their immediate demolition is advisable from a sanitary point of view some small compensation should ordinarily be paid as a matter of grace.

DIRECTION FOR DEALING WITH STATE LAND IN THE POSSESSION OF NON-AGRICULTURISTS.

88. (1) Under clause (c) of section 25 of the Regulation, an occupier of State land with permission cannot, except for default in the payment of land revenue, be ejected therefrom except in accordance with Rule 30. Under clause (d) of the same section an occupier of State land without permission may at any time be ejected by the order of the Deputy Commissioner. Difficulty has been found in construing these clauses. Clause (d) is in effect a proviso or exception to clause (c) and limits its operation. Clause (c) applies to occupiers of State land who are in occupation with the implied or express permission of the Deputy Commissioner while persons occupying land without such permission come under clause (d) and, on eviction, are not entitled, as of right, neither to notice nor to compensation.

(2) The policy of Government in disposing of State land is explained in Directions 19, 20, 21 and 23, but it must not be understood that it is necessary to proceed to ejectment wherever State land is now in possession of persons to whom State waste land should not have been given. If a man has obtained possession of a larger area of State land than appears advisable, it is not always necessary or politic to eject him. Ordinarily people should be left in possession of the lands they occupy. But when it clearly appears that a man has got possession of State lands under circumstances which, had they been known, would have involved his immediate ejectment or when having occupied lands without permission, he has not only rented them but has rack-rented his tenants, mere length of possession should not give him a title to hold them.

(3) Such cases are : when a man obtains a lease under a false statement of fact, or when he puts forward persons to obtain leases for his benefit, to which leases he knows he would not himself be entitled, or when a headman occupies State land without leave of the Deputy Commissioner.

(4) It may not be advisable to take action in such cases, though in the first two ordinarily it would be ; the facts in each case must be considered, but when, in addition, it is found that the person who originally occupied lands in this manner by misrepresentation or by neglecting rules is not himself cultivating but has become a landlord, eviction should as a rule follow.

TRANSFERS TO CO-OPERATIVE CREDIT SOCIETIES.

89. For the purposes of this Chapter rural Co-operative Credit Societies are to be deemed agriculturists and transfers of land to them must not be discouraged.

CHAPTER V.

Grazing-grounds.

90. The following instructions deal with the selection and preservation of grazing-grounds and the examination of existing grazing-grounds.

They do not apply to the districts or parts of districts in the dry zone of Upper Burma named below :—

Magwe.	Myingyan.	
Pakókku.	Yamèthin Subdivision of the	
Sagaing.	Yamèthin District.	
Shwebo.	Mandalay	} Excluding anal irriga- ed tracts.
Lower Chindwin.	Kyauksè	
Meiktila.	Minbu	

Mention should be made in the annual Land Records report of the extent to, and the manner in which, these orders have been carried out and the cost of the necessary operations.

INSTRUCTIONS FOR THE SELECTION AND PRESERVATION OF GRAZING-GROUNDS.

91. When it is proposed to form a grazing-ground the first step to be taken is to mark it out on the ground. Some responsible officer, not below the rank of Township Officer should go over the ground which it is proposed to form into a grazing-ground, should prepare a rough plan,* and should make a temporary demarcation by cutting blazes on trees or by putting down temporary posts of junglewood which would be cut by villagers. In making this preliminary selection the selecting officer should, so far as possible, take advantage of natural boundaries, such as trees, and of known points such as survey marks, choosing his grazing-ground so that its boundary line traverses as many large trees and permanent survey marks as possible. A large tree is the best and cheapest boundary mark for a grazing ground.

92. After the preliminary demarcation referred to above has been effected the procedure prescribed by Rules ^{76 and 77} _{67 and 68} should be carried out.

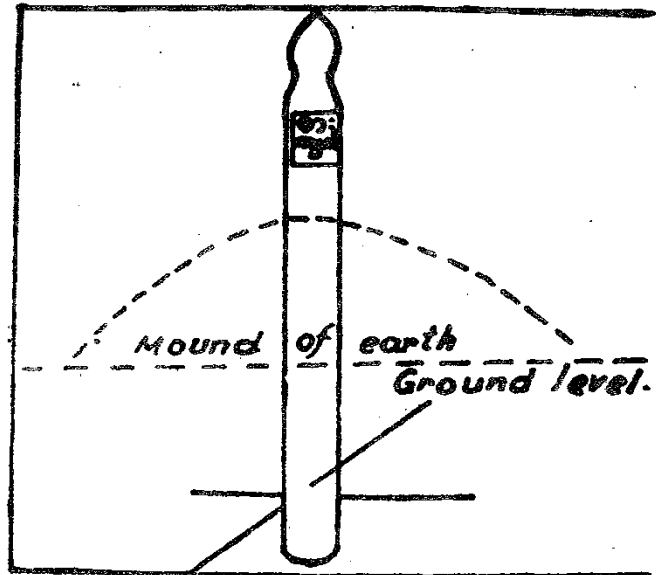
93. The processes necessary to the final allotment of grazing ground are—

- (a) demarcation on the ground ;
- (b) entry in cadastral map ;
- (c) entry in grazing-ground Register in Form L.R. I.—
Land Register 6 ;
- (d) issue of notice of final allotment.

P. 250.

* In areas under cadastral survey this plan would be an extract of the 16-inch map with the boundary of the proposed grazing-ground mark in thick black paint.

94. The most important of these processes is demarcation on the ground. The exact area and boundary line of the grazing-ground having been determined, boundary posts should be erected along the line or plates of galvanized iron marked "စားကျပ်" should be nailed on to trees situated along the line. There should be boundary marks at intervals of not less than 10 chains along a straight line and also at each angle of the boundary. Where a grazing-ground borders on cultivation, boundary marks should be placed more frequently than in cases in which the boundary is waste land. When the boundary mark is a post it should be 6 feet in length and 8 inches in diameter with a mitred top and should be made of some durable wood, *pyinkado* if possible. The word *Sagyet* "စားကျပ်" should be stamped on a plate of galvanized iron and affixed to the post. These plates will be kept in stock in the Rangoon Jail and may be indented for by Deputy Commissioners as required. The posts should have cross pieces at the foot to prevent their being removed without actual digging up, as in the sketch in the margin.



A bottle should be buried at the foot of the post so that the site may be rediscoverable if the post is lost.*

95. The cost of erecting boundary posts in the case of original demarcation of a grazing-ground will be borne by Government. In districts which have not yet been fully equipped with grazing-grounds a small sum should be provided in the budget each year for the purchase of permanent demarcation marks.

* When iron or stone pillars can be procured more cheaply than *pyinkado* posts they may be used instead of such posts. Re-inforced concrete pillars have been found to be the cheapest and best obtainable in certain districts. They should be of a size not ordinarily exceeding 5 feet in height and 5×4 inches in thickness. In other respects the instructions for making them, which are contained in the papers forwarded with letter No. 381 - 4A-13, dated the 25th February 1909, from the Commissioner of Settlements and Land Records, to all Commissioners, may be followed.

96. When the demarcation on the ground has been completed the grazing-ground should be marked on the cadastral map, each boundary mark, post, tree or other mark being entered on it with the symbol and an extract of the cadastral map with the grazing-ground marked thereon should be placed with the file. If the map is too large to be filed conveniently it should be kept separately in a tin tube. A suitable arrangement is to keep all the maps to the circle in a single tube.

L.R. III—
Not. 7,
p. 288.

97. The grazing-ground should then be entered in the Grazing-ground Register and a notice of final allotment should be issued as required by Rule $\frac{77}{08}$. Instructions for entering grazing-grounds in Register in Form L.R. I—Land Register 6, are bound up with that register. The serial number in the Revenue Register must be entered in the endorsement on the notice of final allotment before it is sent to the revenue surveyor.

98. The headman of each village-tract in which a grazing-ground is situated shall examine all the boundary marks once a year after the monsoon and shall report their condition to the Township Officer. In the case of a grazing-ground which is situated in several village-tracts the Sub-divisional Officer shall allot sections of the boundary line to each headman.

99. On receiving reports of headmen the Township Officer shall arrange for the re-erection of boundary posts which have disappeared. In the case of posts on the edge of cultivated land the adjoining cultivators should be required to provide the new posts; in the case of posts on waste land the new posts should be provided by the village collectively. If posts have been lost by erosion the Township Officer shall put down new marks along the new line and corresponding corrections shall be made in the cadastral map and plan. If in any case he considers it unnecessary to renew a mark which has disappeared he shall state the reason in the report submitted under Direction 100.

100. Township Officers shall report the action taken by them under Direction 99 at the end of March to the Sub-divisional Officer, who shall submit the reports to the

Deputy Commissioner. The Township Officer's report shall be prepared in the appended form.

Township Officer's Annual Report on Boundary Marks of Grazing-grounds.

Name and number of Grazing-ground. (1)	Number of Boundary Marks reported to require repair and renewal. (2)	Action taken to repair and renew Boundary Marks previously reported (3)	Remarks. (4)

101. The foregoing directions supplement, and do not supersede, the orders regarding grazing-grounds which are contained in the Land Records Manual. The duties imposed on Land Records Officers are regulated by the Land Records Manual, Section E of Chapter XIX, and paragraphs 916, 919, 920, 922 and 1134.

102. The foregoing directions apply mainly to grazing-grounds of considerable size. Cattle-paths are included in the term "grazing-ground," and it is desirable that they should be preserved as carefully as grazing-grounds in the ordinary sense of the term. It is not possible, however, owing to the great expense, to demarcate them with posts as completely as ordinary grazing grounds. It is therefore essential that cattle-paths which are constituted as grazing-grounds should be marked accurately on the map. Boundary posts should also be put up at the more important angles and at intervals along the line in places where the path is not bordered by a fairly permanent *kazin*.

103. A note of the action taken to repair and renew boundary marks should be extracted from column 3 of the Township Officer's Annual Report and entered in the Grazing-ground Register under the *Akunwun*'s initials, and the *Akunwun* should go through the Grazing-ground Registers annually in June and draw the attention of the Subdivisional Officer to any case in which the boundary marks of a grazing-ground have not been examined by him or by the Township Officer.

L.R. I—L.
Reg. 6,
p. 750.

REPORT OF FINAL ALLOTMENT OF GRAZING-GROUNDS TO LAND RECORDS DEPARTMENT.

103A. A copy of the notice of final allotment of grazing grounds should be sent to the Superintendent of Land Records who will return it with an endorsement certifying that the necessary entries have been made in his maps and registers. This copy should then be filed in the grazing ground allotment proceedings.

L.R. III—
Not. 7,
p. 288.

INSTRUCTIONS FOR THE EXAMINATION OF EXISTING GRAZING GROUNDS.

104. In many cases the boundaries of existing grazing grounds have been so imperfectly recorded that their exact position is a matter of doubt, while in other cases grazing grounds have been so imperfectly demarcated on the ground that there is nothing to show where the boundary line of the grazing-ground runs. The following directions are intended to ensure that existing grazing-grounds are properly represented on maps and properly demarcated on the ground.

105. The first step to be taken is to inspect grazing-grounds and to verify that the area shown on the grazing-ground file as having been allotted is actually appropriated to grazing purposes and that it is properly demarcated. This inspection should be performed by the Township Officer, who should visit the grazing-ground with the main file in his hand and should verify the points mentioned above. Having made this verification he will report to the Subdivisional Officer on the actual condition of the grazing-ground, stating whether the area actually appropriated to grazing corresponds with the area shown on the plan as constituting the grazing-ground and reporting on the condition of the boundary marks. If the grazing-ground, as it actually exists, does not correspond with the map, the Township Officer should give a general description of the encroachments and should advise as to the best way of dealing with them. His report should be submitted to the Subdivisional Officer, who should visit the grazing-ground here and there as well as all grazing-grounds for which, in his opinion, the Township Officer has not given sufficient information. When the Subdivisional Officer has received complete reports of the grazing-grounds in a township he should forward these reports to the Revenue Office for note in the Grazing-ground Register. In submitting these reports he should make recommendations to the Deputy Commissioner with regard to the action to be taken under Direction 106. He should also submit proposals for the programme of work mentioned in Direction 108.

L. R. I.—
Reg. 6,
p. 250.

106. On receiving reports under the previous direction the Deputy Commissioner will proceed to deal with each grazing-ground. In the case of grazing-grounds which are in good order the permanent directions will be brought at once into application. In the case of other grazing-grounds action will have to be taken—

- (i) to make the map correspond with the grazing-ground as it actually exists, or, where necessary, to remove encroachments ;
- (ii) to erect boundary posts.

The action to be taken under the first head will depend on circumstances. In the case of grazing-grounds which have been much neglected, in which the area shown on the map differs widely from the area actually used as a

grazing-ground, and in which there are few or no boundary marks, it will be expedient to have a new map prepared and new notices published under Rule $\frac{77}{68}$. If considerable encroachments have been made on the grazing-ground, as originally constituted, the Deputy Commissioner will have to consider how far the land constituting the encroachments should be resumed and restored to the grazing-ground. Land which has been occupied continuously for twelve years or more should not be resumed, and land occupied for a shorter period should not be resumed as a matter of course. In the case of such land, if the encroachments have been made by cultivators in *bonâ fide* ignorance that they were encroaching resumption should not ordinarily be made; nor should it be made unless the land encroached on is really required for a grazing-ground. Where boundary marks have not been kept up no prosecutions should be instituted under Rule $\frac{78}{69}$. After having dealt with encroachments the Deputy Commissioner should reconstitute the grazing-ground, by having a new plan prepared in which the grazing-ground, as it actually exists, is accurately recorded and by having the grazing-ground demarcated with posts in accordance with Direction 94.

107. The cost of demarcating grazing-grounds under the preceding direction will be borne by Government.

108. As the work of reconstituting grazing-grounds which have been neglected is one of considerable labour it should be proceeded with gradually. Deputy Commissioners should prepare a programme of work in which a certain number of grazing-grounds are set down to be dealt with in each year.

CHAPTER VI.

Assessment of Land Revenue.

RATES OF ASSESSMENT.

109. The rates of land revenue are fixed by Government for each *kwin* or other area and may not be altered without the previous sanction of Government. In the case of districts which have been regularly settled the prescribed rates are published by notification in the *Gazette* and are ordinarily revised every period of twenty years.

ASSESSMENT OF LUMP SUM DEMAND.

109A. (1) In certain areas which are sparsely cultivated or remote, the assessment has been converted by Government into a fixed lump sum demand for a *kwin* or group of *kwins*, for which demand all the owners of non-State land and the occupiers of State land have been declared to be jointly and severally responsible.

(2) A lump sum demand shall be distributed by *thamadis* or assessors amongst the owners of non-State land and occupiers of State land. Before each year's assessment is made, the village headman shall assemble all the owners of non-State land and occupiers of State land situated in the *kwin* or group of *kwins*, and shall require them to elect as many *thamadis* from among the cultivators of the area as they consider suitable.

(3) On or before the 1st December of each year the headman shall prepare in duplicate for each such *kwin* or group of *kwins* a list of assessees with particulars of name, father's name and residence of each in columns 1 to 3 of the assessment-roll in form Land Revenue I—Land Roll 2. The *thamadis*, with the help of the headman, will fill in columns 4 to 6 of the assessment-roll showing the kind of cultivation and estimated outturn for the year and its money value against each of the assessees, and will then distribute the total assessment by entering in column 7 of the roll the amount which in their opinion should be paid by each. The total amounts distributed amongst the assessees must equal the amount fixed by Government on the *kwin* or group of *kwins*.

(4) The roll, when completed, shall be signed by the *thamadis* and shall be published by the headman on a notice board in or in front of his house not later than the 1st January.

(5) Objections to the assessment may be made to the Township Officer within 10 days after the publication of the roll.

(6) If any objection is made, the Township Officer shall fix a date for hearing it, and shall hear it in the presence of the *thamadis*, and if possible in the *kwin* or village-tract in which the land concerned is situated. The *thamadis* shall be heard in support of the assessment.

(7) If the Township Officer considers the objection groundless, he shall reject it. If he considers it well-founded, he shall order the *thamadis* to re-adjust the assessment within a term

to be specified in the order so as to give proper relief to the objector without reducing the total demand on the *kwin* or group of *kwins*. If the *thamadis* fail to readjust the assessment within the specified time, the Township Officer shall himself readjust the assessment and send his proceedings for sanction to the Deputy Commissioner.

(8) When the ten days allowed for objections have expired and the objections, if any, have been disposed of, the headman shall submit the duplicate assessment-roll to the Deputy Commissioner for issue of the tax-tickets.

ASSESSMENT OF REVENUE ON FRUIT TREES AND PALMS.

110A. (1) Fruit trees and palms are either Government or private property. Fruit trees and palms standing on $\frac{\text{non-State}}{\text{privately-owned}}$ land are private property. Fruit trees and palms standing on $\frac{\text{State land}}{\text{and not so owned}}$ may be the property either of Government or of private persons.

(2) There should be a presumption that such trees are the property of Government unless the existence of any right to the trees has been established by some private person. (2) Such trees standing on State land shall be deemed to be the property of Government unless and until the existence of any lien upon or interest in the trees adserve to Government is established by a claim made to the Deputy Commissioner and admitted by him.

111. Government fruit trees or palms standing on land belonging to or in the occupation of a Government Department are regarded as the property of the department concerned. The department should make its own arrangements for the disposal of the produce of such trees and the following instructions do not apply to them.

111A. * Fruit trees or palms standing on land acquired by or vested in a Municipal Committee or other local body should be regarded as the property of the local body. The right to collect the produce of those trees or palms may be disposed of by the local body by auction or otherwise.

112. In cases where the Governor has fixed in respect of any fruit trees or palms standing in a village-tract a lump assessment on the village-

* Financial Commissioner's Notification No. 116, dated the 1st October 1923.

tract, to be distributed by *thamadis*, such trees whether standing on State or non-State land with the exception of those that have not arrived at maturity or that belong to any monastery, pagoda or other sacred building shall be so assessed in lieu of and any other method of assessment. In distributing the lump sum demand, the Instructions in Direction 109A shall be followed with necessary changes.

113. In all other cases :

(i) The right to collect the produce of Government fruit trees or palms standing on ^{State land other than that} ~~land not privately owned and not~~ referred to in Directions 111 and 111A may be disposed of by the Deputy Commissioner, by auction or otherwise, as he may think fit. In the case, however, of trees or palms within Municipal limits, the proceeds shall be credited to the Municipal or Town Fund as the case may be.

(ii) Fruit trees and palms belonging to private persons are assessed under Rule 79. (ii) Fruit tree and palms belonging to private persons and standing on—

- (a) land not otherwise assessed and not specially exempted from the payment of land revenue, or
- (b) land assessed to land revenue when the owner is not the same person as the owner or occupier of the land on which they stand,

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

Provided that revenue in such cases shall not be assessed on, nor shall clause (i) apply to, fruit trees or palms—

- (a) which have not arrived at maturity;
- (b) which belong to any monastery, pagoda or other sacred building ; or
- (c) which stand in plots of land situated in a town or village occupied by or appertaining to buildings and not exceeding one-quarter of an acre in area.

114. Cancelled.

LAND USED FOR THE MANUFACTURE OF SALT.

115. Land used for the manufacture of salt on which duty is charged shall not be assessed to land revenue so long as it continues to be used for such manufacture.

LAND DEVOTED TO PUBLIC PURPOSES.

115A. * (1) Lands such as roads and sites of hospitals, dispensaries, schools, churches, *theins* and the like which yield no return to private individuals or local bodies and are devoted to public purposes may, so long as they are utilized for the purposes of the character indicated, be exempted from assessment of land revenue if considered necessary—

- (a) with the previous sanction of the Deputy Commissioner, when the annual amount of the land revenue to be remitted does not exceed Rs. 10 ;
- (b) with the previous sanction of the Commissioner, if such amount of land revenue exceeds Rs. 10, but does not exceed Rs. 100.

Cases in which the annual land revenue exceeds Rs. 100 should be reported for the orders of the Financial Commissioner.

(2) Lands appropriated for markets, cart-stands and similar objects from which an income is raised should contribute their share of land revenue.

(3) Redemption of land revenue in cases where it is leviable under the instructions in sub-paragraph (2) above is contrary to the policy of Government and should not be permitted.

ASSESSMENT OF FALLOW AREAS.

† 116—119. Revised Directions 116 to 119 applicable to Lower Burma only are not reproduced here.

120. There is no system of assessment at fallow rates in Upper Burma, but lands which are left uncultivated, whether^o for the

^o Letter No. 477—2L-5, dated the 20th March 1912, from the Revenue Secretary to the Government, to the Financial Commissioner.

† Revised Directions 116 to 119 applicable to Lower Burma only are not reproduced here.

purpose of fallowing or on account of failure of rains, are omitted from the assessment-roll.

EXEMPTION OF NON-MATURED CROPS FOR ASSESSMENT.

121. In precarious tracts, and in any unirrigated *kwin* in Upper Burma to which the Deputy Commissioner shall declare this direction to apply, no assessment shall be made on any cropped area other than *kaing* cultivation on which the outturn is less than one-fourth of the average outturn as ascertained at settlement or by the district officers for similar crops on similar lands in the same assessment tract.

For the purposes of this direction precarious tracts comprise the following: In Lower Burma, Thayetmyo District, and in Upper Burma, all districts except—

- (i) the Katha, Bhamo, Myitkyina and Upper Chindwin Districts ;
- (ii) the Maymyo and Pyinmana Subdivisions ; and
- (iii) the canal irrigated areas in the Mandalay, Kyaukse, Minbu, Lower Chindwin, Sagaing and Shwebo Districts.

122. In all *kwins* notified under Rule 77, and in any unirrigated *kwin* (in Lower Burma) to which the Deputy Commissioner shall declare this direction to apply, no assessment shall be made on any cropped area in which no matured crop whatsoever has been obtained ;

Provided that such declaration under Directions 121 and 122 shall be made by the Deputy Commissioner only when the crop failure is extensive and shall apply only to the current assessment.

EXEMPTION FROM ENHANCED ASSESSMENT.*

122A. Though the classification of land cannot ordinarily be raised during the period of settlement yet the power of such enhancement is reserved in respect of improvements in irrigation. And there is ordinarily no limit to reclassification at a revision settlement. In order to encourage improvements the following orders have been issued.

* These Directions have been transferred as they stood from paragraphs 510 to 516 of the Land Records Manual, Edition 1916. (Financial Commissioner's memorandum No. 181—5L.-29, dated the 4th September 1920.)

122B. Where land which was formerly uncultivated has been rendered culturable or has been raised in kind (e.g., from *ya* to paddy land) or class (e.g., from II to I class) by an improvement due to private labour or expenditure (such as an irrigation work, an embankment or drainage cuts), the Deputy Commissioner shall, on application being made, issue a certificate bearing a serial number for the year for the district, exempting the land for a term of years from enhanced assessment either by reclassification or by transfer from one main kind to another on account of the improvement.

122C. The certificate does not, however, involve immunity from enhanced assessment at the next revision of rates when such enhancement is due to causes other than the improvement. Thus, if second class *ya* were made into first class paddy land by improvements and the rates of assessment on second-class *ya* were raised by the Settlement Officer from eight to twelve annas an acre throughout the tract, the certificate would not prevent the enhancement of the assessment to twelve annas an acre but would only relieve the holder from paying first-class paddy rates during the term of exemption.

122D. The term of exemption shall be so calculated as to enable the improving landlord to recover from the enhanced profits of cultivation the capital cost of the improvement with interest at the rate of 12 per cent per annum. The term of exemption shall also be prolonged for such number of years after recovery of the capital and interest as may be fixed by the Deputy Commissioner, having regard to the risks of the enterprise and the expediency of inciting others to do likewise, provided that if the total term of exemption proposed exceeds 20 years, the sanction of the Financial Commissioner must be obtained.

122E. The certificate shall specify the amount and term of the exemption, shall explain the calculation on which it is based, and shall specify the rate which would have been imposed but for the exemption, and shall make it clear that the cultivator's industry has been rewarded. The exemption and the certificate shall be confined to lands held by those who have borne the cost of improvement. The Deputy Commissioner shall keep a register of such certificates (L.R.I.—Land Register 9).

122F. In every case where a revision settlement takes place before the expiry of the term of exemption, and the Settlement Officer decides the class and kind of soil into which the land as improved will fall, the rate of revenue which will ultimately have to be paid on the land must be entered in the remarks column of L.R.I—Land Registre 9 P. 252. as soon as the rates and the period of settlement have been notified.

122G. On the 1st July every year the register should be sent to the Land Records Department on a written requisition from the Superintendent of Land Records, who will examine it to ascertain what lands are liable to come under full assessment during the year and will take care to have them fully assessed. When this has been done, he will note in the remarks column:—

“ Assessed to full rates as RI (as the case may be),
viz., Rs. per acre ”

and return the Register to the *Akunwin*.

PREPARATION AND CHECKING OF THE ASSESSMENT REGISTERS AND LISTS.

123. Land Revenue assessment lists are prepared for tracts of four classes, namely:—

- (i) tracts under supplementary survey ;
- (ii) tracts which are not under supplementary survey but in which revenue is levied by rates per acre according to measurements made by *taikthugyis* or revenue surveyors ;
- (iii) tracts in which the revenue is assessed upon land according to money rates on estimated areas or by a share of outturn. The outturn may be either a mere estimate or may be checked by measurement of area, and the assessment on such outturn may be either on individual cultivators or collectively on a village or village-tract ;
- (iv) tracts in which the revenue is assessed in a lump sum fixed for each *kwin* or group of *kuins* (see Direction 109A).

124. (1) Chapters XIII and XXVIII of the Burma Land Records Manual (edition 1926) deal generally with the

preparation and submission of assessment registers, assessment lists and tax-tickets.

(2) Chapter XVI of the Land Records Manual (edition 1926) contains special instructions for the preparation of assessment registers in respect of the following classes of land :—

- (i) Unsettled land surveyed as part of settled *kwins* ;
- (ii) Surveyed *kwins* not yet settled ; and
- (iii) Occupied land outside both settlement and survey but assessed by the Land Records Department. This corresponds to class (ii) of Direction 123.

125. Where the rolls are prepared by *taikthugyis* the Township Officer will, after signing the rolls, return them to the *taikthugyi*, who will take them first to the Subdivisional Officer and then to the Deputy Commissioner.

126. In the tracts referred to in Direction 123 (iii) the headmen prepares the annual assessment list in the form prescribed by the Deputy Commissioner, and the Deputy Commissioner makes arrangements for having the list checked as to estimated area, amount of outturn and price assumed for conversion of produce rates into money rates by District Surveyors, Township Officers, Subdivisional Officers and himself.

The Deputy Commissioner should arrange for the submission of the assessment lists as soon as they are ready and in time to permit the commencement of collections or not long after, the date on which the revenue falls due according to Rule $\frac{148}{81}$.

127. *Cancelled.*

127A. Whilst February 15th is prescribed as the date upon which the main crop assessment falls due it is intended that in areas where the collection is ordinarily made without difficulty or delay, the demand shall invariably be enforced before March 1st. Deputy Commissioners will prepare, and revise from time to time, lists of village-tracts in which experience shows that the date of collection may safely be postponed until March 1st without involving

* L.R. 1.—Land Roll 2 and L.R. 1.—U.B. Land Rolls 1 and 2 are forms for use in some districts. Deputy Commissioners can prescribe such modifications of these forms as are required in each case.

outstanding of any importance at the close of the financial year. In such tracts the Deputy Commissioner will prescribe dates for the submission of the assessment lists not earlier than is necessary to permit of tax-tickets reaching the Headmen by March 1st.

PREPARATION OF TAX RECEIPTS.

128. On receipt of the assessment lists and tax-tickets in the district revenue office from the Superintendent of Land Records, the totals of at least 5 per cent of the assessment lists will be checked under the *Akunwun's* supervision. The *Akunwun* will personally check all corrections made in tax-tickets in his office and will further check the totals of all the assessment lists in which corrections have been made in his office. The assessment lists and tax-tickets will then be impressed in the presence of the *Akunwun* with the seal of that office and, in the case of the tax-tickets, also with the Deputy Commissioner's rubber name-stamp, which shall be kept by the *Akunwun* in his possession. The tax-tickets and the assessment lists will then be forwarded to the Township Officers, who will make them over to the village headman for collection of the revenue and obtain a receipt from him. Unless a written authority is produced from the headman the tax-tickets and assessment lists must not be made over to his representative.

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129. *Taikhugyis* bring their rolls to the district office and have to fill up the tax-tickets and get them impressed. They then take away the tickets and the rolls for collection of the revenue.

130. To prevent unauthorized alterations in the assessment lists and tax-tickets, a notice will be affixed to each assessment list before it is sent to the headman warning the headman (a) to check each tax-ticket with the entry in the assessment list, (b) to total the assessment list and if it is not correct, to report the matter at once to the Township Officer, before making any correction, and (c) to return for the orders of the Township Officer tax-tickets which contain any alteration or correction in the demand not initialled in green ink by the *Akunwun*.

131. When collections of revenue are complete, the headman must return the assessment lists to the Deputy Commissioner's office through the Township Officer, for scrutiny to ensure that no unauthorized entries have been

made in the lists since they left that office. The lists will be returned to the headman as soon as possible.

DATE OF COLLECTION OF TAUNGYA TAX.

132. Although the 1st of November is fixed by Rule 81 as the date on which *taungya* land revenue falls due, collections should not ordinarily be begun on an earlier date than the 1st December unless in any particular case there is reason to suppose that a cultivator intends to abscond.

COLLECTION OF RENT ON LEASED LANDS.

132A. Leases of land for building sites, industrial purposes or purposes other than cultivation, are sometimes made with covenants for payment of rent in lieu of or in addition to land revenue. Rents on such leased lands are payable on the date determined by the instrument of lease (generally the 3rd January), or where no such date has been determined, on a date to be fixed by the Deputy Commissioner. The 15th February is convenient for the purpose. The assessment is made by the Land Records Department and the collection by the revenue-collecting agency under the *Akunwun*. When a new lease is sanctioned it is desirable that the rent for the broken period of the year between the issue of the lease and the date on which the rent for the ensuing year is made payable in advance, should be realized by the *Akunwun* before the issue of the lease. The amount paid should at once be entered in a supplementary assessment list and a note should be made in the diary of the lease proceeding that this has been done.

CHAPTER VII.

Remission of Land Revenue and Refunds.

CASES IN WHICH REMISSION MAY BE GRANTED.

133. Remission of $\frac{\text{land revenue and of water-rate}}{\text{land revenue}}$ may be granted to any cultivator if the crop on his holding in whole or part has been damaged or destroyed by drought, inundation, blight, ravages of insects, or other cause not ordinary.

preventable. But no damage to, or destruction of, any crop after it has been reaped should ordinarily be held to be a ground for allowing remission, nor is mere shortness in the crop, not amounting to the proportion stated below, any ground for remission.

134. The amount of remission to be granted to any cultivator should be computed in the following manner :—

(a) If the entire or nearly the entire crop on the cultivated area of his holding has been destroyed, the whole revenue assessed on the cultivated area may be remitted.

(b) If destruction or damage causing loss of part of the crop on the cultivated area of his holding has occurred, the remission to be granted may bear the same ratio to the full assessment of the cultivated area of the holding that the amount of loss of crop bears to the estimated ordinary full crop on the cultivated area. In making the estimate the normal outturn assumed for the holding by the Settlement Officer as recorded on the supplementary survey map should be used.

Proviso.—Provided that no remission should ordinarily be given unless the loss of crop is found after local enquiry to have exceeded one-third of the estimated ordinary full crop of the cultivated area of the holding. The local enquiry should, wherever possible, include a visit by the Township Officer to the ground before the crop is removed :

Provided further that no remission should be given of any sum less than one rupee exclusive of cess unless in districts in which the Commissioner has prescribed a lower minimum.

Explanations.—(i) In computing the amount of remission of revenue to be given to any person the crop grown on land held under a period of exemption should not be taken into account.

(ii) In fixing a district minimum regard should be had of the average size of holdings and to the pitch of assessment rates. Where cultivators possess numerous holdings of small extent, it may be unfair to fix a minimum as high as one rupee. Such a minimum may also be unfair in areas where rates of land revenue are very low. In

districts within which conditions differ widely it is permissible to vary the minimum from township to township.

Illustrations.—(i) **A** has cultivated 15 acres of his holding, which, on the Settlement Officer's assumed normal outturn of 50 baskets an acre, ordinarily yields 750 baskets of paddy; 250 baskets have been destroyed or such damage has been done to the crop as is equivalent to a loss of 250 baskets. **A** can obtain no remission.

(ii) **B**, a cultivator, has a holding of 15 acres which, on the assumed normal outturn of 50 baskets an acre, yields 750 baskets of paddy. He cultivates a part of the holding which normally yields 500 baskets of paddy, of which 200 baskets have been destroyed or damage has occurred equivalent to the destruction of 200 baskets. The full assessment on the cultivated area of the holding would be Rs. 25. **B** may apply for remission of two-fifths of Rs. 25 = Rs. 10.

N.B.—In areas granted under the Waste Land Grant Rules remission is governed by the terms of the grant and is often inadmissible.

