

ပြည်ထောင်စုမြန်မာနိုင်ငံ

ဥပဒေ

အတွဲ ၃

THE BURMA CODE

VOLUME III

ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရအဖွဲ့အရ ပုံနှိပ်ဖြန့်ချိသည်။

Published under the Authority of the Government of the Union of Burma.





ပြည်ထောင်စုမြန်မာနိုင်ငံ



ဥပဒေ

အတွဲ ၃



THE BURMA CODE

VOLUME III

ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရအဓိန့်အရ ပုံနှိပ်ဖြန့်ချီသည်။

Published under the Authority of the Government of the Union of Burma.

နိဒါန်း။

ဤဥပဒေအတွဲ ၃ ကို ပြုပြင်ရာ၌ အသွဲ ၁၊ ၂ တို့ကို ပြုပြင်သည့် နည်းစံနစ်အတိုင်း စီမံထားဖြစ်ပါသည်။

သို့ရာတွင် ဤဥပဒေအတွဲပါအပိုင်း ၅ ၌၊ ယခင်ကကဲ့သို့ " အခွန်တော် " ဟူသည့်ခေါင်းတံခုတည်းသာမဟုတ်ဘဲ၊ အခွန်တော်နှင့် ဆက်စပ်လျက်ရှိသည့် " ဘဏ္ဍာရေး "ဟူသည့်ခေါင်းအသစ်တရပ်ကိုပါပူးတွဲထည့်သွင်းကာ သက်ဆိုင်ရာ ဥပဒေများကို ၎င်းခေါင်းစဉ်နှစ်ရပ်အနက် ၎င်သင့်ရာရာခေါင်းစဉ်အောက်တွင်ထည့်သွင်းထားပါသည်။

၎င်းပြင်လည်း၊ သစ်တောအက်ဥပဒေ (The Forest Act) နှင့် အင်းအိုင်အက်ဥပဒေ The Fisheries Act) တို့ကို၊ ယခင်ကကဲ့သို့ အပိုင်း ၆။—အရပ်ရင်ဆိုင်ရာစီရင်အုပ်ချုပ်ရေးသည့် ခေါင်းကြီးအောက်တွင်မထားဘဲ၊ ဤဥပဒေအတွဲပါ " အခွန်တော် "ဟူသည့် ခေါင်းစဉ်အောက်တွင်ထည့်သွင်းထားပါသည်။

ဤအတွဲပါဥပဒေအားလုံးကို၊ ၁၉၅၄ ခုနှစ်၊ ဒီဇင်ဘာလ ၃၁ ရက်နေ့တိုင်ပြင်ဆင်ထားသည့်အတိုင်းပုံနှိပ်ခြင်းဖြစ်ပါသည်။

စံညွှန့်၊
အတွင်းရေးမှူး၊ ဥပဒေပြင်ဆင်ရေးကော်မိတီ၊
တရားရေးဝန်ကြီးဌာန။

ကုန်မြို့၊ ၁၃၁၇ ခု၊ နတ်တော်လပြည့်ကျော် ၁၁ ရက်။
(၁၉၅၆ ခု၊ ဇန္နဝါရီလ ၉ ရက်။)

TABLE OF CONTENTS.

အကျဉ်းချုပ်၏ အစီအစဉ်။

PART V.—FINANCE AND REVENUE.

အပိုင်း ၅။—ဘဏ္ဍာရေးနှင့် အခွန်တော်ဆိုင်ရာ။

A. FINANCE.

က။ ဘဏ္ဍာရေး။

	PAGE. စာမျက်နှာ။
~~1. The Metal Tokens Act ...~~	~~1~~
2. The Government Securities Act	2
~~3. The Government Savings Banks Act~~	~~12~~
~~4. The Post Office Cash Certificates Act~~	~~15~~
~~5. The Financial Commissioners Act ...~~	~~16~~
~~6. The Japanese Currency (Evaluation) Act~~	~~17~~
7. The Foreign Exchange Regulation Act	18
8. The Savings Certificates Act	35
9. The Savings Stamps Act	37
~~10. ပြည်ထောင်စုမြန်မာနိုင်ငံတော်၏ ရွှေ့ဆာရက်အသုံးစရိတ်ရံပုံငွေဥပဒေ ...~~	~~၃၈~~
11. အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေ အဖွဲ့နှင့် ဘဏ်အဖွဲ့ (International Monetary Fund and Bank) ဥပဒေ	၃၉
~~12. ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ် ဥပဒေ~~ —	~~၅၂~~
13. နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်ဥပဒေ	၈၁
~~14. ငွေကြေးဖောင်းပွနှုန်း (ရည်ညွှန်းချက်များ) ဥပဒေ ....~~	~~၈၈၃~~
15. နိုင်ငံတော်ကူးသန်းရောင်းဝယ်ရေးဘဏ် ဥပဒေ	၁၀၄

B. REVENUE.

ခ။ အခွန်တော်။

1. The Land and Revenue Act	114
2. The Upper Burma Land and Revenue Regulation	132
3. The District Cesses Act	149
4. The Revenue Recovery Act	152
~~5. The Provisional Collection of Taxes Act~~	~~155~~
~~6. The Burma Income-tax Act~~	~~156~~
7. The Sea Customs Act ...	243

	PAGE. စာမျက်နှာ
8. The Land Customs Act	319
9. The Inland Bonded Warehouses Act	323
10. The Burma Excise Act	326
11. The Burma Salt Act	351
12. The Sugar (Excise Duty) Act	361
13. The Matches (Excise Duty) Act	363
14. The Cigarettes Duty Act	368
15. The Motor Spirit Duties Act	371
16. The Finance Supplementary and Extending Act, 1931 ...	372
17. The Iron and Steel Duties Act	373
18. The Silver (Excise Duty) Act	374
19. The Betting Tax Act	375
20. The Burma Stamp Act	377
21. The Burma Stamp (Amendment) (Validating) Act ...	427
22. The Forest Act	427
23. The Fisheries Act	455
24. The Entertainment Tax Act	[illegible]
25. The Control of Imports and Exports (Temporary) Act ..	47
26 ဧရာဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်း ခွန်အက်ဥပဒေ	၄၇၃
27. ဟော်တယ်နှင့်ပျော်ပွဲစားရုံ ခွန်အက်ဥပဒေ	၄၀၂
28. ဘဏ္ဍာ ခုနှစ်၊ ချောင်းခွန်အက်ဥပဒေ	၄၉၀
29. ဘဏ္ဍာ ခုနှစ်၊ အကောက်သော်ခွန်နှုန်း ဇယား	၅၀၇

PART V.—FINANCE AND REVENUE.

အပိုင်း ၅။—ဘဏ္ဍာရေးနှင့်အခွန်တော်ဆိုင်ရာ။

A.—FINANCE.

က၊—ဘဏ္ဍာရေး။

THE METAL TOKENS ACT.

[INDIA ACT I. 1889.] (1st February, 1889.)

1. * * * *

2. In this Act, "issue" means to put a piece of metal into circulation for the first time for use as money in the Union of Burma, such piece having been [illegible] contravention of this Act or brought into the Union of Burma [illegible] land in contravention of any notification for the time being in force [illegible] section 19 of the Sea Customs Act. Definition.

3. No piece of copper or bronze or of any other metal or mixed metal, which, whether stamped or unstamped, is intended to be used as money, shall be made in the Union of Burma. Prohibition of making by private persons of pieces of metal to be used as money.

4. (*1*) In either of the following cases, namely:— Penalty for unlawful making, issue or possession of such pieces.

(*a*) if any person makes in contravention of the last foregoing section, or issues or attempts to issue, any such piece as is mentioned in that section,

(*b*) if any person has in his possession, custody or control any such piece as is mentioned in the last foregoing section, with intent to issue the piece,

the person shall be punished,

(i) if he has not been previously convicted under this section, with imprisonment which may extend to one year, or with fine, or with both; or

(ii) if he has been previously convicted under this section, with imprisonment which may extend to three years, or with fine, or with both.

(*2*) If any person is convicted of an offence under sub-section (*1*), he shall, in addition to any other punishment to which he may be sentenced, forfeit all such pieces as aforesaid, and all instruments and materials for the making of such pieces, which may have been found in his possession, custody or control.

(*3*) If in the trial of any such offence the question arises whether any piece of metal or mixed metal was intended to be used or to be issued for use as money the burden of proving that the piece was not intended to be so used or issused shall lie on the accused person.

Cognizance of offences under the last foregoing section.

5. (*1*) The offence of making, in contravention of section 3, any such piece as is mentioned in that section shall be a cognizable offence.

(*2*) Notwithstanding anything in the Code of Criminal Procedure, no other offence punishable under section 4 shall be a cognizable offence, or be taken cognizance of by any Magistrate, except a District Magistrate or Sub-Divisional Magistrate, without the previous sanction of the District Magistrate or Sub-Divisional Magistrate.

Application of certain of the foregoing provisions of this Act to importation of pieces of metal for use as money.

6. If at any time the President of the Union sees fit, by notification under section 19 of the Sea Customs Act, to prohibit or restrict the bringing by sea or by land into the Union of Burma of any such pieces of metal as are mentioned in section 3, he may by the notification direct that any person contravening the prohibition or restriction shall be liable to the punishment to which he would be liable if he were convicted under this Act of making such pieces in the Union of Burma, instead of to the penalty mentioned in section 167 of the Sea Customs Act, and that the provisions of sub-section (*3*) of section 4 and sub-section (*1*) of section 5, or of either sub-section, in relation to the offence of making such pieces shall, notwithstanding anything in the Sea Customs Act, apply, so far as they can be made applicable, to the offence of contravening the prohibition or restriction notified under section 19 of that Act.

7. * * * *

Prohibition of receipt by local authorities and railways as money of metal which is not coin.

8. (*1*) No piece of metal which is not coin as defined in the Penal Code shall be received as money by or on behalf of any railway administration or local authority.

(*2*) If any person on behalf of a railway administration, or on behalf of a local authority, or on behalf of the lessee of the collection of any toll or other impost leviable by a railway administration or local authority, receives as money any piece of metal which is not such coin as aforesaid, he shall be punished with fine which may extend to ten rupees.

THE GOVERNMENT SECURITIES ACT.

CONTENTS.

Sections.

1. * * * *
2. Definitions.
3. Notice of trust not receivable save as provided.
4. Right of survivors of joint or several payees of Government securities.

Sections.

5. Indorsements to be made on security itself.
6. Holding of Government securities by holders of public offices.
7. Issue of securities to rulers of States in the Union of Burma.
8. Indorser of Government security not liable for amount thereof.
9. Impression of signature on Government securities.

ISSUE OF DUPLICATE, RENEWED, CONVERTED, CONSOLIDATED OR SUB-DIVIDED SECURITIES.

10. Issue of duplicate securities.
11. Renewal of bearer bonds.
12. Renewal of promissory notes.
13. Renewal of promissory notes in case of dispute as to title.
14. Renewal of other securities.
15. Issue of converted, etc., securities.
16. Liability in respect of promissory note renewed, etc.

DISCHARGE.

17. Immediate discharge in certain cases.
18. Discharge in other cases.
18A. Discharge in respect of interest.

SUMMARY PROCEDURE IN CERTAIN CASES.

19. Procedure on death of holder of securities not exceeding an aggregate value of five thousand rupees.

SECURITIES HELD BY MINORS AND LUNATICS.

20. Payment in case of securities held by minors and lunatics.

INDEMNITY.

21. Indemnity.

INSPECTION OF REGISTERS, BOOKS AND DOCUMENTS.

22. Inspection of documents.

PENALTY.

23. Penalty.

MISCELLANEOUS.

24. Power to make rules.
25. Provision as to Indian securities.

THE GOVERNMENT SECURITIES ACT.

[INDIA ACT X, 1920.] (1st April, 1920.)

1. * * * *

Definitions.

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

[1](*a*) " Government security " means promissory notes (including treasury bills), stock-certificates, bearer bonds and all other securities issued by the Government in respect of any loan, but does not include a currency-note ; and

(*b*) " prescribed " means prescribed by rules made under this Act.

Notice of trust not receivable save as provided.

3. (*1*) Save as otherwise provided in or under this Act, no notice of any trust in respect of any Government security shall be receivable by the Government.

(*2*) The Government shall not be deemed to have received notice of any trust by reason only of the fact that it has recognised an indorsement on a Government security by an executor or administrator as such, nor shall it inquire into the terms of any will by which such executor or administrator may be bound, but on being satisfied of the due appointment of such executor or administrator, it shall be entitled to treat him as the full owner of any Government security belonging to the estate of the person whom he represents.

Right of survivors of joint or several payees of Government securities.

4. (*1*) Notwithstanding anything in section 45 of the Contract Act—

(*a*) when a Government security is payable to two or more persons jointly, and either or any of them dies, the security shall be payable to the survivor or survivors of those persons, and

(*b*) when a Government security is payable to two or more persons severally, and either or any of them dies, the security shall be payable to the survivor or survivors of those persons, or to the representative of the deceased, or to any of them.

(*2*) * * * *

(*3*) Nothing herein contained shall affect any claim which any representatives of a deceased person may have against the survivor or survivors under or in respect of any security to which sub-section (*1*) applies.

(*4*) For the purposes of this section a body incorporated under any law for the time being in force, whether within or without the Union of Burma, shall be deemed to die when it is dissolved.

Indorsements to be made on security itself.

5. Notwithstanding anything in section 15 of the Negotiable Instruments Act, no indorsement of a Government promissory note shall be valid unless made by the signature of the holder inscribed on the back of the security itself.

---

[1] Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

Holding of Government securities by holders of public offices.

6. (*1*) In the case of any public office to which the President of the Union may, by notification in the Gazette, declare this sub-section to apply, a Government security may be made or indorsed payable to or to the order of the holder of the office by the name of the office.

(*2*) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder of the office to the succeeding holder of the office on and from the date on which the latter takes charge of the office.

(*3*) When the holder of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall subscribe the indorsement with his name and the name of the office.

(*4*) A writing on a Government security now or heretofore standing in the name of the holder of a public office, whereby the security has been or was made or indorsed payable to or to the order of the holder of the office by the name of the office, shall not be deemed to be or to have been invalid by reason only of the security having been so made or indorsed.

(*5*) This section applies as well to an office of which there are two or more joint holders as to an office of which there is a single holder.

Issue of securities to rulers of States in the Union of Burma.

7. Notwithstanding anything in the Negotiable Instruments Act, the President of the Union may, in respect of any loan, issue to the ruler of any State in the Union of Burma Government securities in such form and subject to such conditions as to negotiability, succession and other matters as may be prescribed.

Indorser of Government security not liable for amount thereof.

8. Notwithstanding anything in the Negotiable Instruments Act, a person shall not, by reason only of his having indorsed a Government security, be liable to pay any money due either as principal or as interest, thereunder.

Impression of signature on Government securities.

9. (*1*) The signature of the person authorised to sign Government securities on behalf of the Government may be printed, engraved or lithographed, or impressed by such other mechanical process as the President of the Union may direct on the securities.

(*2*) A signature so printed, engraved, lithographed or otherwise impressed shall be as valid as if it had been inscribed in the proper handwriting of the person so authorised.

ISSUE OF DUPLICATE, RENEWED, CONVERTED, CONSOLIDATED OR SUB-DIVIDED SECURITIES.

Issue of duplicate securities.

10. (*1*) When a Government security is alleged to have been lost, stolen or destroyed either wholly or in part, and a person claims to be the person to whom but for the loss, theft or destruction it would be payable, he may, on application to the prescribed authority and on producing proof to its satisfaction of the loss, theft or destruction and of the justice of the

claim and on payment of the prescribed fee, if any, obtain from it an order for—

(*a*) the payment of interest in respect of the security said to be lost, stolen or destroyed pending the issue of a duplicate security; and

(*b*) the issue of a duplicate security payable to the applicant.

(*2*) An order shall not be passed under sub-section (*1*) until after the issue of the prescribed notification of the loss, theft or destruction.

(*3*) A list of the securities in respect of which an order is passed under sub-section (*1*) shall be published in the prescribed manner.

(*4*) If at any time before the Government becomes discharged under the provisions of this Act from liability in respect of any security the whole of which is alleged to have been lost, stolen or destroyed, such security is found, any order passed in respect thereof under this section shall be cancelled.

Renewal of bearer bonds.

11. The holder of a bearer bond or other Government security payable to bearer may, on application to the prescribed authority, on delivery of the bearer bond or other security, and on payment of the prescribed fee, if any, obtain from such authority a renewed bearer bond or other security, as the case may be.

Renewal of promissory notes.

12. Subject to the provisions of section 13, a person claiming to be entitled to a Government promissory note may, on applying to the prescribed authority, and on satisfying it of the justice of his claim and delivering the promissory note receipted in the prescribed manner, and paying the prescribed fee, if any, obtain from such authority a renewed promissory note payable to him.

[1] * * * *

Renewal of promissory notes in case of dispute as to title.

13. (*1*) Where there is a dispute as to the title to a Government promissory note in respect of which an application for renewal has been made, the prescribed authority may—

(*a*) where any party to the dispute has obtained a final decision from a Court of competent jurisdiction declaring him to be entitled to such note, issue a renewed note in favour of such party, or

(*b*) refuse to renew the note until such a decision has been obtained, or

(*c*) after such inquiry as is hereinafter provided and consideration of the result thereof declare by order in writing which of the parties is in its opinion entitled to such note and may, after the expiration of three months from the date of such declaration, issue a renewed note in favour of such party in accordance with the provisions of section 12, unless within that period it has received notice that proceedings have been instituted by any

[1] The proviso and explanation were omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

person in a Court of competent jurisdiction for the purpose of establishing a title to such note.

Explanation.—For the purposes of this sub-section the expression " final decision " means a decision which is not appealable or a decision which is appealable but against which no appeal has been filed within the period of limitation allowed by law.

(*2*) For the purpose of the inquiry referred to in sub-section (*1*), the prescribed authority may direct one of its officers to record, or may request the District Magistrate to record or to have recorded, the whole or any part of such evidence as the parties may produce. When such request has been made to the District Magistrate, such Magistrate may himself record or may direct any Magistrate of the first class subordinate to him, or any Magistrate of the second class subordinate to him and empowered by general or special order of the President of the Union in this behalf, to record the evidence, and shall forward a copy thereof to the prescribed authority.

Explanation.—For the purposes of this sub-section, the District Magistrate means the District Magistrate having jurisdiction in the place where interest on the promissory note is payable.

(*3*) The officer of the prescribed authority or any Magistrate acting under this section may, if he thinks fit, record evidence on oath.

Renewal of other securities.

14. Government securities other than those mentioned in sections 11 and 12 may be renewed in such circumstances and in such manner as may be prescribed.

Issue of converted, etc., securities.

15. (*1*) The prescribed authority may, subject to such conditions as may be prescribed, on the application of a person claiming to be entitled to a Government security or securities, on being satisfied of the justice of the claim and on delivery of the security or securities receipted in the prescribed manner and on payment of the prescribed fee, if any, convert, consolidate or sub-divide the security or securities, and issue to the applicant a new security or securities accordingly.

(*2*) The conversion, consolidation or sub-division referred to in sub-section (*1*) may be into a security or securities of the same or different classes or of the same or different loans.

Liability in respect of promissory note renewed, etc.

16. (*1*) When a renewed Government promissory note has been issued under section 12, or a new Government promissory note has been issued upon conversion, consolidation or sub-division under section 15, in favour of any person, the note so issued shall be deemed to constitute a new contract between the Government and such person and all persons deriving title thereafter through him.

(*2*) No such renewal, conversion, consolidation or sub-division shall affect the rights as against the Government of any other person to the security or securities so renewed, converted, consolidated or sub-divided.

DISCHARGE.

Immediate discharge in certain cases.

