

THE BURMA FINANCE ACT, 1946.

[BURMA ACT NO.XL OF 1946.]

The 28th September 1946.

[Amendment: 30.09.1947]

The following Act is published for general information:-

WHEREAS it is expedient to fix rates of income-tax and super-tax, to fix the duty on salt manufactured in or imported into British Burma, to fix maximum rates of postage under the Burma Post Office Act, to increase the duty of excise on motor spirit, sugar, liquor and matches and to increase the rates of tax on betting;

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. Short title and commencement.- (1) This Act may be called **the Burma Finance Act, 1946**
 - (2) It shall come into force on the first day of October 1946.
2. Definition of "accounting year".-In this Act, the expression "accounting year" means the period commencing on the first day of October 1946 and ending with the thirtieth day of September 1947.
3. Rates at which income-tax and super-tax are to be levied.- (1) There shall be levied for the year beginning on the first day of October 1946-
 - (a) income-tax at the rates specified in Part I of Schedule I of the Burma Finance Act, 1945, and
 - (b) super-tax for the purposes of section 55 of the Burma Income-tax Act, at the rates specified in Part II of Schedule I of the Burma Finance Act, 1945.
 - (2) In making any assessment, deduction or refund of tax for the year beginning on the first day of October, 1946, there shall be deducted for the purposes of section 15A of the Burma Income-tax Act an amount equal to one-tenth of the earned income included in his total income, but not exceeding in any case two thousand rupees, reduced in the case of a partner in a firm by the amount of the allowance for earned income deducted in making an assessment on the firm which is applicable to his share in the firm's profits.
 - (3) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Burma Income-tax Act, the expression "earned income" has the meaning assigned to it in clause (6A) of section 2 of the said Act and the expression "association of individuals" appearing in Schedule I of the Finance Act, 1945, shall be deemed to include an "association of persons".

- 3A. Salaries paid in arrears.-For the purpose of making deductions of income-tax and super-tax under sub-section (2) of section 18 of the Burma Income-tax Act on or after the first day of October, 1946, any income chargeable under the head "Salaries", which was due to an assessee before the said date, shall be excluded from the estimated income, of the assessee for the year in which the said income was received; and the income so excluded shall be deemed for all purposes of the Burma Income-tax Act to be income received in the year in which the income was due, and income-tax and super-tax thereon shall be deducted at source at the rates in force in the year in which such income shall be deemed by reason of the provisions of this section to have been received.
4. Duty on salt manufactured in or imported into British Burma.- The provisions of section 7 of the Burma Salt Act shall, in so far as they enable the Governor to impose by a notification issued under that section a duty on salt manufactured in or imported by land into British Burma, be construed as if for the accounting year they imposed such duty at the rate of rupees seven per 100 viss equivalent to 360 pounds avoirdupois of salt manufactured in or imported by land into British Burma, and such duty shall, for the purpose of the said Act, be deemed to have been imposed by notification made under that section.
5. Additional duty on imported salt.- For the accounting year there shall be levied and collected, in addition to and duty of customs imposed by or under any law for the time being in force, an additional duty of customs on salt imported into any port in British Burma as follows:-
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| Salt imported from countries other than British India. | 15 per centum of the customs duty. |
| Salt imported from British India | ... 7(1/2)per centum of the customs duty. |
6. Fixation of postal rates.- For the accounting year, the Schedule II to the Burma Finance Act, 1945, shall be inserted in the Burma Post Office Act as the first Schedule to that Act.
7. Duty on motor spirit.- Notwithstanding anything contained in sub-section (1) of section 3 of the Motor Spirit (Duties) Act or in any other law for the time being in force, for the accounting year the duty on motor spirit shall be levied at the rate of fifteen annas per Imperial gallon.
8. Duty on sugar.- Notwithstanding anything contained in clauses (i) and (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, for the accounting year, the duty on khandsart sugar shall be levied at the rate of two rupees per cwt, and the duty on all other sugar except palmyra sugar shall be levied at the rate of three rupees per cwt.
9. Duty on liquor.- Notwithstanding anything contained in sections 24 and 25 of the Burma Excise Act, for the accounting year the excise duty on beer manufactured in a brewery in Burma, on foreign spirit manufactured in a distillery in Burma including rum issued to Officers Commanding for the use of persons serving in the Regular Forces stationed in Burma for which a special rate is prescribed, and on rectified spirit manufactured in a distillery in Burma and issued to manufacturing chemists in Burma for the purpose of manufacturing tinctures and other spirituous medicinal preparations shall be levied at double the rates prescribed in column 2 of the table in Financial Department Notification No. 78, dated the 18th September 1917, as amended to date.

10. Duty on matches.- Notwithstanding anything contained in section 3 of the Matches (Excise Duty) Act, 1934, and in clause 42 of the Matches (Excise Duty) Order, 1934, for the accounting year the excise duty on matches shall be levied at double the rates prescribed in section 4 of the said Act.

11. Betting Tax.- (1) Notwithstanding anything contained in sub-section (1) of section 4 of the Betting Tax Act or in any other law for the time being in force, for the accounting year the tax on all sums paid as bets into any totalizator at any race meeting shall be levied at the rate of ten per centum of such sum.

(2) Notwithstanding anything contained in sub-section (2) of section 4 of the Betting Tax Act or any other law for the time being in force, for the accounting year a tax of ten per centum of the amount of the bet shall be levied upon every bet made with a book-maker at any race meeting.

It is hereby declared that it is expedient in the public interest that the provisions of clauses 7, 8, 9 and 10 of this Act shall have immediate effect under the Provisional Collection of Taxes Act (Act XVI of 1931).

In the name of His Majesty I assent to this Act.

H. E. RANCE,
Governor of Burma.

RANGOON, the twenty-sixth day of September 1946.

[ATTACH LIST 1] 01 SCHEDULE II. Schedule to be inserted in the Burma Post Office Act