135. In Upper Burma and in the Thayetmyo District of Lower Burma, in a year of abnormal disaster, if the disaster is such that the crops have failed on the whole of a *kwin* or of a particular part of a *kwin*, or that the whole of the crops of a particular kind in a *kwin* have failed, the Deputy Commissioner may, in respect of the area certified by the Township Officer to be affected by such failure, authorize the grant of a general reduction of assessment in a proportion considered suitable for the *kwin* as a whole or for the particular class of land or kind of crop affected within the *kwin*, without detailed investigation into the conditions of individual holdings. The Township Officer's report must be checked by the Subdivisional Officer and, where the area affected is large, by the Deputy Commissioner.

136. In *kwins* or groups of *kwins* on which a fixed lump sum assessment has been imposed, remissions on account of crop failures will not ordinarily be granted, but the Deputy Commissioner may reduce or remit the fixed assessment in a year when crop failure or

other agricultural misfortune has been abnormal and widespread throughout such *kwins* or groups of *kwins*. In such case the reduced demand (if any) will be distributed by the *thamadis* in accordance with the provisions of Direction 109A.

PROCEDURE IN DEALING WITH APPLICATIONS FOR REMISSION.

137. (1) Applications * for remission of land revenue or water-rate should be made in writing to the Township Officer, on or before the following dates : - §

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For the main crop, that is, all crops other than kaung and <i>taung ya</i> ...	15 th December. †	For the <i>kaukyin</i> crop ...	Such date as may be fixed for each district by the Commis- sioner.
For <i>kaing</i> crops ...	1st March. ++		
For <i>taung ya</i> crops ...	1st October.		

* Such applications are exempt from court-fee. See Notification A in Part X, Burma Stamp Manual (1927), page 74.

† In the Hanthawaddy and Insein Districts the date has been altered to 15th October in respect of application for remission on account of floods. (Letter No. 841-1L.-19, dated the 27th May 1913, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Pegu Division.)

In the Thabaung Township of the Bassein District applications for remission may be made up to the 15th January in respect of the *kaukhnaung* and *gwa-mayin* crops.

The same procedure may be followed in respect of *gwa-mayin* crops in the Yagyi Township also. (Letter No. 1015-1L.-8, dated the 30th July 1918, as amended by letter No. 742-1L.-10, dated the 8th February 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Irrawaddy Division. Also letter No. 326-1L.-8, dated the 9th October 1935.)

In the Hanthawaddy, Insein, Pegu and Tharrawaddy Districts the date has been altered to the 5th December. (Letter No. 220-1L.-14, dated the 9th July 1934, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, pegu Division.)

In the Prome District the date has been altered to the 25th November. [Letter No. 383-1L.-16, date the 24th October 1930, from the Secretary to the Financial Commissioner (Reserve Subjects), Burma, to the Commissioner, Pegu Division.]

In the Akyab, Kyaukpyu, Sandoway, Bassein, Henzada, Myaung Mya, Maubin, Pyapon, Salween, Amherst and Toungoo Districts the date has been altered to the 5th December. (Letters No. 615-618-1L. 10 and No. 633-1L.-10, dated the 17th June 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioners, Arakan, Tenasserim, Magwe, Sagaing and Irrawaddy Divisions.)

In the Henzada and Maubin Districts applications for remission may be made up to the 15th January in respect of *kaukhnaung* crops. (Letter No. 723-1L.-27, dated the 18th November 1932, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Irrawaddy Division)

‡ In the Tharrawaddy District the date has been altered to the 15th February. [Financial Commissioner's Notification No. 15, dated the 26th January 1931, as amended by his Notification No. 99 (Corrigendum), dated the 16th June 1931.]

§ The 31st May has been fixed as the latest date for receipt of applications for remission of Land Revenue in respect of garden holding in the areas of the Myaungmya District settled in 1933-53. [Secretary to the Financial Commissioner's letter No. 55-1L.-5, dated the 3rd February 1937, to the Commissioner, Irrawaddy Division.]

	For all other Crops ... Not later than two months * before the date fixed under Rule 148 for payment of the revenue on account of the crop for which remission is sought.
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On receipt of an application the Township Officer should cause the lower part of the form to be filled in and should sign and return it to the applicant as an acknowledgment of his application.

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(2) Applications should be made in the prescribed form. It is the duty of Township Officers to see that an adequate supply of forms is available in the Township Office for issue to applicants or petition writers. The Deputy Commissioner should call annually for a report on this point to be submitted by the

* In the shwebo District the date has been altered to the 30th April in respect of applications for remission of *mayin* revenue. (Secretary to the Financial Commissioner's letter No. 351-2L.-16, dated the 12th November 1931.)

In the Kyauksè District 1st March has been fixed as the last date for filing applications for remission of land revenue on *kaing mayin* crops, except mangoes. (Secretary to the Financial Commissioner's letter No. 280-4L.-17 dated the 9th May 1939, to the Commissioner, Mandalay Division.)

In the Kyauksè District the date has been altered to the 5th December in respect of applications for remission of land revenue on the main crop. (Letter No. 901-aL.-14, dated the 23rd March 1934, from the Secretary to the Financial Commissioner, to the Commissioner, Mandalay Division.)

In the Yamèthin District the 5th December has been fixed as the last date for the receipt of applications for remission of land revenue on main crop. [Letter No. 46H 39 (147), dated the 2nd April 1937, from the Revenue Secretary to the Financial Commissioner.]

In the Maymyo Township of the Mandalay District, the date has been altered to the 15th November in respect of applications for remission of land revenue on main crop. (Letter No. 372-2L.-7, dated the 14th March 1936, from the Secretary to the Financial Commissioner, Burma, to the Commissioner, Mandalay Division.)

In the Mandalay District, the last date for the receipt of applications for remission of land revenue in respect of mango garden is the 15th April. (Letter No. 639-4L.-39, dated the 19th November 1938, from the Secretary to the Financial Commissioner, to the Commissioner, Mandalay Division.)

In the Minbu, Magwe, Pakôkku, Myitkyina, Katha, Upper Chindwin and Lower Chindwin Districts the date has been altered to the 5th December in respect of applications for remission of land revenue on the main crop. (Letter No. 615-618-1L.-10, dated the 17th June 1933, from the Secretary to the Financial Commissioner, Burma, to the Commissioners, Arakan, Tenasserim, Magwe and Sagaing Divisions.)

1st September. When forms are requisitioned from the Press, the minimum to be inserted in Part I, Note (ii), in Form $\frac{\text{L.R. III}}{\text{Miscellaneous 18}}$ should to be stated for the information of the Press.

(3) Each application should relate exclusively to a separate holding. Applications which comprise more than one holding or are not in the prescribed form should be returned for rewriting in compliance with the directions.

(4) Application for remission $\frac{\text{water-rate}}{\text{cess}}$ in respect of any holding should be contained in the same applications as relates to land revenue on the holding.

(5) Applications should be filed before being sent to the revenue surveyor [see Direction 137 (6)] in aggregate revenue proceedings *kwin* by *kwin*. If a *kwin* is divided between one or more village-tracts, a separate proceeding should be opened for each division of the *kwin*. The applications in each aggregate proceeding should be numbered in a separate series for the proceeding, in the order in which they are filed (which should, where possible, be the order of holding numbers) The number of each application and the applicant's name should be noted in the list on the reverse of the fly-leaf of the proceedings as soon as the application is filed in the proceedings and before it is sent to the revenue surveyor.

(6) Applications, if numerous, may be forwarded on receipt, in an aggregate proceeding containing the applications so far received for each *kwin*, direct to the revenue surveyor in charge of the *kwin* to fill up from his registers columns 1-6 in the report part of the prescribed form. If application are not numerous, the date fixed in Direction 137 (1) may be awaited and the proceedings as a whole be then sent to the surveyor. The Township Officer should exercise his discretion on this point in consultation with the Inspector of Land Records. The object is to avoid delay and to get the forms back from the surveyor with columns 1-6 duly filled up as early as possible. It has to be remembered that if many or bulky aggregate proceedings are forwarded to the surveyor at one time, delay is likely to occur. The more the work is spread over, the better will the surveyor be able to deal with it without delay. The Township Officer should watch that the forms are returned quickly

138. No remission should be granted on any application made after the prescribed date unless the damage to the crop has been done after that date or so close to that date that it could not be reported earlier. In such circumstances the Township Officer may receive the application provided it bears an endorsement by the headman that the damage on account of which remission is sought was done after the date fixed or in the days immediately preceding that date ; and provided the application is presented within ten days of the damage being done and within the three days after the headman's endorsement. In districts where communications are bad, the Deputy Commissioner may extend these periods.

139. In any tract, other than areas in which Directions 121 and 122 apply, if the crop failures have been extensive, the Deputy Commissioner may direct the revenue surveyor to mark on the *kwin* maps the proportion exceeding one-third of the normal crop of each holding which he considers to have completely failed to mature. These entries on the map are intended merely as a guide to the Township Officer, who alone is responsible for dealing with applications for remission.

140. In tracts under supplementary survey, the Township Officer must, as soon as possible after the return of the applications by the revenue surveyor, proceed to the land on account of which remission is claimed. He will ordinarily inspect each holding in respect of which remission is claimed with the *kwin* map and will make such enquiries as may be possible as to the extent to which the crop is below the normal assumed for the holding by the Settlement Officer.

Provided that where destruction in any *kwin* is widespread, it shall only be necessary to inspect such a number of holdings in different parts of the *kwin* as will enable him to confirm or revise the estimates furnished by his oral enquiries.

The date of inspection must depend on the rate at which the Township Officer can dispose of applications and the time he can spare from other duties, and it is usually impossible to give notice to the applicant. If the applicant wishes to be present when the land is inspected, he must keep in touch with the headman who is generally informed in advance.

141. As regards tracts not under supplementary survey, the Deputy Commissioner may authorize by name any headman to enquire into and report upon the damage to, or destruction of, crops upon land, in respect of which remission of land revenue is applied for. Any headman so authorized should endorse his report on the application and submit the application so endorsed to the Township Officer; and the provisions of Directions 144, 146, 147, 148 and 149 shall *mutatis mutandis* apply to such report.

142. Revenue surveyors are bound to attend the Township Officer on remission duty if he requires their attendance. It should often be possible for a Township Officer to dispense with the presence of the surveyor and to dispose of remission applications with the aid of the supplementary survey map and the register of holding. When the surveyor's presence is necessary, the Township Officer should be careful not to keep him away from his ordinary duties any longer than is essential.

143. In Upper Burma, applications for remission of land revenue including water-rate, or of water-rate only, in tracts under irrigation from Government sources, should be made to the Township Officer in Form Land Revenue III—U.B. Miscellaneous 6. Immediately on receipt of such application the Township Officer should send the third foil of the form, duly filled up, direct to the Subdivisional Canal Officer for his remarks; and (although he must make his own inspection promptly as required by Direction 140) he should not pass orders on the application until the foil is returned with his remarks. If the Township Officer is not himself the remitting officer, he should, on receipt of the Canal Officer's remarks, record his opinion in the matter and submit the proceedings to the officer empowered to grant the remission.

In any case in which the remitting officer does not accept the Canal Officer's recommendation, the remitting officer should, if he is not himself the Deputy Commissioner, refer the case for the

Deputy Commissioner's orders. If the Deputy Commissioner does not accept the Canal Officer's recommendation he may pass orders accordingly and should in that case communicate his orders to the Canal Officer.

144. If the Township Officer finds the applicant not entitled to remission under Direction 134 he may reject the application. If he considers the applicant should obtain some remission, he should complete the application form so as to show the estimated amount of the damage or loss and the amount of revenue which, after consideration of Direction 134, he considers it expedient to remit.

145. A Township Officer is empowered to remit $\frac{\text{land revenue and water-rate}}{\text{land revenue}}$ up to a limit of Rs. 50 exclusive of cess on any one application.

146. As soon as he has dealt with an application, the Township Officer should inform the applicant, if he is present in the *kamin*, what his decision is. If the amount which the Township Officer considers should be remitted is above the Township Officer's power to sanction, the applicant if present should be told what recommendation the Township Officer is making to the Subdivisional Officer or Deputy Commissioner.

147. When the Township Officer has completed, so far as he is concerned, all the applications in any one aggregate proceeding, he should enter a note "Order passed" in the remarks column of the fly-leaf of the proceeding against the number of each application disposed of by him, and should then submit the proceeding—

- (i) if he has himself been able within his powers to dispose of all the applications in the proceeding, direct to the Deputy Commissioner for record of the remissions ordered in the *kamin* assessment lists and tax-tickets, or
- (ii) if any amount which in his opinion should be remitted is beyond his powers, to the Subdivisional Officer.

148. A Subdivisional Officer is empowered to remit $\frac{\text{land revenue and water-rate}}{\text{land revenue}}$ up to Rs. 100 exclusive of cess on any one application. The Subdivisional Officer should make such further enquiry as may be necessary. He should, as

far as possible, visit some of the holdings, especially those in which the crops are still on the ground. After he has recorded his orders and recommendations, he should forward the proceedings for the orders of the Deputy Commissioner.

149. The Deputy Commissioner will consider the recommendations made by the Township Officer and Sub-divisional Officer in cases beyond their powers, and will pass orders on each recommendation, rejecting it or granting such remission as he sees fit, if the amount to be remitted does not exceed Rs. 500 exclusive of cess. He should make such further enquiry as he deems necessary, and where possible should visit some of the holdings.

150. After passing orders the Deputy Commissioner will have the necessary alterations made in green ink in the *kwin* assessment list and in the tax-tickets. *Every such alteration must be personally checked by the Akunwun with the proceedings and must be attested by him.* If the number of tax-tickets affected is very large, the Commissioner may be asked to sanction one or more extra clerks. Where the whole assessment is remitted, the tax-ticket will have the word "Cancelled" written across its face in red ink and will be torn across. If only partial remission is granted, the sum remitted and the balance to be collected will be noted clearly in green ink on the face of the tax-ticket. The total of the remissions so shown in the *kwin* assessment list or lists appertaining to each village-tract must be entered against that village-tract as the first entry in the remission columns of both Account Register II and Account Register V.

151. All applications in a *kwin* on which the Deputy Commissioner considers it expedient to remit amounts exceeding Rs. 500 excluding cess should be taken out from the aggregate proceedings (the removal being noted against the appropriate number in the remarks column of the fly-leaf of the proceedings) and should be submitted to the Commissioner for his orders, with a covering letter containing the recommendations of the Deputy Commissioner. In such cases the procedure prescribed by Direction 150 must be carried out on receipt of the Commissioner's orders.

152. If on scrutiny of the proceedings the Deputy Commissioner is of opinion that the remission granted by the Township Officer or Subdivisional Officer is greater than it should have been, he may revise the order of the

Township Officer or Subdivisional Officer and order the difference to be collected. Remission is an act of grace, and it is not necessary to afford an applicant an opportunity of showing cause why an order should be revised to his prejudice. But as far as possible he should be given this opportunity.

153. When applications for remission are numerous, the Deputy Commissioner may divide the work between Township Officers and Subdivisional Officers, assigning certain *kwins* to each and may direct that proceedings dealt with by Township Officers should be submitted direct to the District Office and not through the Subdivisional Officer. When the damage is so widespread as to necessitate the appointment of special remission officers, the Deputy Commissioner will assign to each the area with which he is to deal. Application should be made to have the powers of a Subdivisional Officer conferred on a special remission officer if the nature of the work to be done requires it and if he is qualified to exercise such powers.

154. Remission work should, as far as possible, be given preference over other work. Subject to adequate investigation of applications its disposal should be urgent. The Deputy Commissioner may, if he sees fit, prescribe a date by which the Township Officer should submit all proceedings to the Subdivisional Officer and another date by which the Subdivisional Officer should send the proceedings to the District Office. It should very rarely be necessary to send out of the District Office the assessment list and tax-tickets for issue to headmen until the remissions ordered have been entered in the *kam* assessment list and the necessary entries made in the list and in the tax-tickets. To ensure this the Deputy Commissioner should require Township Officers to furnish, soon after the dates set out in Direction 137 (i), a list of all *kwins* in which applications for remission have been made with the number of applications in each. Township and Subdivisional Officers should make a report to the Deputy Commissioner as soon as all applications in a *kwin* have been disposed of by them or forwarded to the Deputy Commissioner for disposal. The Deputy Commissioner should invite the collaboration of the Executive Engineer (Irrigation) in the speedy disposal of applications which are referred to that department, and should arrange with him that Subdivisional Canal Officers are

empowered, as far as possible, to return foils direct to Township Officers without reference to higher authority in order that applications with the orders on recommendations may be received in the Revenue Department by the 15th February.

155. Applications which are received after the prescribed date under Direction 138 should be filed in subsidiary proceedings. It may not always be possible to deal with such belated proceedings before tax-tickets are issued. In such proceedings and in other instances when it has not been found possible in the ordinary way described above to incorporate remissions in the tax-tickets before issue, with the result that the revenue which has been collected has to be refunded, the procedure detailed in Directions 157—160A should be followed. For the purpose of making such a refund the appropriate application, if in an aggregate proceeding, should be removed and be formed into and registered as a separate proceeding, the removal being noted in the remarks column of the fly-leaf of the aggregate proceedings. If the revenue has been paid the receipted tax-ticket should be obtained from the applicant and filed in the proceeding before submission to the District Office. *The recall of tax-tickets and assessment lists which have once been issued to headmen, for the purpose of entering remissions therein, is absolutely prohibited.*

156. Remission is a privilege; it is given not as a right but as an act of grace. If the statements in an application are found on inspection patently false and the application fraudulent and an abuse of the privilege, then it is open to the inspecting officer to reject summarily other applications (if any) for remission made by the same applicant. This may inflict a heavy penalty on an applicant, and action of this character, whether taken in regard to all or only a few of the other applications from the same applicant, should be taken only on careful consideration. In flagrant cases, on the other hand, the name of a palpably fraudulent applicant may even be noted for the summary rejection of applications in the following year, on the first clear evidence of a repetition of the fraud. As an alternative to the summary rejection of other applications whether in the same year or in subsequent years, where the privilege of applying for remission has been abused, the Deputy Commissioner may direct that all such applications from the individual in

question must be supported by an affidavit regarding the facts on which remission is claimed, which must be written on a two-rupee non-judicial stamp under Article 4 of the first schedule to the Stamp Act.

REFUND OF REVENUE REMITTED.

157. If a remitting officer is satisfied that any sum remitted has been collected before remission, he shall cause a refund order to be made out in T.F. No. 45, and, if not himself the Township Officer, shall send it with the remission proceedings to the Township Officer, who will inform* the applicant that on production of the receipt for the tax he will be entitled to receive the refund order. If the remitting officer is himself the Township Officer, he will himself inform the applicant as above.

158. On the production of the receipt, the Township Officer, after satisfying himself as to the applicant's identity, shall deliver to him the refund order (which may then be cashed at the township treasure chest) and shall record in the prescribed form that he has done so. If the full amount paid in has been refunded, the Township Officer shall endorse "Cancelled" with his signature in red ink across the tax receipt, which he shall then attach to the proceedings. If part only of the amount paid has been refunded, the Township Officer shall enter on the tax receipt the amount refunded, and shall then return the receipt to the applicant and the proceedings to the Deputy Commissioner. On return of the proceedings the Deputy Commissioner shall cause the amount refunded and the date of the refund to be entered in the Account Registers. No action need be taken in respect of individual sums less than one rupee.

159. In cases where the amount involved does not exceed Rs. 100 the Township Officer may, when informing the applicant on receipt of sanction to the refund, intimate that if applicant does not desire to appear personally he may forward his tax receipt in any suitable manner and the amount of the refund will then be transmitted to him by postal money order at his expense together with the tax receipt (in cases where only part of the amount paid has been refunded) and with a refund order in T.F. No. 45 for signature. The deduction made on account of the money order will be clearly noted in the refund order. The Post

* A form in Burmese (L.R. III— Notice 5) has been prescribed for this purpose.

Office will get the refund order signed by the payee when the amount of the money order is paid to him and will return the refund order to the Township Officer. The intimation referred to above shall only be made where it is certain that a postal money order can be transmitted under existing postal arrangements.

160. Instructions as to the source from which the amount of the refund can be obtained, and how the refund order when returned after signature is to be disposed of, will be found in the Burma Treasury Manual.

* 160A. With the special or general sanction of the Deputy Commissioner, the Township Officer may himself draw refunds granted by competent authority on T.F. No. 45 for disbursement to payees while on tour, without requiring them to come to headquarters. In column 9 of T.F. No. 45 on which he draws the refund, he will note: "payees' receipts will follow." When he disburses the refund he will take an acknowledgment of the payees on a second T.F. No. 45. Instructions as to the disposal of these acknowledgments will be found in Article 194 (5) of the Burma Treasury Manual. Any amounts so drawn by the Township Officer and not disbursed before the end of the month following that in which the refund was drawn from the treasury or the 26th of the month following that in which the refund was drawn from the sub-treasury, must be recredited to the treasury or sub-treasury as the case may be. The above procedure is permissive only and is intended for use in cases of undoubted hardship. In granting sanction for this procedure the Deputy Commissioner may make any restrictions, for example, limiting the amounts of individual refunds, minimum distance of payees from headquarters or the total amount so drawn to be kept in the hands of the Township Officer at any one time.

STRIKING OFF ERRONEOUSLY ASSESSED AND IRRECOVERABLE LAND REVENUE.

161. The amount of land revenue, which has been wrongly assessed on a holding owing to—

- a) the land being not liable to or exempt from assessment, or

- (b) the assessment being in excess of the correct amount, or
 (c) any clerical or arithmetical error,
 may be struck off from the demand as erroneous by—
 a Township Officer up to Rs. 25 in any one case ;
 a Subdivisional Officer up to Rs. 50 in any one case ;
 a Deputy Commissioner without limit.

Any order passed by a Township or Subdivisional Officer under this direction must be forwarded to the Deputy Commissioner for note in the Revenue Account Registers.

162. A sum of land revenue which is irrecoverable from causes other than those mentioned above may be struck off from the demand by—

- a Township Officer up to a limit of Rs. 25 ;
 a Subdivisional Officer up to a limit of Rs. 50 ;
 a Deputy Commissioner up to a limit to Rs. 200 ;
 a Commissioner without limit.

When the amount which any officer thinks it expedient to strick off in respect of any one holding exceeds the limits of his powers, he shall submit his proceedings and recommendations for the orders of his next superior officer.

Any order passed by a Township or Subdivisional Officer under this direction shall be forwarded to the Deputy Commissioner for note in the Revenue Account Registers.

Explanation.—Revenue is deemed to be irrecoverable when the Deputy Commissioner, Subdivisional or Township Officer is satisfied, either after the unsuccessful issue of process or otherwise, that the defaulter has no property or means of paying or cannot be found. A warrant of arrest should ordinarily not be issued save in cases where it is considered advisable to imprison a contumacious defaulter, or it is believed that it will be the most effectual method of recovering the arrear of revenue in whole or in part.

REFUND OF ERRONEOUSLY ASSESSED REVENUE.

163. When any person considers that the amount of revenue assessed on him is in excess of the correct amount, he shall apply in writing to the Township Officer, who shall thereupon make such enquiry and local investigation, if any, as he deems necessary. If he finds that the assessment is correct, he shall reject the application. If he finds that the assessment is in excess, Directions 155, 157 to 160A and 161 shall apply.

164. When a remitting officer, in the absence of any application, strikes off an erroneous demand of revenue whether on receipt of *plus* and *minus* statements or otherwise he shall, unless the amount over-assessed is less than one rupee, send to each assessee concerned, through the Township Officer, unless he is himself the Township Officer, a notice of refund showing the amount struck off and informing him that if he does not apply for a refund thereof within three months, his claim will be treated as waived.

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165. If the revenue has been collected the assessee will fill in the form and submit it to the Township Officer, after showing it to the headman, who will, if the revenue has been paid into the treasury or sub-treasury, fill in the certificate on the form. He will know the date on which the revenue was paid to him from the entry in the memorandum detached from the tax receipt, and, unless he can say when the money was paid into the treasury or sub-treasury, it may ordinarily be assumed that he will have paid the sum into the treasury or sub-treasury when he next made such payment.

166. The Township Officer, on receiving the application, will verify the payment, if made into the sub-treasury, and will, if he is not himself the remitting officer, submit the application to the Subdivisional Officer or Deputy Commissioner.

167. On receipt of the application, the Deputy Commissioner or Subdivisional Officer, after such verification as is possible of the entries, will cause a refund order to be made out in Form T.F. No. 45, and will send it with the proceedings to the Township Officer, who will proceed as laid down in Directions 157 to 160A.

CESS.

168. All the limits mentioned in the foregoing directions are to be calculated exclusive of cess. Remission, striking off, or refund of revenue is accompanied by remission, striking off, or refund of the corresponding cess, if any.

CHAPTER VIII.

Recovery of Arrears of Revenue.

APPLICATIONS FOR PROCESS.

169. Except when otherwise directed by the Deputy Commissioner, every application for the recovery of arrears

of revenue must be made by the headman to the Township Officer. The Township Officer is responsible that there is no undue delay by headmen in making such applications, and when any headman has failed to pay in the revenue promptly and has taken no steps to recover the arrears, the Township Officer should proceed to the spot and enquire into the cause of delay. Headmen ordinarily pay revenue into the Sub-treasury at the township headquarters, and the Township Officer is also furnished with half-monthly statements of arrears outstanding from the Deputy Commissioner's Office, so that he is able to discover promptly any delay in collections.

170. A headman cannot recover, by civil suit, money which he has voluntarily paid on account of a person from whom revenue is due but without that person's consent. A headman who wishes to recover revenue due from any person must proceed under Chapter $\frac{XVIII}{XVI}$ of the Rules.

170A. Under Rule 158 the village headman is required to serve or publish a notice of demand for payment of land revenue before any action is taken against the defaulter. In the case of other revenue a similar notice should be issued by the Collector or Assistant Collector under Rule 159 and it should be served in the manner prescribed by section 16 of the Regulation. Ordinarily no action should be taken against the defaulter until a period of 10 days has elapsed from the date of service or publication of a notice under Rule 158 or 159. But power is reserved to Revenue Officers by Rule 160 to enforce any other process in addition to or in lieu of notice, particularly in cases where the defaulter is likely to abscond.

171. An application for the recovery of arrears of revenue shall be in Form Land Revenue III - Misc. 14 and Township Officers should see that headmen are supplied with a sufficient number of banks forms.

172. An application for the recovery of arrears must be accompanied by the tax-ticket for the amount of the arrear.

The tax-ticket is filed in the Recovery Proceedings after being cancelled under Rule 92 and the defaulter should receive a simple chalan if he pays the revenue in the course of the Revenue Recovery Proceedings.

PRECAUTIONS IN ISSUE OF PROCESS.

173. Warrants of arrest of revenue defaulters should not be issued unless the officer who issues them is satisfied that the revenue cannot be recovered by less stringent measures. The practice of issuing warrants of arrest although the whereabouts of the defaulter are unknown, merely to justify an application to strike off the revenue as irrecoverable, is objectionable and should not be followed, nor should two or more different kinds of process be issued simultaneously for the recovery of the same arrear. It is a waste of time to issue a warrant or any other process when it is known beforehand that the defaulter will not be found or that he has no property of saleable value. The seizure and sale of a hut or of a few cooking and water-pots benefits the revenue little and causes an amount of hardship quite out of proportion to the advantage which accrues to Government.

Any occasional tendency shown by subordinate Revenue Officers to indulge in too free an issue of processes should be checked by the Deputy Commissioner. It is not considered necessary to prescribe any periodical return for this purpose, but there is no objection to the issue of orders by Deputy Commissioners to their Subdivisional and Township Officers requiring each of them to report when the number of processes of each kind issued by him exceeds the average number issued during the three preceding years.

PROCEDURE IN REVENUE RECOVERY PROCEEDINGS.

174. (1) Before proceeding to recover any sum as an arrear either under section 45 or section 46 the definition of 'arrear' in section 44 and the requirements of that section and of Rule 86 should be carefully noted. The Revenue Officer must verify that the headman has served or published a notice as required by Rule 86. The notice must not issue till the date on which the revenue fell due under Rule 81, and the revenue due does not become an arrear till 10

(2) Before issuing any process, the Revenue Officer should see that a certified statement of account, as required by Rule 157, is placed on record and should also satisfy himself that the headman has served or published a notice of demand as required by Rule 158.

days have elapsed from the service or publication of the notice. Strict compliance with these requirements is essential for the validity of the subsequent proceedings.

The memorandum required by ^{Rule 158}/_{Rule 88} is at the foot of the tax-ticket, which has to be filed with the recovery application (Direction 172).

175. There are two distinct methods for proceeding against a defaulter in order to recover an arrear of revenue.

Under section 45 any property, moveable or immovable, can be attached and sold and the defaulter can be imprisoned.

Under section 46 the land on which an arrear has accrued can be attached and sold or resumed.

Procedure under section 46 is obligatory in certain cases prescribed by Rule 94 and is permissive in other cases. Sale or resumption of land under this section extinguishes all encumbrances and other interests and a purchaser obtains a clean title. Sale under section 45 on the other hand is subject to mortgages and other interests existing at the time the land was attached.

It is essential that the Revenue Officer should state in the diary under which section he is proceeding and should issue all notices and orders in the correct form.

175A. Rules 159—169 lay down the procedure for the issue of the following processes:—

- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)];
- (b) attachment and sale of moveable property of a defaulter [section 41 (1) (b)]; and
- (c) arrest of a defaulter [section 41 (1) (c)].

The procedure for the attachment and sale of immovable property is prescribed in Rule 170.

It is essential to note the distinction between a sale of immovable property for an arrear due in respect thereof [section 42 (1)] and sale of immovable property for an arrear not due in respect thereof [section 42 (2)]. In the former case, any mortgagees or other persons interested in the property lose their interests except over the surplus sale proceeds. In the latter case, the purchaser obtains a title subject to all encumbrances existing at the time of attachment. The Revenue Officer should state in the diary whether he is proceeding to sell immovable property under sub-section (1) or sub-section (2) of section 42 and should issue all notices and orders in the correct form.

176. Certain taxes and other sums payable to Government, Local Bodies and the like are made by law recoverable

as arrears of land revenue or as arrears of land revenue accrued upon the land in respect of which the tax or sum is due. The following provisions of law are cited as examples :—

- (a) Section 46 (2) of the Indian Income-tax Act ;
- (b) Section 23 of the Opium Act, 1878 ;
- (c) Section 242 of the Burma Municipal Act, 1898 ;
- (d) Section 24 of the Lower Burma Town and Village Lands Act, 1898 ; and
- (e) Section 7 (1) (c) of the Land Improvement Loans Act, 1883.

Taxes and sums covered by the first three of these provisions must not be recovered under section 46 of the Lower Burma Land and Revenue Act although some (e.g., property taxes under the Municipal Act) may have accrued upon land or house property or both. The procedure for the recovery of such taxes or other demands is that prescribed by section 45. Sums due under section 24 of the Lower Burma Town and Village Lands Act, if they are land revenue, can be recovered under section 46 of the Lower Burma Land and Revenue Act, but if they are town land rents, the arrear not being one of land revenue, section 46 cannot be applied and the procedure must be under section 45. Section 7 (1) (c) of the Land Improvement Loans Act provides that all loans, with interest and costs, may be recovered, out of the land for the benefit of which the loan was granted, as if they were arrears of land revenue due in respect of that land, that is to say, by proceeding against the land under section 46 of the Lower Burma Land and Revenue Act.

The procedure for the recovery of taxes and other sums as arrears of land revenue will follow the same principles as in Lower Burma, that is to say, immovable property can only be sold free of encumbrances under section 42 (1) of the Regulation in cases where proceedings could be instituted under section 46 of the (Lower) Burma Land and Revenue Act as set out in this Direction.

Under Section 45.

177. Section 45 lays down that, except where the Local Government has otherwise directed by rule, the procedure prescribed for a Court executing a decree by the Code of Civil Procedure shall be followed, but except in certain specified cases a notice must be served on the defaulter under section 45 before any other process can issue.

Rule 93 also provides for an alternative procedure in cases of warrants of arrest.

The following forms have been prescribed for use in proceedings under section 45 : -

- Notice of Proceedings of Execution.
- Warrant of attachment moveable property.
- Warrant of arrest.
- Notice of intention to sell land and order of attachment.
- Sale proclamation.
- Sale certificate.

Under Section 42 (2)

The procedure prescribed for attachment and sale of immovable property in recovery of sums other than an arrear due in respect thereof [section 42 (2)] is, except for the title over the land offered for sale, the form of proclamation to be used, and the form of Sale Certificate issued, the same as that prescribed for recovery of arrears due in respect of the land [section 42 (1)]. The provisions of Direction 178 (1) and (2) should therefore be followed but care must be taken to issue a proclamation in Form Land Revenue III-U.B. Notice 9A, instead of Form Land Revenue III-U.B. Notice 9, and to make it clear at the sale that the title offered is subject to mortgages, and to issue the sale certificate in Form Land Revenue II-Certificate 2A, and not in Form Land Revenue II-Certificate 2.

The buying in of land offered for sale under section 42 (2) on behalf of Government should be avoided as the title may be defective. If the sale is abortive it should be postponed or the attachment should be withdrawn.

In proceedings for the recovery of arrears of revenue where no special form has been prescribed by the Regulation Act Rules or Directions, or where the prescribed form is not available, the corresponding forms prescribed by or under the Code of Civil Procedure should be used with such alterations in manuscript as may be necessary.