17. On payment by or on behalf of the Government to the holder of a bearer bond or other Government security payable to bearer of the amount expressed therein on or after the date when it becomes due, or on renewal of a bearer bond or other security payable to bearer under section 11, or on renewal of a Government promissory note under section 13, or on conversion, consolidation or sub-division of a bearer bond or other security payable to bearer under section 15, the Government shall be discharged in the same way and to the same extent as if such bearer bond, promissory note or other security were a promissory note payable to bearer :

Provided that, in the case of a Government promissory note renewed under section 13, nothing in this section shall be deemed to bar a claim against the Government in respect of such note by any person who had no notice of the proceedings under that section, or who derives title through any such person.

Discharge in other cases.

18. Save as otherwise provided in this Act—

(i) on payment of the amount due on a Government security on or after the date on which payment becomes due, or

(ii) when a duplicate security has been issued under section 10, or

(iii) when a renewed security has been issued under section 12 or section 13, or a new security or securities has or have been issued upon conversion, consolidation or sub-division under section 15,

the Government shall be discharged from all liability in respect of the security or securities so paid or in place of which a duplicate, renewed, or new security or securities has or have been issued—

(*a*) in the case of payment—after the lapse of six years from the date on which payment was due ;

(*b*) in the case of a duplicate security—after the lapse of six years from the date of the publication under sub-section (*3*) of section 10 of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security, whichever date is later ;

(*c*) in the case of a renewed security or of a new security issued upon conversion, consolidation or sub-division—after the lapse of six years from the date of the issue thereof.

is harge in espe t of in.e est.

18A. Save as otherwise expressly provided in the terms of a Government security, no person shall be entitled to claim interest on any such security in respect of any period which has elapsed after the earliest date on which demand could have been made for the payment of the amount due on such security.

SUMMARY PROCEDURE IN CERTAIN CASES.

Procedure on death of holder of securities not exceeding an aggregate value of five thousand rupees.

19. (*1*) If within six months of the death of a person who was entitled to a Government security or securities (other than a security payable to bearer) the nominal or face value of which does not in the aggregate exceed five thousand rupees, probate of the will or letters of administration of the estate of such person or a succession certificate is not produced to the prescribed authority, such authority may, after inquiry in the manner provided in sub-sections (*2*) and (*3*) of section 13, determine who is the person entitled to the security or securities or to administer the estate of the deceased, and may—

(*a*) in the case of any such security relating to a loan due for repayment, authorise payment of the amount due thereon to such person ; and

(*b*) in the case of any such security relating to a loan not due for repayment, authorise, in the case of a promissory note, the renewal of such promissory note in favour of such person, or, in the case of stock, the registration of the name of such person in substitution for the name of the deceased.

(*2*) Upon the payment or renewal of any promissory note in accordance with sub-section (*1*), the Government shall be discharged from all liability in respect of the note so paid or renewed ; and any substitution of names made in accordance with clause (*b*) of sub-section (*1*) shall, for the purposes of any claim against the Government, be deemed to have effected a valid transfer of the stock in respect of which it was made.

(*3*) Any creditor or claimant against the estate of the deceased may recover his debt or claim out of money paid to any person under sub-section (*1*) and remaining in his hands unadministered in the same manner and to the same extent as if the said person had obtained letters of administration of the estate of the deceased, and nothing in this section shall affect any claim of an executor or administrator or other representative of the deceased against such person other than a claim to recover amounts lawfully paid by him in due course of administration of the estate of the deceased.

SECURITIES HELD BY MINORS AND LUNATICS.

Payment in case of securities held by minors and lunatics.

20. Where a Government security stands in the name of or is held by a minor or a person who is insane and incapable of managing his affairs, the interest accruing thereon, or the capital sum payable in respect thereof on the maturity or discharge of the loan, shall, where, in the case of interest payable, the nominal value of the security, or in other cases the sum payable, does not exceed five thousand rupees, be paid in such manner as may be prescribed, and on any payment being so made, the Government shall, notwithstanding any provision of any enactment to the contrary, be discharged from all liability in respect thereof.

INDEMNITY.

Indemnity.

21. Notwithstanding anything in section 10, 12, 13 or 15, the prescribed authority may in any case arising under any of those sections—

(i) issue a duplicate or renewed security or convert, consolidate or sub-divide a security or securities upon the applicant giving the prescribed indemnity against the claims of all persons claiming under the original security or under the security or securities so renewed, converted, consolidated or sub-divided, as the case may be, or

(ii) refuse to issue a duplicate or renewed security or to convert, consolidate or sub-divide a security or securities unless such indemnity is given.

INSPECTION OF REGISTERS, BOOKS AND DOCUMENTS.

Inspection of documents.

22. No person shall be entitled to inspect, or to receive information derived from, any Government security in the possession of the Government or from any book, register or other document kept or maintained by or on behalf of Government in relation to Government securities or any Government security, save in such circumstances and manner and subject to such conditions as may be prescribed.

PENALTY.

Penalty.

23. (*1*) If any person, for the purpose of obtaining for himself or for any other person payment of interest or of the capital sum due in respect of any Government security, or the issue of a duplicate security, or the renewal, conversion, consolidation or sub-division of a Government security or securities, makes to any authority under this Act a statement which is false and which he either knows to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

(*2*) No Court shall take cognizance of any offence under sub-section (*1*) save on the complaint of the authority to whom the false statement was made.

MISCELLANEOUS.

Power to make rules.

24. (*1*) The President of the Union may after previous publication make rules to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the manner in which payment of interest in respect of Government securities is to be made and acknowledged ;

(*b*) the circumstances in which Government securities must be renewed before further payment of interest thereon can be claimed ;

(*c*) the form in which and the conditions subject to which Government securities may be issued to the rulers of States in the Union of Burma ;

(*d*) the fees to be paid in respect of the issue of duplicate securities and of the renewal, conversion, consolidation and sub-division of Government securities ;

(*e*) the proof which is to be produced by persons applying for duplicate securities ;

(*f*) the form and manner of publication of the notification mentioned in sub-section (*2*) of section 10 and the manner of publication of the list mentioned in sub-section (*3*) of that section ;

(*g*) the authority which is to exercise all or any of the powers and to perform all or any of the duties referred to in sections 10, 11, 12, 13, 15, 19 and 21 ;

(*h*) the manner of making the inquiry mentioned in the proviso to section 12 ;

(*i*) the circumstances and the manner in which securities other than securities payable to bearer or promissory notes are to be renewed ;

(*j*) the form in which securities delivered for discharge, renewal, conversion, consolidation or sub-division are to be receipted ;

(*k*) the conditions subject to which securities may be converted, consolidated or sub-divided ;

(*l*) the person to whom and the manner in which payments are to be made in respect of Government securities standing in the name of, or held by, minors or persons who are insane and incapable of managing their affairs ;

(*m*) the taking of indemnities against adverse claims of third parties from persons who receive payment of interest or of the capital sum due in respect of Government securities, or who obtain duplicate, renewed, converted, consolidated or sub-divided securities ;

(*n*) the manner in which any document relating to Government securities or any indorsement on a Government promissory note may, on the demand of any person who from any cause is unable to write, be executed on his behalf ;

(*o*) enabling holders of Government stock to be described in the registers of such stock as trustees, and either as trustees of any particular trust or as trustees without qualification, and for the recognition of powers of attorney granted by holders of stock so described ;

(*p*) the holding of Government stock by the holders of offices other than public offices, and the manner in which and the conditions subject to which stock so held may be transferred ;

(*q*) the mode of attestation of documents relating to Government stock ;

(*r*) generally, all matters connected with the grant of duplicate, renewed, converted, consolidated and sub-divided securities ; and

(*s*) the circumstances and the manner in which and the conditions subject to which inspection of securities, books, registers and other documents may be allowed or information therefrom may be given under section 22.

(*3*) Nothing in any rule made under clauses (*o*) and (*p*) shall, as between any trustees or as between any trustees and the beneficiaries under a trust, be deemed to authorise the trustees to act otherwise than in accordance with the rules of law applying to the trust and the terms of the instrument constituting the trust ; and neither the Government nor any person holding or acquiring any interest in any Government stock shall by reason only of any entry in any register maintained by or on behalf of the Government in relation to any Government stock or any stockholder, or of anything in any document relating to Government stock, be affected with notice of any trust or of the fiduciary character of any stockholder or of any fiduciary obligation attaching to the holding of any Government stock.

(*4*) Rules made under this section shall be published in the Gazette, and shall thereupon have effect as if enacted in this Act.

Provision as to Indian securities.

25. For the avoidance of doubts it is hereby declared that the rights of all persons in relation to Indian securities are to be determined, in connection with such questions as are dealt with by this Act in relation to Government securities, by the law of India or Pakistan.

In this section "Indian security" means promissory notes (including treasury bills), stock certificates, bearer bonds, and all other securities issued by any Government in India or Pakistan in respect of any loan, but does not include a currency note.

THE GOVERNMENT SAVINGS BANKS ACT.

[INDIA ACT V, 1873.] (28th January, 1873.)

PRELIMINARY.

1-2. * * * *

Interpretation clause.

3. In this Act—

"depositor" means a person by whom, or on whose behalf, money has been heretofore, or shall be hereafter, deposited in a Government Savings Bank ; and "deposit" means money so deposited ;

"Secretary" means [the Commissioner of Savings and Securities.][1] ;

---

[1] Substituted by Act XIII, 1954.

"Minor" means a person who is not deemed to have attained his majority under the Majority Act.

DEPOSITS BELONGING TO THE ESTATES OF DECEASED PERSONS.

Payment on death of depositor.

[1] **4.** Subject to the provisions of section 4A, if a depositor dies—

(i) and if the deposit standing in his name exceeds Kyats five thousand, any person claiming for payment shall be required to produce probate of the depositor's will or letters of administration of the estate of the deceased or a succession certificate ;

(ii) and if the deposit standing in his name does not exceed Kyats five thousand, the Secretary may pay the deposit to any person appearing to him to be entitled to receive it or to administer the estate of the deceased ;

(iii) and if the deposit does not exceed Kyats five hundred, any officer employed in the management of a Government Savings Bank, who is empowered in this behalf by a general or special order of the President of the Union, may, subject to any general or special order of the Secretary, pay the deposit to any person appearing to him to be entitled to receive it or to administer the estate.

[2] **4A.** (*1*) For the purpose of this section "dependant" means the depositor's—

(*a*) wife or husband or child, or

(*b*) where no wife or husband or child is alive, grandchild, or

(*c*) where no grandchild also is alive, brother or sister or parent.

(*2*) Notwithstanding any other law for the time being in force, the depositor may nominate any dependant to receive the deposit in case of the depositor's death ; and if the depositor dies the Secretary of the Government Savings Bank in which the deposit is, or any officer empowered under section 4 shall, subject to the rules made in this behalf by the President of the Union, pay the deposit to the dependant so nominated.

Payment to be a discharge.

5. Such payment shall be a full discharge from all further liability in respect of the money so paid :

Saving of right of executor.

But nothing herein contained precludes any executor or administrator, or other representative of the deceased, from recovering from the person receiving the same the amount remaining in his hands after deducting the amount of all debts or other demands lawfully paid or discharged by him in due course of administration.

Saving of right of creditor.

And any creditor or claimant against the estate of the deceased may recover his debt or claim out of the money paid under this Act to any person, and remaining in his hands unadministered, in the same manner and to the same extent as if the latter had obtained letters of administration of the estate of the deceased.

---

[1] Substituted by Act XIII, 1954.
[2] Inserted by Act LXX, 1953.

Security for due administration.

6. The Secretary of any such Bank or any officer empowered under section 4 may take such security as he thinks necessary from any person to whom he pays any money under section 4 for the due administration of the money so paid, and he may assign the said security to any person interested in such administration.

Power to administer oath.

7. For the purpose of ascertaining the right of the person claiming to be entitled as aforesaid, the Secretary of any such Bank or any officer empowered under section 4 may take evidence on oath or affirmation according to the law for the time being relating to oaths and affirmations.

Penalty for false statements.

Any person who, upon such oath or affirmation, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed guilty of an offence under section 193 of the Penal Code.

Deposit when excluded in computing court-fees.

8. Where the amount of the deposit belonging to the estate of a deceased depositor does not exceed [maximum limit of deposit] [1], such amount shall be excluded in computing the fee chargeable, under the Court-fees Act, on the probate, or letters of administration, or certificate (if any), granted in respect of his property:

Provided that the person claiming such probate or letters or certificate shall exhibit to the Court authorized to grant the same a certificate of the amount of the deposit in any Government Savings Bank belonging to the estate of the deceased. Such certificate shall be signed by the Secretary of such Bank, and the Court shall receive it as evidence of the said amount.

[2] **9.** * * * *

DEPOSITS BELONGING TO MINORS.

Payment of deposits to minor or guardian.

10. Any deposit made by, or on behalf of, any minor may be paid to him personally if he made the deposit, or to his guardian for his use if the deposit was made by any person other than the minor, together with the interest accrued thereon.

The receipt of any minor or guardian for money paid to him under this section shall be a sufficient discharge therefor.

11. * * * *

DEPOSITS BELONGING TO LUNATICS.

Payment of deposits belonging to lunatics.

12. If any depositor becomes insane or otherwise incapable of managing his affairs, and if such insanity or incapacity is proved to the satisfaction of the Secretary of the Bank in which his deposit may be, such Secretary may, from time to time, make payments out of the deposit to any

[1] Substituted by Act XIII, 1954.
[2] Deleted by Act LXX, 1953.

proper person, and the receipt of such person, for money paid under this section, shall be a sufficient discharge therefor.

Where a committee or manager of the depositor's estate has been duly appointed, nothing in this section authorizes payments to any person other than such committee or manager.

DEPOSITS MADE BY MARRIED WOMEN.

Payment of married women's deposits.

13. Any deposit made by or on behalf of a married woman, or by or on behalf of a woman who afterwards marries, may be paid to her, whether or not section 20 of the Succession Act applies to her marriage; and her receipt for money paid to her under this section shall be a sufficient discharge therefor.

RULES.

Rules regulating certificates under section 8, and payments under section 10, 12 or 13.

14. All certificates under section 8, and all payments under section 10, section 12 or section 13, shall be respectively granted and made by the Secretary of the Bank, subject to such rules consistent with this Act as the President of the Union may, from time to time, prescribe.

THE POST OFFICE CASH CERTIFICATES ACT.[1]

[INDIA ACT XVIII, 1917.] (19th September, 1917.)

1. * * * *

Prohibition of transfer of Post Office 5-year Cash Certificates without the consent of authorised officer of Savings and Securities Department.

2. (*1*) Notwithstanding any provision in any enactment or any rule of law for the time being in force to the contrary, no transfer of a Post Office 5-year Cash Certificate shall be valid without the previous consent in writing of [an officer of the Savings and Securities Department][2] authorised by general or special order of the President of the Union.

(*2*) In this section "transfer" means a transfer *inter vivos* and does not include a transfer by operation of law.

Payment on death of holder of Post Office 5-year Cash Certificate.

3. (*1*) If a person dies and is at the time of his death the holder of a Post Office 5-year Cash Certificate, payment of the sum for the time being due on such Certificate may be made in the manner provided in the Government Savings Banks Act for the payment of deposits belonging to the estates of deceased persons, and the provisions of [sections 4, 4A, 5, 6, 7 and 8][3] of the said Act shall apply accordingly as if the holder of such Certificate were a depositor in a Government Savings Bank and the sum for the time being due on such Certificate were a deposit in such a Bank * * * *[4].

---

[1] For a set of rules relating to Post Office Cash Certificates, see *Burma Gazette*, 1938, Part I, p. 765.

[2] Substituted by Act XIV, 1954.

[3] Substituted by Act LXXI, 1953.

[4] Deleted *ibid*.

(2) Nothing in sub-section (1) shall be deemed to require any person to accept payment of the amount due on a Post Office 5-year Cash Certificate before the same has reached maturity.

Holdings of Cash Certificates by lunatics.

[1] **4.** If any holder of a cash certificate becomes insane or otherwise incapable of managing his affairs, payment of the sum for the time being due thereon may be made in the manner provided in the Government Savings Banks Act for the payment of deposits belonging to lunatics, and the provisions of section 12 of the said Act shall apply accordingly as if the holder of a cash certificate were a depositor in the Government Savings Bank and the sum for the time being due on the certificate were a deposit in such a Bank.

THE FINANCIAL COMMISSIONERS ACT.

[BURMA ACT XIV, 1928.] (27th October, 1928.)

1. * * * *

Appointment of Financial Commissioners.

2. There shall be not more than two Financial Commissioners for the Union of Burma, and they shall be appointed by the President of the Union.

Control of Financial Commissioners by the President.

3. (1) The Financial Commissioner or Commissioners shall be subject to the control of the President of the Union and shall, subject to the provisions of this Act and of any other enactment for the time being in force, discharge such functions as the President of the Union may, by general or special order, assign to him or them.

(2) The President of the Union may make rules for the purpose of regulating the transaction of business by the Financial Commissioner or Commissioners.

Interpretation of the expressions "Chief Revenue Authority", "Chief Controlling Revenue Authority" and "Financial Commissioner" in previous enactments.

4. In any enactment for the time being in force in which the expression "Chief Revenue Authority" or "Chief Controlling Revenue Authority" or "Financial Commissioner" is used the expression shall, subject to the provisions of any enactment passed after the commencement of this Act and to any conditions and restrictions which the President of the Union may prescribe, be construed in respect of any function of the "Chief Revenue Authority", "Chief Controlling Revenue Authority" or "Financial Commissioner" under such enactment as referring to the Financial Commissioner to whom such function has been, for the time being, assigned under section 3.

---

[1] Inserted by Act XIV, 1954.

Delegation of powers to Financial Commissioners by the President.

5. The President of the Union may, by notification, delegate to the Financial Commissioner or one or both of the Financial Commissioners, subject to such conditions and restrictions, if any, as the President of the Union may prescribe, all or any of the functions assigned to the President of the Union by any enactment for the time being in force.

THE JAPANESE CURRENCY (EVALUATION) ACT.*

[BURMA ACT XXXVI, 1947.] (21st July, 1947.)

WHEREAS it is expedient to fix the value of Japanese currency notes in terms of Burma notes and coins for certain purposes; * * * *

It is hereby enacted as follows:—

1. This Act may be called the Japanese Currency (Evaluation) Act, 1947.

2. In this Act, unless the context otherwise requires,—

(*a*) "Japanese currency notes" means notes issued by or under the authority of the Japanese Military Administration of Burma during the Japanese occupation;

(*b*) "legal currency notes" means Burma notes as defined in the Currency and Coinage Act, 1946, including currency notes issued under the provisions of the said Act;

(*c*) "coin" means coin which is for the time being legal tender in the Union of Burma including Government of India coins and one rupee notes.

3. (*1*) Notwithstanding anything contained in any other law for the time being in force, where any debt had been incurred or contractual obligation entered into during the period of the Japanese occupation, which could have been discharged by payment in Japanese currency notes, and if any such debt or contractual obligation, or any part thereof remained unsatisfied or undischarged at the time of the British Military reoccupation of the area where such debt or contractual obligation was incurred or entered into, the said debt or obligation, or such part thereof, as shall have remained unsatisfied or undischarged as aforesaid, shall be satisfied or discharged by payment in legal currency notes or coins to be calculated in accordance with the value of the Japanese currency notes in column III as indicated in the corresponding value of legal currency notes or coins set out in column II, in respect of the debts or contractual obligations incurred or entered into during the corresponding period specified in column I of the Schedule hereunder:—

* Published in Judicial Department Notification No. 268, dated 21st July 1947. [*Burma Gazette*, 1947, Part I, p. 442.]

Schedule.