PROCEDURE*Under Section 46.*

178. (1) The provisions of the Civil Procedure Code do not apply to procedure under section 46. As soon as the Revenue Officer has

Under Section 42 (1)

(1) As soon as the Revenue Officer has satisfied himself that the application is in order that the notice under Rule 158 has been

satisfied himself that the application is in order, that the notice under Rule 86 has been duly served or published, and that the memorandum and tax-ticket under Rules 88 and 92 have been filed, he will issue an order requiring the defaulter to pay the arrear and prohibiting alienation under Rule 95 (1).

The time to be allowed under this order is left to the Revenue Officer's discretion. Ordinarily seven to ten days will suffice.

The order must be proclaimed and copies fixed strictly in accordance with that rule and the fact that this has been done should be noted on the office copy of the order which must be filed in the proceedings.

In cases where the defaulter does not reside and has no agent within the village-tract where the land is situated, but where his address is known, a copy of the order should be sent to him by registered post where this is feasible. It is desirable that every possible step should be taken to give the defaulter every opportunity to pay the arrears.

(2) On expiry of the period set out in the order, and after satisfying himself that the order under Rule 95 (1) has been duly issued the Revenue Officer will, unless he decides to resume the land under section 49, issue the sale proclamation under Rule 95 (2).

duly served or published, and that the memorandum and tax-ticket under Rule 158 and Direction 172 have been filed, he will issue an order requiring the defaulter to pay the arrear and prohibiting alienation under Rule 170 (1).

The time to be allowed under this order is left to the Revenue Officer's discretion. Ordinarily seven to ten days will suffice.

The order must be proclaimed and copies fixed strictly in accordance with that rule and the fact that this has been done should be noted on the office copy of the order which must be filed in the proceedings.

In cases where the defaulter does not reside and has no agent within the village-tract where the land is situated, but where his address is known, a copy of the order should be sent to him by registered post where this is feasible. It is desirable that every possible step should be taken to give the defaulter every opportunity to pay the arrears.

(2) On expiry of the period set out in the order, and after satisfying himself that the order under Rule 170 (1) has been duly issued, the Revenue Officer will (unless in the case of State land in respect of which land revenue has accrued, he decides to resume the land under Rule 174) issue the sale proclamation under Rule 170 (2). The sale proclamation shall show whether the land is State or non-State and shall be in Form Land Revenue III—U.B. Notice 9.

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The conditions regarding the publication of the proclamation and the place, date and manner of holding the sale must be strictly observed. The sale may not be adjourned for more than 30 days nor the place of sale changed without a fresh proclamation.

(3) Although Rule $\frac{171(2)}{96(2)}$ prescribes one month as the minimum period that should elapse before a sale is confirmed, the Deputy Commissioner should not ordinarily

confirm a sale, in which land has been bought-in for Government, until a period of two months has elapsed from the date of the buying-in. If the arrear and costs, together with the compensation prescribed by Rule $\frac{171}{96}$ (2), is paid within the period of two months, the buying-in should be set aside.

178A. Although the sale of occupancy rights in State land is permitted by Rule 170 (2), the sale procedure need not be adopted unless it is clear that the land can be readily sold for an amount which will cover the arrear and costs. Ordinarily, this will not be the case and eviction under Rule 174 will be practically the sole alternative. Before proceeding to evict a defaulter under Rule 174, the Revenue Officer should be careful to follow the procedure prescribed in Rule 170 (1).

179. When land is resumed for arrears of revenue or is bought-in for Government, the amount of the arrear and cost should be struck off as irrecoverable by the officer empowered under Direction 162.

INFORMATION TO LAND RECORDS DEPARTMENT.

180. (1) When land has been sold for arrears of revenue under $\frac{\text{section 41 (1) (a)}}{\text{section 45 or 47}}$ of the $\frac{\text{Regulation}}{\text{Act}}$, and when the sale has been confirmed and become absolute under Rule 171

Order XXI, Rule 92, of the Code of Civil Procedure or under Rule 96, the Revenue Officer conducting the sale will furnish particulars of the sale to the Revenue Surveyor or other officer in charge of the Land Records in Form Land Revenue III—Notice 10 and will also issue to the auction-purchaser on payment of stamp duty a certificate of sale in Form Land Revenue II—Certificate 2 or 2A, as the case may be.

(2) If a certificate of sale is granted, the Revenue Officer is required by section 89 of the Registration Act, 1908, to send a copy of the certificate to the Registering Officer in whose jurisdiction any part of the land is situated.

(3) The notice in Form Land Revenue III—Notice 10 sent to the Revenue Surveyor will be returned with an endorsement certifying that the necessary alterations have

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been made in the Holding Register, and should then be filed in the sale proceedings which may be closed.

181. When a proclamation of taking possession of land by Government under Rule $\frac{173}{96B}$ or under Rule $\frac{174}{97}$ is issued,

a copy of the proclamation in Form $\frac{\text{Land Revenue III}}{\text{L.B. Notice 11}}$ OF P. 302.
 $\frac{\text{Land Revenue III}}{\text{L.B. Notice 21}}$

$\frac{\text{Land Revenue III}}{\text{Notice 9}}$ should be sent to the Revenue Surveyor who P. 289.
 should return it with an endorsement on the reverse certifying that the necessary alterations have been made in the Holding Register.

TREATMENT OF BOUGHT-IN AND RESUMED LANDS.

182. (1) Rules $\frac{175 \text{ to } 178}{97A \text{ to } 97D}$ provide for the reservation against occupation by squatters of lands bought-in for Government under Rule $\frac{171}{96}$ or resumed under Rule $\frac{174}{97}$ and for the subsequent disposal of such lands.

The object of these provisions is to enable Government to recoup what it has lost through the default and even in cases where land is valuable, to obtain the full market value of the land and thereby recoup to some extent the cost of revenue recovery proceedings as a whole. The object is also to strengthen the revenue recovery machinery where necessary by making the buying-in or resumption of land effective.

Rule $\frac{175 (1)}{97A (1)}$ enables the Deputy Commissioner to order the reservation of any such land so that if the defaulter remains on it or if a squatter occupies it, he will be penalized by enhanced assessment or otherwise until a valid title under Rule $\frac{178 \text{ or } 173}{97C \text{ or } 97D}$ is granted.

Rule $\frac{175 (2)}{97A (2)}$ provides for a general reservation by the Financial Commissioner which has a similar effect. This is provided because it is important that the public should be aware of the reservation of any land owing to the penal Rule $\frac{176}{97B}$ and if reservations are likely to be numerous it is better that all bought-in and resumed lands should be presumed by the public to be reserved unless a clear order to the contrary has been issued, even though this may result in loss of revenue through squatting on unreserved lands being discouraged.

Reservations will hold good until the land is either withdrawn from reservation under Rule $\frac{175 (3)}{97A (3)}$ or disposed of under Rule $\frac{177}{97C}$ or until fresh landholder's rights have accrued.

(2) Proceedings in which land has been bought-in on behalf of Government or resumed should be laid before the Deputy Commissioner with the recommendations of the Township Officer or Subdivisional Officer as soon as the proclamation has been issued under Rule $\frac{173}{96B}$ or Rule $\frac{174}{97}$, if it has not been possible to obtain his orders regarding the reservation of the land at an earlier stage.

(3) If the Deputy Commissioner decides to reserve any land in an area which has not been notified under Rule $\frac{175 (2)}{97A (2)}$ the proceedings will be returned to the Township Officer or Subdivisional Officer for the issue of the notice under Rule $\frac{175 (3)}{97A (3)}$. Copies of the notice should be sent to the village headman for publication on the land and on the headman's notice board and for record, and also to the Revenue Surveyor for note in his registers and for report, and for assessment, where necessary, under Rule $\frac{176}{97B}$.

(4) When, in the interests of revenue administration, any area is notified under Rule $\frac{175 (1)}{97A (1)}$, all headmen and Revenue Surveyors concerned should be informed and a general notice should be issued informing the public that all land in the area in respect of which a proclamation is published under Rule $\frac{173}{96B}$ or Rule $\frac{174}{97}$ will automatically become "reserved" until further notice and that any unauthorized occupation of it is prohibited. A clause to this effect should also be added in all such proclamations; and village headmen should be required to keep a record of all proclamations issued. The Deputy Commissioner has power to withdraw any such land from reservation by declaring under Rule $\frac{173 (3)}{97 (3A)}$ that the land is no longer reserved; and he should do so in cases where there is no danger of the defaulter continuing in occupation, and where the land is not worth the cost and trouble involved in the procedure prescribed in Rule $\frac{177}{97C}$ and $\frac{178}{97D}$. Every declaration under Rule $\frac{175 (3)}{97A (3)}$ should be made by a public notice, copies of which should be sent to the headman for publication and record and also to the Revenue Surveyor.

(5) The method of disposal of reserved lands may be varied with the Commissioner's approval under Rule $\frac{177}{97C}$ (1). For example, if the Deputy Commissioner considers that such lands are needed for the issue of *thugyisa* leases or that any such land should be leased as *thugyisa*, he should obtain the Commissioner's general or special orders, as the case may be. But where the Deputy Commissioner considers that the land should be disposed of by a grant under Rule $\frac{177}{97C}$ or by a licence under Rule $\frac{178}{97D}$, he should take the necessary steps at once. The date fixed for the payment of rent under such a licence should be the same as that prescribed by Rule $\frac{148}{81}$ for the payment of land revenue on similar land in the neighbourhood.

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(6) The provisions of Chapter VII of these directions apply *mutatis mutandis* to rents fixed under Rule $\frac{178}{97D}$.

(7) It will be noted that in land licensed under Rule 97D, with an express exemption from land revenue, landholder's right will, under section 7 of the Act, mature in 12 years, so that normally there should be no need for the renewal of the licence or for any fresh proceedings after the issue of a licence.

(8) The amounts realized under Rules $\frac{177}{97C}$ and $\frac{178}{97D}$ should be credited to the head "V. Land Revenue—B. Sale of Government Estates."

PROCEDURE WHEN DEFAULTER HAS ABSCONDED TO, OR RESIDES IN, ANOTHER DISTRICT.

183. When revenue is due by a person who is resident, whether for a temporary legitimate purpose or permanently, in some other district or who has absconded to some other district to avoid payment of revenue, and when the amount due has become an arrear and cannot be recovered by the attachment or sale of the defaulter's property within the district in which the arrear has accrued—

(a) if the arrear is of revenue other than *thathameda* or capitation-tax, (i) the residence or suspected whereabouts of the defaulter will be noted in the proceedings, after suitable enquiry has been

made, and the proceedings will be forwarded to the District Revenue Office for action under Direction 185 ; (ii) or if it cannot be discovered where the defaulter is, the Township Officer will strike off the revenue as irrecoverable if he has the power and if not, will submit the proceedings through the usual channel to the officer empowered;

(b) if the arrear is of *thathameda* or capitation-tax and the defaulter is not known or is not suspected to be in, or to have gone away to, any one of the ten towns enumerated in Direction 184, then the arrear should be deemed irrecoverable and a Township Officer, empowered under Direction 241A to exercise the powers under Directions 239 and 241, should ordinarily strike off the demand and, if not so empowered, should forward the proceedings to the Subdivisional Officer who may strike off the demand or order such further enquiry as he sees proper. When the demand is struck off action shall be taken under Direction 245 ;

(c) if the arrear is of *thathameda* capitation-tax and the defaulter is known or suspected to be in, or to have gone away to, any one of the towns enumerated in Direction 184, his whereabouts should be noted in the proceedings which should then be forwarded to the District Revenue Office for action under Direction 185.

184. In the following towns capitation-tax or *thathameda* is not levied :—Rangoon, Bassein, Thayetmyo, Prome, Toungoo, Akyab, Kyaukpyu, Henzada, Moulmein and Mandalay.

185. Proceedings forwarded to a District Revenue Office under Direction 183 (a) or (c) should be examined and if found in order should be forwarded to the Deputy Commissioner of the District where the defaulter is believed to be, along with a certificate under section 3 of the Revenue Recovery Act-(I of 1819). *This certificate must be signed by the issuing Deputy Commissioner himself or by an officer to whom he has by order in writing delegated this duty. The duty may be delegated to the

Akunwun or to any other Revenue Officer at headquarters not below the rank of Myoök. If there are two or more defaulters a separate certificate must be sent for each defaulter. *

186. The Deputy Commissioner to whom the proceedings with the certificate are sent, will forward them to the Township Officer within whose jurisdiction the defaulter is believed to be. The Township Officer should proceed to recover the revenue as if it were an arrear of land revenue which had accrued in his township. He will note in the proceedings the action taken and the amount of revenue, if any, recovered, and will then submit the proceedings to his Deputy Commissioner who will return them to the issuing Deputy Commissioner.

Miscellaneous

(i) FEES ON PROCESS AGAINST DEFAULTERS.

187. Under the Process Fees Rules a process for the recovery of revenue is issued without prepayment of the fee prescribed for a similar process issued in cases or other kinds. After recovery of the arrear and the costs, the person who pays the arrear into the treasury or sub-treasury should, if he is not a Township Officer or officer of higher rank recovering the arrear, purchase the stamps required for process fees and tender them to that officer, whose duty it is to see that a stamp for the proper fee leviable for a process is affixed to the application for process or to the sheet whereon the order directing the issue of process was written. If the arrear is paid into the treasury or sub-treasury by a Township Officer or other officer of higher rank who has recovered it the stamp should be purchased and affixed by him. In either case the officer recovering the arrear will see that the stamp is duly punched and defaced. Under Rule 22 (1) of the Process Fees Rules such a process fee is recoverable as if it formed part of the arrear of revenue.

188. When a Municipal or Town Committee remits an arrear of taxes or other Municipal dues in accordance with rules made under section 71 of the Burma Municipal Act, any process fee due on account of such an arrear may be remitted by the officer who is empowered to order the

recovery of arrears claimable by Municipal or Town Committees, if he is a Subdivisional or Township Officer and if the amount of the fee does not exceed Rs. 50 in the case of a Subdivisional Officer or Rs. 25 in the case of a Township Officer. In any other case where it is desired to remit or strike off the process fee due on account of Municipal revenue which has been remitted, the proceedings must be submitted to the Deputy Commissioner for orders.

(ii) SERVICE OF PROCESSES.

189. Ordinarily headmen should be employed to serve notices and other processes issued for the recovery of arrears. If the Deputy Commissioner considers that in any exceptional case a headman should be remunerated for such service, he should apply for sanction for the payment to the headman of fees as a temporary process-server in accordance with the Process Fees Rules.

(iii) PROHIBITION OF BIDS BY REVENUE OFFICERS IN REVENUE RECOVERY SALES.

190. Section 46 prescribes that, except on behalf of the Government, no Revenue Officer or person employed in a revenue office shall purchase or bid for, either in person or by agent, in his own name or that of another, or jointly, or in shares with others, any property which any Revenue Officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue. The Government has extended by executive order these restrictions to Revenue Surveyors but in their case the restrictions may be relaxed by the Deputy Commissioner's special order in each case.

(iv) ENTRIES IN REGISTER.

191. When a warrant or other process is returned unexecuted and a fresh warrant or other process of the same kind is issued against the same individual, even although addressed to a different officer from the officer to whom the first warrant or other process was addressed, it should, for statistical and all other purposes, including levy or process fees, be counted as one with the original warrant

and the figure 'I' only entered in the appropriate column of the Register of Revenue Recovery Proceedings. The effect of this order will be that the largest number of processes which can be shown in that register as issued against any one individual defaulter is one notice, one warrant of arrest, and one warrant each of attachment of moveable and immoveable property unless in any case a second process of the same kind is issued after the due service or execution of the first.

CHAPTER IX.

Minerals

192. Licences for the extraction of minerals shall be in one or other of the forms shown in the subjoined table against each mineral, and shall specify the rent, royalties, or fees to be paid by the licensee therefor at the rate shown in the following scale for the extraction of such mineral under such form of licence or at such lower rate as the Financial Commissioner may, by general or special order, prescribe :— R.91A—91J.

Name of Mineral.	Form of Licence.	Amount payable.
Laterite ...	Form L.R. IV—Mineral 1	Exempt from royalty. P. 315.
Limestone ...	Form L.R. IV—Mineral 1	Rupee 1 per 100 cubic feet extracted. Rupees 10 per kiln in advance. P. 317.
	Form L.R. IV—Mineral 3	
Any stone for irrigation works, railway ballast or public works.	Form L.R. IV—Mineral 1	Exempt from royalty.
Sandstone ...	Form L.R. IV—Mineral 1	Annas 8 per 100 cubic feet extracted. Rupees 5 per annum for each workman employed. P. 316 Exempt from royalty.
	Form L.R. IV—Mineral 2	
	*Form L.R. IV—Mineral 1	

* Inserted by Development Commissioner's Memorandum No. 355—6L.-12, dated the 13th July 1921.

Name of Mineral.	Form of Licence.	Amount payable.	
P. 315. P. 316. P. 318. P. 319.	Clay ...	Form L.R. IV—Mineral 1 Form L.R. IV—Mineral 2	Exempt from royalty. Rupees 5 per annum for each workman employed.
		Form L.R. IV—Mineral 5 Form L.R. IV—Mineral 6	Rupees 50 per pugmill. A rent per acre, calculated as follows:— Let P = the highest rate on an acre of paddy-land in the <i>kwin</i> . Let T = the term of years within which the clay will be completely removed from an acre with the number of workmen and the appliances specified by the applicant. $\text{Then } P + \frac{P \times 30}{T} \text{ shall be the rent per acre.}$ N.B.—One man can remove 13,200 cubic feet of clay in one year.
		Form L.R. IV—Mineral 1 <i>or</i> Form L.R. IV—Mineral 2	Rupees 2 per 100 cubic feet extracted. Rupees 5 per annum for each workman.
		Form L.R. IV—Mineral 1 <i>or</i> Form L.R. IV—Mineral 2	The royalty or fee payable under either form to be determined by the Commissioner in each instance, subject to the approval of the Financial Commissioner.
p. 315, 316.	Marble ...	Form L.R. IV—Mineral 1 <i>or</i> Form L.R. IV—Mineral 2	Rupee 1 per 100 cubic feet extracted.
	Gypsum and other minerals in respect of which special rules do not exist.	Form L.R. IV—Mineral 1 <i>or</i> Form L.R. IV—Mineral 2	
	Granite ...	Form L.R. IV—Mineral 1	

Explanations.—(a) For the purpose of determining the licence fee in cases where women and children are employed, two women or four children may be taken as equal to one man.

(b) When alternative licences are shown against a mineral the Deputy Commissioner or other officer authorized under Rule $\frac{91C}{107B}$ may decide in which form the licence shall be granted provided that, when a licence is given [a] exempt from royalty [a] such licence shall be in Form L.R. IV—Mineral 1.

p. 315.

- (c) Royalties or fees shall not be levied in respect of—
- (1) laterite extracted for any purpose ;
 - (2) stone required for irrigation works ;
 - (3) stone required for railway ballast ;
 - (4) stone required for public works, including district and municipal roads ;
 - (4a) stone or schist required for private roads ;
 - * (4b) sandstone required for religious edifices or for works of public utility within ten miles of the place of extraction ;
 - (5) clay required for domestic use or for the manufacture of pots as a small-scale Cottage Industry or for making bricks for works of public utility or religious buildings within ten miles of the place of extraction ;
 - (6) mineral extracted for the use of a Government department and not for disposal to the public or to other departments, whether extracted by the direct agency of the department or through contractors or middlemen.

(d) The Deputy Commissioner or other officer authorized P. 315. under Rule $\frac{91C}{107B}$ may grant a licence in Form L.R. IV—Mineral 1 free of rent, royalty or fee for the digging and removal of clay from a specified area for making bricks for the construction or repair of works of public utility or religious buildings, distant more than ten miles from the place of extraction. A Subdivisional Officer may grant similar licences in respect of laterite, schist or stone required for private roads, [b] or in respect of sandstone required for religious edifices and works of public utility. [b]

† (e) Royalties or fees shall be charged in respect of all minerals except laterite extracted by a Government department for sale, whether the minerals are extracted from land held by the department or from other land. Except in the cases specified in clauses (c) and (d) royalty shall be levied on all minerals when extracted by private persons, including contractors, even though said to be intended for sale to a public department.

* Inserted by Development Commissioner's Memorandum No. 355—6L-12, dated the 13th July 1921.

[b]—[b] Added by Development Commissioner's Memorandum No. 355—6L-12, dated the 13th July 1921.

† Letter No. 357—3M-138, dated the 27th May 1912, from the Revenue Secretary to the Government of Burma, to the Financial Commissioner, Burma.

†192A. A Revenue Officer is under no obligation to issue a licence to dig clay or other minerals even if the land in which it is proposed to dig, is not land at the disposal of Government. Much land in the vicinity of towns has been ruined by unregulated excavation. When a licence is sought to dig in an area near a town, the Revenue Officer should consider whether the area is open to objection, especially whether it is likely within a reasonable time to be required as building land. In the neighbourhood of towns licences should, as far as possible be limited to areas of high and broken ground where the area to be excavated will be capable of natural drainage after the excavation has been made.

195. In lands to which Rule 17 of the Lower Burma Waste Land Grant Rules, 1865, applies, a royalty not exceeding 5 per cent *ad valorem* shall be charged on the extraction of all limestone, sandstone, marble, gypsum, clay or other minerals in respect of which special rules do not exist.

P. 315.319.

194. The royalties and rents payable under licences granted in Form L.R. IV—Mineral 1 or 6 shall be payable to the officer named in the licence, who will ordinarily be the headman within those village-tracts the land covered by the licence is situate. The headman will be supplied with a list of such licences and will be allowed a commission of 10 per cent on all revenue on account of mineral licences collected by him. The Deputy Commissioner may, however, direct that such royalties and rents shall be paid direct into the district treasury.

195. Licences must be returned on expiry to the officer by whom they were issued, who will, where the royalty has been collected by a headman, check the entries made on the reverse of licences in Form L.R. IV—Mineral 1 with the payments into the Government treasury.

P. 315.

196. Where the Deputy Commissioner is of opinion that there are special reasons for reducing or remitting in the

whole or any part of his district the rates of royalty, rent, or fees prescribed in Direction 192, he should report the circumstances and his recommendations through the Commissioner for the orders of the Financial Commissioner.

197. Applications for the extraction of mineral licences may be made either direct to an officer empowered to issue them or to the headman within whose charge the applicant resides. The headman shall submit to the Deputy Commissioner or the officer of lowest grade empowered by him, on or before a date to be fixed by the Deputy Commissioner in this behalf, a list of persons who have applied to him for licences, showing the kind of mineral for which each licence is required, together with a rough sketch or description of the place selected for excavation, and a report as to the advisability of granting the application. The Deputy Commissioner or other officer, as the case may be, will then note in the list against each name the amount of rent, fee or royalty chargeable under the form of licence which it is proposed to issue, fill in the licences and counterfoils, and deliver the former to the headman, who will make them over to the applicants on payment of the prescribed fee in the case of licences for which fees are payable in advance. Within one month after the issue of the licences the headman shall credit into the treasury or sub-treasury the amount collected by him, and shall return to the Deputy Commissioner or other officer the licences for which he has been unable to realize the fees due or which the applicants decline to accept. Such officer shall cancel such licences by tearing them across and by writing on them the word "cancelled" over his dated signature, and shall cause them to be pasted on the counterfoil.

198. When an application is made to a headman after he has submitted his annual list, he may either make out a supplementary list or may direct the applicant to apply direct to the officer empowered to issue licences. Headmen should also be required, when submitting the list of applications made to them, to add to it the names of persons who have not applied but who are believed to be extracting or to be likely to extract during the course of the year, minerals for which licences are necessary. Officers should make use of the list when on tour, in order to ascertain whether unlicensed extraction of minerals is being carried on.

199. The headman is entitled to a commission of 10 per cent on all fees collected and credited into the treasury by him.

LEASES FOR MORE THAN ONE YEAR OF EXCLUSIVE QUARRING RIGHTS OVER GOVERNMENT WASTE LAND.

199A. Leases in Form L.R. IV—Mineral 23 are given for marble, granite, lime-stone, steatite, stone for road metal, gravel and other minerals under Rule $\frac{91 G.}{107 D.D.}$. The right given is an exclusive right to win the mineral over a given area.

These leases can be given only in respect of minerals in or under waste land at the disposal of Government. But Government can also demise rights to win minerals on land not otherwise at its disposal. If such a right is sought, the application must be submitted to the Financial Commissioner for orders.

The rates of certain rent and royalty to be imposed are given in the table below, but they can be varied by the Financial Commissioner—

Minerals. (1)	Certain half-yearly rent. (2)	Royalty. (3)	
		Rs. A.	P.
Limestone ...	Rs. 50	1 0 0	per 100 cubic feet.
Granite ...	50	1 0 0	"
Marble ...	100	2 0 0	"
Steatite ...	100	0 2 0	per viss).
Gravel ...	25	0 4 0	per 100 cubic feet.
Stone for road metal.	25	0 2 0	"

In the case of other minerals, the royalty or rent payable may be determined by the Commissioner in each instance, subject to the approval of the Financial Commissioner.

The conditions of the issue of such leases are mostly included in the form of lease and excluded from the rules, because the conditions of winning various minerals in various circumstances will differ, and in particular cases it is easier for the Financial Commissioner to alter the form of lease than provisions of Rules and Directions.

In issuing these leases therefore Deputy Commissioners must study the conditions carefully and see that they are understood by the lessees.

These leases must be stamped under Article 35 (a) (iii) of Schedule I to the Indian Stamp Act. Stamped forms of leases can be obtained from the Superintendent of Stamps, Rangoon, in accordance with Stamps on Instruments Direction 14. Ordinarily, however, it will be convenient to have a form impressed by the Superintendent of Stamps each time a lease is issued.

The counterpart is exempt from stamp duty.

CHAPTER X.

Thathameda. Capitation-tax.

DETERMINATION OF RATE.

200. The rates of capitation-tax in various areas have been fixed by notification of Government under section 34 and are on record in each district.

202. Settlement Officers will examine the rates of capitation-tax in the areas in which they operate and will make any proposals which are necessary.

201. The normal rates of *thathameda* have been prescribed by Government. By "normal rate" is meant—

(a) *In settled areas* the average rate per household sanctioned in the Government's Resolution on the Settlement Report or in subsequent orders in modification thereof.

(b) *In unsettled areas* Rs. 10 per household, except where a different rate has been sanctioned by Government for more than one year, in which case the rate so sanctioned is the normal rate for the period mentioned in the sanction.

203. Settlement Officers recommend rates of *thathameda* for the areas in which they operate

In some settled areas the normal rate was fixed by Government for each village-tract, while in others a normal rate was fixed for a township or other local area, the Deputy Commissioner having power to fix the rates for each village-tract subject to the condition that the average rate per household in the local area must work out equal to the rate prescribed by Government for the local area. In the latter case the

204. Deputy Commissioners are, however, at liberty to propose enhancements or reductions of rates of capitation-tax, whenever they find occasion. The financial effect of any such proposal should be clearly stated.

rate fixed by the Deputy Commissioner is considered to be a "normal rate." In the former case the Deputy Commissioner has no power to redistribute the rates and must refer to Government through the usual channel if he proposes any change.

205. (1) The Financial Commissioner is empowered by Government to sanction variations from the normal rate for one year only.

(2) Proposals for variations from the normal rate (whether temporary or permanent) should be made in the form of a letter from the Deputy Commissioner to the Commissioner, accompanied by proceedings (if any), not later than a month before the assessment-rolls are due in the Deputy Commissioner's Office. Full reasons should be given and the number of village-tracts and households affected by each proposed variation should be stated.

206. *Fixed rates of thathameda* are prescribed by Rule 17 for domestic servants and for migratory coolies.

PREPARATION OF THE ASSESSMENT-ROLL.

P. 259.

207. The headman shall prepare the annual assessment-roll in Form L.R. I— $\frac{U}{L}$ B. Misc. Roll 2 and shall submit the roll in duplicate to the Township Officer on or before the date fixed by him in this behalf. The Revenue Surveyor shall have no concern with the preparation of the *thathameda* capitation-tax roll.

208. The headman will enter in the assessment-roll * all the households which are permanently or temporarily resident within his village-tract † at the time the assessment-roll is prepared.

* This does not apply to the names of Railway or Inland Steamer Company employes or others referred to in Directions 234 to 237.

† The directions which refer to village-tracts are to be applied with the necessary slight modifications to towns or wards of towns.

He will enter in appropriate column a unit for every person who, in his opinion, is entitled to exemption by the Income-tax Act or by a Government notification under section 56 or is not liable to assessment under section 34.

He will enter in column 6 the grounds of exemption for every household which, in his opinion, is entitled to exemption by Rule 12. In column 7 (a) shall be entered the serial numbers of the persons liable to assessment.

209. In the "remarks" column of the roll, opposite the name of every $\frac{\text{household}}{\text{person}}$ thus shown as exempted or as not liable to taxation $\frac{\text{which}}{\text{who}}$ was not shown as similarly exempted or as not liable to assessment in the roll of the previous year he will write the words : "*Exempt this year.*"

210. The term "**household**" has not been defined, but the broad principle is that persons who have separate incomes should be assessed separately and that those who have a common source of income should be assessed together. The head of a family with his or her relations, domestics and dependants should be assessed as one household if the whole family has one common income ; whilst a single individual who lives either alone or with others being in possession of a separate income should be assessed as a separate household. The relations, domestics and dependants of single persons if supported by them, should be considered as forming part of their household. Only adults should be assessed.

211. The Township Officer on receipt of the rolls from the headman will, after a preliminary check, to satisfy himself that exemptions are justifiable according to the fact stated, sign and submit them direct to the Deputy Commissioner or through the Subdivisional Officer as the Deputy Commissioner may order. The rolls should not be detained beyond the date fixed by the Deputy Commissioner for the purpose of check by a Township or Subdivisional Officer. Corrections made by either of these officers should be attested by his initials, the $\frac{\text{serial numbers}}{\text{total number}}$ of assesses $\frac{\text{in column 7 (a)}}{\text{at the foot}}$ of the roll should be altered so as to correspond with any correction made. When errors are detected after rolls have been submitted to the Deputy Commissioner, supplementary assessment-rolls must be prepared.

212. When the rolls are prepared by *laikthugyis* the procedure will be the same as where they are prepared by headmen.

PREPARATION OF TAX RECEIPTS.

213. When the assessment-rolls are received in the District Office, the *Akunwun* will cause them to be checked, paying special attention to variations in the numbers of $\frac{\text{households}}{\text{persons}}$ exempted under the various heads as compared with the number shown in the roll of the previous year; and where such variations are large the Township Officer should be specially instructed to check the roll. The *Akunwun* will then cause the necessary entries to be made in the Register of $\frac{\text{thatthameda}}{\text{capitation-tax}}$ Assessment Rolls and in the Revenue Account Registers, and will draw up an abstract on the cover of both copies of the roll for comparison of the number of $\frac{\text{households}}{\text{persons}}$ assessed and exempted and the demands in the village-tract during the current and previous years. Headmen may be ordered by the Deputy Commissioner to fill up these abstracts, but in that case the *Akunwun* must check them.

L.R.I.—U.B.
Misc. Reg. 2
L.R.I.—U.B.
Misc. Roll 1,
p. 25.

L.R.I.—
Misc. Roll 1,
p. 257.

214. From these abstracts for village-tracts and from the Revenue Registers, the *Akunwun* shall prepare an abstract for the township showing the name of the village-tract, the previous year's demand including supplementary rolls (original and supplementary demands can be shown separately, if convenient), the previous year's collections, the current year's demand and remarks. Totals for townships should be struck. The *Akunwun* shall submit this abstract to the Deputy Commissioner, and shall ascertain the causes of any marked and unexplained decreases in demand. The Deputy Commissioner will scrutinize and sign the abstract and call for such explanations as may be necessary. He should himself scrutinize a fair proportion of the rolls. Each roll when passed by the *Akunwun* will be stamped in his presence with the Revenue Office Stamp. The preparation of tax tickets shall be then begun in anticipation of the Deputy Commissioner's approval, but the tax tickets for a village-tract shall not ordinarily be issued

L.R.III.—
Rect. 2,
p. 308.

until the Deputy Commissioner has passed the abstract relating to it. When the Deputy Commissioner has signed the abstract the *Akunwon* shall sign both copies of the roll and cause them to be returned with the required number of $\frac{\text{thathameda}}{\text{capitation-tax}}$ receipt forms through the Township Officers to the headmen. Capitation-tax and fixed rate *thathameda*-tax tickets will be prepared at Government expense in the Deputy Commissioner's Office. The capitation tickets will be impressed with the Deputy Commissioner's rubber-name stamp. Ordinary *thathameda* tickets are sent blank and are filled up by headmen. The tickets, together with $\frac{\text{both copies}}{\text{original copies}}$ of the assessment rolls, will be sent to the Township Officer, who will personally give them to the headmen. The Deputy Commissioner is authorised to incur expenditure not exceeding Rs. 4 per thousand tax-tickets for the writing out and stamping with the Deputy Commissioner's rubber-name stamp of the tickets prepared at Government expense. The Deputy Commissioner's rubber-name stamp shall be kept by the *Akunwon* in his possession.