Period. (I)	Legal Currency Notes or Coins. (II)	Japanese Currency Notes. (III)
Calendar year 1942	100	100
Calendar year 1943	75	100
Calendar year 1944	40	100
Calendar year 1945	5	100

(*2*) Where a decree has been or is passed in respect of money due under any debt or contractual obligation of the description referred to in sub-section (*1*), the amount found due under the said decree shall be discharged in legal currency notes or coins on the same scale of evaluation of the Japanese currency notes as set out in the Schedule to sub-section (*1*).

4. Notwithstanding anything contained in any other law for the time being in force, where any debt or obligation, whether contracted or incurred before or during the Japanese occupation of Burma, had been paid or discharged wholly or partially in Japanese currency notes during the Japanese occupation of the area where the payment was made and the payment had been accepted, such payment shall be deemed to be payment in legal currency notes of the same face values, as if the Japanese currency notes were legal currency notes at the time the payment was made.

THE FOREIGN EXCHANGE REGULATION ACT.

[BURMA ACT XLIV, 1947.] (1st August, 1947.)

It is hereby enacted as follows :—

Extent, commencement and duration.

1. [1] (i) This Act extends to the whole of the Union of Burma and applies also to servants of the Government and to all citizens of the Union wherever they may be.

(ii) It shall come into force on the first day of August, 1947.

[2] (iii) * * * *

---

[1] Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

[2] Deleted by Act XL, 1952.

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

(*a*) " Burma currency " means currency which is legal tender in the Union of Burma ;

(*b*) " foreign currency " means any currency other than currency which is legal tender in the Union of Burma ;

(*c*) " foreign exchange " includes all documents evidencing or creating any right to deposits, credits or balances in any foreign country or to payment in foreign currency, whether such documents are in the form of currency notes, bank notes, postal orders, money orders, cheques, drafts, traveller's cheques, letters of credit, bills of exchange, promissory notes or otherwise ;

(*d*) " Controller " means the Controller of Foreign Exchange appointed under this Act ;

(*e*) " authorized dealer " means a person for the time being authorized under section 4 to deal in foreign exchange ;

(*f*) " security " means shares, stocks, bonds, debentures, debenture stock and Government securities other than currency notes, deposit receipts in respect of deposit of securities, and units or sub-units under a unit trust scheme, but does not include bills of exchange or promissory notes other than Government promissory notes ;

(*g*) " unit trust scheme " means any arrangements made for the purpose, or having the effect, of providing for persons having funds available for investment, facilities for the participation by them, as beneficiaries under a trust, in profits or income arising from the acquisition, holding, management or disposal of any property whatsoever ;

(*h*) " unit " means, in relation to a unit trust scheme, a right or interest (whether described as a unit, as a sub-unit or otherwise) which may be acquired under the scheme ;

(*i*) " foreign security " means any security issued in any country other than the Union of Burma, and any security the principal of or interest on which is payable in any foreign currency or elsewhere than in the Union of Burma ;

(*j*) " owner " in relation to any security, includes any person who has power to transfer the security, or who has the custody thereof, or who receives, whether on his own behalf or on behalf of any other person, dividends or interest thereon, and who has any other interest therein, and in a case where any security is held on any trust or dividends or interest thereon are paid into a trust fund, also includes any trustee or any person entitled to enforce the performance of the trust or to revoke or vary, with or without the consent of any other

person, the trust or any terms thereof, or to control the investment of the trust moneys ;

(*k*) " transfer " includes, in relation to any security, transfer by way of loan or security ;

(*l*) " gold " includes gold in the form of coin, whether legal tender or not, or in the form of bullion or ingot, whether refined or not ;

(*m*) " silver " means silver bullion or ingot, silver sheets and plates which have undergone no process of manufacture subsequent to rolling and uncurrent silver coin ;

(*n*) " prescribed " means prescribed by rules made under this Act.

[1]3. The President of the Union may by notification entrust the general administration of this Act to any agency he deems fit and may appoint a Controller. The President of the Union may also authorize the agency entrusted with the general administration of this Act to appoint such officers to assist the Controller as it may deem necessary and to invest any such officer with all or any of the powers of the Controller.

Authorized dealers in foreign exchange.

4. (*1*) The Controller may, on application made to him in this behalf, authorize any person to deal in foreign exchange as respects all foreign currencies or specified foreign currencies only, and as respects all descriptions of transactions in foreign currencies or specified transactions only.

(*2*) An authorization may be given for a specified period or within specified amounts, and may in any case be revoked for reasons appearing to the Controller to be sufficient.

(*3*) An authorized dealer shall in all his dealings in foreign exchange comply with such directions or instructions as the Controller may think fit to give, and, except with the previous permission of the Controller, an authorized dealer shall not engage in any transaction involving any foreign exchange which is not in conformity with the terms of his authorization under this section.

(*4*) An authorized dealer shall, before undertaking any transaction in foreign exchange on behalf of any person, require that person to make such declarations and to give such information as will reasonably satisfy him that the transaction will not involve, and is not designed for the purpose of, any contravention or evasion of the provisions of this Act or of any rules, directions or orders made thereunder, and where the said person refuses to comply with any such requirement or makes only unsatisfactory compliance therewith, the authorized dealer shall refuse to undertake the transaction and shall, if he has reason to believe that any such contravention or evasion as aforesaid is contemplated by the person, report the matter to the Controller.

Restrictions on dealings in foreign exchange.

5. (*1*) Except with the previous permission of the Controller, no person other than an authorized dealer shall in the Union of Burma, and no person resident in the Union of Burma other than an authorized dealer shall

[1] Substituted by Act XL, 1952 and subsequently by Act LXIV, 1954.

outside the Union of Burma, buy or borrow from, or sell or lend to, or exchange with, any person not being an authorized dealer, any foreign exchange.

[1](*2*) No person shall have dealings in foreign exchange at rates of exchange other than the rates for the time being authorized by the Bank.

(*3*) Where any foreign exchange is acquired by any person other than an authorized dealer for any particular purpose, or where any person has been permitted conditionally to acquire foreign exchange, the said person shall not use the foreign exchange so acquired otherwise than for that purpose or, as the case may be, fail to comply with any condition to which the permission granted to him is subject, and where any foreign exchange so acquired cannot be so used or, as the case may be, the conditions cannot be complied with, the said person shall without delay sell or offer to sell the foreign exchange to an authorized dealer.

(*4*) Nothing in this section shall be deemed to prevent a person from buying from any post office, in accordance with any law or rules made thereunder for the time being in force, any foreign exchange in the form of postal orders or money orders.

Restrictions on payment

6. (*1*) Save as may be provided in and in accordance with any general or special exemption from the provisions of this sub-section which may be granted conditionally or unconditionally by the Controller, no person in, or resident in, the Union of Burma shall—

(i) make any payment to or for the credit of any person resident outside the Union of Burma ;

(ii) draw, issue or negotiate any bill of exchange or promissory note or acknowledge any debt, so that a right (whether actual or contingent) to receive a payment is created or transferred in favour of any person resident outside the Union of Burma ;

(iii) make any payment to or for the credit of any person by order or on behalf of any person resident outside the Union of Burma ;

(iv) place any sum to the credit of any person resident outside the Union of Burma ;

(v) make any payment to or for the credit of any person as consideration for or in association with—

(*a*) the receipt by any person of a payment or the acquisition by any person of property outside the Union of Burma ;

(*b*) the creation or transfer in favour of any person of a right (whether actual or contingent) to receive a payment or acquire property outside the Union of Burma ;

(vi) draw, issue or negotiate any bill of exchange or promissory note, transfer any security or acknowledge any debt so that a right (whether actual or contingent) to receive a payment

[1] Substituted by Act XL, 1952.

is created or transferred in favour of any person as consideration for or in association with any matter referred to in clause (v).

(2) Nothing in sub-section (1) shall render unlawful—

(a) the making of any payment already authorized, either with foreign exchange obtained from an authorized dealer under section 5 or with foreign exchange retained by a person in pursuance of an authorization granted by the Controller ;

(b) the making of any payment with foreign exchange received outside the Union of Burma by way of salary or payment for services not arising from business in, or anything done while in, the Union of Burma.

(3) Nothing in this section shall restrict the doing by any person of anything within the scope of any authorization or exemption granted under this Act.

(4) For the purposes of this section, "security" also includes coupons or warrants representing dividends or interest and life or endowment insurance policies.

Blocked Accounts.

7. (1) Where an exemption from the provisions of section 6 is granted by the Controller in respect of payment of any sum to any person resident outside the Union of Burma and the exemption is made subject to the condition that the payment is to be made to a blocked account—

(a) the payment shall be made to a blocked account in the name of that person in such manner as the Controller may by general or special order direct ; and

(b) the crediting of that sum to that account shall, to the extent of the sum credited, be a good discharge to the person making the payment.

(2) No sum standing at the credit of a blocked account shall be dealt with except in accordance with any general or special permission which may be granted conditionally or unconditionally by the Controller.

(3) In this section "blocked account" means an account opened as a blocked account at any office or branch in the Union of Burma of a Bank authorized in this behalf by the Controller, or an account blocked, whether before or after the commencement of this Act, by order of the Controller.

Special Accounts.

8. (1) Where in the opinion of the President of the Union it is necessary or expedient to regulate payments due to persons resident in any territory, the President of the Union may, by notification, direct that such payments or any class of such payments shall be made only into an account (hereinafter referred to as a special account) maintained for the purpose by the Controller or an authorized dealer specially authorized by the Controller in this behalf.

(*2*) The credit of a sum to a special account shall, to the extent of the sum credited, be a good discharge to the person making the payment provided that where the liability of the person making the payment is a liability to make the payment in foreign currency, the extent of the discharge shall be ascertained by converting the amount paid into that currency [at the legal parity for the time being determined by the Bank].[1]

(*3*) The sum standing to the credit of any special account shall from time to time be applied—

(*a*) where any agreement is entered into between the President of the Union and the Government of the territory to which the aforesaid notification relates for the regulation of payments between persons resident in the Union of Burma and in that territory, in such manner as the Controller, having regard to the provisions of such agreement, may direct, or

(*b*) where no such agreement is entered into, for the purpose of paying, in whole or in part, and in such order of preference and at such times as the President of the Union may direct, debts due from the persons resident in the said territory to persons resident in the Union of Burma or in such other territories as the President of the Union may by order specify in this behalf.

Restriotions on import and export of certain currency and bullion.

9. (*1*) The President of the Union may, by notification, order that, subject to such exemptions, if any, as may be contained in the notification, no person shall, except with the general or special permission of the Controller and on payment of the fee, if any, prescribed, bring or send into the Union of Burma any gold or silver or any currency notes or bank notes or coin whether Burma or foreign.

(*2*) No person shall, except with the general or special permission of the Controller or the written permission of a person authorized in this behalf by the Controller, take or send out of the Union of Burma any gold, jewellery or precious stones, or Burma currency notes, bank notes or coin or foreign exchange other than foreign exchange obtained from an authorized dealer.

(*3*) The restrictions imposed by sub-sections (*1*) and (*2*) shall be deemed to have been imposed under section 19 of the Sea Customs Act, without prejudice to the provisions of section 24 of this Act, and all the provisions of that Act shall have effect accordingly.

Acquisition by the President of foreign exchange.

10. The President of the Union may, by notification, order every person in, or resident in, the Union of Burma—

(*a*) who owns such foreign exchange as may be specified in the notification, to offer it, or cause it to be offered for sale to the Controller on behalf of the President of the Union or to such person as the Controller may authorize for the purpose, at such price as the President of the Union may fix, being a price which is in the opinion of the President of the Union

[1] Substituted by Act XL, 1952.

not less than the market rate of the foreign exchange when it is offered for sale :

(*b*) who is entitled to assign, or procure the assignment of, any right to receive such foreign exchange as may be specified in the notification, to transfer that right to the Controller on behalf of the President of the Union on payment of such sum as consideration therefor as the President of the Union may fix :

Provided that the President of the Union may by the said notification or another order exempt any persons or class of persons from the operation of such order :

Provided further that nothing in this section shall apply to any foreign exchange acquired by a person from an authorized dealer and retained by him with the permission of the Controller for any purpose.

Duty of persons entitled to receive foreign exchange, etc.

11. (*1*) Except with the general or special permission of the Controller, no person who has a right (whether present or future and whether vested or contingent) to receive any foreign exchange, or to receive from a person resident outside the Union of Burma a payment in Burma currency shall do, or refrain from doing, any act with intent to secure—

(*a*) that the receipt by him of the whole or part of that foreign exchange or, as the case may be, of that payment in Burma currency, is delayed ; or

(*b*) that the foreign exchange or payment ceases, in whole or in part, to be receivable by him.

(*2*) Where a person has failed to comply with the requirements of sub-section (*1*) in relation to any foreign exchange or payment in Burma currency the Controller may give to him such directions as appear to be expedient for the purpose of securing or expediting the receipt of the foreign exchange or payment in question, and, without prejudice to the generality of the preceding provisions of this sub-section, may direct that there shall be assigned to him, or to such person as may be specified in the directions, the right to receive the foreign exchange or payment in question or enforce any security for the receipt thereof.

Power to regulate the uses, etc. of imported gold and silver.

12. The President of the Union may, by notification, impose such conditions as he thinks necessary or expedient on the use or disposal of or dealings in gold and silver imported into the Union of Burma.

Payment for exports.

13. (*1*) The President of the Union may, by notification, [prohibit the taking or sending out of the Union of Burma by land, sea or air (hereinafter in this section referred to as Export)][1] of any goods or class of goods from the Union of Burma directly or indirectly to a destination in any

[1] Substituted by Act XL, 1952.

such territory as may be specified in the notification unless a declaration supported by such evidence as may be prescribed or so specified, is furnished to the prescribed authority that the amount representing a return for the goods which is in all the circumstances satisfactory in the national interest has been, or will within the prescribed period be, paid in the prescribed manner.

(*2*) Where any export of goods has been made to which a notification under sub-section (*1*) applies, no person entitled to sell, or to procure the sale of the said goods shall, except with the permission of the Controller, do or refrain from doing any act with intent to secure that—

(*a*) the sale of the goods is delayed to an extent which is unreasonable having regard to the ordinary course of trade; or

(*b*) payment for the goods is made otherwise than in the prescribed manner or does not represent the full amount payable by the foreign buyer in respect of the goods, subject to such deductions, if any, as may be allowed by the Controller, or is delayed to such an extent as aforesaid:

Provided that no proceedings in respect of any contravention of this sub-section shall be instituted unless the prescribed period has expired and payment for the goods representing the full amount as aforesaid has not been made in the prescribed manner.

(*3*) Where in relation to any such goods the said period has expired and the goods have not been sold and payment therefor has not been made as aforesaid, the Controller may give to any person entitled to sell the goods or to procure the sale thereof, such directions as appear to him to be expedient for the purpose of securing the sale of the goods and payment therefor as aforesaid, and without prejudice to the generality of the foregoing provision, may direct that the goods shall be assigned to the President of the Union or to a person specified in the directions.

(*4*) Where any goods are assigned in accordance with sub-section (*3*), the President of the Union shall pay to the person assigning them such sum in consideration of the net sum recovered by or on behalf of the President of the Union in respect of the goods as may be determined by the President of the Union.

(*5*) Where in relation to any such goods the value as stated in the invoice is less than the amount which in the opinion of the Controller represents the full export value of the goods, the Controller may issue an order requiring the person holding the shipping documents to retain possession thereof until such time as the exporter of the goods has made arrangements for the Controller or a person authorized by the Controller to receive on behalf of the exporter payment in the prescribed manner of an amount which represents in the opinion of the Controller the full export value of the goods.

(*6*) For the purpose of ensuring compliance with the provisions of this section and any orders or directions made thereunder, the Controller may

require any person making any export of goods to which a notification under sub-section (*1*) applies, to exhibit contracts with his foreign buyer or other evidence to show that the full amount payable by the said buyer in respect of the goods has been, or will within the prescribed period be, paid in the prescribed manner.

Regulation of export and transfer of securities.

14. (*1*) No person shall, except with the general or special permission of the Controller,—

(*a*) take or send any security to any place outside the Union of Burma;

(*b*) transfer any security, or create or transfer any interest in a security, to or in favour of a person resident outside the Union of Burma;

(*c*) transfer any security from a register in the Union of Burma to a register outside the Union of Burma or do any act which is calculated to secure, or forms part of a series of acts which together are calculated to secure, the substitution for any security which is either in, or registered in, the Union of Burma, of any security which is either outside or registered outside the Union of Burma;

(*d*) issue, whether in the Union of Burma or elsewhere, any security which is registered or to be registered in the Union of Burma, to a person resident outside the Union of Burma.

(*2*) Where the holder of a security is a nominee, neither he nor any person through whose agency the exercise of all or any of the holder's rights in respect of the security are controlled shall, except with the general or special permission of the Controller, do any act whereby he recognizes or gives effect to the substitution of another person as the person from whom he directly receives instructions, unless both the persons previously instructing him and the person substituted for that person were, immediately before the substitution, resident in the Union of Burma.

(*3*) The Controller may, for the purpose of securing that the provisions of this section are not evaded, require that the person transferring any security and the person to whom such security is transferred shall subscribe to a declaration that the transferee is not resident outside the Union of Burma.

(*4*) Notwithstanding anything contained in any other law, no person shall, except with the permission of the Controller,—

(*a*) enter any transfer of securities in any register or book in which securities are registered or inscribed if he has any ground for suspecting that the transfer involves any contravention of the provisions of this section or

(*b*) enter in any such register or book, in respect of any security whether in connection with the issue or transfer of the security or otherwise, an address outside the Union of Burma except by way of substitution for any such address in the

same country or for the purpose of any transaction for which permission has been granted under this section with knowledge that it involves the entry of the said address.

(5) For the purposes of this section,—

(*a*) "holder", in relation to a bearer security, means the person having physical custody of the security : provided that, where a bearer security is deposited with any person in a locked or sealed receptacle from which the person with whom it is deposited is not entitled to remove it without the authority of some other person, that other person shall be deemed to be the holder of the security ;

(*b*) "nominee" means a holder of any security (including a bearer security) or any coupon representing dividends or interest who, as respects the exercise of any rights in respect of the security or coupon, is not entitled to exercise those rights except in accordance with instructions given by some other person, and a person holding a security or coupon as a nominee shall be deemed to act as nominee for the person who is entitled to give instructions either directly or through the agency of one or more persons, as to the exercise by the holder of the security or coupon of any rights in respect thereof and is not, in so doing, himself under a duty to comply with instructions given by some other person ;

(*c*) "security" also includes coupons or warrants representing dividends or interest, and life or endowment insurance policies.

Custody of securities.

15. (*1*) The President of the Union may, by notification, order every person by whom or on whose behalf a security or document of title to a security specified in the order is held in the Union of Burma to cause the said security or document of title to be kept in the custody of an authorized depository named in the order :

Provided that the Controller may by order in writing permit any such security or document of title to be withdrawn from the custody of the authorized depository subject to such conditions as may be specified in the order.

(*2*) No authorized depository may part with any security covered by an order under sub-section (*1*) without the general or special permission of the Controller except to, or to the order of, another authorized depository.

(*3*) Except with the general or special permission of the Controller, no authorized depository shall—

(*a*) accept or part with any security covered by an order under sub-section (*1*) whereby the security is transferred into the name of a person resident outside the Union of Burma, or

(*b*) do any act whereby he recognizes or gives effect to the substitution of another person as the person from whom he directly receives instructions relating to such security unless the person previously so instructing him and the person substituted for that person were immediately before the substitution resident in the Union of Burma.

(*4*) Except with the general or special permission of the Controller, no person shall buy, sell or transfer any security, or document of title to a security, covered by an order under sub-section (*1*) unless such security or document of title has been deposited in accordance with the order.

(*5*) Except with the general or special permission of the Controller, no capital moneys, interest or dividends in respect of any security covered by an order under sub-section (*1*) shall be paid in the Union of Burma except to or to the order of the authorized depository having the custody of the security.

(*6*) For the purposes of this section,—

(*a*) "authorized depository" means a person notified by the President of the Union to be entitled to accept the custody of securities and documents of title to securities, and

(*b*) "security" shall include coupons.

Restrictions on issue of bearer securities.

16. The President of the Union may, by notification, order that except with the general or special permission of the Controller, no person shall in the Union of Burma issue any bearer security or coupon or so alter any document that it becomes a bearer security or coupon.

Acquisition by the President of foreign securities.

17. (*1*) Subject to any exemptions that may be contained in the notification, the President of the Union may, if he is of the opinion that it is expedient so to do for the purpose of strengthening the foreign exchange position of the Government of the Union of Burma, by notification,—

(*a*) order the transfer to himself of any foreign securities specified in the notification at a price which, in the opinion of the President of the Union, is not less than the market value of the securities on the date of the notification, or

(*b*) direct the owner of any foreign securities specified in the notification to sell or procure the sale of the securities and thereafter to offer or cause to be offered the net foreign exchange proceeds of the sale to the Controller on behalf of the President of the Union or to such person as the Controller may authorize for the purpose, at such price as the President of the Union may fix, being a price which is in the opinion of the President of the Union not less than the market rate of the foreign exchange when it is offered for sale.

(*2*) On the issue of a notification under clause (*a*) of sub-section (*1*),—

(*a*) the securities to which the notification relates shall forthwith vest in the President of the Union free from any mortgage, pledge or charge, and the President of the Union may deal with them in such manner as he thinks fit ;

(*b*) the owner of any of the securities to which the notification relates and any person who is responsible for keeping any registers or books in which any of those securities are registered or inscribed, or who is otherwise concerned with the registration or inscription of any of those securities, shall do all such things as are necessary or as the President of the Union or the Controller on behalf of the President of the Union may order to be done, for the purpose of securing that—

(i) the securities and any documents of title relating thereto are delivered to the President of the Union and, in the case of registered or inscribed securities, that the securities are registered or inscribed in the name of the President of the Union or of anyone nominated by the President of the Union, and

(ii) any dividends or interest on those securities becoming payable on or after the date of the issue of the notification are paid to the President of the Union or his nominee as aforesaid and where, in the case of any security payable to bearer which is delivered in pursuance of the said notification, any coupons representing any such dividends or interest are not delivered with the security, such reduction in the price payable therefor shall be made as the President of the Union thinks fit :

Provided that, where the price specified in the notification in relation to any security is *ex*-dividend or *ex*-interest, this sub-clause shall not apply to that dividend or interest or to any coupon representing it.

(*3*) A certificate signed by any person authorized in this behalf by the President of the Union that any specified securities are securities transferred to the President of the Union under this section shall be treated by all persons concerned as conclusive evidence that the securities have been so transferred.

Restriction on settlement.

18. (*1*) Except with the general or special permission of the Controller, no person resident in the Union of Burma shall settle any property, otherwise than by will, upon any trust under which a person who, at the time of settlement, is resident outside the Union of Burma, elsewhere than in territories notified in this behalf by the Controller, will have an interest in

the property, or exercise, otherwise than by will, any power for payment in favour of a person who at the time of the exercise of the power is resident outside the Union of Burma elsewhere than in such notified territories.

(*2*) A settlement or power as aforesaid shall not be invalid except in so far as it confers any right or benefit on any person who at the time of the settlement or the exercise of the power is resident outside the Union of Burma, elsewhere than in territories notified by the Controller.

(*3*) For the purposes of this section,—

(*a*) "settle", in relation to any property, includes any disposition, covenant, appointment, agreement or arrangement, whereby the property becomes subject to a trust or (in the case of a resettlement) to a different trust and for the purposes of this section, a person shall be deemed to have an interest in property subject to a trust if he has any beneficial interest therein, whether present or future, vested or contingent, or falls within a limited class of persons in whose favour a discretion or power in respect of the property is exercisable under the trust;

(*b*) "will" includes any testamentary disposition.

Certain provisions as to companies.

19. (*1*) Except with the general or special permission of the Controller, no person resident in the Union of Burma shall do any act whereby a company, which is controlled (whether directly or indirectly) by persons resident in the Union of Burma * * * *[1] ceases to be so controlled.

(*2*) Except with the general or special permission of the Controller, no person resident in the Union of Burma shall lend any money either to any company (other than a banking company) which is controlled (whether directly or indirectly) by persons resident outside the Union of Burma elsewhere than in the * * * *[1] territories notified in this behalf by the Controller, or to any such person.

Power to call for information.

20. (*1*) The President of the Union may, by notification, direct owners, subject to such exemptions, if any, as may be specified in the notification, of such foreign exchange or foreign securities as may be so specified to make a return thereof to the Controller within such period, and giving such particulars, as may be so specified.

(*2*) The President of the Union may, by order in writing, require any person, within such time and in such manner as may be specified in the order, to furnish him or any person specified in the order with any information, book or other document in his possession, being information, book or document which the President of the Union considers it necessary or expedient to obtain and examine for the purposes of this Act.

(*3*) If on a representation in writing made by a person authorized in this behalf by the President of the Union or the Controller, a District

[1] Deleted by Act XL, 1952.

Magistrate, Subdivisional Magistrate, or Magistrate of the first class has reason to believe that a contravention of any of the provisions of this Act has been, or is being or is about to be committed in any place, he may, by warrant, authorize any police officer not below the rank of sub-inspector [or any officer of the Bureau of Special Investigation not below the rank of Senior Investigator][1]—

(*a*) to enter and search any place in the manner specified in the warrant, and

(*b*) seize any books or other documents found in or on such place which should have been produced in compliance with a requisition issued under sub-section (*2*) or which the police officer [or the officer of the Bureau of Special Investigation][1] has reason to believe to contain the information required to be furnished under that sub-section ; and

the provisions of the Code of Criminal Procedure shall, so far as they may be applicable, apply to any such search or seizure as they apply to any search or seizure made under the authority of a warrant issued under section 98 of that Code ;

(*c*) any books or other documents seized under this sub-section shall be disposed of in such manner as the President of the Union may direct ;

(*d*) in this sub-section, " place " includes a house, building, tent, vehicle, vessel or aircraft.

(*4*) The provisions of sub-sections (*1*) and (*2*) of section 54 of the Income-Tax Act shall apply in relation to information obtained under sub-section (*2*) of this section as they apply to the particulars referred to in that section, and for the purposes of application—

(*a*) the proviso to the said sub-section (*2*) shall be construed as if in clause (*a*) thereof was included reference to a prosecution for an offence under section 24 of this Act, and

(*b*) persons to whom any information is required to be furnished under an order made under sub-section (*2*) of this section shall be deemed to be public servants within the meaning of that section.

[2] **20A.** Where any document is furnished by any person under sub-section (*2*) of section 20, or has been seized under sub-section (*3*) of that section from the custody or control of any person, and such document is tendered by the prosecution in evidence against him, the Court shall, unless the contrary is proved by any such person, presume—

(*a*) the truth of the contents of such document ;

(*b*) that the signature and every other part of such document which purports to be in the handwriting of any particular

---

[1] Inserted by Act VI, 1954.
[2] Inserted by Act XL, 1952.

person or which the Court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document stamped, executed or attested, that it was duly stamped and executed or attested by the person by whom it purports to have been so executed or attested.

Supplemental provisions.

21. (*1*) For the purposes of this Act and of any rules, directions or orders made thereunder—

(*a*) until the Controller by general or special order otherwise directs, any person who has at any time after the commencement of this Act been resident in the Union of Burma shall be treated as still being resident in the Union of Burma and if such direction is given in relation to any such person the Controller may, by the same or a subsequent direction, declare the territory in which he shall be treated as being resident ;

(*b*) in the case of any person to whom clause (*a*) does not apply the Controller may, by general or special order, declare the territory in which he shall be treated as being resident :

(*c*) in the case of any person resident in the Union of Burma who leaves the Union of Burma, the Controller may give a direction to any bank that until the direction is revoked, any sum from time to time standing to the credit of that person and any security held on his behalf at any office or branch of that bank in the Union of Burma specified in the direction, shall not be dealt with except with the permission of the Controller ;

(*d*) any transactions with a branch of any business, whether carried on by a body corporate or otherwise, shall be treated in all respects as if the branch were a body corporate resident where the branch is situated ;

(*e*) the making of any book entry or other statement recording a debit against a branch of any business in favour of the head office or any other branch of that business shall be treated as the acknowledgment of a debt whereby a right is created in favour of a person resident where the head office or other branch is situated.

(*2*) Nothing in this Act relating to the payment of any price or sum by the President of the Union shall be construed as requiring the President of the Union to pay that price or sum otherwise than in Burma currency or otherwise than in the Union of Burma.

(*3*) The Controller may give such directions in regard to the making of payments and the doing of other acts by bankers, authorized dealers, travel agents or stock brokers and other persons who are authorized by the Controller to do anything in pursuance of this Act in the course of

their business, as appear to him to be necessary or expedient for the purpose of securing compliance with the provisions of this Act and any rules, orders or directions made thereunder.

Contracts in evasion of this Act.

22. (*1*) No person shall enter into any contract or agreement which would directly or indirectly evade or avoid in any way the operation of any provision of this Act or of any rule, direction or order made thereunder.

(*2*) Any provision of, or having effect under, this Act that a thing shall not be done without the permission of the President of the Union or the Controller shall not render invalid any agreement by any person to do that thing, if it is a term of the agreement that, that thing shall not be done unless permission is granted by the President of the Union or the Controller, as the case may be; and it shall be an implied term of every contract governed by the law of any part of the Union of Burma that anything agreed to be done by any term of that contract which is prohibited to be done by or under any of the provisions of this Act, except with the permission of the President of the Union or the Controller, shall not be done unless such permission is granted.

(*3*) Neither the provisions of this Act nor any term (whether expressed or implied) contained in any contract that anything for which the permission of the President of the Union or the Controller is required by the said provisions shall not be done without that permission shall prevent legal proceedings being brought in the Union of Burma to recover any sum which, apart from the said provisions and any such term, would be due, whether as a debt, damages or otherwise, but—

(*a*) the said provisions shall apply to sums required to be paid by any judgment or order of any Court as they apply in relation to other sums; and

(*b*) no steps shall be taken for the purpose of enforcing any judgment or order for the payment of any sum to which the said provisions apply except as respects so much thereof as the President of the Union or the Controller, as the case may be, may permit to be paid; and

(*c*) for the purpose of considering whether or not to grant such permission, the President of the Union or the Controller, as the case may be, may require the person entitled to the benefit of the judgment or order to produce such documents and to give such information as may be specified in the requirements.

(*4*) Notwithstanding anything in the Negotiable Instruments Act, neither the provisions of this Act or of any rule, direction or order made thereunder, nor any condition, whether express or to be implied having regard to those provisions, that any payment shall not be made without permission under this Act, shall be deemed to prevent any instrument being a bill of exchange or promissory note.

False statements.

23. No person shall, when complying with any order or direction under section 20 or when making any application or declaration to any authority or person for any purpose under this Act, give any information or make any statement which he knows or has reasonable cause to believe to be false, or not true, in any material particular.

Penalty and procedure.

24. [1](*1*) Whoever contravenes any of the provisions of this Act or any rule, direction or order made thereunder shall be punishable with imprisonment for a term which may extend to three years, and shall also be liable to fine : provided that if any person contravenes any provision of sub-section (*2*) of section 9, he shall be punished with imprisonment for a term which shall not be less than six months and shall also be liable to fine ; and any Court trying any such contravention may, if it thinks fit and in addition to any sentence which it may impose for such contravention, direct that any currency, security, gold or silver, or goods or other property in respect of which the contravention has taken place shall be confiscated.

[2](*2*) If the person committing an offence punishable under this section is a company or other body corporate, every Director, Manager, Secretary or other officer thereof shall, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent its commission, be deemed to be guilty of such an offence.

[3]**24A.** Whoever attempts to contravene any of the provisions of this Act or of any rule, direction or order made thereunder shall be deemed to have contravened that provision, rule, direction or order, as the case may be.

Burden of proof in certain cases.

[4]**25.** (*1*) Where any person is prosecuted for contravening any provision of this Act or of any rule, direction or order made thereunder which prohibits him from doing an act without permission, the burden of proving that he had the requisite permission shall be on him.

[3](2) Where any person is prosecuted for contravening any provision of sub-section (*3*) of section 5, the burden of proving that the foreign exchange acquired by such person has been used for the purpose for which permission to acquire it was granted shall be on him.

Bar of legal proceedings.

26. No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act or any rule, direction or order made thereunder.

Power to make rules.

27. (*1*) The President of the Union may, by notification, make rules [5] for the purpose of carrying into effect the provisions of this Act.

---

[1] Substituted by Act X, 1953.

[2] Original sub-section (2) was deleted and sub-section (3) renumbered as sub-section (2) *ibid.*

[3] Inserted by Act XL, 1952.

[4] Section 25 was renumbered as sub-section (*1*) thereof and sub-section (2) inserted *ibid.*

[5] For such rules see *Burma Gazette*, 1949, Part I, p. 948 and *Burma Gazette*, 1953, Part I, p 1381.

(*2*) Without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe forms and circumstances of their use for the purposes of this Act ;

(*b*) prescribe the procedure to be followed by authorized dealers and by persons applying for permission to do any thing for the doing of which permission is necessary under this Act ;

(*c*) provide for any matter which is to be or may be prescribed under this Act.

[1]**28.** * * * *

THE SAVINGS CERTIFICATES ACT.

[BURMA ACT L, 1947.] (1st March, 1948.)

It is hereby enacted as follo

Application and commencement.

1. (*1*) This Act shall apply to such class of savings certificates other than Post Office Cash Certificates as the President of the Union may, from time to time, by notification in the Gazette, direct that the provisions of this Act shall apply thereto.

(*2*) It shall come into force on such date[2] as the President of the Union may by notification direct.

Interpretation.

2. In this Act—

(*a*) " minor " means a person who is not deemed to have attained his majority under the Majority Act ;

(*b*) " transfer " means a transfer *inter vivos* and does not include a transfer by operation of law.

Restriction of transfer.

3. Notwithstanding any provision in any enactment or any rule of law for the time being in force to the contrary, no transfer of a savings certificate shall be valid without the previous consent in writing of [an officer of the Savings and Securities Department][3] authorized by the President of the Union by general or special order in that behalf.

Payment on death of holder of savings certificate.

4. (*1*) If a person dies and is at the time of his death the holder of a savings certificate, payment of the sum for the time being due thereon may be made in the manner provided in the Government Savings Banks Act for the payment of deposits belonging to the estates of deceased persons, and the provisions of [sections 4, 4A, 5, 6, 7 and 8][4] of the said Act shall apply accordingly as if the holder of the savings certificate were a depositor in a Government Savings

---

[1] Deleted by Act XL, 1952.

[2] This Act came into force on the 1st March 1948; see *Burma Gazette*, 1948, Part I, p. 258.

[3] Substituted by Act XV, 1954.

[4] Substituted by Act LXIX, 1953.

Bank and the sum for the time being due on the certificate were a deposit in such a Bank:

Provided that in such application section 8 of the said Act shall be construed as if the reference therein to [maximum limit of deposit][1] were a reference to the amount of the maximum holding of savings certificates prescribed in the rules made or deemed to have been made under this Act applicable to the particular savings certificate.

[2]* * * *

(2) Nothing in sub-section (1) shall be deemed to require any person to accept payment of the amount due on a savings certificate before it has reached maturity.

Holdings by or on behalf of minors.

5. Notwithstanding any provision in any enactment or any rule of law for the time being in force to the contrary,—

(1) a minor may apply for and hold savings certificates and any person may apply for and hold savings certificates on behalf of a minor;

(2) where any certificate is held by or on behalf of a minor, the minor shall be bound by the provisions of this Act and of any rules made or deemed to have been made thereunder applicable to such savings certificates and by the terms of any declaration made by the applicant for the certificate in pursuance of the said rules;

(3) payment of the sum for the time being due on a savings certificate held by or on behalf of a minor may be made—

(a) to him personally, if he himself applied for the certificate, or

(b) for the use of the minor, if the application for the certificate was made by any person other than the minor,—

(i) to any such person, being a parent of the minor or guardian of his property, as may be nominated in that behalf in the form of application, or

(ii) if no such nomination has been made, to any guardian of the property of the minor appointed by a competent Court, or where no such guardian has been so appointed, to either parent of the minor, or where neither parent is alive, to any other guardian of the minor,—

and the receipt of the minor or, as the case may be, of his parent or guardian for any sum paid under this clause shall be a sufficient discharge therefor.

Holdings of Savings Certificates by lunatics.

[3]5A. If any holder of a savings certificate becomes insane or otherwise incapable of managing his affairs, payment of the sum for the time being due thereon may be made in the manner provided in the Government Savings Banks Act for the payment of deposits belonging to lunatics, and the provisions

---

[1] Substituted by Act XV, 1954.
[2] Deleted *ibid*
[3] Inserted by Act XV, 1954.

of section 12 of the said Act shall apply accordingly as if the holder of a savings certificate were a depositor in the Government Savings Bank and the sum for the time being due on the certificate were a deposit in such a Bank.

Rules.

6. (*1*) The President of the Union may, by notification in the Gazette, make rules [1] relating to any class of savings certificate.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide —

(*a*) for employment of agencies for the issue and sale of savings certificates, and

(*b*) for the application for, the issue, maximum limits of holding and discharge of, and conditions as to interest or discount relating to, any class of savings certificate, and may also provide—

(i) that where any such maximum limits of holdings are exceeded, no interest shall be payable on the amount of such excess ;

(ii) that if any interest has been paid on any amount of such excess, it shall be recoverable as an arrear of land-revenue or in such other manner as the rules may prescribe.

THE SAVINGS STAMPS ACT.

[BURMA ACT LXXI, 1947.] (1st March, 1948.)

It is hereby enacted as follows :—

Application.

Commencement.

1. (*1*) This Act shall apply to savings stamps other than postage stamps.

(*2*) It shall come into force on such date[2] as the President of the Union may by notification appoint in this behalf.

Provision of savings stamps.

2. (*1*) The President of the Union shall cause savings stamps to be provided of such kinds, forms and denominations as he may prescribe for the purposes of this Act.

(*2*) A savings stamp shall be deemed to be a stamp issued by the Government for the purpose of revenue within the meaning of sections 255 to 263 of the Penal Code.

(*3*) The savings stamps may be used for the purchase of savings certificates.

Power to grant licences.

3. The President of the Union may authorize any person to deal in savings stamps at such places and under such conditions as he may direct and may by notification empower any Government officer to grant a licence to any person to deal in savings stamps at such places and under such conditions as may be specified in the licence.

---

[1] For such rules, see *Burma Gazette*, 1948, Part I, p. 406.

[2] 1st March 1948.—See *Burma Gazette*, 1948, Part I, p. 258.

Penalty.

4. (*1*) If any person deals in any manner in savings stamps without being duly authorized or licensed so to do, or being so licensed, acts in contravention of his licence, he shall for every such offence be liable to a fine not exceeding five hundred rupees.

(*2*) If any person who is not duly authorized or licensed to deal in savings stamps has, or puts upon his premises either in the inside or on the outside thereof or upon any board or material whatever exposed to public view, and whether the same be affixed to his premises or not, any letters importing or intended to import that he deals or is authorized or licensed to deal in such stamps, he shall be liable to a fine not exceeding five hundred rupees.

(*3*) Whoever commits a breach of the rules framed under this Act shall be punishable with fine which may extend to five hundred rupees.

Rules.

5. (*1*) The President of the Union may make rules [1] to carry out the objects of this Act.