215. *Cancelled.*

CHECKING OF THE ASSESSMENT ROLLS

216. The Deputy Commissioner, Subdivisional Officers, and Township Officers will check the assessment-rolls when on tour at any period of the year by personal enquiry from house to house in selected villages. The Township Officer must check the rolls of at least $\frac{\text{fifty}}{\text{twenty}}$ per cent of the villages within his township. The Subdivisional Officer must check the rolls of at least $\frac{\text{twenty}}{\text{five}}$ per cent of the villages within his subdivision and should verify some of the rolls checked by each Township Officer. The Township Officer when checking the rolls will send fortnightly to the Subdivisional Officer a list of the villages in which the rolls have been checked and of errors detected. This list will be sent in duplicate. The Subdivisional Officer will submit one copy to the Deputy Commissioner, together with a list of the villages checked and errors detected by himself within the fortnight.

217. In checking rolls Subdivisional Officers and Township Officers should try to ascertain whether $\frac{\text{households}}{\text{persons}}$, who were entered in the assessment-rolls but have migrated before collection, have gone.

218. Officers who check rolls should inform $\frac{\text{households which}}{\text{persons who}}$ are exempt from payment of the fact that they are exempt in order that the headman may not take advantage of their ignorance to collect the tax from them.

219. While it is important to see that every $\frac{\text{household}}{\text{person}}$ liable to assessment pays $\frac{\text{that hameda}}{\text{capitation-tax}}$, it is equally important to make sure that the $\frac{\text{that hameda}}{\text{capitation-tax}}$ collected reaches the treasury. For this purpose an officer checking the rolls after the tax has been collected should satisfy himself, as far as possible, not only that every person liable to pay the tax has actually paid it and possesses a receipt for the amount paid, but that he has been entered as a separate assessable unit in the original or in a supplementary assessment roll.

220. Rewards may not be given, or promised to informers for reporting the omission of $\frac{\text{households}}{\text{persons}}$ from $\frac{\text{that hameda}}{\text{capitation-tax}}$ rolls.

221. According to Rules 13 and 15 the total demand on a village-tract is obtained by multiplying the number of assessable households by the prescribed rate, and this total is distributed by the *thamadis* over the households liable to assessment. When this distribution has been completed the headman shall enter the amount assessed on each household in column 7 (b) of each copy of the roll and shall return the duplicate copy through the usual channels to the Deputy Commissioner.

222. $\frac{\text{Households}}{\text{Persons}}$ not included in the assessment-roll as received back from the Deputy Commissioner, unless they can prove that they have been entered in the roll of another village-tract and can produce a receipt for the amount there assessed on them, shall be entered in a supplementary roll.

223. The serial numbers in supplementary rolls shall run on in continuation of the serial numbers in the original rolls. Supplementary rolls shall be submitted, in duplicate through the usual channels to the Deputy Commissioner, who will cause the necessary entries to be made in the Register of thathameda capitation tax Assessment Rolls and in the Revenue Account Registers, and will return the original copy of the supplementary roll through the Township and Subdivisional Officers to the headmen for collection of the amount assessed.

PERSONS EXEMPT FROM

THATHAMEDA
CAPITATION-TAX.

224. Prior to the 1st April 1924, the income-tax Act was fully enforced in Mandalay Town only where *thathameda* has never been and is still not levied. In the rest of Upper Burma income-tax was collected only from Government servants and railway employees and such employees of other Companies as were not permanently domiciled in Upper Burma. Persons paying income-tax were exempt from *thathameda* under Rule 12 (p). On the 1st April 1924 the Income-tax Act was brought into operation throughout the whole of Upper Burma, except the Shan States and the Chin, Kachin and Pakôkku Hill Tracts, where the tax continued as in the past to be paid by Government servants and Railway employees only. Shortly afterwards Rule 12 (p) was revised with a view to exempt from the payment of *thathameda* those persons only who would have been assessed to income-tax had the arrangements in force prior to the 1st April 1924 continued in force. Employees of the following Companies and Societies are accordingly, when assessed to income-tax, exempt from *thathameda* :—

- (1) *Cancelled.*
- (2) The Irrawaddy Flotilla Company, Ltd.
- (3) The American Baptist Foreign Mission Society.
- (4) Messrs. The Bombay-Burmah Trading Corporation, Ltd.
- (5) Messrs. The Burmah Oil Company, Ltd.
- (6) Messrs. Foucar & Co., Ltd.
- (7) *Cancelled.*
- (8) Messrs. Watson & Son, Ltd.
- (9) Messrs. Clark & Greig, Ltd.
- (10) Messrs. Steel Bros. & Co., Ltd.
- (11) Messrs. The United Refineries.

*Revised
Direction 224
applicable to
Lower
Burma is
not repro-
duced here.*

- (12) The Burma Union Mission of Seventh Day Adventist.
- (13) Messrs. The Indo-Burma Petroleum Company, Ltd.
- (14) Messrs. The British-Burmah Petroleum Company, Ltd.
- (15) Messrs. The Nath Singh Oil Company, Ltd.

All other persons, who are assessed to income-tax as a result of the general enforcement of the Income-tax Act in Upper Burma and who would not have been assessed but for such enforcement are required to pay *thathameda*. Every such assessee is, however allowed a rebate from his income-tax assessment of a sum equal to the amount already paid by him as *thathameda*. Detailed instructions as to the procedure for the grant of this rebate have been issued by the Commissioner of Income-tax.

225. Where income-tax has been assessed upon the total income of the various members of any undivided family, whether Hindu or Burmese, each member of such family is exempted from *thathameda* to the extent that Rule 12 (f) applies.
capitation-tax or land rate in lieu of capitation-tax.

225A. The power of the Commissioner to exempt persons from *thathameda* under Rule 12 (o) of the Upper Burma Land Revenue Rules may suitably be exercised in favour of deserving *ex-thugyis* and *ex-ywagaungs* of the class referred to in Rule 12 (k) and also in favour of widows of persons who at the time of their death were exempted, if the circumstances of the widow or the services of her late husband are such as to call for special consideration. In the case of *ex-thugyis* and *ex-ywagaungs* exemption should be restricted to those who have rendered not less than ten years' approved service, either wholly as *thugyi* or *ywagaung* or partly as one and partly as the other.

225B. The words "approved service" in the
Notification M,
above direction
issued under Lower Burma Land and Revenue Act signify service for which, in the Deputy Commissioner's opinion, the *ex-thugyi* or *ex-ywagaung*
ex-headman is deserving of exemption.

Notification **M** exempts *ex*-headmen who have rendered not less than ten years' approved service as village headmen. In order to bring a headman within this notification it is necessary for the Deputy Commissioner to certify that any particular *ex*-headman has served for ten years and that his service has been approved.

225C. Boatmen who are permanent residents of Rangoon, Bassein and Henzada and are employed by the rice-millers of those places on cargo boats to bring in paddy from Delta districts are exempted from the payment of capitation-tax, provided they possess a certificate of exemption issued by the Collector of Rangoon or the Deputy Commissioner of Bassein or Henzada under section 34 (a) of the Lower Burma Land and Revenue Act, 1876.

Rice-millers who require exemption certificates for cargo boatmen in their employ should apply in time to the Collector or Deputy Commissioner concerned. The Collector or Deputy Commissioner will, after due enquiry, issue the certificate in respect of named members of a certain cargo boat covering all or some member of the crew according as all or some are entitled to exemption, as permanent residents of Rangoon, Bassein and Henzada. The tindal of the cargo boat should keep this certificate and produce it when required by Revenue Officers checking the tax.

Explanation.—Coolies who come to Rangoon, Bassein and Henzada for the working season only and obtain employment at mills in or near those places or on boats as opportunity offers, and boatmen who live on cargo boats and not on shore, are not permanent residents of Rangoon, Bassein and Henzada,

as the case may be, and are not entitled to exemption under this direction.

ASSESSMENT OF MUNICIPAL AND PRIVATE SERVANTS.

226. Servants of Municipal and Town Committees and of other local bodies, the private servants of Government Officers and coolies employed on Railway Construction Works are liable to pay ^{*thathamedu.*} capitation-tax.

ASSESSMENT OF PERSONS MOVING FROM UPPER TO LOWER OR FROM LOWER TO UPPER BURMA.

227. Immigrants from Lower Burma to Upper Burma and immigrants from Upper Burma to Lower Burma are not exempt from payment to *thathamedu* or capitation-tax. The only immigrants who can be exempted from *thathamedu* or capitation-tax are immigrants from countries outside of Burma.

228. When a person who has been assessed to ^{*thathamedu*} capitation-tax removes to ^{Lower} Upper Burma before collection, he should be dealt with under Direction 180.

229. When a person who has paid capitation-tax in a Lower Burma district removes to an Upper Burma district and is assessed there to *thathamedu*, the amount of capitation-tax paid by such person in Lower Burma is held to be part payment of the *thathamedu* due by him, and he is required to pay only the balance. A receipt signed by the Deputy Commissioner of the Lower Burma district is sufficient evidence of the amount of capitation-tax paid and is sufficient authority for the remission of *thathamedu* to the extent set out in the receipt. No further sanction to such remission is required.

230. When married men without their wives or single men move from Upper Burma to Lower Burma districts, they should be assessed to capitation-tax at the bachelor rate in the usual way, unless they can produce receipts for *thathamedu* on account of the current year paid in their

Upper Burma district. The payment of capitation-tax at bachelor rates in Lower Burma by such men will not bar assessment of their households in Upper Burma to *thathameda*, but they are at liberty to produce their capitation-tax receipts to the Deputy Commissioner, Subdivisional Officer or Township Officer of the Upper Burma district, and they are then entitled to have the *thathameda* assessment reduced by the amount of capitation-tax paid, or, if their families have paid *thathameda*, to be refunded the amount of capitation-tax collected from them in Lower Burma.

ASSESSMENT OF RESIDENTS IN LOWER BURMA WHOSE WIVES ARE NOT IN LOWER BURMA.

231. Married men residing in Lower Burma whose wives are not in Lower Burma shall be assessed at the rate for bachelors. This ruling may be applied to railway employes, steamer lascars, Chittagonian and Madrasi coolies and the like.

ASSESSMENT OF *Thathameda* IN CANTONMENTS.

232. In Mandalay Cantonment (as in Mandalay Municipality) *thathameda* is not levied. In other Cantonments the assessment and collection of the tax will be made by a person to be appointed by the Deputy Commissioner, in consultation with the Cantonment authorities, and such person will be entitled to receive a commission of 10 per cent on his collections.

ASSESSMENT OF NON-BURMAN COMMUNITIES.

233. In village-tracts and towns where Chinese, Indian, or other non-Burman households form a considerable proportion of the population, the following procedure in assessing *thathameda* may be adopted if convenient. The Deputy Commissioner will determine the proportion of the total demand assessed on the village-tract or town which may equitably be contributed by each community and the amount so determined will be distributed over the households of each community by the *thamadis* chosen by the community.

ASSESSMENT OF PERSONS CONNECTED WITH THE BURMA RAILWAYS ADMINISTRATION.

234. Persons directly employed by the Burma Railways Administration whose names are on the roll of a sanctioned Government Establishment are Government servants and are therefore exempt from payment of $\frac{\text{thathameda}}{\text{capitation-tax}}$. Some workmen are employed only for short periods by the Administration. Such persons do not satisfy the abovementioned criterion, and they should be assessed to $\frac{\text{thathameda}}{\text{capitation-tax}}$ in the ordinary way. In cases where there is any doubt whether a particular individual is directly employed by the Administration or not proper enquiry should be made by the local officers.

235. Persons employed by contractors for the Burma Railways Administration are neither railway employees nor Government servants. The District Engineers, Burma Railways Administration, have been instructed to furnish lists of contractors working on railway construction in each district to the Deputy Commissioners concerned on the 15th December in each year. The Township Officers will in consultation with the contractors arrange to collect $\frac{\text{thathameda}}{\text{capitation-tax}}$ from all persons in each gang employed by each contractor on blank tickets, the strength of the gang being checked from the contractors' muster rolls and convenient dates for collection being arranged in consultation with the contractors. The District Engineers have been requested to give any assistance in their power to facilitate assessment and collection of $\frac{\text{thathameda}}{\text{capitation-tax}}$ from such persons.

ASSESSMENT OF INLAND STEAMER COMPANIES' EMPLOYEES.

236. The following procedure has been prescribed for the assessment and collection of $\frac{\text{thathameda}}{\text{capitation-tax}}$ from employes of Inland Steamer Companies other than agents ashore and employes who do not live afloat :—

(i) All such employes, if not $\frac{\text{exempted under}}{\text{assessed to income-tax or to land-rate}}$ shall be assessed to $\frac{\text{thathameda}}{\text{capitation-tax}}$ for each $\frac{\text{Rule 12 (p)}}{\text{in lieu of capitation-tax}}$

agricultural year (1st July to 30th June) at the following annual rates :—

Single men—Rs. 2-8-0 ; Married men—Rs. 5.

(ii) In cases where there is any doubt as to whether a particular individual is an employe of an Inland Steamer Company or not, proper enquiries should be made by the local officers.

(iii) The names of all such employes shall be excluded from the town or village-tract assessment-rolls.

(iii) Against the name of each such employe as entered in the town or village-tract assessment-roll, a note shall be made showing that the assessment and collection of his *thathameda* is specially arranged for.

(iv) Arrangements have been made with the Inland Steamer Companies for the collection and payment of the taxes into the Imperial Bank of India, Rangoon, to the credit of Government, the necessary chalans being obtained from the Deputy Commissioner, Hanthawaddy District. Other Revenue Officers will therefore have no concern with these payments. The collection of each tax will be made by deduction from the salary-bills or pay-sheets during the months of August, September and October. The Hanthawaddy revenue office will prepare a memorandum of gross collections, deduction for commission, and net amount due, at the same time as it prepares the chalan for the Companies and will forward this memorandum direct to the Accountant-General. The total amount collected, less commission at the prescribed rate on collection, will be credited on or before the 30th November, half to "capitation-tax" and half to "*thathameda*". It will therefore be unnecessary for the Managers of Inland Steamer Companies to distinguish between the two taxes in their accounts.

(v) When the amount of $\frac{\text{thathameda}}{\text{capitation-tax}}$ due on account of any year has been completely recovered from an employe, the Inland Steamer Company will grant to him a certificate in the appended form, copies of which will be supplied to the Manager of the Company * by the Deputy Commissioner, Hanthawaddy. Employes unable to produce this certificate when required to do so by local revenue officials will be liable to have their names included in the supplementary

* Separate forms are printed for each Inland Steam Company.

assessment-rolls of any district in which they happen to be stationed.

256.

(vi) An account of the number of certificates for Rs. 2-8-0 and Rs. 5 respectively in stock and issued to the Manager of the Inland Steamer Company will be kept by the Deputy Commissioner, Hanthawaddy, in the same manner as the account of blank $\frac{\text{fixed rate thathameda}}{\text{capitation-tax}}$ receipts. The Manager will return to the Deputy Commissioner all the unused certificate forms on or before the 30th November in each year, together with the counterfoils of certificates which have been issued. The unused certificates will be taken again into stock, and counterfoils, after such check as appears necessary, will be destroyed:—

[COUNTERFOIL.]	19 19 .
19 19 .	_____ COMPANY, LIMITED.
_____ COMPANY, LIMITED.	(Rs. 5 / Rs. 2-8-0) Certificate of Payment of $\frac{\text{Thathameda}}{\text{Capitation-tax}}$ (Rs. 5 / Rs. 2-8-0)
Certificate of Payment of $\frac{\text{Thathameda}}{\text{Capitation-tax}}$.	CERTIFIED that $\frac{\text{Rupees five}}{\text{Rupees two and annas eight}}$ only have been
Name of Employé—	recovered in full from _____ (name of employé)
Vessel on which employed—	employed on _____ (name of steamer, launch or
Date _____	flat) on account of $\frac{\text{thathameda}}{\text{capitation-tax}}$ due by him for the year
Place _____	19 19 .
_____ for Manager,	Date _____
_____ Company, Limited.	Place _____
	_____ for Manager,
	_____ Company, Limited.

237. Some Companies other than the Inland Steamer Companies collect $\frac{\text{thathameda}}{\text{capitation-tax}}$ from their employés receiving forms of receipts and chalans and crediting amounts collected. But as these arrangements are of local interest only, they are not detailed. These collections are generally credited in the district treasuries, not in Rangoon, and the forms are supplied by the local Deputy Commissioners.

238. *Cancelled.*

POWER TO REMIT AND STRIKE OFF $\frac{\text{Thathameda}}{\text{CAPITATION-TAX}}$.

239. The Deputy Commissioner or Subdivisional Officer may remit the whole or a portion of the—

Capitation-tax due from any *Thathameda* assessed on a person whose ability to earn a household from which by reason livelihood would be impaired if of calamity, whether prior or

payment were enforced. The fact that a man has recently been released from prison and has been unable to earn enough to pay the tax may be ground for remission.

subsequent to assessment, the recovery of the whole tax or any part of it is in the Deputy Commissioner's or Subdivisional Officer's option inequitable.

240. The Deputy Commissioner, Subdivisional Officer or Township Officer, may strike off from the demand as erroneous the amount of $\frac{\text{thathamida}}{\text{capitation-tax}}$ assessed—

- (a) upon a $\frac{\text{household which}}{\text{person who}}$, though not liable, has been assessed by mistake ;
- (b) upon a $\frac{\text{household which}}{\text{person who}}$ has also been assessed, and has paid in another place.

241. When $\frac{\text{thathamida}}{\text{capitation-tax}}$ is irrecoverable from a $\frac{\text{household}}{\text{person}}$ from causes other than those mentioned above, the Deputy Commissioner or Subdivisional Officer.

may strike off the irrecoverable amount from the demand.

may, if for reasons recorded, he thinks fit not to enforce the joint liability under section 22 (3) of the remaining inhabitants of the village-tract, strike off the irrecoverable amount from the demand.

241A. The powers exercised by the Deputy Commissioner and the Subdivisional Officer under directions 239 and 241 may also be exercised by Township Officers specially empowered in that behalf by the Commissioner. The Commissioner will notify the names of such officers in the *Gazette* ; and the officers so notified will retain their powers unless and until the powers are expressly revoked, or if they are Deputy Myoòks, until they revert as Assistant Township Officers.

Every order passed under either of the abovementioned directions by a Township Officer empowered to pass such order shall be subject to revision by the Deputy Commissioner, the Commissioner or the Financial Commissioner. Such percentage as the Deputy Commissioner may fix of the proceedings in which the tax is remitted or struck off by a Township Officer shall be scrutinized by the Subdivisional Officer, who will be responsible for bringing irregularities to the Deputy Commissioner's notice. Where there is no Subdivisional Officer the check will be carried out by the Deputy Commissioner. After examination the

proceedings will be signed by the Subdivisional Officer or Deputy Commissioner as the case may be.

242. Thathameda
Capitation tax is said to be "irrecoverable" when the Deputy Commissioner or Subdivisional Officer is satisfied, either after the unsuccessful issue of process or otherwise, that the defaulter has no property or means of paying or cannot be found. A warrant of arrest should ordinarily not be issued save in cases where it is considered advisable to imprison a contumacious defaulter, or it is believed that it will be the most effectual method of recovering the arrear of revenue in hold or in part.

243. The amount of *thathameda* remitted or struck off in the case of each household shall ordinarily be the actual amount assessed on such household; but in the case of amounts struck off as irrecoverable or on account of erroneous assessment, if the amount struck off for any one household or for a group of households dealt with in a single proceeding exceeds the amount that would be due from such household or group if assessed at the rate prescribed for the village-tract, the excess shall be adjusted by the *thamadis* on the remaining inhabitants of the village-tract. In the case of amounts remitted by reason of calamity, such adjustment is not required.

244. Thathameda
Capitation-tax may be remitted or struck off in the circumstances stated in Directions 228 to 230.

245. When a Subdivisional Officer remits or strikes off thathameda
capitation-tax he shall forward the proceedings to the Township Officer who, after noting the effect of the orders in his Revenue Account Register II (unless he is at the district headquarters), will send them direct to the district office for note in the assessment-roll and Revenue Account Registers.

D. 163-167.

246. The procedure prescribed for making refunds of land-revenue shall, *mutatis mutandis*, be followed in making refunds of thathameda
capitation tax

INDENTS FOR, AND CUSTODY OF Thathameda
Capitation-tax RECEIPT
FORMS.

247. In the month of June in each year each Deputy Commissioner will inform the Superintendent, Government

Printing, of the number of receipt forms of various denominations which he will require during the ensuing year of assessment. In making this indent he will specify carefully which of the words $\frac{\text{thathame la}}{\text{capitation-tax}}$ is to be omitted from the Guard Book form in the copies supplied to him. The Superintendent, Government Printing, will on or before the 1st November, despatch the supply asked for in books, each containing 100 numbered forms. Buff tickets will be issued for ordinary *thathamda* and for married persons assessed to capitation-tax and white tickets for fixed rate *thathamda* and for single persons assessed to capitation-tax.

L.R. III—
Receipt 2,
p. 308.

248. The name of the district, the year according to the English calendar, and the value should be printed both in English and in Burmese on each foil of the prescribed forms.

249. On $\frac{\text{fixed-rate thathamda}}{\text{capitation-tax}}$ receipt forms the value in both words and figures should be printed, and for such forms the numbers should run in a separate series for each district, and in each district for each different value of receipt, and a fresh series should be begun every year in both cases.

250. Ordinary *thathamda* receipt forms have blank spaces for the amount assessed by the *thamadis*.

251. On receipt of the year's supply the *Akunwun* will cause the number of forms to be verified, and will place them in serial order in a secure almirah. The total number of receipt forms of each kind should be entered separately in words as well as in figures, in the stock-book of forms, a separate volume being set apart for this purpose. The *Akunwun* himself will retain the key of the almirah in which the forms are kept, and no forms will be issued except under his immediate supervision. When issuing forms the *Akunwun* will cause to be noted in the stock-book the total number of $\frac{\text{ordinary forms sent to each headman}}{\text{forms of each kind issued to each takthugyi}}$ to be filled up by him and the number of $\frac{\text{each kind of fixed-rate forms}}{\text{each kind of forms}}$ given out to be written up at Government expense for each headman. He will know from the assessment-rolls how many assessees there are of each kind, and he will in the first place issue the exact number of forms required, and

no more. He will make the following note in the stock-book against the entry of each issue :—

Headman
Tarkihugyi or headman

" O.R. " (Original Roll).

In issuing blank receipts (Direction 256), he will substitute " B.R. " for " O.R. "

252. When forms are spoiled in the writing, they should be brought back to the *Akunwun*, who will forthwith destroy them and will issue a fresh supply in their place.

253. In Upper Burma in the case of headmen in outlying townships the forms may be sent to the *Akunwun* through the Township Officer.

254. The *Akunwun* will enter the number issued under Direction 252 in the stock-book, and he will make the following note against the entry :—

" O.R. replaced. "

255. The serial number of the forms of each kind issued to each headman should be noted thus :—

" Issued receipt Forms No. to No. on
the 19 ; value of each Rs. (here enter the
rate such as Rs. 5, Rs. 2-8., Rs. 2. etc., in the case of
capitation-tax or fixed-rate *thathameda* tickets; and in the
case of ordinary *thathameda* tickets enter the average rate per
household in the village, e.g., ' Rs. 7, average ') :—"
at the foot of the original and the duplicate of each assess-
ment-roll, when they are sent out from the District Revenue
Office. All subsequent issues to replace spoiled forms should
similarly be noted in the duplicate of the roll ^{after it is returned}
_{which is kept}
to the District Office for record
in the District Office. The serial numbers of such sub-
stituted forms should be entered on the copy of the roll left
in the hands of the headman by the Township or other officer
by whom they are actually delivered to the headman.

SPECIAL INSTRUCTIONS ABOUT BLANK TICKETS.

256. When blank ^{fixed-rate *thathameda*}_{capitation-tax} receipts are issued by the Deputy Commissioner to Subdivisional or Township Officers in accordance with ^{clause (3) of}_{the proviso to} Rule ¹⁷₁₀₀ the number of each kind of tickets and the total value will also be entered in a register in Form L.R. I—Misc. Register 6.

The form of this register and the instructions for its upkeep are appended. It may be used, with slight adaptations for the issue of $\frac{\text{thathameda}}{\text{capitation-tax}}$ tickets to Companies.

257. A similar register will be kept up by every Sub-divisional and Township Officer for blank tickets issued by him to headmen.

258. On payment of the amounts collected on blank tickets the headman will submit a separate supplementary assessment-rolls in duplicate to the Township Officer, who will endorse on each copy of the roll the amount paid in and the number and date of the chalan with the words "Collected by the headman of _____ on blank receipts."

259. The serial numbers in column $\frac{7a}{1}$ of the supplementary assessment-rolls will run on in continuation of the serial numbers in the original assessment-roll in each case.

260. The roll will then be submitted by the Township Officer to the Deputy Commissioner, and the amounts collected will be entered in the abovementioned register, one copy of the roll being then returned to the headman. All blank receipts which are not accounted for must be recalled not later than the 30th June in each year and such forms must then be destroyed in the Deputy Commissioner's presence, and a note made by the Deputy Commissioner in the register to that effect.

ANNUAL CHECK ON ISSUE OF RECEIPT FORMS.

261. At the close of the year the *Akunwun* will sum up the total value of receipt forms of all kinds issued during the year by multiplying the total number of each value shown in the stock-book as issued to each headman or officer by the value. The resultant product should equal the sum total of $\frac{\text{thathameda}}{\text{capitation-tax}}$ collected, remitted and outstanding as shown in the June Monthly Statement of Revenue Collections plus the value of all forms destroyed in the preparation of receipts or recalled and destroyed under Direction 260. Any discrepancy between these totals should be brought at once to the notice of the Deputy Commissioner. The balance of forms remaining in stock should then be verified and

destroyed in the presence of the *Akunwun*. The forms printed for use during one year should never be used for the following year. It will be the duty of Deputy Commissioners, when framing an estimate of their requirements, to avoid indenting for an excessively large stock, while at the same time making sufficient allowance for an increase in the number of assesseees.

PRESERVATION OF RECORDS BY HEADMEN.

262. Headmen shall preserve their copy of the ^{*thathameda*} ~~capitation-tax~~ assessment-roll and the counterfoils of receipt forms for two years after the close of the year to which they refer.

CHAPTER XI.

Headmen.

HEADMEN NOT TO SURVEY LANDS.

263. Village headmen shall be neither required nor permitted to act as the surveyors of the land included in their charges. All such survey work will be carried out by the revenue surveyors. This order is not intended to interfere with the training of relatives of headmen in survey schools under paragraph 1521 of the Land Records Manual, but no person may be afterwards concurrently appointed as both revenue surveyor and headman.

COMMISSION NOT REVENUE.

264. It is not permissible to make out a bill for commission due to a headman for the amount of commission due upon the revenue collected by him and then to credit the amount so drawn as revenue collected. A headman must collect the revenue and give receipts for it to the tax-payers before he credits it to Government. He must not be allowed to credit the money to Government in advance of the collection.

265. In cases of default by a headman any commission on revenue collections which is due to him should be calculated, a cheque drawn for the amount and the receipt of the defaulting headman obtained, if possible, thereto. The cheque should then be paid by transfer credit to the head

of revenue in respect of which the default was made. The sum so credited should be deducted from the outstanding payable by the headman to Government, and the headman's sureties should be required to make good only the balance remaining unpaid. Sureties are entitled to draw on the balance so made good by them the commission which would have been payable thereon to the headman if he had not defaulted.

266. Headmen are prohibited from issuing certificates of payment of revenue in any form other than those prescribed. If an occupier of land has lost his revenue receipt for any particular year and wishes to obtain evidence of his possession of the land during that year, he should apply to the Deputy Commissioner for a certified extract from the assessment-roll.

SECURITY TO BE GIVEN BY HEADMEN.

267.* All headmen shall give such security for the honest discharge of their duties as the Deputy Commissioner may require. The security shall ordinarily be that of the co-villagers or the mutual guarantee of other revenue-collecting headmen, unless the Financial Commissioner permits other security to be given.

268.* The security bonds shall be in Form L.R. II—P. 260.
Bond 1 when headmen give mutual security for each other, and in Form L.R. II—Bond 2 or Bond 3 in other cases, and after having been examined and passed by the Deputy Commissioner the bonds shall be signed by the headmen and his sureties in the presence of the Deputy Commissioner, or of a Subdivisional or Township Officer empowered in that behalf by the Deputy Commissioner. Pp. 261, 262

268A. Managers of rubber estates who have been appointed headmen for the areas comprised in their estates are permitted to give their own personal security. This will be given in Form L.R. II—Bond 3 (a). P. 263

269.* The year on account of which headmen's security bonds are taken shall be the agricultural year, commencing on the 1st July and ending on the 30th June following. Any

* These directions embody and somewhat amplify Upper Burma Land and Revenue Rules Nos. 180 to 181A cancelled by Financial Commissioner's Notification No. 27, dated the 24th March 1911.

surety who desires to withdraw from his suretyship shall be entitled to do so, provided he gives written notice of such intention to the Deputy Commissioner on or before the 30th April of any year; and the Deputy Commissioner shall accept such withdrawal, with or without reason assigned, from the 1st July of the ensuing year. But no withdrawal from suretyship shall be accepted on account of the year within which it is made.

270.* A register of security bonds in Form Miscellaneous D. & D.O. 12 shall be kept in the Deputy Commissioner's office showing the date on which each security bond was entered into, the names of the sureties, the nature of the property, if any, pledged, and the date on which the value of the property was last verified. In cases where mutual security is not given a separate page shall be given to each headman.

271.* If any immoveable property is pledged in any security bond, a separate bond in Form L.R. II—Bond 3 shall be prepared and shall be registered.

272.* The Township Officer shall verify personally between the 1st July and 31st August of each year the sufficiency of all property pledged by the surety or sureties of each headman in his township, and shall report the result of his verification to the Deputy Commissioner.

272A.† Every change in a headmanship must be noted in the Register of Security Bonds (Miscellaneous D. & D.O. 12). Twice a year the *Akunwun* will go through the Register together with the Chief Clerk and verify that every headman shown in the Register of Headmen is covered by a security bond which is sufficient and in force. The result of this verification should be shown to the Deputy Commissioner and noted in the Register.

COMMISSION PAYABLE TO HEADMEN.

273. The rates of commission payable to headmen on the amounts of land-revenue and cess, land-rate, and capitation-tax collected by them

* These directions embody and somewhat amplify Upper Burma Land and Revenue Rules Nos. 180 to 181A cancelled by Financial Commissioner's Notification No. 27, dated the 24th March 1911.

† Letter No. 462—2L-2, dated the 29th March 1912, from the Revenue Secretary to Government to the Financial Commissioner.

vary from district to district and were fixed as the system of revenue collection by headmen was introduced into each district.

274. In Upper Burma, the rates of headmen's commission are as follows : —

District.	Rate of commission.
	10 per cent on collections up to and 5 per cent on collections exceeding—
Kvankse ...	} Rs. 1,000
Minbu ...	
Mandalay ...	
Meiktila (a) ...	Rs. 3,000
Other districts ...	Rs. 6,000

(a) With a few exceptions, to which special orders apply.

274A. When commission is divisible between a village headman and a *myethugyi* existing customs in respect of the method of division is to be followed until a change is sanctioned by the Commissioner of the Division.

275. Salaried *ex-yazawutgaungs* who have been appointed village headmen and as such collect revenue within their jurisdictions, continue to draw their salary as *yazawutgaungs* and are paid as commission on their revenue collections that amount, if any, by which the full commission for the year exceeds their pay as *yazawutgaungs*.

276. Commission is payable on amounts actually collected by headmen, but no commission shall be paid on revenue recovered by process by a Township or Subdivisional Officer unless the Deputy Commissioner is of opinion that the headman employed due diligence and used proper endeavours to collect the revenue.

277. Ordinarily commission is not to be paid until collections are complete. But if revenue is payable in instalments or at different periods according to crop, commission may be paid as soon as the collections on account of the instalments or crop have been completed.

CHAPTER XII.

Returns of Agricultural Stock

278. Every village headman will, at the end of the financial year, prepare a return of the agricultural stock in his

village-tract. The headman will enumerate the stock on the 15th waning of *Tabaung* in each year. He will record the results of the enumeration in Form Land Records 123.

279. The revenue surveyor will collect the returns of agricultural stock prepared by the headmen of the villages in his charge. The revenue surveyor will, so far as possible, check all returns and will then abstract them village by village in Form Land Records 96. He will retain a copy of the abstract and will submit both the original abstract and the village returns to the Township Officer before the 15th April. The Township Officer will transmit them through the Subdivisional Officer to the Deputy Commissioner. These returns should reach the Deputy Commissioner by the 1st May.

280. In Lower Burma where there are *taik-thugyis*, the collection and check of returns will be performed by these officers.

281. In tracts where there are no ^{revenue surveyors} ~~revenue surveyors or~~ *taikthugyis* the Township Officer will collect the headman's returns and prepare the abstract.

CHAPTER XIII.

Upper Burma Land Tenures

STATUS OF LAND ABANDONED AND SUBSEQUENTLY RE-OCCUPIED.

282. On a reference from the Meiktila Division (No. 24 of 1892) the Financial Commissioner decided that the following six principles for dealing with land under the Burmese régime were established by constant and recognized usage, modifying and amplifying the theoretical declarations of the *Dhammathat* :—

First.—The King did not assert his ownership of waste uncleared land against his subjects. He caused to be cleared and cultivated such waste uncleared lands as he chose, and he or his representatives occupied these as Royal lands. But the clearing and tillage of virgin lands were left free subject to the customs which had grown up in the village communities and to the law contained in the *Dh* *'hat*.