(*2*) In particular, and without prejudice to the foregoing power, such rules may—

(*a*) fix the price at which savings stamps shall be sold ;

(*b*) prescribe the conditions with regard to perforation, defacement and all other matters subject to which savings stamps may be accepted or refused in payment for the purchase of savings certificates ;

(*c*) regulate the custody, supply and sale of savings stamps ;

(*d*) prescribe the duties and remuneration of persons selling savings stamps ; and

(*e*) prescribe the manner in which licences to deal in savings stamps shall be granted or withdrawn.

ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ရုတ်တရက် အသုံးစရိတ် ရံပုံငွေအက်ဥပဒေ။

[၁၉၅၁ ခုနှစ်၊အက်ဥပဒေအမှတ် ၃၁။] (၁၉၅၁ ခု၊ အောက်တိုဘာလ ၁ ရက်)။

၁။ ။(၁) ဤအက်ဥပဒေကို၊ ၁၉၅၁ ခုနှစ်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ ရုတ်တရက် အသုံးစရိတ်ရံပုံငွေအက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ဤအက်ဥပဒေသည်၊ ၁၉၅၁ ခုနှစ်၊ အောက်တိုဘာလ ၁ ရက်နေ့တွင်စတင်အာဏာတည်ရမည်။

၂။ ။ရုတ်တရက်ပေါ်ပေါက်သည့် ကိစ္စများအတွက် ခေတ္တထုတ်သုံးငွေ၊ သဘောမျိုးဖြင့် အသုံးပြုရန် ရံပုံငွေတရပ်ထားရှိရမည်။ ထိုရံပုံငွေကို ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ ရုတ်တရက် အသုံးစရိတ်ရံပုံငွေဟု ခေါ်ရမည်။ ထိုရံပုံငွေသို့ ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ အခွန်တော် ငွေများမှ [ကျပ် သိန်းကုဋေ] ပေးသွင်းရမည်။

---

[1] For such rules, see *Burma Gazette*, 1948, Part I, p. 257.

[*] ၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၁၁ အရ အစားထည့်သွင်းသည်။

၃။ ။ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ရုတ်တရက် အသုံးစရိတ်ရံပုံငွေကို၊ နိုင်ငံတော် သမဟာ၏ ကိုယ်စား၊ ဘဏ္ဍာရေးနှင့်အွန်တော်ဝန်ကြီးဌာနက ထိန်းသိမ်းထားရမည်။ကြိုတင်မသိမမြင်နိုင်သော အသုံးစရိတ်များကို ပါလီမန်က ဘဏ္ဍာတော်ငွေ ခွဲဝေသုံးစွဲခြင်းဆိုင်ရာတရားဥပဒေဖြင့် ခွင့်မပြုသေးဘဲ၊ ထိုအသုံးစရိတ်များကိုကုန်ခရန် အဆိုပါရံပုံငွေမှငွေများ ကြိုတင်ထုတ်ပေးနိုင်သည်။ အခြားမည်သည့် ကိစ္စအတွက်မျှ ထိုရံပုံငွေမှ ငွေများထုတ်ပေးခြင်းမပြုရ။

၄။ ။၎င်အက်ဥပဒေပါရည်ရွယ်ချက်များကိုဆောင်ရွက်ရန်အလို့ငှါ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ ရုတ်တရက် အသုံးစရိတ်ရံပုံငွေကို ထိန်းသိမ်းခြင်း၊ ထိုရံပုံငွေသို့ ငွေများပေးသွင်းခြင်း၊ ထိုရံပုံငွေမှ ငွေများထုတ်ယူခြင်းနှင့် စပ်လျဉ်းသည့် ကိစ္စအားလုံးအတွက်၊သို့တည်းမဟုတ် ထိုကိစ္စများနှင့် ဆက်သွယ်ရှိဖြစ်ပေါ်လာသောကိစ္စအားလုံးအတွက်၊နိုင်ငံတော်သမတသည် နည်းဥပဒေများပြဋ္ဌာန်းနိုင်သည်။

အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့နှင့် ဘဏ်အဖွဲ့

(INTERNATIONAL MONETARY FUND AND BANK)

အက်ဥပဒေ။ *

[၁၉၅၁ ခုနှစ်၊အက်ဥပဒေအမှတ် ၃၇။] (၁၉၅၁ ခု၊ အောက်တိုဘာလ ၁၂ ရက်။)

ပြည်ထောင်စုမြန်မာနိုင်ငံအား (နောက်တွင်အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့ဟုရည်ညွှန်းသည့်) အပြည်ပြည်ဆိုင်ရာငွေကြေးရံပုံငွေအဖွဲ့ (International Monetary Fund) နှင့် (နောက်တွင် အပြည်ပြည်ဆိုင်ရာဘဏ်အဖွဲ့ဟု ရည်ညွှန်းသည့်) အပြည်ပြည်ဆိုင်ရာ ပြန်လည် ထူထောင်ရေးနှင့် ကြီးပွါးရေးဘဏ်အဖွဲ့ (International Bank for Reconstruction and Development) တွင်၊ အဖွဲဝင်နိုင်ငံတနိုင်ငံအဖြစ် ဝင်ရောက်နိုင်စေရန်အက်ဥပဒေ။

၁၉၄၄ ခုနှစ်၊ ဇူလိုင်လတွင်၊ အမေရိကန် ပြည်ထောင်စုနိုင်ငံ၊ နယူးဟမ်(ဒ်) ရှိုင်ယာနယ် (New Hampshire)၊ ဘရက်တန်ဝုဒ်(စ်) (Bretton Woods)၌ ကျင်းပသော ကမ္ဘာ့ကုလသမဂ္ဂငွေကြေးနှင့် ဘဏ္ဍာရေးအစည်းအဝေးကြီးတွင်ရေးဆွဲသည့် သဘောတူ စာချုပ်များနှင့်အညီ၊ အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့နှင့်အပြည်ပြည်ဆိုင်ရာဘဏ်အဖွဲ့ကိုဖွဲ့စည်းတည်ထောင်ပြီးဖြစ်သည်လည်းတကြောင်း။

ဆိုခဲ့သည့်သဘောတူစာချုပ်များ၏ စာမူမိတ္တူများကို၊ ပါလီမန်၌ တင်ပြပြီးဖြစ်သည်လည်းတကြောင်း။

အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့နှင့် အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့တို့က၊ ၎င်အက်ဥပဒေ၏ ပဋိဇဉာဃနှင့်ဒုတိယဇယာတို့တွင် ဖော်ပြထားသည့် စည်းကမ်းချက်များကို၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအား၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့နှင့် အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့တွင်၊ အဖွဲဝင်နိုင်ငံအဖြစ် ဝင်ရောက်နိုင်စေမည့် စည်းကမ်းချက်များအဖြစ်ဖြင့်ပြဋ္ဌာန်းပြီးဖြစ်သည်လည်းတကြောင်း။

အထက်ဆိုခဲ့သည့်စည်းကမ်းချက်များအတိုင်း လိုက်နာရန်ကိစ္စအလို့ငှါ၊ နောက်တွင် ဖော်ပြထားသည့်ပြဋ္ဌာန်းချက်များကို ပြုလုပ်ရန်လိုအပ်သည်လည်းတကြောင်း။

---

* ၎င်အက်ဥပဒေ အရန်းဥပဒေများကိုမြန်မာနိုင်ငံပြန်တမ်း၊၁၉၅၂ ခု၊ အတိုင်း ၁၊ စာမျက်နှာ ၁၀၁၇ တွင် ထုတ်ပြန်ကျေညာသည်။

* မြန်မာနိုင်ငံ ပြန်တမ်း၊ ၁၉၅၁ ခု၊ အတိုင်း ၁၊ စာမျက်နှာ ၇၅၅ တွင် ထုတ်ပြန်ကျေညာသည်။

ထိုအကြောင်းများကြောင့် အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

အမည်တို့။

၁။ ။၎င်အက်ဥပဒေကို ၁၉၅၁ ခုနှစ်၊ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့နှင့်ဘဏ်အဖွဲ့အက်ဥပဒေဟုခေါ်ရမည်။

ရံပုံငွေ အဖွဲ့နှင့် ဘဏ် အဖွဲ့ဆိုင်ရာ သဘောတူစာချုပ် အသီးသီးပါအတိုင်းများကိုလက်မှတ်ရေးထိုးရန် အာဏာအပ်နှင်းခြင်း။

၂။ ။နိုင်ငံတော်သမတက အောက်ပါကိစ္စများအဘွက် အာဏာအပ်နှင်းနိုင်သည်။

(က) (နောက်တွင် ရံပုံငွေအဖွဲ့ စာချုပ်ဟု ရည်ညွှန်းသည့်) အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့ သဘောတူစာချုပ်ကိုငင်း၊ (နောက်တွင် ဘဏ်အဖွဲ့စာချုပ်ဟု ရည်ညွှန်းသည့်) အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သဘောတူစာချုပ်ကိုငင်း၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရအတွက် လက်မှတ်ရေးထိုးရန်ကိစ္စ၊ ထို့ပြင်

(ခ) အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေ အဖွဲ့နှင့် အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့တွင်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအား အဖွဲဝင်အဖြစ် ဝင်ခွင့်ပြုရမည့် စည်းကမ်းချက်များအဖြစ်ဖြင့်၊ ရံပုံငွေအဖွဲ့စာချုပ်ပါ အပိုဒ်များကိုငင်း၊ ဘဏ်အဖွဲ့ စာချုပ်ပါ အပိုင်များကိုငင်း၊ထိုအပိုဒ်များအရ ပြဋ္ဌာန်းထားသည့်စည်းကမ်းချက်များကိုငင်း၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရက၊ မိမိ၏တရားဥပဒေနှင့်အညီ၊ လက်ခံကြောင်း ဖေါ်ပြသကဲ့၊ ထိုရံပုံငွေအဖွဲ့ စာချုပ်ပါအပိုဒ်များနှင့် ဘဏ်အဖွဲ့စာချုပ်ပါ အပိုဒ်များကိုလက်ခံသည့် ဟာဗွန်တော်များအမေရိကန် ပြည်ထောင်စုအစိုးရထံပေးအပ်ရန်ကိစ္စ။

ပြည်ထောင်စု ဘဏ်သည်၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့နှင့် ဘဏ်အဖွဲ့အတွက်ငွေအပ်နှံရာဘဏ်ဖြစ်ခြင်း။

၃။ ။ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်သည်၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့နှင့် အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့တို့ပိုင်သော မြန်မာနိုင်ငံသုံးငွေများ အပ်နှံရာဘဏ်ဖြစ်ရမည်။

အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့သို့ထည့်ဝင်ရန်ကြေးငွေ။

၄။ ။(၁) ၎င်အက်ဥပဒေ၏ ပဋမဇယားရှိ စည်းကမ်းချက်များတွင်ဖေါ်ပြထားသည့် ပြည်ထောင်စုမြန်မာနိုင်ငံမှထည့်ဝင်ရန်ကြေးငွေများအနက်၊ အဆိုပါစည်းကမ်းချက်များအရငင်း၊ ရံပုံငွေအဖွဲ့စာချုပ်ပါ အပိုဒ် ၃၊ အပိုဒ်ငယ် ၃ နှင့် ၅ ရှိပြဋ္ဌာန်းချက်များအရငင်း၊ ရွေဖြင့်ဖြစ်စေ၊ မြန်မာနိုင်ငံသုံး ငွေများဖြင့်ဖြစ်စေ၊ ပေးနိုင်သည့်ထည့်ဝင်ရန်ကြေးငွေအချို့အဝက်ကို၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ အခွန်ဘော်ငွေများထဲမှပေးရမည်။

(၂) မြန်မာနိုင်ငံသုံးငွေဖြင့်ပေးရမည်ဖြစ်သည့်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံမှ ထည့်ဝင်ရန်ကြေးငွေအချို့အဝက်အစား၊ ရံပုံငွေအဖွဲ့ စာချုပ်ပါအပိုဒ် ၃၊ အပိုဒ်ငယ် ၅ ရှိပြဋ္ဌာန်းချက်များအရ၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့က လက်ခံရန်ဆုံးဖြတ်သည့် အတိုးမရှိ၊မလျှော်ပြောင်းနိုင်သော အာမခံလက်မှတ်များကိုဖြစ်စေ၊ အခြားခံဝန်ချုပ်များကိုဖြစ်စေ၊ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရက မိမိသင့်သည် ထင်မြင်သည့်အတိုင်းပြုလုပ်၍၊ အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့သို့ ထုတ်ပေးနိုင်သည်။

အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့သို့ပေးရန် ရှိသည့်အခြားငွေများ။

၅။ ။(၁) ပြည်ထောင်စုမြန်မာနိုင်ငံ အခွန်တော်ငွေများထဲမှ အောက်ပါငွေများကို ပေးရမည်။

(က) [အဖွဲဝင်နိုင်ငံတို့၏ ငွေတန်ဖိုး၊ သို့တည်းမဟုတ် ငွေချင်း လဲလှယ်ရာတွင် အသုံးပြုသည့် နှုန်းထား (the par or the foreign exchange value) အပြောင်းအလဲနှင့် သက်ဆိုင်သည့်] ရံပုံငွေအဖွဲ့စာချုပ်ပါ အပိုဒ် ၄၊

အပိုဒ်ငယ် ဂ (ခ)အရ၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့သို့ ပေးရမည့်ငွေ အားလုံး။

(ခ) ရံပုံငွေအဖွဲ့စာချုပ်ပါအပိုဒ် ၁၃၊ အပိုဒ်ငယ် ၃ အရ၊ ပြဋ္ဌာန်းထားသည့် အာမခံချက်အတိုင်း ဆောင်ရွက်ရာ၌ လိုအပ်သည့်ငွေအားလုံး၊ အဆိုပါ အပိုဒ်အရ အာမခံချက်ဆိုသည်မှာ၊ ရံပုံငွေအဖွဲ့ပိုင်ပစ္စည်းများကို လက်ခံ ထိန်းသိမ်းရန်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရက ခန့်အပ်ထားသည့်ဘဏ် ပျက်ပြားသောကြောင့် ဖြစ်စေ၊ တာဝန်ပျက်ကွက်သောကြောင့် ဖြစ်စေ၊ ဆုံးရှုံးမှုမဖြစ်စေရဟုပေးထားသောအာမခံချက်ကိုဆိုလိုသည်။

(ဂ) အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့သို့ ပြုလုပ်ထုတ်ပေးထားသည့် အာမခံလက်မှတ် များ၊ သို့တည်းမဟုတ် ခံဝန်ချုပ်များကိုပြန်ရွှေးရန်လိုအပ်သည့်ငွေအားလုံး၊ ထို့ပြင်

(ဃ) (အဖွဲ့ဝင်နိုင်ငံများ နုတ်ထွက်ခြင်းနှင့် သက်ဆိုင်သည့်) ရံပုံငွေအဖွဲ့စာချုပ်၏ ဇယား(ဃ)အရ၊သို့တည်းမဟုတ် (အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့ဖျက်သိမ်း ခြင်းနှင့် သက်ဆိုင်သည့်) ထိုစာချုပ်၏ဇယား (ငါ)အရ၊ ထိုရံပုံငွေအဖွဲ့သို့ ဖြစ်စေ၊ ထိုရံပုံငွေအဖွဲ့ဝင်နိုင်ငံ တနိုင်ငံသို့ဖြစ်စေ၊ ပေးရန် လိုအပ်သည့် လျော်ကြေးငွေ။

(၂) ပုဒ်မခွဲ (၁)၏ အပိုဒ် (က)၊ သို့တည်းမဟုတ် အပိုဒ် (ခ)၊ သို့တည်းမဟုတ် အပိုဒ် (ဂ)အရ၊ အပြည်ပြည်ဆိုင်ရာရံပုံငွေအဖွဲ့သို့ပေးရမည့် မြန်မာနိုင်ငံသုံးငွေအစား၊ အပြည်ပြည် ဆိုင်ရာရံပုံငွေအဖွဲ့က၊ ရံပုံငွေအဖွဲ့စာချုပ်ပါ အပိုဒ် ၃၊ အပိုဒ်ငယ် ၅ အရ လက်ခံရန်ဆုံးဖြတ်သည့်၊ အတိုးမရှိ၊ မလွဲမပြောင်းနိုင်သော အာမခံလက်မှတ်များကိုဖြစ်စေ၊ အခြားခံဝန်ချုပ်များကိုဖြစ်စေ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရက မိမိသင့်သည်ထင်မြင်သည့်အတိုင်းပြုလုပ်၍ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့သို့ ထုတ်ပေးနိုင်သည်။

၆။ ။(၁) ၅၅အက်ဥပဒေ၏ ဒုတိယဇယားပါ စည်းကမ်းချက်များ၏ အပိုဒ် ၂ တွင် သီးခြားဖေါ်ပြထားသည့် ပြည်ထောင်စု မြန်မာနိုင်ငံမှ ထည့်ဝင်ရန် ကြေးငွေများအနက်၊ အဆိုပါ စည်းကမ်းချက်များအရငင်း၊ ဘဏ်အဖွဲ့စာချုပ်ပါ အပိုဒ် ၂ ရှိပြဋ္ဌာန်းချက်များအရငင်း၊ အမေရိကန် ပြည်ထောင်စု ဒေါ်လာဖြင့်ဖြစ်စေ၊မြန်မာနိုင်ငံသုံးငွေဖြင့်ဖြစ်စေပေးနိုင်သည့် ထည့်ဝင်ရန်ကြေးငွေအချို့ အဝက်ကို ပြည်ထောင်စုမြန်မာနိုင်ငံ အခွန်ဘော်ငွေများထဲမှ ပေးရမည်။ အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သို့ ထည့်ဝင်ရန် ကြေးငွေ၊

(၂) မြန်မာနိုင်ငံသုံးငွေဖြင့် ပေးရမည့်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံမှထည့်ဝင်ရန်ကြေးငွေ အချိုအဝက်အစား၊ဘဏ်အဖွဲ့စာချုပ်ပါ အပိုဒ် ၅၊ အပိုဒ်ငယ် ၁၂ အရ၊ အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့က လက်ခံရန် ဆုံးဖြတ်သည့်အတိုးမရှိ၊ မလွဲမပြောင်းနိုင်သောအာမခံ လက်မှတ်များကိုဖြစ်စေ၊ အခြားခံဝန်ချုပ်များကိုဖြစ်စေ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရက မိမိသင့်သည် ထင်မြင်သည့် အတိုင်းပြုလုပ်၍ အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သို့ထုတ်ပေးနိုင်သည်။

၇။ ။ပြည်ထောင်စုမြန်မာနိုင်ငံ အခွန်တော်ငွေများထဲမှအောက်ပါငွေများကိုပေးရမည်။ အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သို့ ပေးရန် ရှိသည့် အခြားငွေများ။

(က) [အဖွဲ့ဝင်နိုင်ငံတို့၏ငွေဘင်္ဂါတို့၊ သို့တည်းမဟုတ် ငွေချင်း လဲလှယ်ရာတွင် အသုံးပြုသည့် နှုန်းထား (the par or the foreign exchange value) အပြောင်းအလဲနှင့် သက်ဆိုင်သည့်] ဘဏ်အဖွဲ့စာချုပ်ပါအပိုဒ် ၂၊ အပိုဒ်ခွဲ ငယ် ၉ အရ၊အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သို့ပေးရမည့်ငွေအားလုံး၊ ထို့ပြင်

(ခ) အပြည်ပြည်ဆိုင်ရာဘဏ်အဖွဲ့သို့ ပြုလုပ်ထုတ်ပေးထားသည့် အာမခံလက်မှတ် များကို၊ သို့တည်းမဟုတ်ခံဝန်ချုပ်များကို၊ပြန်ရွှေးရန်လိုအပ်သည့်ငွေအားလုံး။

ပြည်ထောင်စု ဘဏ်သို့ အစိုးရ အာမခံလက် မှတ်များ၊သို့ တည်းမဟုတ် ခံဝန်ချုပ်များ ထုတ်ပေးခြင်း။

၈။ ။(၁)ပုဒ်မ ၄၊ ပုဒ်မခွဲ (၁)အရ၊ သို့တည်းမဟုတ် ပုဒ်မ ၅၊ ပုဒ်မခွဲ(၁)၏ အပိုဒ်(က)၊သို့တည်းမဟုတ် အပိုဒ်(ခ)၊သို့တည်းမဟုတ် အပိုဒ်(ဂ)အရ၊ သို့တည်းမဟုတ် ပုဒ်မ ၆၊ ပုဒ်မခွဲ (၁)၊သို့တည်းမဟုတ် ပုဒ်မ ၇ အရ၊ မြန်မာနိုင်ငံအခွန်တော်ငွေများထဲမှ ပေးရာသည့်ငွေများအသင့်ရနိုင်ရန် ကိစ္စအလို့ငှါ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရသည်၊အတိုးမရှိ၊ မလွှဲပြောင်းနိုင်သောအာမခံ လက်မှတ်များကိုဖြင့်စေ၊ ခံဝန်ချုပ်များကိုဖြင့်စေ၊ မိမိသင့်သည် ထင်မြင်သည့်အတိုင်း ပြုလုပ်၍၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်သို့ထုတ်ပေးခြင်းဖြင့် ငွေများချေးယူနိုင်သည်။

(၂) ပြည်ထောင်စုမြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ (၁၉၄၇ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၆၀)တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ပုဒ်မခွဲ (၁)ပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ ပြုလုပ်ထုတ်ပေးထားသည့် အာမခံလက်မှတ်များကို၊ သို့တည်းမဟုတ် ခံဝန်ချုပ်များကိုလက်ခံရှိလက်ရှိထားရန်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်အား၊ ဤအက်ဥပဒေဖြင့် အာဏာအပ်နှင်းသည်။

(၃) ပုဒ်မခွဲ (၁)အရ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်သို့ ပြုလုပ်ထုတ်ပေးထားသည့်အာမခံ လက်မှတ်များ၊ သို့တည်းမဟုတ် ခံဝန်ချုပ်များပြန်လွှဲရန်လိုအပ်သောငွေအားလုံးကို၊ မြန်မာနိုင်ငံအခွန်တော်ငွေများထဲမှပေးရမည်။

ပေး ငွေများနှင့် ရငွေများ။

၉။ ။(၁) ရုံပုံငွေအဖွဲ့စာချုပ်ပါအပိုဒ် ၅၊ အပိုဒ်ငယ် ဂ အရ၊ အပြည်ပြည်ဆိုင်ရာ ရုံပုံငွေအဖွဲ့သို့ပေးရမည့်ငွေများပေးရန် လိုအပ်သောငွေအားလုံးကို ထုတ်ပေးရန်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်အား ဤအက်ဥပဒေဖြင့် အာဏာအပ်နှင်းသည်။

(၂) ရုံပုံငွေအဖွဲ့စာချုပ်ပါ အပိုဒ် ၅၊ သို့တည်းမဟုတ် အပိုဒ် ၇၊ သို့တည်းမဟုတ် အပိုဒ် ဂ အရ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်၏ လုပ်ကိုင်ဆောင်ရွက်မှုများကြောင့် ရရှိသောငွေများမှတပါး၊ အပြည်ပြည်ဆိုင်ရာရုံပုံငွေအဖွဲ့မှ၊ သို့တည်းမဟုတ် အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့မှ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရကသော်၎င်း၊ ပြည်ထောင်စုမြန်မာနိုင်ငံ အစိုးရအတွက်သော်၎င်း၊ရရှိသောအခြားငွေအားလုံးကို၊ မြန်မာနိုင်ငံအခွန်တော် ငွေများထဲသို့ ထည့်သွင်းရမည်။ဤကဲ့သို့ရရှိသောငွေများသည်၊ မှတည် ငွေရင်းနှင့်သက်ဆိုင်လျှင်၊ ထိုငွေများကို အခြားနည်းသုံးစွဲရန် တရားဥပဒေတခုခုတွင် ပြဋ္ဌာန်းထားခြင်းမရှိပါက၊ ဤအက်ဥပဒေအရ ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်သို့ ထုတ်ပေးသည့်အာမခံလက်မှတ်များ၊ သို့တည်းမဟုတ် အခြားခံဝန်ချုပ်များကို ပြန်လွှဲရန်အတွက် ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရက ညွှန်ကြားသည့်အတိုင်း၊ အခါအားလျော်စွာသုံးစွဲရမည်။

စာချုပ် ပါအချို့ ပြဋ္ဌာန်းချက် များသည်၊တ ရားဥပဒေသ ဘောသက် ရောက်ခြင်း။

၁၀။ ။အခြားတရားဥပဒေတွင် ဆန့်ကျင်ကွဲလွဲချက် မည်သို့ပင် ပါရှိစေကာမူ၊ ဤအက်ဥပဒေ၏ တတိယဇယားတွင် ဖော်ပြထားသော ရုံပုံငွေအဖွဲ့ စာချုပ်နှင့် ဘဏ်အဖွဲ့ စာချုပ်ပါ ပြဋ္ဌာန်းချက်များသည်၊ပြည်ထောင်စုမြန်မာနိုင်ငံတွင် တရားဥပဒေသဘောသက်ရောက်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ရုံပုံငွေအဖွဲ့စာချုပ်အပိုဒ် ၉၊ အပိုဒ်ငယ် ဉ၊ သို့တည်းမဟုတ် ဘဏ်အဖွဲ့စာချုပ်အပိုဒ် ၇၊ အပိုဒ်ငယ် ဉ ပါ စကားကြောင့်—

(က) အပြည်ပြည်ဆိုင်ရာ ရုံပုံငွေအဖွဲ့သော်၎င်း၊ အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့သော်၎င်း၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်းသို့ ကုန်စည်ပစ္စည်းများကို အကောက်လွှတ်သွင်းယူပြီးနောက်၊ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်း၊အချုပ်အချယ်မရှိဘဲရောင်းချနိုင်ခွင့်ရှိသည်ဟူ၍ အဓိပ္ပါယ် မကောက်ယူရ၊သို့တည်းမဟုတ်

(ခ) ကုန်ပစ္စည်းများရောင်းချသည့် အတိုးတွင်ပါဝင်သော အကောက်အခွန်များကိုဝင်း၊ လုပ်ကိုင် ဆောင်ရွက်မှုအတွက် အခကြေးငွေမျှသာ ဖြစ်သော အကောက်အခွန်များကိုဝင်း၊ အပြည်ပြည်ဆိုင်ရာ ရုံပုံငွေအဖွဲ့က ဖြစ်စေ၊

အပြည်ပြည်ဆိုင်ရာ ဘဏ်အဖွဲ့ကဖြစ်စေ၊ ပေးဆောင်ခြင်းမှ ကင်းလွတ်ခွင့် ရရှိသည်ဟူ၍ အဓိပ္ပါယ်မကောက်ယူရ။

သ တင်း ပေး ရန် တောင်းဆို ပိုင်ခွင့်အာဏာ၊

၁၁။ ။(၁) ရံပုံငွေအဖွဲ့စာချုပ်ပါအပိုဒ် ၈၊ အပိုဒ်ငယ် ၅ အရ၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့က၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ အစိုးရအား လိုအပ်သည့် သတင်းကိုပေးရန်တောင်းဆိုလျှင်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရကသော်၎င်း၊ ဤကိစ္စအတွက် ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရက ယေဘုယျအားဖြင့်၊ သို့တည်းမဟုတ် အထူးအားဖြင့် အာဏာအပ်နှင်းထားပါက၊ ပြည်ထောင်စုမြန်မာနိုင်ငံဘော်ဘဏ်ကသော်၎င်း၊ အရာရှိ၊ သို့တည်းမဟုတ် အခြားပုဂ္ဂိုလ်တဦးတယောက်ကိုအမိန့်စာတွင် သီခြားဖေါ်ပြ၍၊ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့၏တောင်းဆိုချက်အတိုင်း ပေးရန်ကိစ္စအတွက်လိုအပ်သည်ဟု၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအစိုးရ၊ သို့တည်းမဟုတ် ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်၊ ဆိုင်သင့်ရာရာက သတ်မှတ်သော အသေးစိတ်သတင်းများကို၊ ထိုအရာရှိ၊ သို့တည်းမဟုတ် ပုဂ္ဂိုလ်ထံသို့ပေးရမည်ဟု မည်သူကိုမဆိုအသိန့်စာဖြင့် ဆင့်ဆိုနိုင်သည်။ ဤကဲ့သို့ဆင့်ဆိုခြင်းခံရသူ မည်သူမှာမဆို၊ ယင်းသို့တောင်းဆိုသည့်သတင်းကို ပေးရန်တာဝန်ရှိရမည်။

(၂) ဤပုဒ်မအရ ပေးရမည်ဖြစ်သောသတင်းကို လက်ခံရမည့်အရာရှိ၊ သို့တည်းမဟုတ် ပုဂ္ဂိုလ်အသီးသီးသည်၊ ရာဇသတ်ကြီး ပုဒ်မ ၂၁ ၏ အဓိပ္ပါယ်သဘောသက်ဝင်သည့်ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟုမှတ်ယူရမည်။

(၃) ဤပုဒ်မအရ ရရှိသောမည်သည့်သတင်းကိုမျှ လူတဦးတယောက်နှင့် ဆိုင်သော အရေးကိစ္စများပေါ်အောင် အသေးစိတ်၍ အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့သို့မပေးရ။ ထိုပြင် မြန်မာနိုင်ငံအမြတ်တော်ဘဏ်ခွန်အက်ဥပဒေ ပုဒ်မ ၅၄ ပါပြဋ္ဌာန်းချက်များသည်၊ ထိုပုဒ်မတွင်ရည်ညွှန်းထားသော အကြောင်းအရာများနှင့် သက်ဆိုင်ဘိသကဲ့သို့ ဤပုဒ်မအရ ဘောင်းဆိုသည့်သတင်းနှင့် ပတ်သက်၍လည်း သက်ဆိုင်ရမည်။

(၄) သတင်းကို မည်ရွေ့မည်မျှ အသေးစိတ်၍ ပေးရှိရမည်ဟူသော အကြောင်းနှင့် ပတ်သက်၍၊ ပုဒ်မခွဲ (၁) အရ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရ၏၊ သို့တည်းမဟုတ် ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်၏ သတ်မှတ်ချက်သည်၊ အပြီးအပြတ်အတည်ဖြစ်ရမည်။ ထိုပြင် ဤပုဒ်မအရ ပေးရှိရန် တောင်းဆိုသည့်သတင်းနှင့်စပ်လျဉ်း၍ ရာဇသတ်ကြီး ပုဒ်မ ၁၇၆ အရ၊ သို့တည်းမဟုတ် ပုဒ်မ ၁၇၇ အရ တရားစွဲဆိုရာတွင် အပြည်ပြည်ဆိုင်ရာ ရံပုံငွေအဖွဲ့က တောင်းဆိုချက်ကိုလိုက်လျောရန်အလို့ငှါ၊ လိုသည်ထက် ပိုသောသတင်းအသေးစိတ်ကို ဖေါ်ပြရန် တောင်းဆိုသည်ဟု အကြောင်းပြ၍ ထုချေနိုင်ခွင့်မရှိစေရ။

(၅) ဤပုဒ်မအရ ပေးရန်တောင်းဆိုသောသတင်းနှင့် ပတ်သက်သည့် ပြစ်မှုအတွက်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရ၏ အခွင့်အမိန့်ကို ကြိုတင်မရရှိဘဲ တရားစွဲဆိုခြင်းမပြုရ။

ပဋ္ဌမဇယား။

အပြည်ပြည်ဆိုင်ရာ ဌေးကြေးရံပုံငွေအဖွဲ့သို့ ပြည်ထောင်စု မြန်မာနိုင်ငံ အစိုးရအားဝင်ခွင့်ပြုရန်အတွက် ထိုအဖွဲ့ကြီးကြေဝံအုပ်ချုပ်သူ လူကြီးများအဖွဲ့၏ ဆုံးဖြတ်ချက်ဖြင့် ပြဋ္ဌာန်းထားသည့်စည်းကမ်းချက်များ။

၁။ ။အဓိပ္ပါယ်ဖေါ်ပြချက်များ။ ။၌ဆိုးဖြတ်ချက်တွင် သုံးနှုန်းထားသည့်အတိုင်း—

(က) ''မြန်မာနိုင်ငံ''ဆိုသည်မှာ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရကိုဆိုလိုသည်။

(ခ) ''ရံပုံငွေအဖွဲ့'' ဆိုသည်မှာ၊ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့ကိုဆိုလိုသည်။

(ဂ) ''စာချုပ်ပါအပိုဒ်များ'' ဆိုသည်မှာ၊ ရံပုံငွေ အဖွဲ့စာချုပ်ပါအပိုဒ်များကိုဆိုလိုသည်။

(ဃ) ''ဒေါ်လာ''၊ သို့တည်းမဟုတ် ''$'' ဆိုသည်မှာ၊ ၁၉၄၄ ခုနှစ်၊ ဇူလိုင်လ ၁ ရက်နေ့တွင် အတည်ဖြစ်သည့်အလေးချိန်နှင့် ရွှေရည်ပြည့် အမေရိကန်ပြည်ထောင်စုဒေါ်လာကို ဆိုလိုသည်။

(င) ''အဖွဲ့ဝင်နိုင်ငံ'' ဆိုသည်မှာ၊ ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံကိုဆိုလိုသည်။

၂။ ။ဝေပုံကျအစု (quota)။ ။မြန်မာနိုင်ငံ၏ ဝေပုံကျအစုသည်၊ ဒေါ်လာ ၁၅,၀၀၀,၀၀၀·၀၀ ဖြစ်ရမည်။

၃။ ။ထည့်ဝင်ရန်ကြေးငွေ။ ။မြန်မာနိုင်ငံ၏ ထည့်ဝင်ရန် ကြေးငွေသည်၊ မြန်မာနိုင်ငံ၏ဝေပုံကျအစုနှင့် ညီဘဉ်ညီမျှပင်ဖြစ်ရမည်။ ထည့်ဝင်ရန်ကြေးငွေ၏ ၃၃ ရာခိုင်နှုန်းထက်မနည်းသည့် အစိတ်အပိုင်းကို ရွှေဖြင့်ပေးရမည်။ ကျန်ငွေကို မြန်မာနိုင်ငံသုံးငွေဖြင့်ပေးရမည်။

၄။ ။ထည့်ဝင်ရန် ကြေးငွေကိုပေးခြင်း။ ။စာချုပ်ပါ အပိုဒ်များကို မြန်မာနိုင်ငံအတွက် လက်မှတ်ရေးထိုးသည့်နေ့ထက် နောက်မကျစေဘဲ ထည့်ဝင်ရန်ကြေးငွေ၏ ရွှေဖြင့်ပေးရမည့် အစိတ်အပိုင်းကိုပေးရမည်။ အကယ်၍ မြန်မာနိုင်ငံသည် ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံအဖြစ်ကို မရရှိခဲ့လျှင်၊ ယင်းသို့ပေးသောရွှေကို ရံပုံငွေအဖွဲ့က ပြန်ပေးရမည်။

၅။ ။နိုင်ငံသုံးငွေ၏တန်ဘိုး (par value) ကိုသတ်မှတ်ခြင်း။ ။ရံပုံငွေအဖွဲ့ က၊ မြန်မာနိုင်ငံသည်၊ ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံ ဖြစ်လာသောနေ့ရက်တွင် မြန်မာနိုင်ငံသုံးငွေနှင့်၊ အခြားနိုင်ငံသုံးငွေလဲလှယ်ရာ၌ အသုံးပြုသောနှုန်းများ (rates of exchange) ကိုအခြေပြုလျက်၊ မိမိနိုင်ငံသုံးငွေ၏တန်ဘိုး (par value) ကိုရံပုံငွေအဖွဲ့သို့အကြောင်းကြားရန် မြန်မာနိုင်ငံအား တောင်းဆိုသည့်အခါ၊ ထိုသို့ တောင်းဆိုသည့်နေ့ရက်မှ ရက်ပေါင်းသုံးဆယ်အတွင်း၊ မြန်မာနိုင်ငံကအကြောင်းကြားရမည်။ ရံပုံငွေအဖွဲ့က ထိုငွေတန်ဘိုး (par value) အကြောင်းကြားစာကို ရရှိပြီးနောက် ရက်ပေါင်းခြောက်ဆယ်အတွင်း မြန်မာနိုင်ငံနှင့် ရံပုံငွေအဖွဲ့သည်၊ မြန်မာနိုင်ငံသုံးငွေ၏ လက်ဦးတန်ဘိုး (initial par value) ကိုသဘောတူညီကြရမည်။ သို့ရာတွင် ရံပုံငွေအဖွဲ့က ထိုရက်ပေါင်းခြောက်ဆယ်မျှသောအချိန်ကို နောက်ထပ်တိုးချဲ့ပေးနိုင်သည်။ ထိုသို့နောက်ထပ်တိုးချဲ့ပေးသော ကာလအပိုင်းအခြားကုန်ဆုံးသောအခါ၊ ထိုတန်ဘိုး (par value) နှင့်ပတ်သက်၍ သဘောတူညီချက်မရရှိလျှင်၊ မြန်မာနိုင်ငံသည် ရံပုံငွေအဖွဲ့မှနုတ်ထွက်ပြီး ဖြစ်သည်ဟုမှတ်ယူရမည်။ အဖွဲ့ဝင်နိုင်ငံဖြစ် လက်ခံသည့်အချိန်မှ ၅နှစ်အပိုဒ်နှင့်အညီ နိုင်ငံသုံးငွေ၏လက်ဦးတန်ဘိုး (initial par value) ကိုဆုံးဖြတ်အတည်ပြုသည့်အချိန်ထိ ကာလအပိုင်းအခြားအတွင်း၊ မြန်မာနိုင်ငံသည်အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်ခံသောအချိန်၌ငွေချင်းလဲလှယ်ရာ၌ ပေါက်သောဈေးနှုန်းများ (rates of exchange) ကိုရံပုံငွေအဖွဲ့နှင့် ကြိုတင်သို့မှီးတိုင်ပင်၍ သဘောတူညီချက်မရရှိဘဲ မပြောင်းလဲရ။

၆။ ။ရံပုံငွေအဖွဲ့နှင့်ငွေလဲလှယ်မှုများ။ ။မြန်မာနိုင်ငံသည်၊ အထက်ပါအပိုဒ် ၅ နှင့် အညီမိမိနိုင်ငံသုံးငွေ၏တန်ဘိုး (par value) ကိုသဘောတူပြီးနောက် ရက်ပေါင်းသုံးဆယ်မတိုင်မီ၊ ရံပုံငွေအဖွဲ့နှင့် ငွေလဲလှယ်မှုများ ပြုလုပ်ခွင့်မရှိစေရ။ ထို့ပြင် အဆိုပါရက်ပေါင်းသုံးဆယ်မတိုင်မီ၊ မိမိ၏ ထည့်ဝင်ရန်ကြေးငွေကိုလည်း အပြည့်ပေးရမည်။