Second.—Any person who cleared and tilled virgin land at once become entitled to hold that land against any other person, whether the King himself or any other; and the land so clear and tilled, became what was called the "dama-u-kya" holding of the cultivator. The *Manukye Dama-thal* appears to lay down that permanent right to hold such land against all the world only accrues after ten years' continuous occupation; but invariable usage recognized by the Kings show that from the time when the first occupant cleared and commenced tillage he never was, and could not be, deprived of the land so long as he continued in occupation.

Third.—If the original clearer and tiller had occupied the land for ten years, he might abandon it and then re-occupy it if the period of abandonment had been less than ten years. It mattered not whether, during the period of abandonment, an outsider or an officer of the King had occupied the land. If within the ten years (which appears to have been considered the time which cultivated land takes to relapse into jungle) the original reclaimer returned and desired to re-occupy the land, he had the right, and indisputably exercised the right, to resume possession.

Fourth.—If after an occupation of ten years the original clearer and tiller abandoned the land for a period of ten years or more, no matter how long, he had the right to resume possession if, during the period of abandonment, no other person had occupied the land and if the King or any of the King's officers had not taken possession of it.

Fifth.—If after abandonment by the original clearer and tiller for a period of ten years or more a stranger occupied the land or the King or one of his officers by a specific act or declaration took possession of it, the original reclaimer could not reassert his right to the land which, if in the hands of a stranger, had become the "dama-u-kya" of the latter or, if resumed by act or declaration of the King or one of his officers, had become Royal land.

Sixth.—Land which had been abandoned after clearing and tillage did not, from the mere fact of its abandonment become Royal land. A specific act or declaration of resumption by the King or one of his officers was necessary, and in the absence of such a specific act or declaration, the land did not become Royal land.

LAW OF LIMITATION REGARDING STATE LAND.

283. On a reference regarding the extent to which the law of limitation applies to the definition of State land given in section 23 of the Upper Burma Land and Revenue Regulation, 1899, the Financial Commissioner has held that the question whether any persons have acquired rights against the Government by virtue of the law of limitation cannot arise in any case at present. By Article 149 of the Limitation Act, 60 years is the period of limitation during which the Secretary of State may bring any suit, the period from which limitation begins to run being the period from which it would begin to run under the Act against a like suit by a private individual. The Secretary of State is the representative of the British Government. The British Government acquired Upper Burma by right of conquest and not by succession. Before the conquest, no period of limitation began to run against the Secretary of State. The Government was not bound to recognize any rights of holders of land in Upper Burma, but by the Land and Revenue Regulation it practically undertook to recognize rights which were admitted by the Burmese Government. The recognition, however, is to be determined with reference to the provisions of that Regulation alone and the Limitation Act has no bearing on the subject. If the Burmese Government admitted rights derived from long possession, those rights should, under the spirit of the Regulation, be recognized; but the arbitrary limit of adverse possession for 60 years, which is a part of British law, should not be applied. Any land held adversely to the British Government for 60 years after British conquest of Upper Burma would become the property of the adverse owner.

SERVICE LANDS.

284. Collectors should not claim as State land under clause (b) of section 23 without a previous reference to the Financial Commissioner, land which was formerly held on condition of rendering public service, but in respect of which the condition of service has long fallen into disuse.

**TITLE TO HOLD AS STATE TENANT LAND
WHICH HAS BEEN DECLARED STATE UNDER
SECTION 24.**

285. A declaration under section 24(1) of the Regulation that land is State, unless set aside on a claim being preferred under section 24(2), becomes absolute on the expiry of a year from the date of the declaration and destroys any previous title to ownership of the land. The cultivation who enters on the land and clears it when the declaration has become absolute is not liable to be ejected on behalf of any other person on the ground only that such person had some title to the land at a period anterior to the date on which it was declared State.

[Financial Commissioner's Revenue Revisions No.25 of 1904 and No.73 of 1909.]

"CHAUNGDEIN" LANDS.

286. (i) *Chaungdein* lands are permanent alluvial formations, which are or may be submerged when the river is in flood, but which do not shift in position or form with the current of the river. They are therefore not State land as defined in clause (c) of section 23, although they may be technically State land under clause (a).

(ii) Alluvial formations which annually or periodically shift in position or form with the current of the river, come under clause (c) of section 23, and are State land.

(iii) *Chaungdein* lands as defined above, on all rivers except the Irrawaddy and the Chin-dwin which were known as "Royal lands" at the time of the passing of the Regulation, shall, if they have been regularly occupied and cultivated as *bobabaing* for a period of twelve years by the same person or family or by descendants or representatives or assigns of the original cultivating person or family, and if they are still in the occupation of such person or family or their descendants, representatives, or assigns, be held to be the bobabaing lands of the person or family in occupation.

(iv) *Chaungdein* lands on the Irrawaddy or Chindwin river, which were known as "Royal lands" at the time of the passing of the Regulation, are State lands under clause(a) of section 23.

"WUTTAGAN" LANDS.

257. *Wuttagan* lands or lands which have been devoted to the upkeep of a pagoda, monastery, or

other religious institution, are of three classes :—

(a) Land which was non-State before it was dedicated and which has been dedicated by the owner either prior or subsequent to the annexation.

(b) Land which was State before it was dedicated and which has been dedicated by the British Government.

(c) Land which was State before it was dedicated and which was dedicated by the Burmese Government, but has not been dedicated by the British Government.

The following instructions are issued for guidance in dealing with them. Briefly put, non-State lands dedicated as *wuttagan* by their owners are not to be dealt with as *wuttagan*, but are on exactly the same footing as other non-State lands, and State lands dedicated as *wuttagan* are to be recorded as such only when the allotment has been made or confirmed by the British Government :—

(i) As regards lands of the first class, in which a dedication was made by a private individual of his *bobabaing* land, the lands will continue to be non-State and although styled *wuttagan*, should not be classed as such, but should be recorded and dealt with simply as non-State land. Such land will be liable to assessment in the same way as other private lands.

(ii) Lands of the second class are those which have been specially allotted under the orders of Government during and subsequent to the year 1895 towards the upkeep of certain religious institutions in Upper Burma, and which, prior to such allotment were either State land which had been previously dedicated by the Burmese Government or ordinary State land. Such lands will be exempt from assessment to revenue (other than water-rate, when irrigated) and will be dealt with in the same way as other State lands which have been granted revenue free for religious or public purposes. They will be recorded as *wuttagan* State lands and should be entered in the Register of Lands alienated for Religious, Public and other purposes.

(iii) Lastly, there are the State lands which were dedicated as *wuttagan* by the Burmese Sovereigns, but have not been subsequently re-dedicated by the British Government. In the enquiries which were held prior to 1895 it was understood that full particulars had been elicited regarding all *wuttagan* lands dedicated by the Burmese Government, and the orders which were issued on the subject defined the status of all such

lands. Consequently, if the above enquiries were complete there can be no land of the third class which can now be acknowledged as *wullagan* land by Government. If, therefore, a Collector discovers the existence of State land which was overlooked in the enquiries made before 1895, and which in his opinion should be declared to be *wullagan* land he should abstain from issuing any declaration regarding its status as *wullagan* or otherwise, but should refer the matter for the orders of Government.

COMMUNAL TENURES.**Directions 288—291. Cancelled.**

THE HERITABLE AND TRANSFERABLE
STATE TENURE OF SHWEDO.

Direction 292. *Cancelled.*

CHAPTER XIV.

**Land-rate in Lieu of Capita-
tion-tax.**

Directions 293—300. *Not
reproduced here—Apply to
Lower Burma only.*

CHAPTER XV.

Directions 301—311. *Cancelled.*

CHAPTER XVI.

Taikthugyis

Directions 312—319. *Not
reproduced here—Apply to
Lower Burma only.*

CHAPTER XVII.

Directions 320—330.
Cancelled.

CHAPTER XVIII.

**Annual Registers in Tracts
outside Supplementary Sur-
vey.**

Direction 331. *Not repro-
duced here—Applies to Lower
Burma only.*

CHAPTER XIX.

(Directions 332—336 regarding transfer of land between Government Departments and also between Government and the Burma Railways being under revision are not reproduced.)

Part V.

—
APPENDIX.

APPENDIX.

THE REVENUE RECOVERY ACT.

[Act No. I of 1890.]

(Received the assent of the Governor-General on the 14th February 1890.)

Whereas it is expedient to make better provision for recovering certain public demands, it is hereby enacted as follows :—

1. This Act may be called the Revenue Recovery Act, 1890.
2. In this Act, unless there is something repugnant in the subject or context—

(1) [*Repealed*]

(2) "Collector" means the chief officer in charge of the land revenue administration of a district : and

(3) "defaulter" means a person from whom an arrear of land revenue or a sum recoverable as an arrear of land-revenue is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be or the schedule stating—

- (a) the name of the defaulter and such other particulars as may be necessary for his identification ; and
- (b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it [a] or by an officer to whom such Collector may, by order in writing delegate this duty [a] and save as otherwise provided by this Act shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.

(2) A suit under sub-section (1) must be instituted in a Civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in

[a]—[a] Inserted by the Decentralization Act, No. IV of 1914.]

accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

* (4) This section shall apply if under this Act as in force as part of the law of British India, or under any other similar Act forming part of the law of British India, proceedings are taken against a person in British India for recovery of an amount stated in a certificate made by a Collector in British Burma.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of the Act, as if the sum were payable to himself.

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immovable property belonging to the defaulter in the district.

(2) The Collector may, at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against and no encumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

7. Nothing in the foregoing sections shall be construed—

- (a) to impair any security provided by, or affect the provisions of any other enactment for the time being in force for the recovery of land-revenue, or of sums recoverable as arrears of land-revenue, or
- (b) to authorize the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee,

board, council or person having authority over a Municipality under any enactment for the time being in force.

* 8. (1) The Governor may direct that an arrear of land-revenue accruing in British India or a sum recoverable in British India as an arrear of land revenue and payable to a collector or other public officer or to a local authority in British India may be recovered under this Act in British Burma and thereupon such arrear or sum shall be so recoverable;

Provided that the Governor shall not give any such direction unless he is satisfied that the remedy available under section 4 of this Act in British Burma to a person paying under protest in British Burma an arrear accruing in British Burma is available under Indian law in British India to a person paying under protest in British Burma an arrear accruing in British India.

(2) For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in India, the Collector shall have such additional powers as he has in the case of Burma income-tax and super-tax under the proviso to section 46 (2) of the Burma Income-tax Act.

* 9. Where a Collector receives a certificate under this Act from a Collector in British India he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.

THE SCHEDULE.

L.R. II—Certificate 1.

CERTIFICATE.

[See section 3, Sub-section (1).]

FROM

THE COLLECTOR OF

To

THE COLLECTOR OF

Dated the of 19

The sum of Rs.
account of

Rs payable on
by

, son of

, resident

of

, who is believed to be

at

(to have property consisting

of

at

) in your district.

Subject to the provisions of the Revenue Recovery Act, 1890, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and remit it to my office at

A.B..

Collector of

Part VI.

FORMS PRESCRIBED UNDER THE RULES AND DIRECTIONS.

L.R. I.—LAND REGISTER I.**Register of Grants of Land for Religious, Public and other purposes.**[*Direction 30, Upper Burma.*][*Direction 30, Lower Burma.*]

Year 19 -19

District.

(1) Serial No.	Locality.		Area.		Yearly land revenue estimated or payable			Estimated market value.			Price received in land alienated by sale.			(8) Name of grantee.	(9) Purpose for which grant is made.	(10) Authority sanctioning grant.	(11) Reference to District Office proceeding.	(12) Remarks.	
	(2) Village tract.	(3) Township.																	
			Ac.	Dcs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.						

Not more than six entries to be made on each page.

Instructions.

This register is maintained in the Deputy Commissioner's Office. All grants of land free of revenue sanctioned by the Deputy Commissioner or by higher authorities should be entered in this register. The particulars of each grant should be entered before it is issued.

Column 1.—The serial number should run in a separate series for each Agricultural year (ending on the 30th June).

Column 7.—Where land is sold for a public purpose the price received should be shown in this column.

Column 9.—The purpose should be specified, e.g., "Erection of a *thein*, *kyauing*, church or school". General expressions like "Religious and educational purposes" should not be used.

Column 12.—Where land is sold it should be stated whether it was sold at full market value or on favourable terms and whether revenue-free or not.

If the land granted was land within a town or village which would by rule or custom have been free from assessment to land revenue even if it had not been granted, a note of the fact should be made in the remarks column to provide against the inclusion of the estimated revenue in Statement XA of the Annual Land Revenue Administration Report.

At the end of the agricultural year a line should be drawn across the page below the last entry for the year, and the entries for the succeeding year should commence on a fresh leaf of the register with a separate series of numbers.

Register of Licences to enter upon Temporary Occupation of Waste Land.

[Rule 68 under the Upper Burma Land and Revenue Regulation.]

District _____ Subdivision _____ Township _____

Serial No.	Term of Licence.		Reference to proceedings.	Block, Kamin	Area.	Licencee's.		Purpose for which licence is granted.	Monthly rent payable.	Initials of Revenue Officer.	Remarks.
	Beginn.	Ends.				Name.	Residence.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			D.C. S.D.O. T.O.						Rs. A.		

N.B.—Four entries only should be made on each page.

Instructions for the upkeep of the Register of Licences.

A separate volume of this register should be kept up—

- (a) for each ward of the town where licences are numerous ;
- (b) in the case of small towns for each separate town, separate parts of the same volume being allotted to different wards ;
- (c) for all lands outside towns in each township, separate pages being allotted to each *kwin*.

Column 1.—The serial number entered in this column should ordinarily run in a separate unbroken series for each ward or *kwin* : in other words, licences should be numbered consecutively for each ward or *kwin* regardless of years.

Column 10.—Here enter the rent, etc., reserved under the licence.

Column 12.—If the licence be cancelled or renewed, the date of cancellation or renewal should be entered with a reference to the proceedings, and in the case of renewal to the serial number of the renewed licence.

N.B.—In the case of land in towns, a copy of the town or ward map, if any, should be pasted at the beginning of the register kept up for each town or ward.

L. R. I.—LAND REGISTER 6.

Register of Grazing-grounds.[*Rule 77, Upper Burma.*][*Rule 68, Lower Burma.*]*District.**Township.*

(1) Serial number in Township.	(2) Circle (if any), charge (if any) or village tracts in which situated.	(3) <i>Kwis</i> number and name.	(4) Names of village-tracts to which allotted.	(5) Area of grazing-ground.	(6) Date of publication of notice under <small>Upper</small> Burma Land Revenue Rule <small>77</small> / <small>68</small> .	(7) Number and nature of permanent marks with which the grazing-ground has been demarcated.	(8) Remarks.

NOTE.—Not more than five entries should be made on each page.*Instructions for the upkeep of the Register of grazing-grounds.*

This register is to be maintained in the Revenue Department of the Deputy Commissioner's office and should contain all grazing-grounds which have been finally allotted.

New entries are made in it as new grazing-grounds are allotted or when the area of any old one is altered.

The register is a permanent one. Separate portions of the volume should be set apart for each township.

Column. 1.—The serial number entered in this column should run in an unbroken series for each township regardless of years.

Column. 5.—Area in acres and decimals should be given.

Column. 7.—Care must be taken to enter the boundary marks fully and accurately in this column.

Column. 8.—If a grazing-ground be thrown open for cultivation or otherwise disposed of or its area altered, the fact and date of disposal or alteration should be entered with a reference to the proceedings and in the case of alteration to the serial number of the altered grazing-ground.

Register of Grants and Leases for Tanks, Burial grounds and Building-sites.

[Direction 35.]

_____ } District
 _____ } Subdivisional
 _____ } Township } Office.

Serial No. of Grant or lease. (1)	Name and survey No. (if any) of village-tract or <i>Khatih</i> . (2)		Reference to proceedings. (3)			Name of grantee or lessee. (4)	Residence of grantee or lessee. (5)	Area (6)	Purpose for which grant or lease is made. (7)	Date of grant or lease. (8)	Designation of officer making the grant or lease. (9)	Remarks. (10)
	Name.	No.	D.C.	S.D.O.	T.O.							

Land Revenue I.—LAND REGISTER 9.

Register of Exemption Certificates.

[Direction 122E.]

*District,**Township,**Village-tract.*

(1) Serial No. of certificate.	(2) Kwin No. and name.	(3) No. of holding and year.	(4) Name of person to whom certificate is granted.	(5) Number of fields in holding if exemption is granted on part only of holding	Period of exemption.		(8) Name and nature of work in respect of which exemption is granted.	(9) Reference to file number or proceeding number.	(10) Deputy Commissioner's initials and date.	(11) Remarks.
					(6) From	(7) To				

(Financial Commissioner's Memorandum No. 181—5L.-29, dated the 4th September 1920.)

Register of Grants and Leases for Cultivation and of Leases for Grazing Purposes (Direction 13).

District
Subdivisional
Township

Office

	Serial No. of grant or lease. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာနံပါတ်စဉ်။
Name. အမည်။	Name and Survey No. (if any) of Village-tract or Kamin. ကျေးရွာနယ်မြေ၊ သို့မဟုတ် ကွင်းအမည်နှင့် (မြေတိုင်းဆိုင်ရာနံပါတ်ရှိလျှင်) မြေတိုင်းနံပါတ်။
No. နံပါတ်။	
D.C. အရေးပိုင်။	Reference to Proceedings. အမှုတွဲရည်ညွှန်းချက်။
S.D.O. နယ်ပိုင်ဝန်ထောက်။	
T.O. မြို့နယ်အရာရှိ။	
	Name of grantee or lessee. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာရသူအမည်။
	Residence of grantee or lessee. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာရသူနေရပ်။
	Area. ဧရိယာ။
	Purpose for which grant or lease is made. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာမည်သည့်ကိစ္စအလို့ငှါချထားသည်။
	Date of grant or lease. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာချသည့်နေ့ရက်။
	Date of expiry of term of exemption (if any). (အခွင့်အလွတ် ကာလ အပိုင်းအခြားရှိလျှင်) ၎င်းကာလဆုံးခန်းတိုင် ရောက်မည့်နေ့ရက်။
	Designation of officer making the grant or lease. အပိုင်ပတ္တာ၊ သို့မဟုတ် အငှားပတ္တာချထားသည့်အရာရှိအမည်။
	Remarks. အထူးသတိပြုစေ။

[Financial Commissioner's Memorandum (Form) Nos. 1030-1082/11.-22, dated the 22nd May 1934.]

L.R.I.—MISC. REGISTER 6.

**Register of Blank Receipts for Fixed-rate Thathameda
Capitation-tax**

[Direction 256.]

Date of issue of receipts of payments, etc.	Name of Village-tract to the headman of which receipts are issued.	Number of Receipts issued.				Amount paid in.		Number of Receipt returned.			Value of balance [column 5-column (6 + 9)].		Remarks.
		Value.		Total Value.	Value.			Total Value.					
		(3)	(4)		(5)				(7)	(8)				(9)
(1)	(2)	Rs. *	Rs. *	Rs. A.	Rs. A.	Rs. *	Rs. *	Rs. A.	Rs. A.	Rs. A.	(10)	(11)	

* Here enter value of receipt.

*Instructions for the upkeep of the Register of Blank Receipts for
Fixed-rate Thathameda
Capitation tax.*

N.B.—Where there are alternative wordings the upper wording refers to Upper and the lower to Lower Burma.

This register shall be maintained by every Revenue Officer who issues blank receipts for fixed-rate thathameda ¹⁷/_{capitation-tax} under Rule ¹⁷/₁₀₀.

2. Detailed Account.—One or more separate pages on the first 160 pages of this register shall be allotted to each subdivision or township in the case of the register maintained in the Deputy Commissioner's Office, or to each urban ward or village-tract in the case of a Subdivisional or Township Register, and at the beginning there shall be an alphabetical index of subdivisions, townships, urban wards or village-tracts showing the serial number of the pages allotted to each. The allotment of pages in the case of Township Registers should be exactly the same as in the volume of Account Register II in which thathameda ¹⁷/_{capitation-tax} is entered.

Lower Burma only.—Where *taikthugyi* exist, the circle should be entered instead of the village-tract, and the *taikthugyi* will take the place of the headman.

3. Abstract Account.—The last forty pages of the register shall be set apart for the purpose of maintaining two abstract accounts. The first, which is not required in the case of the Deputy Commissioner's Office, showing the total number of blank receipts received, the total amount paid in and the total number of blank receipts returned to the Deputy Commissioner for destruction; and the second showing the number of receipts daily issued to each officer or headman, the number daily returned by each and the amount of revenue daily paid in by each.

4. *First Abstract*.—(Not required in Deputy Commissioner's Register)—Two pages, say Nos. 161-2 in each volume, should be set apart for the First Abstract. On the arrival of a stock of blank fixed-rate ^{that handed} _{capitation-tax} receipts the Revenue Officer, after careful verification of their numbers, shall cause their receipts to be noted in red ink in columns 3—5 thus :—

Column 1.—Date of receipt.

Column 2.—Received from Deputy Commissioner (or Subdivisional Officer).

Columns 3—5.—Number of receipts of each value and total value.

When all receipts have been recalled from subordinate officers, the total amount collected as obtained from the Second Abstract shall be entered in column 6 and the total numbers and value of receipts returned in columns 7—9. In the remarks column the number and date of the letter with which the receipts were "received" from or returned to the Deputy Commissioner or Subdivisional Officer shall be noted.

5. *Second Abstract*.—Pages 163 to 200 of each volume shall be set apart for the Second Abstract. The numbers and value of the receipts daily issued to each subordinate officer shall be entered on the date of issue in columns 3 to 5, the various amounts paid in daily shall be entered in detail in column 6, and the numbers and value of receipts returned each day shall be noted, also in detail, in columns 7 to 9. Every entry made in the separate account with each officer shall be reproduced in the Second Abstract.

6. Every headman shall be required to sign his name across columns 6 to 9 against the entry in columns 3 to 5 of receipts issued to him.

7. In the Deputy Commissioner's Office the certificate that all forms returned have been destroyed shall be written across the page at the close of the Second Abstract.

8. *Columns 3 and 4, 7 and 8*.—The value of the blank receipts shall be entered by hand in the headings of these columns. When the receipts issued are of more than $\frac{\text{one value}}{\text{two values}}$ a separate account shall be kept for each $\frac{\text{value}}{\text{pair of two values}}$. If receipts of more than $\frac{\text{one value}}{\text{one pair of two values}}$ are issued to any headman, the account of $\frac{\text{one value}}{\text{one pair of two values}}$ should be maintained on the left-hand page of an opening and the account of the other $\frac{\text{value}}{\text{pair of values}}$ on the right hand page.

Lower Burma only.—One pair of rates (e.g., Rs. 5 and Rs. 2-8) should be entered on the left hand page and the other pair, if any (e.g., Rs. 4 and Rs. 2) on the right-hand.
Upper Burma only.—One rate (e.g., Rs. 2-) should be entered on the left hand page and the other rate (e.g., Rs. 2) should be entered on the right-hand page.

9. The Revenue Officer shall enter his initials in column 11 against each entry in columns 1 to 10.

L.R. I.—U.B. MISC. REGISTER 1.*Register of Legal Practitioners in the**District.*

Serial No. in Collec- tor's roll. (1)	Serial No. in Financial Commis- sioner's roll. (2)	Name and residence of Legal Prac- titioner. (3)	Date of issue by Fin- ancial Commissioner or verification and initials of Collector. One space for each entry by the Collector. (4)			Initials of Secretary to Financial Commis- sioner or Collector. (5)	Remarks. (6)

N.B.—Six lines shall be given to one entry. In column 6 should be noted the class of certificates, if first class.

Directions.

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CHAPTER XIX.

(Directions 332—336 regarding transfer of land between Government Departments and also between Government and the Burma Railways being under revision are not reproduced.)

Directions.

233

Directions.

235

L.R. I. — Misc. Roll 1.

**Abstract of Thathameda Assessment-rolls for
Capitation-tax**

Township

District, for 19

[*Direction 214.*]

Village-tract.	Previous year's revenue.	Current year's revenue.	Remarks.
(1)	(2)	(3)	(4)

Akunoun.

Deputy Commissioner.

N.B.—Totals for townships should be struck.

L.R.I.—U.B. Misc. Roll 1.

Cover with Abstract of Census Roll and Thatameda Assessment of

_____ Village-tract

_____ Township

_____ District

_____ Year

[Direction 213.]

Abstract

Year.	Total Entries.	Exemptions.	Assesseees.	Demand.	Result of comparison.
19 -19					
19 -19					

CHECKED AND COMPARED.

Akunwan.

L.R.I.—U.B. Misc. Roll 2.

**Census-roll and detailed "thathameda" assessments of the households
of village, township district for the year**

[Rule 14 and Direction 207.]

Sanctioned rate of assessment per household Rs.

(1)	(2)	(3)	(4)	(5)	(6)	Details of assessment.		(8)	(9)
						(a) Serial No. of households finally assessed.	(b) Actual assessment by thathameda.		

In column 4 the ages of the heads of each household and also of the adult members should be given.

Column 7 is subdivided into (a) and (b) in order to avoid the necessity of altering the text of Rule 15. In (a) should be recorded the new series (if any change from the Village headman's series is made) after revision and checking by the Revenue Officers.

L.R. II—BOND 1.

Headmen's Security Bond (Joint).

[Direction 268.]

District,

Township.

WHEREAS the Deputy Commissioner of the district has agreed to $\frac{\text{appoint}}{\text{retain}}$ us the signatories hereto $\frac{\text{to}}{\text{in}}$ the office of headman in the said district on our becoming sureties each for the other of us; for the true and faithful performance of our duties as headmen and for accounting to the said

and his successors in office for all revenue taxes cesses and other public moneys which shall come to the hands of each of us: Be it known that we the undersigned are held firmly bound to the Governor of Burma and his successors in office in the sum of rupees

(Rs.) for payment of which we bind ourselves jointly and each of us doth bind himself severally and our respective heirs and legal representatives firmly by these presents.

The condition of the above written obligation is such that if we and each of us shall at all times hereafter duly and regularly account for and pay to the Deputy Commissioner of the district for the time being or to any person or persons who may be appointed for this purpose all revenue taxes cesses and other public moneys which shall come to our respective hands and in every other respect fully and faithfully perform and discharge the duties and obligations which from time to time shall devolve upon us or upon any of us as headmen in the said district then the above written bond or obligation shall be void otherwise the same shall remain in full force and virtue.

Signed by
in the presence of—*

}

* Witnesses, with their description and residences.

L. R. II—BOND 2.

Headman's Security Bond (Co-Villagers).

[Direction 268.]

District,

Township,

Village-tract.

WHEREAS

the Deputy Commissioner of

has agreed to ^{appoint}_{retain} Maung

, son of Maung

as headman of the

Village-tract of the

district on our becoming sureties for the true and faithful performance of his duties as headman and for his accounting to the said Deputy Commissioner and his successors in office for all revenue taxes cesses and other public moneys which shall come to his hand :

Be it known that we (*the sureties*) are held firmly bound to the said and his successors in office in the sum of Rs. to be paid to the Deputy Commissioner of the

District for the time being for which payment to be well and truly made we bind ourselves jointly and each of us doth bind himself severally and our and each of our heirs executors and administrators firmly by these presents.

The condition of the above written obligation, etc, is such that if the said headman shall at all times hereafter duly and regularly account for and pay to the Deputy Commissioner of for the time being or to any person or persons who may be appointed for this purpose all revenues taxes cesses and other public moneys which shall come to his hand and in every other respect fully and faithfully perform and discharge the duties and obligations which from time to time shall devolve on him in his capacity of headman of village-tract as aforesaid then the above-written bond or obligation shall be void otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered
by the abovenamed on the
day of
in the presence of—

} Witnesses

L.R. II—BOND 3.

Headman's Security Bond (Mortgage).

[Direction 271.]

District,

Township,

Village-tract.

THIS INSTRUMENT made the _____ day of _____ 19____
between _____ of the one part and the Governor of
Burma of the other part : WHEREAS _____ the Deputy

Commissioner of _____ has agreed to ^{appoint}_{retain} Maung

_____ son of Maung _____ as headman of the _____ village-tract
of the _____ district on the immoveable property set out
and described in the schedule hereunder written being conveyed to the
Governor of Burma as security for the said Maung
accounting to the said Deputy Commissioner and his successors in
office for all revenues taxes cesses and other public moneys which
shall come to his the said Maung _____ hands : Now the said
doth hereby convey and assign unto the Governor of Burma and his
successors in office the immoveable property set out and described
in the schedule hereunder written together with the appurtenances
hereto belonging TO HOLD the same for ever subject to the following
proviso that is to say PROVIDED always that if the said Maung
shall at all times hereafter duly and regularly account for and pay
the Deputy Commissioner of _____ for the time being or to any person
or persons who may be appointed for this purpose all revenue taxes
cesses and other public moneys which shall come to his hands and in
every other respect shall fully and faithfully perform and discharge the
duties and obligations which from time to time shall devolve on him
in his capacity of headman of _____ village-tract aforesaid then
the said Governor of Burma will after six months subsequent to the
time when the said _____ shall cease to be such headman
re-convey and assign unto the said _____ or heirs or his assigns the
said property herein expressed to be hereby conveyed and assigned.

Signed sealed and deli-
vered by the abovenamed in the
presence of—

} *Witnesses.*

THE SCHEDULE.

(Describe the property as required by

L.R. II—BOND 3 (a).

Headman's (Own) Security Bond (Persons).

KNOW ALL MEN by these presents that whereas by an order dated the _____ day of _____ 19____ I
 the _____ Rubber Estate in the
 Manager of the _____ District have been appointed to be
 Township of the _____ Headman over the area comprised in the said rubber estate for the
 purpose *inter alia* of collecting revenue taxes cesses and other public
 moneys leviable on the person or persons residing within the said rubber
 estate I do hereby bind myself my heirs legal representatives and
 assigns to the Governor of Burma hereinafter referred to as "the
 Governor" in the sum of Rupees _____ to be paid to the Governor.

NOW THE CONDITION of the above-written bond is such that if I
 shall at all times hereafter duly and regularly account for and pay into
 the Government Treasury at _____ or to any person or persons
 who may be appointed by the Government of Burma for this purpose
 all revenue taxes cesses and other public moneys which shall come to
 my hand and in every other respect shall fully and faithfully perform
 and discharge the duties and obligations which from time to time
 shall devolve on me as Headman over the said area then the above-
 written bond shall be void otherwise the same shall remain in full
 force and virtue.

Dated this _____ day of _____ 19____

Signed by the said _____

 in the presence of— }

Witnesses.

L.R. II—CERTIFICATE 2.

Certificate of Sale of Immoveable property under Section**[42 (1), Upper Burma].****[47, Lower Burma].**

[Rule 171, Upper Burma.]

[Rule 96, Lower Burma.]

IN THE REVENUE OFFICE OF THE
AT

Revenue Proceeding No. of 19 - 19

THIS is to certify that—

(Name of purchaser in full)—

(Name of father or of mother)—

(Caste, if any)—

(Occupation)—

(Residence)—

has been declared the purchaser at sale by public auction on the
day of 19 of the holdings known as (name if any)
being No. , in the CadastralSurvey map of the year 19 -19 , situated in
kwin, village-tract, township, district
[a] as shown in the attached plan and bounded as follows:—

North—

East—

South—

West—[a]

The land was sold for the recovery of arrears of land revenue due
from—

(Name of defaulter)—

(Name of father or of mother)—

(Caste, if any)—

(Occupation)—

(Residence)—

and is free from all encumbrances except such as are specified
below.

GIVEN under my hand and the Seal of the Court this

day of

19

Revenue Officer.

[a]—[a] May be omitted when the land is situated in an area under Supple-
mentary Survey.

[P.T.O.]

Instructions.

1. This form may be used only when the sale certificate is written in English, the stamp duty being paid by means of an impressed stamp label. When the certificate is drawn up in Burmese or in any other Oriental language, it must be copied out upon an impressed sheet [Rules 5 and 9 (2) of the Government of India Stamp Rules, 1906].

2. The Stamp duty, which is payable by the purchaser, is governed by Article 18 of Schedule I of the Stamp Act, II of 1899.

3. An unstamped copy of the certificate on which a note has been made of the amount of stamp duty paid on the original document shall be sent to—

(a) "the Registering Officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate" (*Section 89 of the Indian Registration Act, 1908*);

(b) the Revenue Surveyor (*Rule 96 under the Lower Burma Land and Revenue Act*). In the case of property situated in towns to which Chapter VIII of the Lower Burma Town and Village Lands Act, 1898, applies, the copy shall be sent to the Revenue Officer in charge of the Roll of Town Lands.

The former files his copy in Supplementary Register Book I and indexes the names of the defaulter and of the auction-purchaser in Index No. I and the property in Index No. II (*Rule 87 of the Burma Registration of Deeds Rules, 1913*).

The latter shall make the necessary alterations in the Register of Holdings and shall return his copy with an endorsement stating that he has made these alterations, to the Revenue Officer, who shall file it in the proceedings [*Burma Land Revenue Direction 180*].