၇။ ။အကြောင်းကြားခြင်းနှင့် သတင်းပေးခြင်း။ ။ရံပုံငွေ အဖွဲ့ဝင်နိုင်ငံအဖြစ်ကို လက်မခံမီ၊ မြန်မာနိုင်ငံသည် အဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံကြောင်း စာချွန်တော်ကို၊ လက်မှတ်ရေးထိုး၍အဝိန်ရန်၊ ထို့ပြင် ဤဆုံးဖြတ်ချက်အပိုဒ် ၈ (က) နှင့် (ခ) တွင် ရည်ရွယ်သည့်အတိုင်း စာချုပ်ပါအပိုဒ်များကို လက်မှတ်ရေးထိုးရန် လိုအပ်သည့်ကိစ္စအားလုံးကို အရေးယူဆောင်ရွက်ပြီးကြောင်းဖြင့် ရံပုံငွေအဖွဲ့သို့အကြောင်းကြားရမည်။ ထို့ပြင်မြန်မာနိုင်ငံသည်၊ ထိုသို့အရေးယူဆောင်ရွက်ခြင်းနှင့်ပတ်သက်၍၊ ရံပုံငွေအဖွဲ့က တောင်းဆိုသည့်သတင်းကိုလည်း ရံပုံငွေအဖွဲ့သို့ပေးရမည်။

၈။ ။အဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံခြင်း။ ။မြန်မာနိုင်ငံသည်၊ ဤဆုံးဖြတ်ချက်ပါ အပိုဒ် ၇ တွင် ဖေါ်ပြထားသည့်စည်းကမ်းချက်များအတိုင်း လိုက်နာပြီးကြောင်းဖြင့် ရံပုံငွေအဖွဲ့က၊ အမေရိကန်ပြည်ထောင်စုအစိုးရကို အကြောင်းကြားပြီးသည့်နောက်၊ မြန်မာနိုင်ငံသည်၊ အောက်ပါလိုအပ်ချက်များကို လိုက်နာဆောင်ရွက်ပြီးသည့်နေ့မှစ၍ ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံဖြစ်ရမည်။

(က) မြန်မာနိုင်ငံသည်၊ စာချုပ်ပါအပိုဒ်များကိုငင်း၊ ဤဆုံးဖြတ်ချက်တွင် ပြဋ္ဌာန်းထားသည့်စည်းကမ်းချက်အားလုံးကိုငင်း၊ မိမိ၏တရားဥပဒေနှင့်အညီ လက်ခံပြီးကြောင်း၊ ထို့ပြင် စာချုပ်ပါအပိုဒ်များနှင့် ဤဆုံးဖြတ်ချက်အရ တာဝန်အားလုံးကိုဆောင်ရွက်နိုင်ရန် လိုအပ်သည့်ကိစ္စအဝဝကိုလည်း ဆောင်ရွက်ပြီးကြောင်း ဖေါ်ပြသည့်စာချွန်တော်ကို၊ အမေရိကန်ပြည်ထောင်စုအစိုးရထံပေးအပ်ရမည်။

(ခ) မြန်မာနိုင်ငံသည်၊ အမေရိကန်ပြည်ထောင်စု အစိုးရ၏ အမှုတွဲမှတ်တမ်းများထားရာဌာနဟုတ် ထားရှိသည့်စာချုပ်ပါ အပိုဒ်များ၏ မူရင်းစာစောင်ကို လက်မှတ်ရေးထိုးရမည်။

၉။ ။အဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံရန်ကာလအကန့်အသတ်။ ။မြန်မာနိုင်ငံသည်၊ ဤဆုံးဖြတ်ချက်နှင့်အညီ၊ ၁၉၅၁ ခုနှစ်၊ အောက်တိုဘာလ ၁၅ ရက်နေ့မတိုင်မီ ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်ခံနိုင်သည်။ သို့သော်လည်းအကြောင်းထူးကိစ္စများပေါ်ပေါက်သောကြောင့်၊ ဤဆုံးဖြတ်ချက်နှင့်အညီ၊ အဖွဲ့ဝင်နိုင်ငံအဖြစ် လျှောက်ထားသူက လက်ခံနိုင်ရန်ကာလအပိုင်းအခြားကို တိုးချဲ့ပေးသင့်သည်ဟု အမှုဆောင် ဒါရိုက်တာလူကြီးများက၊ယူဆလျှင်၊ ထိုအမှုဆောင် ဒါရိုက်တာလူကြီးများသည်၊ အဆိုပါကာလအပိုင်းအခြားကို မိမိတို့ဆုံးဖြတ်သည့်နေ့ရက်သို့ ချွေဆိုင်းနိုင်သည်။ သို့ရာတွင် မည်သည့်အကြောင်းနှင့်မျှ ၁၉၅၂ ခုနှစ်၊ ဧပြီလ ၁၅ ရက်နေ့ထက် ကျော်လွန်၍မရွှေ့ဆိုင်းရ။

ဒုတိယဇယား။

အပြည်ပြည်ဆိုင်ရာ ပြန်လည်ထူထောင်ရေးနှင့် ကြီးပွါးရေးဘဏ်အဖွဲ့သို့ မြန်မာနိုင်ငံအစိုးရအားဝင်ခွင့်ပြုရန်အတွက်၊ ထိုဘဏ်အဖွဲ့ ကြီးကြပ်အုပ်ချုပ်သူ လူကြီးများအဖွဲ့၏ ဆုံးဖြတ်ချက်ဖြင့်ပြဋ္ဌာန်းထားသည့် စည်းကမ်းချက်များ။

၁။ ။အဓိပ္ပါယ် ဖေါ်ပြချက်များ။ ။ဤဆုံးဖြတ်ချက်တွင်သုံးနှုန်းထားသည့်အတိုင်း—

(က) ''မြန်မာနိုင်ငံ'' ဆိုသည်မှာ၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအစိုးရကို ဆိုလိုသည်။

(ခ) ''ဘဏ်အဖွဲ့'' ဆိုသည်မှာ၊ အပြည်ပြည်ဆိုင်ရာ ပြန်လည်ထူထောင်ရေးနှင့် ကြီးပွါးရေးဘဏ်အဖွဲ့ကိုဆိုလိုသည်။

(ဂ) ''စာချုပ်ပါအဝိုဒ်များ'' ဆိုသည်မှာ၊ ဘဏ်အဖွဲ့ စာချုပ်ပါအဝိုဒ်များကို ဆိုလိုသည်။

(ဃ) ''ဒေါ်လာ''၊ သို့တည်းမဟုတ် ''$'' ဆိုသည်မှာ၊ ၁၉၄၄ ခုနှစ်၊ ဇူလိုင်လ ၁ ရက်နေ့တွင် အတည်ဖြစ်သည့်အလေးချိန်နှင့် ငွေရည်ပြည့် အမေရိကန်ပြည်ထောင်စုဒေါ်လာကို ဆိုလိုသည်။

(င) ''ထည့်ဝင်ရန်ကြေးငွေ'' ဆိုသည်မှာ၊ အဖွဲ့ဝင်နိုင်ငံတိုင်းက ဘဏ်အဖွဲ့၏ မှတည် ငွေရင်းသို့ထည့်ဝင်သည့် (Capital Stock) ကို ဆိုလိုသည်။

(စ) ''အဖွဲ့ဝင်နိုင်ငံ'' ဆိုသည်မှာ၊ ဘဏ်အဖွဲ့ဝင်နိုင်ငံကို ဆိုလိုသည်။

၂။ ။ထည့်ဝင်ရန်ကြေးငွေ။ ။ဘဏ်အဖွဲ့ဝင်အဖြစ် လက်ခံခြင်းအားဖြင့်၊ မြန်မာနိုင်ငံသည်၊ ဘဏ်အဖွဲ့ မှတည် ငွေရင်း၏အစုရှယ်ယာ ၁၅၀ ကို၊ အစုရှယ်ယာဘစုလျှင် တန်ဘိုးရင်းဒေါ်လာ ၁၀၀,၀၀၀ ကဖြင့်ထည့်ဝင်ရမည်။

၃။ ။ရံပုံငွေအဖွဲ့ဝင်နိုင်ငံဖြစ်ခြင်း။ ။ဘဏ်အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်မခံမီ မြန်မာနိုင်ငံသည်၊ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံ၍၊ ထိုအဖွဲ့ဝင်နိုင်ငံဖြစ်ရမည်။

၄ ။ ။ထည့်ဝင်ရန်ကြေးငွေကိုပေးခြင်း။

(က) ဘဏ်အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်မခံမီ၊ မြန်မာနိုင်ငံသည်၊ ဘဏ်အဖွဲ့သို့—

(၁) မိမိ၏ထည့်ဝင်ရန် ကြေးငွေရာခိုင်နှုန်း ၂ နှင့် ညီမျှသောငွေ၊ သို့တည်းမဟုတ် အမေရိကန်ပြည်ထောင်စုဒေါ်လာများကို ပေးရမည်။ စာချုပ်ပါအဝိုဒ်များအနက် အဝိုဒ် ၂၊ အဝိုဒ်ငယ် ဂ (က) အရ၊ ထိုထည့်ဝင်ရန်ကြေးငွေအချို့အဝက်ကို နောက်မှပေးရန် ရွေဆိုင်းခွင့်မရှိစေရ၊ ထိုပြင်

(၂) ငွေချေးလဲလှယ်ရာ၌ ဆိုင်ရာပေါက်ဈေးနှုန်းအရ၊ မိမိ၏ထည့်ဝင်ရန် ကြေးငွေရာခိုင်နှုန်း ၁၀ နှင့်ညီမျှသည့်ငွေကို၊ မြန်မာနိုင်ငံသုံးငွေဖြင့်ပေးရမည်။

(ခ) အထက်ပါအဝိုဒ် (က) (၁) အရပေးရန် တောင်းဆိုသည့်ကြေးငွေအချို့အဝက်ကို၊ မြန်မာနိုင်ငံကရွေဖြင့်ပေးလျှင်၊ ရွေ၏မူလဖစ်မြစ်ကို သက်သေခံသောလက်မှတ်၊ သို့တည်းမဟုတ် အခြားသက်သေခံချက်များ တောင်းသောရွေဝယ်သည့် အဖွဲ့ဝင်နိုင်ငံများသို့ ထိုရွေကိုလွှတ်လပ်စွာ ခြင်းချက်မရှိ မရောင်းနိုင်ဟု ဘဏ်အဖွဲ့ကယူဆပါက၊ ထိုရွေကိုငြင်းပယ်နိုင်သည့်အခွင့်အရေးရှိသည်ဟု မြန်မာနိုင်ငံက သဘောတူရမည်။

၅။ ။အကြောင်းကြားခြင်းနှင့် ထုတ်ပေးခြင်း။ ။ဘဏ်အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်မခံမီ၊ မြန်မာနိုင်ငံသည်၊ အဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံကြောင်း စာဖွဲ့တော်ကို လက်မှတ်ရေးထိုးရှိပေးအပ်ရန်၊ ထို့ပြင် ဤဆဲ့ဖြတ်ချက်အဝိုဒ် ၆ (က) နှင့် (ခ) အရ၊ ရှည်ရွယ်သည့်အတိုင်း၊ စာချုပ်ပါအဝိုဒ်များကိုလက်မှတ်ရေးထိုးရန်လိုအပ်သည့် ကိစ္စအာ.လုံးကို အရေးယူဆောင်ရွက်ပြီးကြောင်းဖြင့်

ဘဏ်အဖွဲ့သို့ အကြောင်းကြားရမည်။ ထို့ပြင်မြန်မာနိုင်ငံသည်၊ ထိုသို့အရေးယူဆောင်ရွက်ခြင်းနှင့်ပတ်သက်၍၊ ဘဏ်အဖွဲ့ကတောင်းဆိုသည့်သတင်းကိုလည်း ဘဏ်အဖွဲ့သို့ပေးရမည်။

၆။ ။အဖွဲ့ဝင်နိုင်ငံအဖြစ်လက်ခံခြင်း။ ။မြန်မာနိုင်ငံသည် (၁) ဤဆုံးဖြတ်ချက်ပါအပိုဒ် ၄ အရ ထည့်ဝင်ရန်ကြေးငွေကိုပေးပြီးကြောင်း။ (၂) ဤဆုံးဖြတ်ချက်ပါအပိုဒ် ၅ အရ အကြောင်းကြားပြီးကြောင်း။ ထို့ပြင် (၃) အဆိုပါအပိုဒ် ၅ နှင့်အညီ၊ ဘဏ်အဖွဲ့ကတောင်းဆိုသည့်သတင်းကိုပေးပြီးကြောင်းဖြင့်၊ ဘဏ်အဖွဲ့က အမေရိကန်ပြည်ထောင်စုအစိုးရအား အကြောင်းကြားပြီးသည့်ပြင်၊ မြန်မာနိုင်ငံသည် အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့ဝင်ဖြစ်ပြီးသည့်နောက်၊ အောက်ပါလိုအပ်ချက်များကို လိုက်နာပြီးသည့်နေ့ရက်မှစ၍၊ ဤဆုံးဖြတ်ချက်ပါ အပိုဒ် ၂ တွင် ဖော်ပြထားသည့် ထည့်ဝင်ရန်ကြေ ငွေကို ပေးသွင်းခြင်းအားဖြင့် ဘဏ်အဖွဲ့ဝင်နိုင်ငံဖြစ်ရမည်။

(က) မြန်မာနိုင်ငံသည်၊ စာချုပ်ပါအပိုဒ်များကိုငင်း၊ ဤဆုံးဖြတ်ချက်တွင် ပြဋ္ဌာန်းထားသည့်စည်းကမ်းချက်အားလုံးကိုငင်း၊ မိမိ၏တရားဥပဒေနှင့်အညီ လက်ခံပြီးကြောင်း။ ထို့ပြင် စာချုပ်ပါအပိုဒ်များနှင့် ဤဆုံးဖြတ်ချက်အရတာဝန်အားလုံးကို ဆောင်ရွက်နိုင်ရန် လိုအပ်သည့်ကိစ္စအဝဝကိုလည်း ဆောင်ရွက်ပြီးကြောင်းဖော်ပြသည့် စာဆွန်တော်ကို အမေရိကန်ပြည်ထောင်စုအစိုးရထံပေးအပ်ရမည်။

(ခ) မြန်မာနိုင်ငံသည်၊ အမေရိကန်ပြည်ထောင်စုအစိုးရ၏ အမှုတွဲမှတ်တမ်းများထားရာဌာနတွင် ထားရှိသည့်စာချုပ်ပါ အပိုဒ်များ၏ မူရင်းစာစောင်ကို လက်မှတ်ရေးထိုးရမည်။

၇။ ။အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်ခံရန် ကာလ အကန့်အသတ်။ ။မြန်မာ နိုင်ငံသည်၊ ဤဆုံးဖြတ်ချက်နှင့်အညီ၊ ၁၉၅၁ ခုနှစ်၊ အောက်တိုဘာလ ၁၅ ရက်နေ့မတိုင်မီဘဏ်အဖွဲ့ဝင်နိုင်ငံအဖြစ် လက်ခံနိုင်သည်။ သို့သော်လည်း အခြားငင်းထူး ကိစ္စများ ပေါ်ပေါက်သောကြောင့်၊ ဤဆုံးဖြတ်ချက်နှင့်အညီ၊ အဖွဲ့ဝင်နိုင်ငံအဖြစ် မြန်မာနိုင်ငံကလက်ခံရန် ကာလ အပိုင်းအခြားကိုတိုးချဲ့ပေးသင့်သည်ဟု အမှုဆောင်ဒါရိုက်တာ လူကြီးများက ယူဆလျှင်၊ ထိုအမှုဆောင်ဒါရိုက်တာလူကြီးများသည်၊ အဆိုပါကာလအပိုင်းအခြားကို မိမိတို့ဆုံးဖြတ်သည့် နောက်ရက်သို့ ရွှေ့ဆိုင်းနိုင်သည်။ သို့ရာတွင် မည်သည့်အကြောင်းနှင့်မျှ ၁၉၅၂ ခုနှစ်၊ ဧပြီလ ၁၅ ရက်နေ့ထက်ကျော်လွန်၍မရွှေ့ဆိုင်းရ။

တတိယဇယား။

တရားဥပဒေ သဘောသက်ရောက်သည့် သဓာတုစာချုပ်များပါပြဋ္ဌာန်းချက်များ။

အပိုင်း ၁။

ရံပုံငွေအဖွဲ့စာချုပ် (နောက်တွင် "ဤစာချုပ်" ဟုရည်ညွှန်းသည်)။

အပိုဒ် ၈၊ အပိုဒ်ငယ် ၂ (ခ)။ ။အဖွဲ့ဝင်နိုင်ငံတနိုင်ငံ၏ နိုင်ငံသုံးငွေနှင့် ပတ်သက်ပြီးလျှင်၊ ဤစာချုပ်နှင့်အညီ ထားရှိသော၊ သို့ဘည်းမဟုတ် ပြဋ္ဌာန်းထားသော ထိုအဖွဲ့ဝင်နိုင်ငံ၏ နိုင်ငံခြားငွေလဲလှယ်ရေးကြိုးကြပ်မှုစည်းမျဉ်းဥပဒေများနှင့် ဆန့်ကျင်သည့် ငွေလဲလှယ်ရေး ပရိုဂျာဠိ စာချုပ်များသည်၊ မည်သည့်အဖွဲ့ဝင်နိုင်ငံ၏နယ်ပယ်တွင်မျှ အတည်မဖြစ်ရ။

အပိုဒ် ၉။

အဆင့်အတန်း၊ကင်းလွတ်ခွင့်များနှင့် အထူးအခွင့်အရေးများ။

အပိုဒ်ငယ် ၁။ ။အပိုဒ်၏ရည်ရွယ်ချက်။ ။ရံပုံငွေအဖွဲ့အား လွှဲအပ်ထားသည့် အလုပ်ဝတ်တရားများကို ဆောင်ရွက်နိုင်စေရန်အလို့ငှါ၊ ဤအပိုဒ်တွင်ဖေါ်ပြထားသည့် အဆင့်အတန်းကင်းလွတ်ခွင့်များနှင့် အထူးအခွင့်အရေးများကို၊ အဖွဲ့ဝင်နိုင်ငံ အသီးသီး၏နယ်ပယ်များတွင် ရံပုံငွေအဖွဲ့ အားပေးရမည်။

အပိုဒ်ငယ် ၂။ ။ရံပုံငွေအဖွဲ့၏အဆင့်အဘန်း။ ။ရံပုံငွေ အဖွဲ့သည်၊ တရားဝင်ပုဂ္ဂိုလ်၏ ဂုဏ်အင်္ဂါအားလုံးနှင့်ပြည့်စုံရမည့်ပြင်၊ အထူးသဖြင့် အောက်ပါအရည်အချင်းများလည်းရှိရမည်။

(၁) ပဋိညာဉ်စာချုပ် ချုပ်ဆိုနိုင်သည့်အရည်အချင်း။
(၂) မရွေမပြောင်းနိုင်သည့် ပစ္စည်းနှင့် ရွှေပြောင်းနိုင်သည့် ပစ္စည်းများကို ရယူထုခွဲနိုင်သည့်အရည်အချင်း။
(၃) တရားစွဲဆိုနိုင်သည့်အရည်အချင်း။

အပိုဒ်ငယ် ၃။ ။တရားစွဲဆိုခံရခြင်းမှကင်းလွတ်ခွင့်။ ။ရံပုံငွေအဖွဲ့သည်၎င်း၊ အဖွဲ့ပိုင် ပစ္စည်းများသည်၎င်း၊ မည်သည့်အရာ၌၊ မည်သူ့လက်တွင်မဆိုရှိစေကာမူ၊ မည်သည့်အမှုမျိုးနှင့်မဆို တရားစွဲဆိုခံရခြင်းမှကင်းလွတ်ခွင့်ရရှိရမည်။ သို့သော်လည်း တရားစွဲဆိုမှုကိစ္စအတွက်၊ သို့တည်းမဟုတ် ပဋိညာဉ်စာချုပ်ပါစည်းကမ်းချက်များအရ၊ ထိုကင်းလွတ်ခွင့်ကိုအတိအလင်းထုတ်ဖေါ်၍ စွန့်လွှတ်ပါမူ၊ ရံပုံငွေအဖွဲ့ကိုတရားစွဲဆိုနိုင်ခွင့်ရှိသည်။