4. If the property sold is not an agricultural holding, the following particulars shall be entered in the document in place of those specified in the form :—

(i) nature of the property, *i.e.*, house, house-site, etc. ;

(ii) situation of the property, *e.g.*, township, village-tract; and

(a) in the case of (land whether inclusive or exclusive of buildings on such land) situated in a large town, the name or No. of the block or quarter of the town in which it is situate, the name or No. of the lot, and where the land sold forms part only of a lot, particulars sufficient to identify that part ;

(b) in the case of a building situated in a large town, when the land on which such building stands is not affected, the name or No. of the street in which the building stands, and the name or No. of the building in that street, or, if neither street nor building has name or No., the name or No. of the block or quarter and of the lot in which such building stands ;

(c) in the case of other property, situated in a small town, village, the name or No. of the property, if any.

LAND REVENUE II**GRANT I.**

Entered in Land Register 1 (Volume—) as Serial No.—of 19 -19
 Rev. Prog. No. _____ of 19 -19 , _____ District Office

**Instrument of Grant for Religious
 Public Purposes.**

Rules 52, 53, and 55 under the U.B. Land and Revenue Regulation, 1889.

Rules, 32, 33 and 36 under the L.B. Land Revenue Act, 1876.

Rules 50, 51 and 54 under the L.B. Towns and Village Lands Act, 1898.

THIS INSTRUMENT OF GRANT made the _____ day of _____
 between the Governor of Burma
 of the one part and
 of the other part: **WITNESSETH** that the said Governor of Burma
 doth hereby grant unto the said

and the survivor of them or other the trustees or
 trustee for the time being of the trust hereby created (hereinafter
 called the trustees) all that piece of land situate

area of _____ and containing an
 piece of land is delineated in the plan hereto annexed and therein
 coloured _____ or thereabout which said
 for the purpose of _____ To HOLD the same upon trust
 liberties and subject to the following conditions that is to say—
 and with the following

- (1) that the said premises shall be free of all Government land revenue taxes assessments and dues whatever so long as they are used for the purpose of *
- (2) that the said premises shall be liable to be assessed to land revenue if the whole or any portion thereof is used for any purpose other than the specific purpose or purposes for which they are hereby granted and
- (3) that subject in all cases to the repayment to the holder of the amount of the value if any paid to Government by the original grantee the said premises together with all buildings erected or other works executed thereon shall be liable to be resumed by the Government if the land or the buildings are at any time used for any purpose other than the specific purpose or purposes for which they are granted [a] or if the buildings are allowed to fall into such disrepair as to unfit them for use as a *zayat* [a]

IN WITNESS WHEREOF
 Commissioner of the
 Burma and

Deputy Com-
 missioner of the
 district on behalf of the Governor of
 have hereunto set their hands.

 Witness. }

 Witness. }

 Collector.
 Deputy Commissioner.

 Grantee.

* Here enter the specific purpose for which the land is granted, e.g., for building a *zayat*, *abaddha thein*, church, etc.

[a]—[a] To be omitted except in cases of grants of land for *zayats*.

NOTE.—This form is not to be used for issuing *buddha thein* grants.

[ON THE REVERSE OF THE COUNTERPART OF GRANT.]

To

THE REVENUE SURVEYOR, _____ Charge
Town

Please plot the area granted as shown in the attached plan, on the $\frac{Kwin}{Town}$ map, and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 . }

Officer issuing Grant
Designation.

FROM

THE REVENUE SURVEYOR, _____ Charge
Town

To

(1) Counterpart of deed of grant, with map attached, received on _____

(2) Returned on _____

Certified that I have plotted the area granted as shown in the attached plan on the $\frac{Kwin}{Town}$ map.

Dated _____ }
The _____ 19 . }

Revenue Surveyor.

Received _____
File in proceedings.

Dated _____ 19

Officer issuing Grant.

LAND REVENUE II.

Grant 1B.

Entered in Land Register I (Volume—) as Serial No.— of 19 —19 .
 Rev. Proceeding No.— of 19 —19 , — District Office.

Grant for the Consecration of a BADDHA THEIN.

U.B. Land Revenue Rule 53A (1).

L.B. Land Revenue Rule 34 (1).

L.B. Town and Village Lands Rule 52 (1).

Grant of the land described below and delineated on the plan hereto annexed, situated in _____ in the _____ Township of the _____ District, and measuring _____ of an acre, is hereby made to _____

Boundaries.

North—

East—

South—

West—

This grant will be void if the land is not used for the consecration of a *baddha thein* :

Dated _____ 19

Deputy Commissioner.
 Collector.

[ON THE REVERSE OF THE COUNTERPART OF GRANT.]

To

THE REVENUE SURVEYOR, _____ Charge
Town

Please plot the area granted as shown in the attached plan on the $\frac{Kwin}{Town}$ map, and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 . }

Officer issuing Grant.

Designation.

FROM

THE REVENUE SURVEYOR, _____ Charge
Town

To

(1) Counterpart of deed of grant, with map attached, received on _____

(2) Returned on _____

Certified that I have plotted the area granted as shown in the attached plan on the $\frac{Kwin}{Town}$ map.

Dated _____ }
The _____ 19 . }

Revenue Surveyor.

Received _____

File in proceedings.

Dated _____ 19

Officer issuing Grant.

L.R. II - GRANT 2.

Entered in Land Register 7 (Vol.) as Serial No. of 19 -19
 Revenue Proceeding No. of 19 -19 of

Instrument of Grant / Lease for Tank, Burial-ground, or Building-site.

[Direction 35.]

District Township Village-tract

GRANT / LEASE of the land comprising the area and on the conditions described below has this day been made to

of in accordance with Chapter VI and VIII / II and VII of the Rules under the (Upper / Lower) Burma Land and Revenue Regulation, 1889 / Act, 1876 :—

1. Name of <i>town</i> in which the land is situated		
2. Purpose for which <u>grant</u> / <u>lease</u> is made ...	...
3. Area of land <u>granted</u> / <u>leased</u> ...	...	{ (In words). (In figures).
4. Term of lease (<i>for leases only</i>) ...	...	Years from the 19 to the 19
5. Boundaries of land <u>granted</u> / <u>leased</u> ...	...	{ North— East— South— West—
6. Special conditions (if any) ...	...

A plan of the land is attached.

Signature of Officer making the Grant / Lease

Dated _____ 19 .

Designation.

[ON REVERSE OF THE INSTRUMENT OF GRANT
LEASE.]

Extract from the Rules under the (Upper
Lower) Burma Land and
Revenue Regulation, 1889
Act, 1870.

* * * * *

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

* * * * *

Rules 42 to 46 and 59 * * * (not reprinted).
Rules 4 to 12 [omitting Rule 10]

[ON THE REVERSE OF THE COUNTERPART GRANT
LEASE.]

To
THE REVENUE SURVEYOR, CHARGE.

PLEASE enter the particulars of this deed of grant
lease, i.e., name of grantee
lessee, area and description of the land granted
leased, serial number and form of grant
lease and date of issue in your Register of Grants and Lease and plot the area granted
leased as shown in the attached plan on the *kwin* map, and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 . } Officer making the Grant
Lease
Designation.

FROM
THE REVENUE SURVEYOR, _____ CHARGE.

To

(1) Counterpart of deed of grant
lease, with map attached, received on _____
(date).
(2) Returned on _____

CERTIFIED that I have entered the particulars of this deed of grant
lease in my Register of Grants and Leases, and that I have plotted the area granted
leased as shown in the attached plan on the *kwin* map.

Dated _____ }
The _____ 19 . } Revenue Surveyor

Received _____
File in proceedings.
Dated _____ 19 . } Officer making the Grant
Lease

L.R. II.—GRANT 3.

Entered in Land Register I (Volume) as Serial No. of 19 -19
 Revenue Proceeding No. of 19 -19 of

Instrument of Grant for the Cultivation of Rubber.(Rule ^{55-A}/_{29-A}.)

Grant of the land comprising the area and on the conditions described below is hereby made with effect from the day of 19 to son of of village, township :—

Description of land granted.

District—
 Township—
 Village-tract—
Kwin name— *kwin* number—
 Area of land granted acres decimals.
 Boundaries—As per certified copy of plan attached.

Conditions of Grant.

This grant is subject to the following special conditions as well as to the general conditions of Chapter VI of the Rules under the Upper Burma Land and Revenue Regulation in so far as they are not Lower Act inconsistent with the special conditions, namely:—

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

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

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

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

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

3. If the Deputy Commissioner considers that the grantee has failed to observe any of the conditions aforesaid, he may resume the

whole or part of the area granted. In the event of a partial failure by the grantee to observe the said conditions, the area to be resumed shall be determined by the Deputy Commissioner, in consultation with the Deputy Director of Agriculture or, if he is not available, with the Conservator of Forest on taking into consideration the extent to which the grantee has failed to observe the conditions :

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

4. The land granted shall be exempted from assessment to land revenue for a term of eight * years [a] :

Provided that if at any time during the term of exemption the Deputy Commissioner is satisfied that the land is not being used for the *bond fide* cultivation of rubber trees, he may impose upon the grantee the penalties set out in Rule 41 of the Rules under the Upper Burma Land and Revenue Regulation in addition to any other penalties to which the grantee may be liable under the conditions of this grant.

* To be corrected if the term of exemption is less than 8 years.

5. (1) After the expiry of the term of exemption specified in the foregoing condition, the entire area comprised in the grant, with the exception of any area excluded under the proviso to the first condition above, shall be assessed to land revenue at the rate of Rs. 3 per acre. Such rate of assessment will be liable to revision on or after the 1st July 1936 and thereafter at intervals of not less than 20 years :

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

(2) Land excluded from the computation under the proviso to the first condition above as unsuited for the growth of rubber trees shall after the expiry of the term of exemption be liable to assessment at the same rates as similar land in the neighbourhood.

6. In addition to the land revenue payable under the foregoing condition, all rubber produced from the area granted shall be liable from the date of the instrument of grant to the payment of a royalty under the Burma Forest Act, 1902, of 2 *per centum* on the net value of the rubber. The net value will be based each month on the average value in the London market for the previous month with such deduction as may be prescribed by the Governor on account of cost or production, freight and sale charges.

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

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

Signature of the Officer making the Grant.

Date _____
The _____ 19 }

Signature of the Grantee.

[a] The words " from the date of the instrument of the grant " were deleted by Financial Commissioner's Memorandum No. 70-5L.-5, dated the 4th January 1923.

[ON THE REVERSE OF THE COUNTERPART.]

Received the grant of which this is the counterpart.

Dated _____ 19 .

Signature of the Grantee.

To

THE REVENUE SURVEYOR, _____ CHARGE.

Please enter the particulars of the grant specified on the obverse in your Register of Grants and Leases [a] and plot the area granted as shown in the attached plan on the *kwin* map [a] and return this copy of the deed with a certificate that you have done so.

Dated _____

Officer making the Grant.

The _____ 19 .

Designation.

FROM

THE REVENUE SURVEYOR, _____ CHARGE.

To

(1) Counterpart of grant, with map attached, received on _____
(date)

(2) Returned on _____

Certified that I have entered the particulars of the grant specified on the obverse in my Register of Grants and Leases [a] and that I have plotted the area granted as shown in the attached plan on the *kwin* map [a].

Dated _____

The _____ 19 .

Revenue Surveyor.

Received _____
File in proceedings.

Dated _____ 19 .

Officer making the Grant.

[a]—[a] Where the *kwin* has not been cadastrally surveyed this may be struck out.

LAND REVENUE II.U.B. Grant I.

Entered in Land Register 10 (Volume) as Serial No. of 19 -19
 Revenue Proceeding No. of 19 -19 , District Office.

**INSTRUMENT OF GRANT OF PERMANENT, TRANSFERABLE
 AND HERITABLE RIGHT IN LAND.**

[Rule 177 of the Rule under the Upper Burma Land and Revenue Regulation, 1889.]

Grant of a permanent, transferable and heritable right in the land
 and on the conditions described below is hereby made to

son of _____ of _____ Town ,
Village
 Township, _____ District hereafter called "the grantee."

*Description of the Land.**

Holding No.— _____ Plot No.— _____
 Situated in *Kwin* No.— _____
Kwin name— _____
 Village-tract— _____
 Township— _____
 District— _____
 Area— _____ Acres— _____ decimals.

* Boundaries—As per certified copy of plan attached.

Conditions of Grant.

1. Save as provided in Condition 2, the grantee shall have a permanent heritable and transferable right of use and occupancy in the land granted, subject to—

- (a) the payment of all such revenue, taxes, cesses and rates as may from time to time be imposed in respect of such land under any law for the time being in force, and
- (b) the reservation in favour of Government of all precious stones mines and mineral products, coal, petroleum and quarries and of all buried treasure.

2. (i) The grantee, having paid Rs. _____ being the auction purchase price and Rs. _____ being one-fifth of the premium of Rs. _____ due under Rule 177, shall pay the remaining four-fifths of the premium in the following instalments :—

First instalment	Rs.	payable on the 15th February 19
Second instalment	Rs.	payable on the 15th February 19
Third instalment	Rs.	payable on the 15th February 19
Fourth instalment	Rs.	payable on the 15th February 19

provided that the grantee may pay all or any of the above instalments before they fall due.

(ii) Until the whole of the premium has been paid the grantee shall not transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any part of the land without the sanction of the Collector.

In default of payment of any instalment due as aforesaid or in the event of a breach of the last preceding condition, this grant shall be liable to be cancelled and the land resumed and all trees, crops and buildings thereon confiscated to Government by the order of the Collector and the grantee shall also forfeit all claim to the amount paid towards the value of this grant.

*Signature and designation of the
Officer making the Grant.*

Dated at _____ : }
The _____ 19 . }

Signature of the Grantee.

* To be struck out if unnecessary.

[ON THE REVERSE OF THE COUNTERPART.]

To

THE REVENUE SURVEYOR, _____ Charge.
Town

Please plot the area granted as shown in the attached plan on the ^{Kwin} ~~Town~~ maps, and return this copy of the deed with a certificate that you have done so.

Dated _____ : }
The _____ 19 . }

Officer issuing Grant.

Designation.

FROM

THE REVENUE SURVEYOR, _____ Charge.
Town

TO

(1) Counterpart of deed of grant, with map attached, received on _____

(2) Returned on _____

Certified that I have plotted the area granted as shown in the attached plan on the $\frac{Kwin}{Town}$ map.

Dated _____ }
The _____ 19 _____ }

Revenue Surveyor.

Received _____

File in proceedings.

Dated _____ 19 _____

Officer issuing Grant.

L.R.II—UB LEASE 2.

Entered in L.R.I—Land Register 10 (Vol.) as Serial No. of
19 -19 .

Revenue Proceedings No. of 19 -19 of

Instrument of lease for cultivation or grazing purposes.

[Rule 63 and Direction 13.]

District , Township , Village-tract

A LEASE of the land comprising the area and on the conditions described below has this day been made to (here enter name of person to whom lease is made) in accordance with the rules under the Upper Burma Land and Revenue Regulation, 1889 :—

1. Name of <i>kwin</i> in which the land is situated ...	
2. Purpose for which the lease is made	
3. Area of land leased	
4. Boundaries of the land	{ North— East— South— West—
5. Term of lease	Years from the 19 to the 19
6. Period of exemption from land revenue (if any).	From the 19 to the 19
7. Special conditions (if any)	

A plan of the land is attached.

Signature of Officer making the Lease.

Dated _____ 19

Designation.

[ON REVERSE OF THIS INSTRUMENT OF LEASE.]

Extract from the rules under the Upper Burma Land and Revenue Regulation, 1889,

L.R.II—UB LEASE 2.

Entered in L.R.I—Land Register 10 (Vol.) as Serial No. of
19 -19 .

Revenue Proceedings No. of 19 -19 of

Instrument of lease for cultivation or grazing purposes.

[Rule 63 and Direction 13.]

District , Township , Village-tract

A LEASE of the land comprising the area and on the conditions described below has this day been made to (here enter name of person to whom lease is made) in accordance with the rules under the Upper Burma Land and Revenue Regulation, 1889 :—

1. Name of <i>kwin</i> in which the land is situated ...	
2. Purpose for which the lease is made	
3. Area of land leased	
4. Boundaries of the land	{ North— East— South— West—
5. Term of lease	Years from the 19 to the 19 .
6. Period of exemption from land revenue (if any).	From the 19 to the 19 .
7. Special conditions (if any)	

A plan of the land is attached.

Signature of Officer making the Lease.

Dated _____ 19 .

Designation.

[ON REVERSE OF THIS INSTRUMENT OF LEASE.]

Extract from the rules under the Upper Burma Land and Revenue Regulation, 1889,

Land Revenue II—Lease 7.

Entered in L.R. I—Land Register 10 (Volume _____) as Serial No. _____ of
19____-19____.

Revenue Proceedings No. _____ of 19____-19____ of

Instrument of Thugyisa Lease.

[Upper Burma Land Revenue Rules 56, 58 (1) and 60 and Land Revenue
Lower Burma Land Revenue Rules 13 and 16 (a) Directions 42—49.]

Lease of the land comprising the area and the conditions described below is hereby made for purposes of cultivation to

son of _____, headman of _____ village-tract,

Township, _____ District :—

Description of Land leased.

District _____, Township _____, Village-tract _____

Kwin name _____, Kwin No. _____

Area of land leased _____ acres _____ decimals.

Boundaries.—As per certified copy of plan attached.

Period of exemption (if any)—

Date of first assessment—

Government may resume possession of the land leased and thereupon the lease thereof shall determine :—

(1) At the death of the lessee or on his ceasing to be a headman from any cause whatsoever.

(2) On the lessee alienating, mortgaging or charging or attempting to alienate, mortgage or charge, his interest, whether wholly or partially, in the land leased or any part thereof, provided that the lessee may sub-lease the land or any part thereof for a period not exceeding one year at a time.

(3) On the lessee becoming insolvent or allowing his right, title and interest, or any part thereof in the said land or any part thereof to be attached and sold in execution of any decree.

(4) On the lessee depositing this present lease with any person or persons by way of indemnity or as a security for money.

(5) The land shall be subject to the payment of such revenues, cesses, taxes and rates as may from time to time be imposed under any law or rules for the time being in force.

Dated _____ }
The _____ 19____ . }

Signature of the Officer making the Lease.

Designation.

[ON THE REVERSE OF THE COUNTERPART.]

Received the lease of which this is the counterpart

Dated _____ 19

Signature of Lessee.

To

THE REVENUE SURVEYOR, _____ CHARGE.

Please enter the particulars of the lease specified on the obverse in your Register of Grants and Leases [a] and plot the area leased as shown in the attached plan on the *kwin* map [1] and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 . }

Officer making the Lease.

Designation.

FROM

THE REVENUE SURVEYOR, _____ CHARGE.

TO

- (1) Counterpart of lease, with map attached, received on _____ (date).
(2) Returned on _____

Certified that I have entered the particulars of the lease specified on the obverse in my Register of Grants and Leases [a] and that I have plotted the area leased as shown in the attached plan on the *kwin* map [2].

Dated _____ }
The _____ 19 . }

Revenue Surveyor.

Received _____

File in Proceedings.

Dated _____ 19

Officer making the Lease.

[a]—[2] Where the *kwin* has not been cadastrally surveyed, this may be struck out.

L.R. II—LICENCE I.

Entered in Land Register 2 Volume page

Revenue Proceedings No of 19 -19 of

Licence to enter upon Temporary Occupation of Waste Land.

Rule 28, Upper Burma.
Rule 51, Lower Burma.

District , Township , Village-tract

PERMISSION has this day been granted to , of village,
 village-tract, to occupy temporarily until the day of
 19 for the purpose of the lands situated in *kwin*,
 village-tract, measuring acres or thereabouts, and
 bounded as follows :—

North—

East—

South—

West—

Dated _____ 19

Signature of Revenue Officer.

LAND REVENUE II.
U.H. Licence I.

Entered in Land Register 2 (Volume), page
 Revenue Proceedings No. of 19 -19 , District Office.
Licence to occupy Reserve Land for the purpose of cultivation.

[Upper Burma Land Revenue Rule, 178.]

District, Township, Village-tract.

Permission has this day been granted, under the conditions herein-
 after mentioned, to of Village,
 Village-tract, to occupy for the purpose of cultivation only, the land
 situated in kwin No. in the
 Village-tract (consisting of) * measuring
 acres or thereabouts [as shown in the attached plan] † and bounded as
 follows :—

North—
 East—
 South—
 West—

Conditions of Licence.

This licence is subject to the provisions of the rules under the
 Upper Burma Land and Revenue Regulation, 1889, in so far as they
 are not inconsistent with the following conditions :—

1. The licensee shall pay an annual rent of Rs.
 (to be also expressed in words), on or before the in each year.
 If no rent is fixed, the licensee shall pay, on or before the in
 each year, land revenue at the rate ordinarily assessed upon the land.
 If rent is paid, the land shall be exempt from assessment to land
 revenue.

2. The licensee shall not transfer or attempt to transfer in any
 way the permission hereby given.

Should the licensee fail to comply with any of the conditions of
 this licence it may at once be cancelled by order of a Revenue Officer
 not below the rank of a Township Officer.

4. The licence may be terminated by a notice of not less than
 one month (on either side) expiring on the 31st March. †

STATION _____ : }
 Dated _____ 19 . }

Signature and designation of
 Revenue Officer.

* () To be struck out if the land is not described by holding number and year
 or by survey plot numbers.

† [] To be deleted if a map is not attached.

‡ NOTE.—Substitute for "31st March" such other date as may have been fixed
 by the Deputy Commissioner by general or special order.

[ON THE REVERSE OF THE COUNTERPART.]

To

THE REVENUE SURVEYOR, _____ Charge.

Please enter the particulars of this licence, i.e., name of its holder, area and description of the land to which it refers, rental and serial number and form of licence, date of issue and expiry, in your assessment roll now under preparation, or in the copy of the last roll returned to you, and plot the area as shown in the attached plan on the *kwin* map and return this copy of the deed with a certificate that you have done so.

Dated _____ }
The _____ 19 . }

Officer issuing Licence.

Designation.

FROM

THE REVENUE SURVEYOR, _____ Charge,

To _____

- (1) Counterpart of licence with map attached, received on _____
- (2) Returned on _____

Certified that I have entered the particulars of this licence in the assessment roll, and that I have plotted the area to which it refers as shown in the attached plan on the *kwin* map.

Dated _____ }
The _____ 19 . }

Revenue Surveyor.

Received _____

File in proceeding,

Dated _____ 19

Officer issuing Licence.

L.R. III—Notice 4.

Notice of Refund of Revenue erroneously assessed.

[Direction 164.]

(i) Maung _____ of _____ village, _____ township, is hereby informed that a sum of _____ rupees _____ annas _____ pies has been remitted out of a total sum of _____ rupees _____ annas _____ pies due from him on account of $\frac{\text{land revenue}}{\text{water-rate}}$ on holding No. _____ *kwin* $\frac{\text{thatameda or capitation-tax}}$ for the year 19 ____ -19 ____ . If the latter amount has already been paid by him, he should fill in the entry below and return this form to the Township Officer through the village headman, within three months of the date of this notice (failing which this claim may be treated as waived). A refund will then be made to him.

Date _____ 19 ____ .

Deputy Commissioner.

(To be filled in by Assessee and submitted to the Township Officer through the Village Headman.)

(ii) I, Maung _____ of _____ village, beg to apply for a refund of the amount abovementioned which has been remitted. The total revenue due from me on account of $\frac{\text{land revenue}}{\text{water-rate}}$ on holding No. _____ *kwin* $\frac{\text{thatameda or capitation-tax}}$ for the year 19 ____ -19 ____ was paid by me to the village headman of _____ village-tract on the day of _____ 19 ____ .

Date _____ 19 ____ .

Signature of Assessee.

(To be filled in by the Village Headman.)

(iii) I certify that Maung _____ of _____ village has paid the full revenue as stated above, and that the amount was paid in by me to the $\frac{\text{treasury}}{\text{sub-treasury}}$ on the _____ day of _____ 19 ____ on chalan No. _____ .

Date _____ 19 ____ .

Village Headman.

(To be filled in by the Township Officer.)

(iv) Submitted to the Deputy Commissioner.

* [The payment made by the village headman into the sub-treasury has been verified by me and found correct.]

Date _____ 19 ____ .

Township Officer.

* To be deleted unless the payment was made to the sub-treasury.

(Deputy Commissioner's order.)

(v) Prepare refund order in T.F. No. 45 for signature and send it with the proceedings to the Township Officer for delivery to the applicant.

Date _____ 19 .

Deputy Commissioner.

(vi) Proceedings returned to Deputy Commissioner with the intimation that I have personally delivered the refund order to applicant, Maung

* The cancelled tax-receipt is attached.

Date _____ 19 .

Township Officer.

(Deputy Commissioner's final order.)

(vii) Enter refund in Account Registers.

Date _____ 19 .

Deputy Commissioner.

* To be deleted when the amount struck off is only part of the amount assessed.

L. R. III, NOTICE 5.

Notice of Refund of Revenue Remitted.

[Direction 157.]

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်ငွေကိုပြန်ပေးရန်ဆင့်စာ။

[မြန်မာနိုင်ငံတော်ဆိုင်ရာမြေခွန်တော်အမိန့်ဆင့်ဆိုချက် ၁၅၇။]

မြန်မာအရာရှိထံမှတဆင့်အခွန်တော်ထမ်းဆောင်သူသို့ပေးရန်။

မြန်မာ့ _____ ရွာနော။
မောင် _____ သိစေမည်။ ။ ၁၉ _____ ၁၉ _____ ခုနှစ်။

ကွင်း၊ဦးပိုင်နံပါတ် _____ ရှိ၊ မြေခွန်တော် _____
ရေခွန်တော် _____ အတွက်ထမ်းဆောင်ပြီး ငွေပေါင်း _____

ကျပ် _____ ဝဲအနက်၊ငွေ _____ ကျပ် _____ ဝဲကို လျော့ပေါ့ချမ်းသာခွင့်ပြုသည်ဖြစ်၍။
အောက်တွင်ရေးသားရန်ရှိသည်များကို ရေးသားပြီးနောက်၊ (၁) ပြင်ဆင်ပြန်ပေးရန် အတွက်မူရင်း
အခွန်ကော်ငြေ ငါနှင့်အတူပူးတွဲ၍၊ ယခုပုံစံကိုမြန်မာအရာရှိထံပြန်ပို့လျှင်၊ ငွေကိုပြန်၍ပေးမည်။

(၁) ပြန်ပေးသည့် အခွန်တော် ငွေ မှ အချို့ အဝက်သာဖြစ်လျှင်၊
(၂) ထမ်းဆောင် ပြီး အခွန် တော် ငွေ အားလုံးကို ပြန်ပေးလျှင်၊
ပြန်ပေးမည့် အခွန်တော် ငွေကို ငွေလွှဲလက်မှတ် ပြု လုပ်၍၊ ၎င်းစာအုပ်ပေးပို့နိုင်ကြောင်း အသေ အချာမသိလျှင်၊ ယခုစာပို့နှင့် အောက်တွင် သွေးပွင့် အမှတ် အကြားရှိ စကားဆက်ကို မြန်မာ အရာရှိတရား ခြိမ်းပယ်ရက်ရမည်။
တမျိုးသာပါရှိစေရမည်။

ယခုဆင့်စာပါနေ့ရက်မှ ၃ လအတွင်း၊ ယခုပေးပို့လိုက်သောပုံစံကို မြန်မာအရာရှိထံပြန်၍ မပို့ဘဲ နေခဲ့လျှင်၊ ရသင့်ရထိုက်သည့်အခွန်ကိုစွန့်လွှတ်သည် မှတ်ယူသည်။

စားပို့တိုက်မှပေးပို့နိုင်လျှင်၊ ယခုပုံစံကိုပြေစာလက်မှတ်နှင့်အတူ မြန်မာအရာရှိထံသို့စာပို့တိုက်မှပေးပို့နိုင်သည်။ လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်ငွေကို၊ ငွေလွှဲလက်မှတ်ပြုလုပ်၍ စာပို့တိုက်မှတဆင့်ပေးပို့စေလိုလျှင်ပေးပို့ရမည်။

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်အရာရှိ။

မြန်မာအရာရှိထံတင်သွင်းရန်။

လျော့ပေါ့ချမ်းသာခွင့်ပြုသည့်အခွန်တော်ငွေကို ပြန်ပေးပါမည့်အကြောင်း ကျွန်တော်လျှောက်ထားပါသည်။ မူရင်းအခွန်တော်ပြေစာကိုလည်း ပူးတွဲတင်သွင်းပါမည်။

* ငွေလွှဲလက်မှတ်ပြုလုပ်၍ ငွေပို့တိုက်မှ တဆင့်ငင်းငွေကိုပေးပို့တော်မူပါ။
ငင်းငွေအတွက် ကျွန်တော်ကိုယ်တိုင်ရုံးတော်သို့ လာ၍ ထုတ်ယူပါမည်။

အခွန်ထမ်းဆောင်သူ။

L.R. III—NOTICE 6.

Notice calling for objections to Allotment of Grazing-ground.

[Rule 76, Upper Burma.]

[Rule 67, Lower Burma.]

District _____, Township _____, Village-tract _____

THE residents of _____ village are hereby informed that the Deputy Commissioner, _____, being of opinion that the inhabitants of _____ village stand in need of a grazing-ground cattle-path, proposes to allot to them a grazing-ground cattle-path, situated in _____ *kwin* (s), village-tract (s), measuring _____ acres or thereabouts, shown in the plan attached, and bounded as follows:—

North—

East—

South—

West—

The residents of _____ *kwin* village' _____ village-tract are hereby informed that, if they have any cause to show by the allotment of the grazing-ground cattle-path above described should not be made, they are hereby required to show cause before me at _____ village on the day of _____ . No objections made after this date will be received.

Dated _____ 19 _____

Signature of Officer.

(Plan to be attached here.)

L.R. III—NOTICE 7.

Notice of Final Allotment of Grazing-ground.[Rule 77, Upper Burma.][Rule 68, Lower Burma.]

District _____, Township _____, Village-tract _____.

The residents of kwín village, _____ village-tract are hereby informed that the grazing-ground situated in _____ kwín (s), village-tract(s) measuring _____ acres or thereabouts, shown in the plan attached, and bounded as follows:—

North—

East—

South—

West—

is henceforward reserved as a grazing-ground for the inhabitants of kwín village, and that any person who, not being a cultivator of the abovementioned kwín village, hereafter grazes cattle in such grazing-ground or any person who hereafter occupies any part of such grazing-ground for other purposes than grazing, or who without the special sanction of the Deputy Commissioner, cuts, fells, or removes trees or underwood from such grazing-ground, or who removes grass therefrom, shall be liable, on conviction before a Magistrate to imprisonment of either description for a term not exceeding one month, or to a fine not exceeding two hundred rupees or to both.

Dated _____ 19

Signature of Deputy Commissioner.

(Plan to be attached here.)

L.R. III—NOTICE 9.

Proclamation of having taken possession of land on behalf of Government.[Rule $\frac{174}{97}$ and Direction 181.]

District _____, Township _____, Village-tract _____.

The residents of _____ *kwin*, _____ village-tract are hereby informed that the land of _____ of _____ village, village-tract, situated in _____ *kwin*, _____ village-tract, known as Holding No. _____ of 19 _____, measuring _____ acres or thereabouts and bounded as follows :—

North—
East—
South—
West—

has this day been taken possession of by me on behalf of Government on account of an arrear of revenue amounting to Rs. _____ remaining unpaid by the said

Dated _____ 19 _____.

Signature of Officer.

L.R. III—NOTICE 1

Notice informing applicant and cultivators of the village of date fixed for visits of the Assistant Collector to the land to hear objections to the issue of a lease.

[Rule 63.]

District _____, Township _____, Village-tract _____.

NOTICE.

To

APPLICANT.

CULTIVATORS OF

VILLAGE

Your application _____ has applied for a lease of land in _____ *kwins*, measuring more or less _____ follows :—

acres, bounded as

North—
East—
South—
West—

I shall visit the land on _____ and any person objecting to the lease may appear before me on the land and state his objection on that date, or may on any date before the above date submit an objection in writing.

(Signature) _____

Assistant Collector.

Land Revenue III—NOTICE 10.**MEMORANDUM OF TRANSFER OF INTEREST IN LAND.**Sticke out
(1) or (2)(1) *By order of the* Court of *in* Suit
Proceedings

No. of 19

(2) *By a document registered by the Sub-Registrar of*

as No. of 19 in Book , Volume , Page

Name and particulars of parties interested prior to transfer of interest, i.e., Defendant Judgement-debtor, Revenue Defaulter or executant.

Name , Village or Town address ,

Father's Name , Township ,

Occupation , District .

Name and particulars of parties interested subsequent to transfer of interest, i.e., Plaintiff are Decree-Holder Auction-purchaser, or person in whose favour executed.

Name , Village or Town address ,

Father's Name , Township ,

Occupation , District .

Nature of Transaction

No. and year of suit or
application for execu-
tion.

Value

Description of the Immovable Property in Which interest is transferred.*

District _____, *Kwin* No. and Name _____

Year of Map _____, Holding No. _____

Other <i>kwins</i> affected by the same transfer of interest for which separate Memoranda have been sent.	District	No.	Name.

Court or Office—

Presiding Officer.

* A separate form should be used for property in different *kwins*; the particulars may be entered on reverse if more room is required.

Instructions for the use of this form by Civil Courts.—This form is to be sent to the Superintendent of Land Records as soon as the decree of the Court has become final in every case in which the interest of the recorded proprietor or occupier in any surveyed land is affected by the decree. If there is an appeal the purport of the decree of the Court of appeal, so far as it alters the interests of the recorded proprietor or occupier of the land in suit, is to be shown as soon as the decree of Appellate Court becomes final. If the interests of more than one defendant are affected the extent of the alteration of each of those interests must be shown. A copy of the certificate in every such case should also be sent to the Sub-Registrar within whose sub-district the land is situated.

Where the interest of the judgment-debtor in any land which has been surveyed are transferred by sale in execution of a decree, this form should be sent to the Superintendent of Land Records as soon as the sale has been confirmed under O. XXI, R. 92 (1), Code of Civil Procedure.

Instructions for the use of this form by Registration Offices.—Vide sections 64, 65, 66 and 67 of the Registration Act and Rules 19, 74, 87 and 88 and Direction 18 under the Act.

COVERING DOCKET FOR MEMORANDUM OF TRANSFER OF INTEREST.

1. FROM

To

THE SUPERINTENDENT OF
LAND RECORDS,
DISTRICT.

Herewith is forwarded a memorandum of transfer of interest in lands in *Katta* No. _____ Name _____ :-

Strike out (1) or (2).

- (1) effected in Suit No. _____ of 19 . . .
- (2) by Registered Document No. _____ of 19 . . .

Please accept and return this docket as acknowledgment of receipt.

Designation.

2. Docket returned as requested.

Superintendent of Land Records.

L.R. III—U. B. NOTICE 4.

Notice of Ejectment from State Land to an Occupier after due notice**[Rule 30 (a)].**

To _____ Office of the Collector of _____ District
of _____

TAKE notice that it has been decided to eject you from the land now held by you and described as follows :—

Township— Village tract—
Village— Name of occupier—
No. and year of holding— Area of holding—
Boundaries of holding—

North—
East—
South—
West—

As you are to be ejected with due notice at the end of the agricultural year, should you have any claim to compensation for any improvements made by you to the land, you are required to appear at the Collector's office on or before the _____ of _____ 19____ and state such claim.

Date of Notice—

Date on which the land will be required—

(Signature of Collector.)

L.R. III.—U. B. NOTICE 5

Notice of Ejectment from State Land to and Occupier without due notice.**[Rule 30 (b)].**

To _____ of _____ District.

TAKE notice that it has been decided to eject you from the land now held by you and described as follows :—

Township— Village-tract—
Village— Name of occupier—
No. and year of holding— Area of holding—
Boundaries of holding—

North—
East—
South—
West—

As you are to be ejected otherwise than with due notice at the end of the agricultural year, should you have any claim to—

- (i) compensation for disturbance ;
 - (ii) compensation for any improvement made by you ;
 - (iii) the value of any uncut or ungathered crops on the ground
- you are required to appear at the Collector's office on or before the _____ of _____ 19____ and state such claim.

Date of Notice—

Date on which the land will be required—

(Signature of Collector.)

L.R. III—U.B. NOTICE 6.**Notice of Relinquishment by an Occupier of State Land.**

[Rule 33.]

*To the Headman of**Village-tract.*

I, _____, occupier of the State land described as

follows :—

Township—	Village-tract—
No. and year of holding—	Area of holding—
Boundaries of holding—	

*North—**East—**South—**West—*

hereby give notice that I intend to relinquish the above land at the close of the agricultural year.

Date _____ *19*_____)
(Signature.)

LAND REVENUE III.—U.B. Notice 7.**Notice of Demand.**

[Rule 158.]

To

District—

Township—

Village-tract—

Village—

Take notice that Rs (in words)

are hereby demanded from you on account of land revenue for the year 19 -19 as per details below, and that you must pay the amount to me on or before the day of the month of 19 , failing which you will be proceeded against according to law :—

Date of issue of Notice—

Name of server if other than the Headman himself—

Signature of Headman.

Details of Demand.LAND REVENUE III.—U.B. Notice 7A.**Notice of Demand**

(FOR REVENUE OTHER THAN LAND REVENUE).

[Section 41 (1) (a) and Rule 159.]

District

, Township

, Village-tract

You of Village, are hereby informed that an arrear of Rs. revenue, with costs, amounting in all to Rs. , is due from you, and you are hereby required either to pay the above amount or to appear before me on the of 19 , to show cause why such amount should not be realized from you.

Date _____ 19 .

Signature and designation
of Revenue Officer.

LAND REVENUE III—U.B. Notice 8.

REVENUE PROCEEDINGS No. of 19 ~~19~~-19 .

Order * requiring Defaulter to pay an arrear and placing his immovable property under attachment.

[Rule 170 (1).]

To the Headman of Village-tract, Township, District.

WHEREAS an arrear of revenue amounting to Rs. (to be also expressed in words) in respect of immovable property (known as Holding No. of 19 -19) situated in Kwin No. measuring acres is due by of village, village-tract, Township,

District, you are hereby required to inform him that the arrear is required to be paid by him on or before the day of 19 and that if the amount is not paid on or before that date, the said immovable property will be ^{sold} resumed.

You are further required to place the said property under attachment and to inform , the defaulter, that he is prohibited and restrained from alienating the said property by sale, gift or otherwise and to declare that all persons are prohibited from receiving the same by gift, purchase or otherwise.

Description of the immovable property.†

Dated _____ 19 . Signature and Designation of Officer.

* N.B.—The order shall be proclaimed by beat of gong or other customary mode at or adjacent to the residence of the defaulter or of his agent if he resides in the village-tract or town where the property is situated and in all other cases in the village or ward in which the headman resides and a copy of the order shall be fixed on the headman's house and at the Revenue Officer's headquarters.

† Where the holding number and kwin name and number are sufficient for identification, no further details need be given.

LAND REVENUE III
U.B. NOTICE 8A.

Order * giving notice of intention to sell interest in immovable property under sections 41 (1) (d) and 42 (2) of the Upper Burma Land and Revenue Regulation, 1889 and order of attachment.

[Rule 170 (1)]

To the Headman of _____ village-tract, _____ Township, _____ District.

WHEREAS an arrear of revenue (other than an arrear of revenue in respect of immovable property amounting to Rs. _____ (to be also expressed in words) is due by _____ of _____ village, _____ village-tract, _____ Township, _____ District, you are hereby required to inform him that the arrear is required to be paid by him on or before the _____ day of _____ 19____ and that if the amount is not paid on or before that date, his interest in the immovable property (known as Holding No. _____ of 19____ -19____) situated in _____ Kwin No. _____ measuring _____ acres will be sold resumed.

You are further required to place the said property under attachment and to inform _____ the defaulter, that he is prohibited and restrained from alienating the said property by sale, gift or otherwise and to declare that all persons are prohibited from receiving the same by gift, purchase or otherwise.

Description of the Immovable Property. †

Dated _____ 19____ . Signature and Designation of Officer.

* N.B.—The order shall be proclaimed by beat of gong or other customary mode at or adjacent to the residence of the defaulter or of his agent if he resides in the village-tract or town where the property is situated and in all other cases in the village or ward in which the headman resides and a copy of the order shall be fixed on the headman's house and at the Revenue Officer's headquarters.

† Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

LAND REVENUE III.

U.B. NOTICE 9.

PROCLAMATION OF SALE

Of immovable property under Sections 41 (1) (d) and 42 (1) of the Upper Burma Land and Revenue Regulation, 1889.

[Rule 170 (2).]

In the Revenue Office of _____ at _____

REVENUE PROCEEDINGS No. _____ OF 19 . 19 _____

NOTICE is hereby given that under section 41 (1) (d) of the Upper Burma Land and Revenue Regulation, 1889, an order has been passed by me for the sale of immovable property* _____

_____ situated in _____ *kwin* _____ village-tract _____ township, _____ district, described as hereunder, and measuring _____ acres for the recovery of land revenue due in respect of the abovementioned property from _____ resident of _____ village, and amounting with costs to the sum of _____

Description of the Immovable property. †

In the absence of any order of postponement, the sale will be held at _____ Village in the _____ Village-tract at _____ o'clock on the _____ day of _____ 19 _____.

In the event, however, of the above arrear with the costs being paid before the time of auction the sale will be stopped.

The sale will be of Maung _____'s right in the whole of the abovementioned property or in such part there of as I may deem sufficient for the realization of the arrear.

The area and description of the property to be sold will be specified before the sale. The right offered for the sale will be free from all encumbrances created over it and from all subordinate interests derived from it, except such as may be expressly reserved by me at time of sale.

At the sale the public generally are invited to bid, either personally or by duly authorized agent.

The following are the—

Conditions of Sale.

(i) The highest bidder shall be the purchaser, provided that I may decline acceptance of the highest bid if the price offered is less than the amount of the arrear and costs.

* Here enter Holding No.

† Where the holding number and *kwin* name and number are sufficient for identification no further details need be given.

N.B.—The sale shall be proclaimed in the village in which the headman of the village-tract resides and at the place of sale, and a copy of the proclamation of sale shall be fixed on the village headman's house and at the Revenue Officer's headquarters.

(ii) The person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent. on the amount of the purchase-money, and in default of such deposit the property shall forthwith be put up again and sold.

(iii) The full amount of the purchase-money shall be paid by the purchaser before the office closes on the tenth day after the sale of the property.

(iv) In default of payment of the balance of purchase-money within the period allowed, the right in the property will be resold. The deposit shall be forfeited to Government and the defaulting purchaser shall forfeit all claim to the property or to any part of the sum of which the right in the property may be subsequently sold.

GIVEN under my hand and the Seal of the Court this
day of 19

Revenue Officer.

LAND REVENUE III.
U. A. NOTICE 9A.

PROCLAMATION OF SALE.

Of interest in immovable property under Sections 41 (1) (a) and 42 (2) of the Upper Burma Land and Revenue Regulation, 1889.

[Rule 170 (2).]

In the Revenue Office of the _____ at _____

REVENUE PROCEEDINGS No. _____ OF 19 _____ -19 _____

NOTICE is hereby given that under sections 41 and 42 of the Upper Burma Land and Revenue Regulation, 1889, an order has been passed by me for the sale of interest in immovable property (known as holding No. _____) situated in _____ *kwin*, Village-tract, Township, _____ District, and measuring _____ acres for the recovery of arrears of ~~the~~ ~~revenue~~ ~~not~~ accruing on the abovementioned property from _____ resident of _____ village, and amounting with costs to the sum of _____

In the absence of any order of postponement, the sale will be held at _____ village in the _____ village-tract at _____ o'clock on the _____ day of _____ 19 _____

In the event, however, of the above arrear with costs being paid before the time of auction the sale will be stopped.

The sale will be of the interest in the property of the defaulter above-named as mentioned in the Second Schedule below; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the Second Schedule.

The description of the property to be sold are as specified in the First Schedule below.

The particulars specified in the Schedules have been stated to the best of my information but I shall not be answerable for any error, misstatement or omission in this proclamation.

At the sale the public generally are invited to bid, either personally or by duly authorized agent. The following are the—

Conditions of Sale.

- (i) The highest bidder shall be the purchaser, provided that I may decline acceptance of the highest bid if the price offered is less than the amount of the arrear and costs.
- (ii) The person declared^s to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent on the amount of the purchase-money, and in default of such deposit the property shall forthwith be put up again and sold.

-
- (iii) The full amount of the purchase-money shall be paid by the purchaser before the office closes on the tenth day after the sale of the property.
- (iv) In default of payment of the balance of purchase-money within the period allowed, the interest of the defaulter in the land will be resold. The deposit shall be forfeited to Government and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which the defaulter's interest in the land may be subsequently sold.

Given under my hand and the Seal of this office this
day of 19

Revenue Officer.

L.R. III—U.B. NOTICE 10**Notice informing a Defaulter of the Result of the Sale of his Property,
at which he was not present.**

[Rule 170 (3).]

District _____, Township _____, Village-tract _____

You _____ of _____ Village,
 Village-tract, are hereby informed that your immov-
 able property, situated in *kwin*, measuring _____ acres, (known as Hold-
 ing No. _____ of 19 _____), was sold at an auction on the
 _____ day of _____, 19 _____, to _____ of _____ Village,
 Village-tract, as the amount of revenue due by you,
 namely, Rs. _____ (in words also)
 was not paid before that date

Description of Property.*

Dated _____ 19 _____ Signature and Designation of Officer.

L.R. III—U.B. NOTICE 11.**Proclamation of having taken Possession of Immovable Property
bought-in for Government.**

[Rule 173.]

District _____, Township _____, Village-tract _____

The residents of _____ *kwin*, _____ Village-tract,
 are hereby informed that the immovable property of _____
 _____, of _____ Village, _____ Village-tract
 situated in _____ *kwin*, _____ Village-tract
 (known as Holding No. _____ of 19 _____), and measuring _____ acres
 or thereabouts, which was bought-in for Government in connection
 with the recovery of an arrear of land revenue has this day been taken
 possession of by me on behalf of Government.

Description of Immovable Property.*

Dated _____ 19 _____ Signature and Designation of Officer.

* Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

N.B.—The proclamation shall be read on or in front of the property by the Headman in the presence of neighbouring cultivators or residents as the case may be.

L.R. III. U.B. NOTICE 12.**Notice of Reservation of Bought-in and Resumed Lands.**

[Rule 175.]

Notice is hereby given that the land situated in *kwin* village-tract (known as Holding No. of 19 -19 and measuring acres or thereabouts is reserved within the meaning of Rule 68 of the Rules under the Upper Burma Land and Revenue Regulation, 1889. Any person who occupies it except under a grant or licence may be assessed to double the ordinary land Revenue, and may in addition, on conviction before a Magistrate, be punished with one month's imprisonment or a fine of Rs. 200 or both.

*Description of Land.***Signature and Designation of Officer.*

Dated 19 .

L.R. III —U.B. NOTICE 13.**NOTICE OF SALE, BY PUBLIC AUCTION, OF GRANT OF PERMANENT, TRANSFERABLE AND HERITABLE RIGHT IN LAND BOUGHT-IN OR RESUMED FOR GOVERNMENT**

[Rule 177.]

District , Township , Village-tract

Notice is hereby given that a grant of permanent, transferable and heritable right in a piece of land, measuring acres, more or less, situated in *kwin*, Village-tract (known as Holding No. of 19), which has been ^{bought-in} resumed for Government for default in payment of land revenue, will be sold by public auction at o'clock on the day of at*

*Description of Land.****Conditions of Sale.**

The grant will be subject to the payment, in addition to the auction purchase price, of a fixed premium equal to five times the revenue ordinarily assessed upon the land.

* Where the holding number and *kwin* name and number are sufficient for identification, no further details need be given.

2. One-fifth of the fixed premium shall be payable on the fall of the hammer and the remainder in four equal instalments, the first of which shall fall due on the 15th February next following the sale and the remainder on the 15th of February in each succeeding year, provided that any part of the fixed premium may be paid in advance before it falls due.

3. The grant shall be subject, until the fixed premium has been fully paid, to the conditions of Rules 42 and 44 (the latter being read as if the word "granted" were substituted for the word "leased" of the Rules under the Upper Burma Land and Revenue Regulation, 1889), and to the condition that the grantee shall not have the right to transfer, mortgage, charge or hypothecate whether wholly or partially his right, title or interest in the whole or any part of the land without the sanction of the Collector. When the fixed premium has been fully paid, the grant shall be subject to the conditions of Rules 42 and 44 only as aforesaid.

4. If (in addition to the portion of the fixed premium payable immediately) the whole amount of the auction purchase price is paid within ten days of the sale, the purchaser shall be furnished with a grant of the land on payment of stamp duty. In default of such payment, the amount of premium already paid shall be forfeited to Government, and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum for which it may be subsequently resold.

Signature and Designation of Officer.

Dated

19

L.R. III—U.B. WARRANT I.

Warrant of Attachment of Movable Property.

[Rule 161.]

To the Headman of Village-tract, Township.

WHEREAS of village,
 township, has been certified under section 40 of the Upper Burma
 Land and Revenue Regulation, 1889, to be a defaulter in the sum of
 Rs. on account of revenue due in respect of
 , you are hereby directed to attach the movable
 property of the said up to the value of the amount
 of the arrear, and, unless the said shall pay to you
 Rs. , being the amount of arrear, inclusive of costs,
 to hold the said property in safe custody pending further orders.

You are further directed to return this notice on or before the
 day of with an endorsement certifying
 the date and manner on and in which it has been executed, or the
 reason why it has not been executed.

Date

19

Signature of Collector or Assistant Collector.

L.R. III - U.B. WARRANT 3.

Warrant for the Arrest of a Defaulter.

[*Rule 167 and Direction 173.*]

To the Headman of Village-tract, Township.

WHEREAS a sum of Rs. is due by
of village, township, on account of an arrear
of revenue and costs of process, you are hereby required to arrest the
said defaulter, and unless the said defaulter shall pay to you the said
sum of Rs together with Rs. for the costs of executing
this process, to bring the said defaulter before me with all convenient
speed.

You are further required to return this warrant on or before the
day of 19 , with an endorsement
certifying the day and manner in which it has been executed or the
reason why it has not been executed.

Date 19 . Signature of Collector or Assistant Collector.

၃. 8.

Land Revenue Receipt, 19

-19

မြေခွန်တော်ပြေစာ၊ ၁၉ ၁၉

နှစ်။

Kwin No. နိန်းပါတ်။ Name. မည်။	Kind and Class. အမျိုးနှင့် အတန်း။	Rate. နှုန်း။	Area. ဧရိယာ။	Demand သင့်ငွေ။
Holding No. နိန်းပါတ်။ Assessee. ဦးကြပ်သူအမည်။				
Total Assessed Area and Land Revenue. ခွန်တော်စည်းကြပ်သည့်ဧရိယာနှင့်မြေခွန်တော်ပေါင်း Cess. ကြေး Other items. ဆထွေထွေ Unassessed Area. ညံ့မကြပ်သည့်ဧရိယာ Holding Area and Total Demand. နိန်းဧရိယာနှင့်သင့်ငွေစုစုပေါင်း				
Correction in District Office ± ချေးပိုင်ရုံးပြင်ချက်။ †				
Grand Total in words. ငွေပေါင်းချုပ် (စာနှင့်)။				
Signature of Deputy Commissioner. ချေးပိုင်လက်မှတ်။				
Date of Payment. ပေးဆောင်သည့်နေ့။				
Payment received. Signature of Headman. ရရှိကြောင်းသူကြီးလက်မှတ်။				

NOTICE. ကြော်ငြာစာ။

This form is a receipt for revenue only and is not a certificate of title. The register containing record of persons liable to assessment can be seen by persons interested on application to the eyor and changes should be reported to him. Do not pay this demand without the signatures of Deputy Commissioner and *Thugyi*. Do not pay except to the *Thugyi* or his agent.

ဤပြန်ပိုင်းသည် အခွန်တော်ပြေစာသာဖြစ်သည်။ မြေပိုင်ရှင်ဖြစ်ကြောင်းသက်သေခံလက်မှတ်မဟုတ်။ အခွန်တော် စီရင်စာရင်းကိုသက်ဆိုင်သူများသည် မြေတိုင်းစာရေးကိုလျှောက်ထားလျှင်၊ ကြိုညှိရန်အခွင့် မည်။ အပြောင်းအလှဲကိုမြေတိုင်းစာရေးသို့တိုင်ကြားရမည်။ ပြေစာဖြတ်ပိုင်းပေါ်၌ အချေးပိုင်နှင့်သူကြီးလက်မှတ်မပါ အခွန်တော်မပေးရ။ သူကြီး၊ သို့မဟုတ် သူ၏ ကိုယ်စားလှယ်မှတစ်ပါး အခြားသူကိုအခွန်တော်မပေးရ။

Memorandum when Payment is Refused on Demand.

မြေခွန်တော်နှင့် ခိုင်ကြေးများကိုတောင်းဆိုရာတွင် မထမ်းမဆောင် ငြင်းပယ်လျှင် မှတ်သားရန်မှတ်တမ်း။

ate on which notice of demand is served on defaulter for is posted on notice board when defaulter is not found in village.
 ခွန်တော် မဆောင်ပျက်ကွက်သူထံ အခွန်တော်တောင်းဆိုကြောင်း နို့တစ်စာပေး အပ်သည့် (သို့မဟုတ် ၎င်းသူကိုရှာတွင်မတွေ့၍ နို့တစ်စာကိုကြော်ငြာဖျင့်ပြားတွင် တပ်ထားသည့်)ရက်နေ့။

mount paid. Date of payment.
 ပေးဆောင်သည့်ငွေ။ ငွေထမ်းဆောင်သည့်ရက်နေ့။

Signature of headman.
 ကြီးလက်မှတ်။

Land Revenue III—RECEIPT 2.

_____ *District.*

**MEMORANDUM OF DEMAND AND COLLEC-
TION OF *Thathameda-TAX* AT RS. ()
CAPITATION-TAX
ON ACCOUNT OF THE YEAR 19 -19**

Tak

Village-tract

Name of assessee—

Date of demand of tax—

Date of payment—

Signature of *Thugyi*—

_____ *District.*

**RECEIPT FOR *Thathameda-TAX*
CAPITATION-TAX
Year 19 19**

_____ *Township* _____ *Village-tract.*

This receipt is given to the person
named below for Rupees paid by him on
account of *Thathameda-tax*.
Capitation-tax

Name of person.	Residence.	Serial No. in assessment roll.

Date of payment—

Signature of *Thugyi*—

Deputy Commissioner

LAND REVENUE - III.
MISCELLANEOUS 14.

Township.
မြို့နယ်၊

Revenue Proceedings No. R/ of 19
၁၉ ခုနှစ် အခွန်တော်အမှုနံပါတ် R/
Application for process for realization of Arrears of Revenue.
မပြေတုန်အခွန်တော်ငွေကောက်ခံသည့်အမိန့်ဆင့်လာထုတ်ပေးရန်လျှောက်လွှာ။

(Burma Land Revenue Direction $\frac{123}{171}$.)

(မြန်မာနိုင်ငံတော်မြေခွန်တော်အမိန့်ဆင့်ဆိုချက် $\frac{၁၀၃၂}{၁၇၁}$)

Kind of revenue မည်သည့်အခွန်တော်မျိုးဖြစ်သည် ...	...
Amount of tax due ထမ်းဆောင်ရန်ရှိသည့် အခွန်တော်ငွေ အရေ အတွက်။	Rs. A. P. ကျပ် ၀ ပိဇ
Name of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူ၏အမည် ...	...
Residence of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူ၏နေရပ် .	...
Present whereabouts of defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူယခုရှိနေသည့် အရပ်ဧက။	...
Whether landholder, grantee, lessee, or temporary occupier. မြေလက်ရှိပိုင်ဆိုင်သူဖြစ်သည်။ အပိုင်ပတ္တာရသူ၊ အငှားပတ္တာရသူဖြစ်သည်။ သို့မဟုတ် ခေတ္တ လက်ရှိလုပ်ကိုင်နေထိုင်သူဖြစ်သည်။	...
Date of expiry of ten days' notice ၁၀ ရက်ဆင့်စာအချိန်စေ့ကုန်သည့်ရက်နေ့ .	...
The manner in which and the person by whom the notice was served or published. ဆင့်စာကို မည်သည့်နည်းနှင့် မည်သူက ချအပ်၊ သို့မဟုတ် ကြော်ငြာသည်။	...
Whether objection made သဘောမတူကန့်ကွက်ချက်ရှိ မရှိ	...
Property possessed by defaulter အခွန်တော်မဆောင်ပျက်ကွက်သူလက်ရှိပိုင်ဆိုင် သည့် ပစ္စည်းမျိုးမည်။	...
Kind of process wanted မည်သည့်အမိန့်ဆင့်စာမျိုးကိုထုတ်ပေးစေလိုသည်	...

Signature of Village Headman.
ရွာသူကြီးထက်မှတ်။

Dated _____ 19
၁၉ ခုနှစ်၊ _____ လ ရက်

Village-tract.
ကျေးရွာနယ်မြေ

Entered in Register of Revenue Recovery Proceedings.

အခွန်တော်တောင်းခံမှုမှတ်ပုံစာရင်းစာအုပ်တွင် ရေးသွင်းပြီး ဖြစ်သည်။

Issue notice to defaulter under Section 31(1) of the Upper Burma Land and Revenue
Regulation, 1889. Lower Burma Land and Revenue

Act, 1876.

၁၈၈၉ ခုနှစ်၊ မြန်မာနိုင်ငံတော်အထက်ပိုင်းနှင့် ရာဇမြေမှုမှစ၍ အခွန်တော် ရက်ဂယူလေးရှင်ဥပဒေ

၁၈၇၆ ခုနှစ်၊ မြန်မာနိုင်ငံတော်အောက်ပိုင်း၊ မြေယာနှင့်အခွန်တော်အက်ဥပဒေ

ပုဂံမ ၄၁ (၁)(က) } အရ အခွန်တော်မဆောင် ပျက်ကွက်သွယ် ဆင့်စာထုတ်ဆင့်စေ။
ပုဂံမ ၄၅ }

Date for appearance.

လာရောက်ရန်ရက်နေ့။

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

Result of notice

ဆင့်စာထုတ်ဆင့်ရာ မည်သို့ဖြစ်ပွားသည် }

ထုတ်ဆင့်စေ။*

Issue *

Date for appearance + (return of process +)

(လာရောက်ရန်) (အမိန့်ဆင့်စာပြန်သွင်းရန်) ရက်နေ့ }

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

Result of process

အမိန့်ဆင့်စာထုတ်ဆင့်ရာ မည်သို့ဖြစ်ပွားသည် }

ထုတ်ဆင့်စေ။*

Issue *

Date for appearance + (return of process +)

(လာရောက်ရန်) (အမိန့်ဆင့်စာပြန်သွင်းရန်) ရက်နေ့ }

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

Result of process

အမိန့်ဆင့်စာထုတ်ဆင့်ရာ မည်သို့ဖြစ်ပွားသည် }

ထုတ်ဆင့်စေ။*

Issue *

Date for appearance + (return of process +)

(လာရောက်ရန်) (အမိန့်ဆင့်စာပြန်သွင်းရန်) ရက်နေ့ }

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

Result of process

အမိန့်ဆင့်စာထုတ်ဆင့်ရာ မည်သို့ဖြစ်ပွားသည် }

ထုတ်ဆင့်စေ။*

Issue *

Date for appearance + (return of process +)

(လာရောက်ရန်) (အမိန့်ဆင့်စာပြန်သွင်းရန်) ရက်နေ့ }

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

Result of process

အမိန့်ဆင့်စာထုတ်ဆင့်ရာ မည်သို့ဖြစ်ပွားသည် }

Entries in Register of Revenue Recovery Proceedings completed and Register
initialled. Case closed.

အခွန်တော်တောင်းခံမှုမှတ်ပုံစာရင်းစာအုပ်တွင် ရေးသွင်းရန်ရှိသမျှရေးသွင်းပြီးစီး၍၊ မှတ်ပုံစာရင်း
စာအုပ်တွင်လက်မှတ်တံရေးထိုးပြီးလျှင် အမှုကိုပိတ်ထားလိုက်သည်။

Date } _____
နေ့စွဲ }

{ Revenue Officer.
အခွန်တော်အရာရှိ။

(*) State the kind of process to be issued.
(*) ထုတ်ဆင့်ရန်အမိန့်ဆင့်စာမျိုးကိုရေးသားဖော်ပြရမည်။

To be filled up under orders of Township
or other officer.
မြို့နယ်အရာရှိ၊ သို့မဟုတ်အခြားအရာရှိ၏အမိန့်အရရေးသားရမည့်

Report by the Township or other Remission Officer.
မြို့နယ်အရာရှိ၊ သို့မဟုတ် အခွန်တော်လွှတ်ငြင်းခင်းသားခွင့်ပေးသော အခြားအရာရှိ၏အမိန့်ရင်ခံစာ။

1	2	3	4	5	6	7	8	9	10
Year and number of holding ပိုင်ဆိုင်သူ ဝင်နံပါတ်။	Soil class. မြေမျိုးအတန်း။	Cultivated area. မွက်ဖျိုးလုပ်ကိုင်သည့်ဧရိယာ။	Rate of assessment စည်းကြပ်သည့် အခွန်တော်နှုန်း။	Revenue including cultivated area. မွင်ကြေးသင်္ဂါ မွက်ဖျိုးလုပ်ကိုင်သည့်ဧရိယာပေါ်တွင် ပါဝင်သည့် အခွန်တော်။	Normal return as assumed by Officer on cultivated area ကြေးတိုင်ဝန်ခန့်မှန်းသည့် အတိုင်း၊ မွက်ဖျိုးလုပ်ကိုင်သည့်ဧရိယာပေါ်တွင် ယူဆထားသည့် သီးနှံမည်မျှ။	Actual output as fixed by inspection. ကြည့်ရှုစစ်ဆေးရာတွင်သတ်မှတ်သော မွက်ဖျိုးလုပ်ကိုင်မှု၏ သီးနှံမည်မျှ။	Amount of damage Column 6. မွက်ဖျိုးလုပ်ကိုင်မှု၏ သီးနှံမည်မျှ။	Proportion of revenue to be remitted. Column 6 + Column 8. လွှတ်ငြင်းခင်းသည့် အခွန်တော်၏ အချိုးအစား။	Amount of revenue to be remitted. Column 5 x Column 9. လွှတ်ငြင်းခင်းသည့် အခွန်တော်ငွေပေါင်း။

RECEIPT.
ပျောက်ပွားရရှိကြောင်း ပြောလက်မှတ်။

Application No. }
ပျောက်ပွားနံပါတ်

Kwin name and number }
ကွမ်အမည်နှင့်နံပါတ်

Name of applicant }
ပျောက်ပွားမည့်

Residence of applicant }
ပျောက်ပွားနေရပ်

Year and number of holding }
ခုနှစ်နှင့်ပိုင်နံပါတ်

Date fixed for inspection }
ကြည့်ရှုစစ်ဆေးရန်သတ်မှတ်သည့်နေ့ရက်

Date }
နေ့

Signature of Township Officer.
မြို့နယ်အရာရှိလက်မှတ်။

Township.
မြို့နယ်။

To be torn off and given to applicant.
နှုတ်ပြီးလျှင် ပျောက်ပွားသူအား ပေးရမည်။

[ON REVERSE.]

Aggregate Proceedings No. of 19 19 .

I. Inspected holding on _____; crops
 already not removed.

(1) Rupees _____ remitted.

Forwarded to the Deputy Commissioner for entry in assessment list and tax-tickets.

Date _____

Township Officer.

(2) Remission of rupees _____ recommended.

Forwarded to the Subdivisional Officer.

Date _____

Township Officer.

II. Inspected holding on _____; crops
 already not removed.

(1) Rupees _____ remitted.

Forwarded to the Deputy Commissioner for entry in assessment list and tax-tickets.

Date _____

Subdivisional Officer.

(2) Remission of rupees _____ recommended.

Forwarded to the Deputy Commissioner.

Date _____

Subdivisional Officer.

III. Rupees _____ remitted.

Date _____

Deputy Commissioner.

IV. Entered in the assessment list and tax-tickets.

Date _____

Akunwun.

Further short note, if required, may be entered below.

L.R. IV—MINERAL 1

Licence for Quarrying or Collecting.

[Direction 192.]

DISTRICT.

, son of
 village, township, is hereby authorized to quarry or collect
 (a) cubic feet of in the (b)
 kwin of village-tract, township, with the following
 boundaries :—

- North—
- East—
- South—
- West—

(a) In words and figures.
 (b) Here enter village-tract, towns or parts as the case may be.

on payment of royalty at the rate of per 100 cubic feet and subject to the conditions given below. The royalty is payable to the (c) of the : This licence is not transferable.

(c) Village headman or other officer as the case may be.

Dated 19 Signature of Officer issuing licence.

CONDITIONS.

- (1) This licence expires on the 30th June next following the date of issue and shall then be returned to the officer by whom it was issued.
- (2) Royalty shall be paid as soon as the mineral has been quarried or collected and before it is removed for sale or otherwise.
- (3) No royalty shall be levied in the case of—
 - (a) laterite ; or stone required for municipal or local public roads ;
 - (b) any stone required for irrigation works, railway ballast or public works ;
 - (c) clay required for domestic use or for making bricks for works of public utility or religious buildings *within* 10 miles of the place of extraction ; or
 - (d) clay required for making bricks for such works or buildings distant more than 10 miles from the place of extraction, when the Deputy Commissioner has granted the licence under Direction 192, *explanation (d)*.

[REVERSE].

Date.	Number of the cubic feet quarried.	Amount of royalty paid.	Signature of officer to whom the royalty is paid.

Land Revenue IV.—MINERAL 2.

[COUNTERFOIL]
LICENCE TO EMPLOY WORKMEN FOR
*** QUARRYING OR COLLECTING OR**
DIGGING _____ OR

_____ DISTRICT.

(Burma Land Revenue Direction 192)
(Town and Village Lands Direction 63)

_____ , son of _____ ,
residing at _____ village, _____ township,
is hereby authorized to employ _____ workmen to
(a) Name of Mineral. * quarry or collect or dig (a) _____
in the _____ of _____ within the
following boundaries :—

- North—
- East—
- South—
- West—

on payment in advance of a fee of _____ † rupees.
for each workman employed, making a total payment
of _____ rupees _____ Village-tract.
‡ He may remove the clay to _____
This licence expires on the 30th June 19 _____ and shall
then be returned to this office.
This licence is not transferable.

Dated _____ 19 _____
Signature of Officer
issuing licence.

* Cancel alternative words when not required.
† In respect of clay if this sum exceeds Rs. 20, one-half
should be payable in advance and the other half on such date as
the officer issuing the licence may decide.
‡ Cancel this sentence if the licence is for minerals other
than clay.

Land Revenue IV.—MINERAL 2.

LICENCE TO EMPLOY WORKMEN FOR
*** QUARRYING OR COLLECTING OR**
DIGGING _____ OR

_____ DISTRICT.

(Burma Land Revenue Direction 192)
(Town and Village Lands Direction 63)

_____ , son of _____ ,
residing at _____ village, _____ township,
is hereby authorized to employ _____ workmen to
(a) Name of Mineral. * quarry or collect or dig (a) _____
in the _____ of _____ within the
following boundaries :—

- North—
- East—
- South—
- West—

on payment in advance of a fee of _____ † rupees
for each workman employed, making a total payment
of _____ rupees _____ Village-tract.
‡ He may remove the clay to _____
This licence expires on the 30th June 19 _____ and shall
then be returned to this office.
This licence is not transferable.

Dated _____ 19 _____
Signature of Officer
issuing licence.

* Cancel alternative words when not required.
† In respect of clay if this sum exceeds Rs. 20, one-half should
be payable in advance and the other half on such date as the
officer issuing the licence may decide.
‡ Cancel this sentence if the licence is for minerals other than
clay.

AMENDMENTS

OF

THE UPPER BURMA LAND REVENUE MANUAL

APPENDIX

Page

1. Pamphlet No 1 of 1939 (Reprint) A 1
2. The Burma Laws (Adaptation) Act.
Burma Act No. XXVII of 1940. A10
3. Burma Act No. XI of 1945. A11
4. Burma Act No. VII of 1947. A12
5. The Chin Special Division (Extension of Laws A13
Act, 1948. [Act No. XLVIII of 1948.]
6. The Kayah State Act No. II of 1959. A15
7. The Kayah State Act No. I of 1960. A17
8. The Shan State Act No. I of 1960. A18

**The Upper Burma Land Revenue Manual
(1939 Reprint)**

Pamphlet No. 1

1. *Pages 55-57. (i) For Rule 52, substitute the following : -*

" 52. A grant, free at land revenue, of unoccupied land at the disposal of Government for the erection of a religious edifice or for an unremunerative public purpose without payment of the value of such land may be made by the Collector -

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

For the purpose of this rule the value of the land shall be taken to be the market value of similar non-State land *plus* the capitalised value of the land revenue calculated at twenty times the land revenue which would be assessed annually on the land, if the land were cultivated.

(ii) *For Rule 53 substituted the following : -*

" 53. (1) A revenue-free grant, for a like purpose, of land over which occupancy rights have been acquired may be made by the Collector with a sanction, if any, required by Rule 52 subject to the payment by the applicant of the capitalised value of the land revenue calculated at twenty times the land revenue which should be assessed annually on the land and subject also to the prior surrender to Government of all rights in the land held by the person occupying if which surrender, in the case of land other than State land shall be made by the execution of a registered deed of gift. Such surrender may be accepted on behalf of Government by the authority empowered to sanction the grant :

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

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

(ii) *For Rule 53A, substitute the following : -*

"53A. In case in which the land is required for consecration as the site of a *boddha thein*, no payment shall be demanded and a grant, free of land revenue, may be made by the Collector with the sanction, if any, required by Rule 52 of 53."

(iv) In Rule 55 *delete* the words " Rule 52 of. "

2. Page 85.—In the second line of column 2 of the table in the footnote under the symbol † to Rule 148 add the word "Myitkyina" after the word "Sagaing".

[Letter No. 773—28-63, dated the 8th October 1936, from the Secretary to the Financial Commissioner, Burma, to the Commissioner of Settlements and Land Records.]

3. Page 104.—Cancel Notification D (Revenue Department Notification No. 102, dated the 19th July 1928).

[Department of Lands and Revenue (Land Revenue Branch) Notification No. 42, dated the 3rd June 1940.]

4. Page 127.—In the first sentence of clause (1) of Direction 30 insert the word "unremunerative" between the words "or" and "public" and in the concluding sentence thereof for the article "a" between the words "for" and "public" substitute the words "an unremunerative".

5. Page 128.—In the first line of clause (3) of Direction 30 insert the word "unremunerative" between the words "for" and "public".

6. Pages 129-30.—(i) In the third line of Direction 31 for the word and figures "Rule $\frac{53A(1)}{34(1)}$ " substitute the word and figures "Rule $\frac{53A}{34}$ ".

(ii) In the first sentence of both the clauses (1) and (2) of Direction 32 for the article "a" between the words "for" and "public" substitute the words "an unremunerative".

(iii) For clause (3) of Direction 32 substitute the following:—

"In accordance with a long established usage, limited areas of land, say, half to three-quarters of an acre in each case, or possibly a little more in rural areas and a little less in urban areas, may be granted for religious edifices and Rule $\frac{52}{32}$ permits the grant, free of revenue, of unoccupied land at the disposal of Government both for religious edifices and for unremunerative public purposes without payment.

The proviso to Rule $\frac{53(1)}{33(1)}$ further permits of revenue-free grants, for similar purpose without payment, of limited areas of land over which occupancy rights have been acquired. If in any case the capitalised value of the land revenue under Rule $\frac{53(1)}{33(1)}$ exceeds Rs. 50, the applicant should in the first place be invited to reduce the area so as to render it eligible, under the proviso to the rule, for a revenue-free grant without payment. If he is unwilling to do so, he will be required to pay the capitalised value, provided that if the Deputy Commissioner considers that the case calls for a special dispensation by the Financial Commissioner under Rule $\frac{53(2)}{33(2)}$ he should report it for the recommendations of the Commissioner. Whether any payment is to be made or not the area granted must in no case exceed what is essential for the purpose for which the grant is desired, regard being had to the area already held for a similar purpose in the neighbourhood."

7. Page 131.—Delete clauses 5 and 6 of Direction 32.

8. Pages 132 and 133:—(i) In the seventh line of clause (1) of Direction 32A for the word and figures " Rule ³³ " substitute the word and figures " Rule ^{53 (1)} " " _{33 (1)} "

(ii) For the last sentence of clause (1) of Direction 32A substitute the following :—

" In other cases a written declaration by the occupier will suffice to enable the land to be granted under Rule ^{53 (1)} " " _{33 (1)} "

(iii) In the first sentence of clause (2) of Direction 32A insert the word " unremunerative " between the words " or " and " public "

[Financial Commissioner's Office Memorandum No. 335—1L-18 (39-40), dated the 10th August 1940]

9. Page 169.—For the footnote to Direction 137 (1) under the symbol † substitute the following :—

" † In the Tharrawaddy District the date has been altered to the 1st February in the case of gram grown as a single crop and maize and the 15th February in respect of other crops "

[Financial Commissioner's Office Memorandum No. 571—5R-58, dated the 22nd December 1939.]

10. Page 181.—For Direction 169 substitute the following :—

" 169. The Township Officer is responsible that there is no undue delay by headmen in collecting revenue, and in issuing notices of demand under Rule ¹⁵⁸ ₈₆ when it is not paid; when any headman has failed to pay in the revenue promptly and has taken no steps to recover the arrears, the Township Officer should proceed to the spot and enquire into the cause of delay.

The headman should be required to apply for recovery of arrears immediately on the expiry of the time fixed in the notice of demand. Except when otherwise directed by the Deputy Commissioner every application for the recovery of arrears of revenue must be made by the headman to the Township Officer, who on receipt of the application will use his discretion whether to issue process immediately or make further efforts at recovery by personal influence.

Headmen ordinarily pay revenue into the sub-treasury at the township headquarters, and the Township Officer is also furnished with half-monthly statements of arrears outstanding from the Deputy Commissioner's Office, so that he is able to discover promptly any delay in collections."

[Financial Commissioner's Office Memorandum No. 208—^{2L-13} ₃₆₋₄₀, Part II, dated the 8th April 1940.]

11. Page 188.—After Direction 178A insert the following as a new Direction :—

" 178B. Rule 95 (3) contains no express prohibition against the sale of land belonging to a non-agriculturist but sales under this rule are none-the-less subject to the provisions of section 15 of the Land Alienation Act.

The provision in Rule 170 (3) that the sale of occupancy rights in cultivated State land shall be restricted to agriculturists fulfils the requirement of section 15 of the Land Alienation Act, but as regards non-State land although there is no express prohibition sales are none-the-less subject to the provisions of section 15 of the Land Alienation Act "

[Financial Commissioner's Office Memorandum No. 324—2L-12, dated the 16th December 1940.]

12. Page 193.—(i) At the end of Direction 187 add the following :—

" A Revenue Officer who is empowered to recover the arrears of revenue may under Process Fees Rule 20 when satisfied that the defaulter has not the means of payment of such fees remit them in whole or in part by written order setting forth the grounds of his opinion. This power may be exercised whether the arrears of revenue have been recovered or not."

(ii) Cancel Direction 188.

[Financial Commissioner's Office Memorandum No. 613—1L-4, dated the 24th September 1936.]

13. Pages 194 and 195.—Add the following to the end of Direction 191 :—

" The combined order in Form $\frac{\text{Land Revenue III}}{\text{U.B. Notice 8 or 8A}} / \frac{\text{Land Revenue III}}{\text{L.B. Notice 14 or 14A}}$ requiring payment and attaching defaulter's land under Rule $\frac{170 (1)}{95 (1)}$ will be treated as a warrant of attachment for the purpose of process fees and will not be charged a double fee both as a notice and as a warrant of attachment it will however be entered both as a warrant in column (9) and as a notice in column (6) in the Register of Revenue Recovery Proceedings $\frac{\text{Land Revenue III}}{\text{U.B. Notice 7 A}} / \frac{\text{Land Revenue III}}{\text{L.B. Notice 12}}$ for statistical purposes unless a notice in Form $\frac{\text{U.B. Notice 7 A}}{\text{Land Revenue III}} / \frac{\text{L.B. Notice 12}}{\text{Land Revenue III}}$ has already been issued in the same proceedings and entered in the register."

[Financial Commissioner's Office Memorandum No. 397—2L-11, dated the 11th October 1940.]

14. Pages 223 and 224.—(i) For the figures " 15th " and " 123 " in Direction 278 substitute the figures " 13th " and " 64 " respectively.

(ii) For the figures " 96 " in Direction 279 substitute the figures " 64 "

[Financial Commissioner's Office Memorandum No. 881—1L-1, dated the 27th January 1940.]

15. Page 231.—Delete the existing expression " (Directions 332—336 regarding transfers of land between Government Departments and also between Government and the Burma Railways being under revision are not reproduced.) " under Chapter XIX and insert the following revised Directions with headings :—

" TRANSFERS OF LAND BETWEEN GOVERNMENT DEPARTMENTS AND BETWEEN GOVERNMENT AND THE RAILWAY BOARD.

Transfers of Land to and from all Government Departments except the Defence, Civil Aviation and Posts and Telegraphs Departments, and the Railway Board.

332. Commissioners of Divisions are empowered to sanction the transfer of State waste land to a Department of Government (other than the Defence and the Posts and Telegraphs Departments and the Railway Board), except in cases which are likely to form important precedents or where the value of the land exceeds Rs. 10,000. Where the value of the land exceeds Rs. 10,000 the sanction of the Financial Commissioner is required and where it exceeds one lakh of rupees or where important principles are involved the sanction of Government is required.

The Department desiring a transfer should apply to the Deputy Commissioner who will open proceedings and take the Commissioner's orders.

The order sanctioning the transfer of land to any Department must state clearly that if the land is no longer required by that Department it must be handed back to the Deputy Commissioner concerned for disposal, and may not be disposed of by lease or licence by the Department to which it has been transferred.

NOTE.—(1) No payment will be required for transfers under this Direction, but if land has to be acquired, the Department requiring the land will have to pay the cost of acquisition and apply to the Deputy Commissioner who will open Land Acquisition proceedings.

(2) No credit will be made for land handed back to the Deputy Commissioner even if expenditure was incurred in acquiring it. In the case of the Irrigation Department however it has been ruled that such credit may be shown in the *pro forma* administrative accounts and that the Deputy Commissioner should intimate to the Accountant-General, Burma, the credit which should be afforded to the project concerned and send, at the same time, a copy of the valuation to the Executive Engineer concerned, the valuation being based on the prevailing market rates, a principle enunciated in paragraph 485 of the Public Works Account Code.

Transfers of Land to and from the Defence Department and the Department of Agriculture and Forests.

Land required for Military purposes other than Royal Air Force purposes.

333. When land under this category is required, the Military Authorities will informally and demi-officially first obtain the Deputy Commissioner's opinion as to whether the land is suitable and available.

The Deputy Commissioner will forward his opinion through the Commissioner. Thereafter whatever action is necessary will be taken in the Administrative Departments of Government concerned. When the land has been transferred it will be shown in the Land Records maps and registers as "Defence Department land."

Land required exclusively for Royal Air Force purposes, and land required for extending a Civil Aerodrome to suit Royal Air Force requirements.

354. When land under these categories is required action will be taken in the Administrative Departments of Government concerned. When the land has been transferred it will be shown in the Land Records maps and registers if in the first of these categories as "Defence Department land" if it was originally Government waste, or as "Defence Department land (paid for by the Royal Air Force)" if the land was transferred after acquisition. If in the second of these categories the land will be shown as "Civil Aviation Department Land" if it was originally Government waste or as "Civil Aviation Department land (paid for by the Royal Air Force)" if the land was transferred after acquisition.

Transfers of Land to and from the Posts and Telegraphs Department.

335. Whenever land is required by the Posts and Telegraphs Department for the effective discharge of its functions it will apply to the Department of Lands and Revenue through the Department of Commerce and Industry to take necessary action for the transfer or acquisition of the land.

If the land required is purely Government waste land, the Lands and Revenue Department will formally transfer it on receipt of the market value to the Posts and Telegraphs Department. If the land is partly Government waste and partly private, the Lands and Revenue Department will acquire the whole of the area and make it over to the Posts and Telegraphs Department. The Posts and Telegraphs Department will be charged the cost of acquisition of the private land and also the market value of Government waste land included in the acquisition proceedings.

If the Posts and Telegraphs Department no longer requires for the effective discharge of its functions the land so transferred or made over, it should surrender the land to the Department of Lands and Revenue on receipt of its market value.

NOTE.—The expression "market value" means the market value of the land at the time of transfer from or to the Department of Lands and Revenue.

Transfers of Land to and from the Railway Board.

330. The following rules to regulate the acquisition, sale, and transfer of land by the Burma Railway Board have been prescribed by the Governor in the Department of Lands and Revenue, Land Revenue Branch, Notification No. 62, dated the 12th July 1940;—

1. The Railway Board shall remain in undisturbed possession of any land in its occupation on the 1st April 1937, subject to the conditions laid down in these rules so long as such occupation is necessary for the effective discharge of its functions.

2. If Government is of opinion that land in the occupation of the Railway Board is not being used for the purposes originally intended and is not required by the Railway Board for the effective discharge of its functions, Government shall be entitled to resume possession of the land and in the event of a difference of opinion arising between Government and the Railway Board to refer the matter to the Governor for decision.

3. Government shall acquire and hand over to the Burma Railway Board any land in Burma required by the Board for the effective discharge of its functions, on payment—(a) if the land is not in the immediate occupation of Government, of the costs of acquisition, or (b) if the land is in its immediate occupation, the market value of the land.

NOTE 1.—(a) Land not in the immediate occupation of Government means land in the occupation of third parties, and land over which third parties have rights, the exercise of which is incompatible with occupation by the Railway Board, and (b) land in the immediate occupation of Government means land which is actually being used for any purpose by Government, and all waste and other lands in respect of which there are no rights adverse to Government.

NOTE 2.—In respect of lands in class (a) the expression "costs of acquisition" in the rule means—

- (i) the market value of full proprietary rights in the land *plus*
- (ii) all payments made by Government under section 15, read with sections 23 and 24 of the Land Acquisition Act *plus*
- (iii) the charges on account of special establishment employed in connection with the acquisition *minus*
- (iv) the market value of all rights extinguished by the acquisition proceedings.

In cases in which the rights extinguished amount to full proprietary rights over the entire area without payment of land revenue, item (iv) will have the same value as item (i). In all other cases it will be less.

NOTE 3.—The expression "market value" in the rule and the expression "market value of full proprietary rights" in paragraph 2 (1) of this Note include the capitalised value of land revenue only where the transfer of land causes actual loss of land revenue to Government. For instance, the capitalised value of land revenue should not be included in the market value of waste land on which land revenue would be leviable by Government if it were occupied for purposes in respect of which land revenue would be payable.

4. If the Railway Board no longer requires for the effective discharge of its functions the land so handed over, it may relinquish or re-transfer the land to Government on receipt of its market value.

Land which was handed over by Government free of cost to the Railway Board shall however be relinquished to Government free of cost.

NOTE.—The expression "market value of the land" in this rule means the market value at the time of transfer or relinquishment to Government. In cases where the capitalised value of land revenue was included in the value of the land at the time of its original acquisition, the capitalised value should also be included in the market value at the time of transfer or relinquishment.

5. If Government does not desire to assume possession on the foregoing terms, the Railway Board shall be free to dispose of the land to a third party in such manner as it thinks fit after consultation with Government regarding the manner of disposal and conditions, if any, which should be laid down for the use of the land after sale.

6. The Railway Board shall make its own arrangements for the leasing or licensing to a third party of land which is in its possession but not immediately required for the effective discharge of its functions,

INSTRUCTIONS FOR THE UPKEEP OF THE REGISTER OF
BOUGHT IN AND RESUMED LANDS.

1. This register will be maintained in such Deputy Commissioner's Office as the Commissioner may prescribe. It is intended to enable the Deputy Commissioner to keep an eye on the disposal of lands taken over by Government in revenue or agricultural loan recovery proceedings or on the eviction of non-agriculturists, etc. A separate part or volume of the register should be set apart for each township.
2. *Column (1).*—The serial number for each township should run in a separate series for each agricultural year ending on the 30th June.
3. *Columns (2) to (5).*—Particulars in respect of each holding should be entered as soon as the land becomes "reserved" under the rules or is taken over by Government under special orders.
4. *Columns (6) to (9).*—Particulars of disposal should be entered in these columns.
5. *Column (10).*—A note should be made in this column when the land ceases to be reserved and is thrown open to occupation by applicants or squatters in the ordinary way.
6. The Register should be produced before the Deputy Commissioner twice a year in order that orders for disposal may not be overlooked. Where it has not been possible to give effect to such orders within a reasonable period, the Deputy Commissioner will decide whether the reservation should be continued. If the land is thrown open to cultivation, steps should be taken to see that the defaulter is not allowed to re-occupy the land without penalty.

THE BURMA LAWS (ADAPTATION) ACT
Burma Act XXVII, 1940. (2nd November 1940)

The Upper Burma Land and Revenue Regulation
(Regulation III, 1889)

For sections 1 and 2 substitute—"1. This Regulation extends to Upper Burma only [excluding the Thayetmyo District"].

In section 23, clause (a) for "hitherto" substitute "formerly". In clause (e) for "commencement of this Regulation" substitute "13th July, 1889".

In sections 24 (1) and 27 (4) for "commencement of this Regulation" substitute "13th July, 1889".

In section 27 (6) for "at the commencement of this Regulation" substitute "on the 13th July, 1889".

In section 29 (1) omit "As soon after the commencement of this Regulation as circumstances permit".

Omit section 32.

In section 37 (1) (c) omit "fisheries".

In sub-section (2) omit "and fixed engines in fisheries or waters connected therewith".

In section 38 (2) for "immediately before the commencement of this Regulation" substitute "on the 13th July, 1889".

Omit section 48, sub-section (3) of section 51, section 52, and clause (x) of section 53 (2)

THE UPPER BURMA LAND AND REVENUE
REGULATION (AMENDMENT) ACT, 1945.

BURMA ACT NO. XI OF 1945.*

WHEREAS it is expedient to amend the Upper Burma Land and Revenue Regulation;

AND WHEREAS by Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof;

NOW THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows:—

title
reference-

1. (1) This Act may be called the Upper Burma Land and Revenue Regulation (Amendment) Act, 1945.

(2) It shall come into force on such date as the Governor may, by notification, appoint.

amendment
in section
of the
Upper Burma
Land and
Revenue
Regulation.

2. In section 50 of the Upper Burma Land and Revenue Regulation, the following shall be inserted as clause (a), namely:—

“(a) regulating claims to remission of any revenue paid or payable under this Regulation and providing that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty per centum of the revenue payable may be imposed by way of penalty, and providing for the realisation of such surcharge as if it were an arrear of land revenue”.

THE UPPER BURMA LAND AND REVENUE REGULATION
(AMENDMENT) ACT, 1947.

[BURMA ACT NO. VII OF 1947.]

WHEREAS it is expedient to amend the Upper Burma Land and Revenue Regulation (Regulation No. III of 1889);

AND WHEREAS by Proclamation dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof;

NOW THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows:—

1. (1) This Act may be called the Upper Burma Land and Revenue Regulation (Amendment) Act, 1947.

(2) It shall extend to the whole of British Burma.

2. Section 22 and the heading "*Thathameda-Tax*" of the Upper Burma Land and Revenue Regulation (hereinafter referred to as the said Regulation), *shall be omitted.*

3. For sub-section (2) of section 31 of the said Regulation, the following *shall be substituted*, namely:—

"Whenever the rights of any owner or occupier of any land are infringed by the occupation or disturbance of the surface of the said land, either by the Government in the exercise of the rights and powers referred to in sub-section (1), or by any person to whom the Government may have disposed of such rights and powers in regard to the said land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

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

4. For clause (d) of sub-section (3) of section 31 of the said Regulation, the following *shall be substituted*, namely

"For prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences."

5. Clause (a) of sub-section (1) of section 37 of the said Regulation *shall be omitted.*

THE CHIN SPECIAL DIVISION
(EXTENSION OF LAWS) ACT, 1948.
(Act XLVIII, 1948.) (22nd October, 1948)

Whereas it is expedient to extend the provisions of certain enactment to the Chin Special Division of the Union of Burma, it is hereby enacted as follows:-

1. This Act may be called the Chin Special Division (Extension of Laws) Act, 1948.

2. No enactment in force in the Union at the date of the coming into operation of the Constitution, other than the enactments in the Schedule with the exceptions and with the modifications therein set forth, shall apply to the Chins in the Chin Special Division:

Provided that the President may, by notification, delete any enactment from the Schedule or extend, without modification, any enactment not already applying to the Chins by inserting such enactment in the Schedule.

3(1) In the application to the Chin Special Division of the enactment for the time being in force in the Union of Burma the powers exercisable by the President thereunder may, without prejudice to the exercise thereof by the President and so as not to conflict therewith, be exercisable by the Minister.

(2) For the purposes of the Chin Special Division the powers of the Financial Commissioner and of the Excise Commissioner may be exercised by the Commissioner of the Chin Special Division.

[Sections 2 & 3(2) are corrected vide Act No. IX of 1957]

SCHEDULE (PART I)

(See Section 2)

Enactment Deemed Applicable to Chins.

Subject	Extent of application	Modifications
<p data-bbox="341 924 592 1123">The Land Acquisition Act</p> <p data-bbox="349 1333 633 1606">Upper-Burma Land and Revenue Regulation</p>		

**THE KAYAH STATE ADMINISTRATION AND EXTENSION
OF LAWS ACT, 1959.**

[KAYAH STATE ACT No. II of 1959.]

It is hereby enacted as follows : -

1. (i) This Act shall be known as the Kayah State Administration and Extension of Laws Act, 1959, and
(ii) It shall come into force at once.
2. The head of the State may, for administrative, including revenue purposes, -
 - (i) divide Kayah State into divisions and each of those divisions into districts, and vary the limits of those divisions and districts, and
 - (ii) divide each of those districts into subdivisions, each of the subdivisions into townships and each of those townships into circles, and vary the limits of these subdivisions, townships and circles.
3. (i) The enactments (as amended up to date) mentioned in the Schedule together with the rules made there under shall be applicable to the Kayah State ;
(ii) They shall come into force in such local areas and on such date or dates as the Head of the State may, by notification, appoint and different dates may be appointed for different enactments and areas.
4. All further amendments to any of the said enactments and rules thereunder made by any competent authority on the date of notification enforcing any enactment shall, unless otherwise mentioned, be deemed to be part of the enactment brought into force.
5. For the purpose of facilitating the enforcement of any enactment mentioned in the Schedule, the Head of the State may by notification, make such further modifications and adaptations, not affecting the substance, as may be necessary or proper to adapt it to the conditions existing in any local area.
6. Whenever an expression mentioned in the first column of the table hereunder shown occurs in any enactment appearing in the Schedule, unless the expression is, by section 7 of this Act expressly directed to remain unchanged, there shall be substituted therefor the expression set opposite to it in the second column of the said Table : -

Table of General Adaptations

President, President of the Union or President of the Union of Burma.	Head of the State.
Union of Burma or Burma	Kayah State.
Chief Revenue Authority, Chief Controlling Revenue Author- ity or Financial Commissioner.	Chief Revenue Authority or any officer appointed by the Head of the State for that purpose.

7. (i) The last two expressions " Union of Burma " appearing in sub-section (2) of section 29 of the Prisoners Act, shall remain unchanged ;

(ii) The expression " President of the Union " appearing in section 33 of the Prisoners Act, shall remain unchanged.

SCHEDULE

Agricultural Produce Markets Act.
 Agriculturists Loans Act.
 Antiboycott Act.
 Births, Deaths & Marriages Registration Act.
 Canal Act.
 Cattle Trespass Act.
 Defile Traffic Act.
 District Cesses Act.
 Embankment Act.
 Epidemic Diseases Act.
 Ferries Act.
 Government Buildings Act.
 Hackney Carriage Act.
 Highways Act.
 Identification of Prisoners Act.
 Inland Steam Vessels Act.
 Land Improvement Loans Act.
 Leprosy Act.
 Local Authorities Loans Act.
 Local Authorities Pensions and Gratuities Act.
 Municipal Taxation Act.
 Obstructions in Fairways Act.
 Picketing Act.
 Police (Incitement to Disaffection) Act.
 Prisoners Act.
 Prisons Act.
 Registration Act.
 Revenue Recovery Act.
 Rural Self-Government Act.
 Stage Carriages Act.
 Stamp Act.
 Tolls Act.
 Towns Act.
 Vaccination Act.
 Village Act.
 Water Hyacinth Act.

THE KAYAH STATE LAND AND REVENUE ACT, 1960.

[KAYAH STATE ACT NO. 1 OF 1960.]

Whereas it is expedient to make provisions for the assessment and collection of land revenue in the Kayah State.

It is hereby enacted as follows :—

1. (i) This Act shall be known as the Kayah State Land and Revenue Act, 1960 ; and

(ii) It shall come into force on such date or dates as the Head of the Kayah State may by notification appoint and different dates may be appointed for different areas.

2. The Upper Burma Land and Revenue Regulation as effective on the first day of January, 1947, and as amended by the Union of Burma Adaptation of Laws) Order, 1948, hereinafter referred to as the Regulation shall be in force in the Kayah State with the following modifications :—

(i) Sections 1 and 2 shall be omitted.

(ii) Sub-section (1) of section 3 shall be omitted.

(iii) For sub-section (6) of section 3, the following shall be substituted :—

“(6) ‘ Headman ’ includes a village headman, a wardheadman appointed under section 5 of the Towns Act and any other person fulfilling the functions of a headman under the customary law and recognized as such by the State Government.”

(iv) Sections 8 and 9 of the Regulation shall be omitted and the following shall be substituted as section 8 :—

“ 8. The Head of the State may by notification 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 prescribe the time for and manner of presenting and the procedure for dealing with appeals.”

(v) For section 23 of the Regulation, the following shall be substituted :—

“ 23. ‘ State Land ’ (in the following sections of this Regulation) means land belonging to the Kayah State or at the disposal of the Kayah State Government and include :—

(a) Land hitherto at the disposal of a *Sawophya* but excluding land already so disposed of or retained by him before the 1st October 1959 ;

(b) Waste land and land included within reserved forests ;

(c) Land which has been under cultivation but has been abandoned and to the ownership of which no claim is preferred within two years from the commencement of this Regulation ; and

(d) Islands and alluvial formations in rivers and lakes.”

(vi) Section 31 of the Regulation shall be omitted.

(vii) The term “ Head of the Kayah State ” shall be substituted wherever the term “ President of the Union of Burma ”

**THE UPPER BURMA LAND AND REVENUE REGULATION
(APPLICATION) ACT, 1960**

[SHAN STATE ACT No. I of 1960.]

Whereas it is expedient to make provisions for the assessment and collection of land revenue in the Shan State.

It is hereby enacted as follows : -

1. (i) This Act shall be called the Upper Burma Land and Revenue Regulation (Application) Act, 1960 ; and

(ii) It shall come into force on such date or dates as the Head of the Shan State may appoint and different dates may be appointed for different areas.

2. The Upper Burma Land and Revenue Regulation as effective on the first day of January, 1947 and as amended by the Union of Burma (Adaptation of Laws) Order, 1948, hereinafter referred to as the Regulation, shall come into force in the Shan State with the following modifications : -

(i) Sections 1 and 2 *shall be omitted.*

(ii) Sub-section (1) of section 3 *shall be omitted.*

(iii) *For* sub-section (6) of section 3 the following *shall be substituted* : -

" (6) 'headman' includes a village headman, a wardheadman appointed under section 5 of the Towns Act and any other person fulfilling the functions of a headman under the customary law and recognized as such by the Commissioner of the Division."

(iv) *For* section 23, the following section *shall be substituted* : -

"23 ' State land' shall mean -

(a) land wholly or partly at the disposal of the Government of the Shan State ;

(b) land formerly at the disposal of the chief of State, excluding land so disposed of or retained by him before 27th April 1959 ;

(c) islands and alluvial formations in rivers and lakes ;

Provided that -

(i) no land shall be deemed to be state land which has been uninterruptedly occupied and worked by an individual or his predecessors in title for a period of 12 years preceding the date of notification bringing this regulation into force ; and

(ii) in case of any dispute the Resident shall decide whether any particular land is state land or not."

(v) Section 31 *shall be omitted.*

(vi) The term " Government " wherever it appears in the Regulation shall mean the Shan State Government.

(vii) The words " Head of the Shan State " *shall be substituted for* the words " President of the Union " wherever they appear.

3. All proceedings relating to matters dealt with by the Regulation and pending at the time this Act comes into force before officers by whom the said proceedings would be cognizable under the Regulation shall be deemed, so far as may be, to have been commenced under the provisions of the Regulation.

4. The notifications or parts thereof, shown below shall be deemed to be cancelled in the areas and on the dates this Act is brought into force:-

- (i) Political Department Notification No. 3, dated the 28th January, 1897, relating to " Officers having jurisdiction under the Upper Burma Land and Revenue Regulation in the Shan State " ;
- (ii) Political Department Notification No. 11, dated the 11th April, 1907, relating to " Officer having jurisdiction under section 26 of the Upper Burma Land and Revenue Regulation in Taunggyi and Lashio " ;
- (iii) Political Department Notification No. 44, dated the 12th December, 1907, extending section 26 of the Upper Burma Land and Revenue Regulation to and appointing revenue officers for the notified area of Lashio ;
- (iv) Political Department Notification No. 4, dated the 22nd January, 1907, appointing revenue officers to exercise jurisdiction under section 22 and Chapter IV of the Upper Burma Land and Revenue Regulation in and for Taunggyi, Loilem and Lashio ;
- (v) So much of Political Department Notification No. 3, dated the 1st January, 1914, as is concerned with appointment of revenue officers having jurisdiction under the Upper Burma Land and Revenue Regulation ;
- (vi) Political Department Notification No. 17, dated the 1st April, 1929, relating to " Officers having jurisdiction under sections 22, 26 and 37 to 46 of the Upper Burma Land and Revenue Regulation in the Civil Station of Loilem " ;
- (vii) Political Department Notification No. 38, dated the 27th December, 1933, defining the " Rules for the disposal of state land in the Shan State " ;
- (viii) Revenue Department Notification No. 77, dated the 27th May, 1913, as amended, defining the " Rules for the disposal of state land in the notified areas of Lashio, Taunggyi and Kalaw " ;
- (ix) Revenue Department Notification No. 81, dated the 18th July, 1914, relating to the " Extension of Rules for the disposal of state land in notified areas in the Shan States to the notified area of Kalaw " ;
- (x) Notification by the Commissioner, Federated Shan States, No. 70, dated the 10th August, 1931, defining the " Rules for the recovery of Revenue by Process in the notified areas of Taunggyi, Kalaw and Lashio " ;
- (xi) Revenue Department Notification No. 63, dated the 1st April, 1929, defining the " Rules for the levy and assessment of *Thathameda*-tax in the Civil Station of Loilem " ;

- (xii) Political Department Notification No. 7, dated the 2nd April, 1917, relating to the "Appointment of Revenue Officers";
- (xiii) Political Department Notification No. 2, dated the 10th January, 1917, relating to the "Appointment of Officers to collect revenue from the Kachins of North Hsenwi"; and
- (xiv) Political Department Notification No. 3, dated the 10th January, 1917, providing the "Order relating to the collection of revenue in the Kachin Circles of North Hsenwi."