အပိုဒ်ငယ် ၄။ ။အခြားနည်းအရေးယူခြင်းမှ ကင်းလွတ်ခွင့်။ ။ရံပုံငွေအဖွဲ့၏ ပစ္စည်းများသည်၊ မည်သည့်အရာ၌၊ မည်သူ့လက်တွင်မဆိုရှိစေကာမူ၊ အစိုးရအာဏာ၊ သို့တည်းမဟုတ် ဥပဒေအာဏာဖြင့်၊ ရှာဖွေခြင်း၊ ခေတ္တသိမ်းယူခြင်း၊ ဘဏ္ဍာတော်ဖြစ်သိမ်းယူခြင်း၊ ပစ္စည်းလက်ဝယ်ဖြစ်စေခြင်း၊ သို့တည်းမဟုတ် အခြားတနည်းနည်းဖြင့် ဖဲ့နှီးခြင်းမှကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၅။ ။အမှတ္တဲ မှတ်တမ်းများ ထားရာဌာနနှင့် ပတ်သက်သည့် ကင်းလွတ်ခွင့်။ ။ရံပုံငွေအဖွဲ့၏ အမှုတွဲ မှတ်တမ်းများထားရာ ဌာနသည်၊ ထိပါး နှောက်ရှက်ခြင်းမှ ကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၆။ ။အဖွဲ့ပိုင် ပစ္စည်းများ ချုတ်ချယ်မှုများမှ ကင်းလွတ်ခွင့်။ ။၅ စာချုပ်တွင်ပြဋ္ဌာန်းထားသည့်လုပ်ငန်းများကိုဆောင်ရွက်ရန်လိုအပ်သည်နှင့်အမျှ၊ ရံပုံငွေအဖွဲ့၏ ပစ္စည်းအားလုံးသည် မည်သည့်ချုတ်ချယ်မှု၊စည်းမျဉ်းသတ်မှတ်မှု၊ ကန့်သတ်မှုနှင့် ကြွေးမြီရပ်ဆိုင်းမှုမှမဆို၊ ကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၇။ ။စာဖြင့် ဆက်သွယ်မှုများအတွက် အထူး အခွင့်အရေး။ ။အဖွဲ့ဝင်နိုင်ငံများသည် ရံပုံငွေအဖွဲ့လုပ်ငန်းနှင့်သက်ဆိုင်သည့်စာဖြင့် ဆက်သွယ်မှုများကို၊ အခြားအဖွဲ့ဝင်နိုင်ငံတို့၏ အစိုးရကိစ္စနှင့်သက်ဆိုင်သည့်စာဖြင့်ဆက်သွယ်မှုများနည်းတူ အထူးအခွင့်အရေးပေးရမည်။

အပိုဒ်ငယ် ဂ။ ။ရာထမ်း မှထမ်းများ၏ ကင်းလွတ်ခွင့်များနှင့် အထူး အခွင့်အရေးများ။ ။ရံပုံငွေအဖွဲ့၏ ကြီးကြပ်အုပ်ချုပ်သူလူကြီးများ၊ အမှုဆောင်ဒါရိုက်တာလူကြီးများ၊ ဒါရိုက်တာလူကြီးကိုယ်စား အလှည့်ကျဆောင်ရွက်သူ လူကြီးများနှင့် (Alternates) ရာထမ်းမှထမ်း အားလုံးသည်—

(၁) မိမိတို့၏ ရာထူးအလျောက် ဆောင်ရွက်သည့် ကိစ္စများနှင့်ပတ်သက်၍ တရားစွဲဆိုခံရခြင်းမှကင်းလွတ်ရမည်။သို့ရာတွင် ရံပုံငွေအဖွဲ့က၊ ၎ကင်းလွတ်ခွင့်ကို စွန့်လွှတ်သည့်အခါမှု၊ ထိုသူတို့ကို တရားစွဲဆိုနိုင်သည်။

(၂) ရောက်ရာ အဖွဲ့ဝင် နိုင်ငံ၏ အမျိုးသားများ မဟုတ်သဖြင့်၊ လွှဲဝင်လူထွက် ချုတ်ချယ်မှုများ၊ နိုင်ငံခြားသား မှတ်ပုံတင်ရန် လိုအပ်ချက်များ၊ ထို့ပြင် နိုင်ငံတော်ဝန် ထမ်းရွက်ရမည့်တာဝန်များမှ ကင်းလွတ်ခွင့်ကိုလည်း၊ ငွေလဲလှယ်ရေး ကန့်သတ်ချက် များနှင့် ပတ်သက်သည့် လွှယ်ကူမှုများကိုလည်း၊ အဖွဲ့ဝင်နိုင်ငံများတွင်၊ အခြားအဖွဲ့ဝင်နိုင်ငံများမှ ရာထူးအဆင့်အတန်းချင်းတူသည့်အဖိုးရ ကိုယ်စားလှယ်များနှင့် ရာထမ်းမှထမ်းများ ရရှိသည့်အတိုင်း ရရှိရမည်။

(၃) ခရီးအသွားအလာလွယ်ကူမှုများနှင့်ပတ်သက်၍ အဖွဲ့ဝင်နိုင်ငံများတွင် အခြားအဖွဲ့ဝင်နိုင်ငံများမှ ရာထူးအဆင့်အတန်းချင်းတူသည့် အဖိုးရကိုယ်စားလှယ်များနှင့် ရာထမ်းမှထမ်းများရရှိသည့်အခွင့်အရေးများကို ရရှိရမည်။

အပိုဒ်ငယ် ဃ။ ။အခွန်စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်များ။ ။(က) ရံပုံငွေ အဖွဲ့သည်ငင်း၊ အဖွဲ့ပိုင်ပစ္စည်းများသည်ငင်း၊ အဖွဲ့၏ဝင်ငွေသည်ငင်း၊ ၎စာချုပ်အရ ဆောင်ရွက်ခွင့်ရသည့် အဖွဲ့၏ လုပ်ငန်းဆောင်တာများသည်ငင်း၊ အခွန်အကောက်ပေးဆောင်ရခြင်းမှ ကင်းလွတ်ရမည်။ ရံပုံငွေအဖွဲ့သည်၊ အခွန်အကောက် ကောက်ခံပေးရမည့်တာဝန်မှလည်း ကင်းလွတ်ရမည်။

(ခ) ရောက်ရာ အဖွဲ့ဝင်နိုင်ငံ၏ နိုင်ငံသားများ၊ သို့တည်းမဟုတ်၊ လက်အောက်ခံတိုင်းသူပြည်သားများ၊ သို့တည်းမဟုတ် အမျိုးသားများမဟုတ်သည့် အဖွဲ့၏အမှုဆောင် ဒါရိုက်တာလူကြီးများ၊ဒါရိုက်တာလူကြီး၏ ကိုယ်စားအလှည့်ကျ ဆောင်ရွက်သည့်လူကြီးများ (Alternates)၊ သို့တည်းမဟုတ် ရာထမ်းမှထမ်းများအား၊ ရံပုံငွေအဖွဲ့ကပေးသော လစာများနှင့် အခကြေးငွေများ ပေါ်တွင်သော်ငင်း၊ ထိုလစာ၊ အခကြေးငွေများနှင့် ပတ်သက်၍သော်ငင်း၊ မည်သည့် အခွန်ကိုမျှ မစည်းကြပ်ရ။

(ဂ) ရံပုံငွေအဖွဲ့ကထုတ်သောခံဝန်ချုပ်၊ သို့တည်းမဟုတ် အာမခံစာချုပ် တခုခုကို၊ မည်သူကပင်လက်ရှိထားစေကာမူ၊ ထိုခံဝန်ချုပ်၊ သို့တည်းမဟုတ် ထိုအာမခံစာချုပ်ပေါ်တွင်ငင်း၊ ထိုစာချုပ်မှရသည့်အမြတ်ဝေစု၊ သို့တည်းမဟုတ် အတိုးပေါ်တွင်ငင်း—

(၁) အဆိုပါခံဝန်ချုပ်၊သို့တည်းမဟုတ်အာမခံစာချုပ်ကို ရံပုံငွေအဖွဲ့ကထုတ်သည်ဟူသော အကြောင်း တခုတည်းဖြင့် ခွဲခြားမှု၊ မည်သည့် အခွန်မျိုးကိုမျှ မစည်းကြပ်ရ၊ သို့တည်းမဟုတ်

(၂) မည်သည့်အရပ်တွင် မည်သည့်နိုင်ငံသုံးငွေဖြင့်၊ အဆိုပါခံဝန်ချုပ်ကို၊သို့တည်းမဟုတ် အာမခံ စာချုပ်ကိုထုတ်သည်၊ သို့တည်းမဟုတ် ၎င်းအရငွေပေးရမည်၊ သို့တည်းမဟုတ် ငွေပေးသည်ဆိုသော အချက်ကို အကြောင်းပြု၍ သော်ငင်း၊ ရံပုံငွေအဖွဲ့က ထားရှိသည့်ရုံး၊ သို့တည်းမဟုတ် အလုပ်ခွင်နှ

တည်ရာအရပ်ကို အကြောင်းပြု၍သော်၎င်း၊ မည်သည့်အခွန်များကိုမျှ မစည်းကြပ်ရ။

အပိုင်း ၂။

ဘက်အဲ့စာချုပ် (နောက်တွင် "၍စာချုပ်" ဟုရည်ညွှန်းသည်)။

အပိုဒ် ၇။

အဆင့်အတန်းကင်းလွတ်ခွင့်များနှင့် အထူးအခွင့်အရေးများ။

အပိုဒ်ငယ် ၁။ ။အပိုဒ်အ၏ရည်ရွယ်ချက်။ ။ဘက်အဲ့အား လွှဲအပ်ထားသည့် အလုပ်ဝတ်တရားများကို ဆောင်ရွက်နိုင်စေရန်အလို့ငှါ၊ ၍အပိုဒ်တွင်ဖေါ်ပြသည့်အဆင့်အတန်း၊ ကင်းလွတ်ခွင့်များနှင့်အထူးအခွင့်အရေးများကို အဲ့ဝင်နိုင်ငံအသီးသီး၏နယ်ပယ်များတွင် ဘက်အဲ့အားပေးရမည်။

အပိုဒ်ငယ် ၂။ ။ဘက်အဲ့၏အဆင့်အတန်း။ ။ဘက်အဲ့သည်၊ တရားဝင်ပုဂ္ဂိုလ်၏ဂုဏ်အင်္ဂါအားလုံးနှင့်ပြည့်စုံရမည်ဖြစ်ပြီး၊ အထူးသဖြင့်အောက်ပါအရည်အချင်းများလည်းရှိရမည်။

(၁) ပရိညာဉ်စာချုပ် ချုပ်ဆိုနိုင်သည့် အရည်အချင်း။
(၂) မရွေ့မပြောင်းနိုင်သည့်ပစ္စည်းနှင့်ရွှေ့ပြောင်းနိုင်သည့်ပစ္စည်းများကို ရယူထုဲ့ခွဲနိုင်သည့်အရည်အချင်း။
(၃) တရားစွဲဆိုနိုင်သည့်အရည်အချင်း။

အပိုဒ်ငယ် ၃။ ။တရားစွဲဆိုခြင်းနှင့်စပ်လျဉ်း၍ ဘက်အဲ့၏ အခြေအနေ။ ။ဘက်အဲ့အဲ့ကိုတရားစွဲဆိုလျှင်၊ ဘက်အဲ့ရုံးတည်ရှိသည့်၊ သို့တည်းမဟုတ် ချအပ်သည့်နိုင်ငံတစ်စော၊ ဝါရမ်းစော၊ သို့တည်းမဟုတ် သမ္မာန်စာကိုလက်ခံရန်ကိစ္စအလို့ငှါ၊ ဘက်အဲ့က ခန့်ထားသောကိုယ်စားလှယ်ရှိသည့်၊ သို့တည်းမဟုတ်ဘက်အဲ့ကအာမခံစာချုပ်များထုဲ့ဖျက်ရာဖြစ်သည့်၊ သို့တည်းမဟုတ် ဘက်အဲ့ကဌေးစာချုပ်များကိုအာမခံရာဖြစ်သည့် အဲ့ဝင်နိုင်ငံ၏ နယ်ပယ်များ၌ တည်ရှိသောစီရင်ပိုင်ခွင့်အာဏာရရုံးတွင်သာ တရားစွဲဆိုနိုင်သည်။ သို့သော်လည်း အဲ့ဝင်နိုင်ငံများကဖြစ်စေ၊ အဲ့ဝင်နိုင်ငံများအတွက် ဆောင်ရွက်သူများ၊ သို့တည်းမဟုတ် အဲ့ဝင်နိုင်ငံများမှတဆင့်ဆိုင်ရာဆိုင်ခွင့်ရှိသူများကဖြစ်စေ၊ တရားစွဲဆိုခြင်းမပြုရ။ ဘက်အဲ့ပိုင်ပစ္စည်းများသည် မည်သည့်အရပ်၊ မည်သူ့လက်တွင်မည်ရှိစေကာမူ၊ ဘက်အဲ့ပေါ်တွင် အပြီးသတ်စီရင်ချက်မချမှတ်မီ ဖမ်းဆီးခြင်း၊ ဝါရမ်းကပ်ခြင်း၊ သို့တည်းမဟုတ် ဇာရီမှပြုလုပ်ခြင်း အမျိုးမျိုးမှကင်းလွတ်ခွင့်ရှိရမည်။

အပိုဒ်ငယ် ၄။ ။အဲ့ဝင်ပိုင်ပစ္စည်းများ ဖမ်းဆီးခြင်းမှ ကင်းလွတ်ခွင့်။ ။ဘက်အဲ့ပိုင်ပစ္စည်းများသည်၊ မည်သည့်အရပ်၊ မည်သူ့လက်တွင်မဆိုရှိစေကာမူ၊ အစိုးရအာဏာ၊ သို့တည်းမဟုတ် ဥပဒေအာဏာဖြင့် ရှာဖွေခြင်း၊ ခေတ္တသိမ်းပိုက်ခြင်း၊ ဘဏ္ဍာတော်ဖြစ်သိမ်းဆုံးခြင်း၊ ပစ္စည်းလက်လွတ်ဖြစ်စေခြင်း၊ သို့တည်းမဟုတ် အခြားတနည်းနည်းဖြင့်ဖမ်းဆီးခြင်းမှကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၅။ ။အမှုတွဲ မှတ်တမ်းများထားရာ ဌာနနှင့်ပတ်သက်သည့် ကင်းလွတ်ခွင့်။ ။ဘက်အဲ့၏အမှုတွဲမှတ်တမ်းများထားရာဌာနသည်၊ထိပါးနှောက်ရှက်ခြင်းမှကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၆။ ။အဲ့ဝင်ပိုင်ပစ္စည်းများချုတ်ချယ်မှုမှကင်းလွတ်ခွင့်။ ။၍စာချုပ်တွင်ပြဋ္ဌာန်းထားသည့် လုပ်ငန်းများကို ဆောင်ရွက်ရန် လိုအပ်သည်နှင့်အမျှ၊ ထို့ပြင် ၍စာချုပ်ပါ

ပြဋ္ဌာန်းချက်များနှင့်လည်း မဆန့်ကျင်ဘဲ၊ ဘဏ်အဖွဲ့ပိုင်ပစ္စည်းအားလုံးသည်၊ မည်သည့်ချုပ်ချယ်မှု၊ စည်းမျဉ်းသတ်မှတ်မှု၊ ကန့်သတ်မှုနှင့် ကြေငြာရပ်ဆိုင်းမှုမှမဆို ကင်းလွတ်ရမည်။

အပိုဒ်ငယ် ၇။ ။စာဖြင့် ဆက်သွယ်မှုများအတွက် အထူး အခွင့်အရေး။ ။အဖွဲ့ဝင်နိုင်ငံအသီးသီးသည်၊ ဘဏ်အဖွဲ့လုပ်ငန်းနှင့်သက်ဆိုင်သည့် စာဖြင့်ဆက်သွယ်မှုများကို၊အခြားအဖွဲ့ဝင်နိုင်ငံတို့၏အစိုးရကိစ္စနှင့်သက်ဆိုင်သည့်စာဖြင့်ဆက်သွယ်မှုများနည်းတူအထူးအခွင့်အရေးပေးရမည်။

အပိုဒ်ငယ် ၈။ ။ရာထမ်းမှထမ်းများ၏ကင်းလွတ်ခွင့်များနှင့် အထူးအခွင့်အရေးများ။ ။ဘဏ်အဖွဲ့၏ကြီးကြပ်အုပ်ချုပ်သူ လူကြီးများ၊ အမှုဆောင် ဒါရိုက်တာလူကြီးများ၊ ဒါရိုက်တာလူကြီးကိုယ်စား အလှည့်ကျ ဆောင်ရွက်သူ လူကြီးများနှင့်(Alternates) ရာထမ်းမှထမ်း အားလုံးသည်—

(၁) မိမိတို့၏ ရာထူးအလျောက် ဆောင်ရွက်သည့်ကိစ္စများနှင့်ပတ်သက်၍တရား စွဲဆိုခံရခြင်းမှ ကင်းလွတ်ရမည်။ သို့ရာတွင် ဘဏ်အဖွဲ့က၊ ဤကင်းလွတ်ခွင့်ကို စွန့်လွှတ်သည့်အခါမှု၊ ထိုသူတို့ကို တရားစွဲဆိုနိုင်သည်။

(၂) ရောက်ရာအဖွဲ့ဝင်နိုင်ငံ၏ အမျိုးသားများမဟုတ်သဖြင့်၊လူဝင် လူထွက်ချုပ်ချယ်မှုများ၊ နိုင်ငံခြားသား မှတ်ပုံတင်ရန် လိုအပ်ချက်များ၊ထို့ပြင် နိုင်ငံတော်ဝန်ထမ်းရွှေ့ရမည့် တာဝန်များမှ ကင်းလွတ်ခွင့်ကိုလည်း၊ ငွေလဲလှယ်ရေးကန့်သတ်ချက် များနှင့် ပတ်သက်သည့် လွယ်ကူမှုများကိုလည်း၊ အဖွဲ့ဝင်နိုင်ငံများဘွင် အခြား အဖွဲ့ဝင်နိုင်ငံများမှ ရာထူးအဆင့်အတန်းချင်း တူသည့် အစိုးရကိုယ်စားလှယ်များနှင့် ရာထမ်းမှထမ်းများရရှိသည့်အတိုင်းရရှိရမည်။

(၃) ခရီး အသွားအလာ လွယ်ကူမှုများနှင့် ပတ်သက်၍၊ အဖွဲ့ဝင် နိုင်ငံများတွင် အခြားအဖွဲ့ဝင်နိုင်ငံများမှ ရာထူးအဆင့်အတန်းချင်း တူသည့်အစိုးရကိုယ်စားလှယ်များနှင့် ရာထမ်းမှထမ်းများ ရရှိသည့် အခွင့်အရေးများကို ရရှိရမည်။

အပိုဒ်ငယ် ၉။ ။အခွန် စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်များ။ ။(က) ဘဏ်အဖွဲ့သည်၎င်း၊ အဖွဲ့ပိုင်ပစ္စည်းများသည်၎င်း၊ အဖွဲ့၏ဝင်ငွေသည်၎င်း၊၎င်စာချုပ်အရ ဆောင်ရွက်ခွင့်ရသည့် အဖွဲ့၏လုပ်ငန်း ဆောင်တာများသည်၎င်း၊ အခွန်အကောက် ပေးဆောင်ရခြင်းမှ ကင်းလွတ်ရမည်။ ဘဏ်အဖွဲ့သည် အခွန်အကောက်ကောက်ခံပေးရမည့်တာဝန်မှလည်း ကင်းလွတ်ရမည်။

(ခ) ရောက်ရာအဖွဲ့ဝင်နိုင်ငံ၏ နိုင်ငံသားများ၊သို့တည်းမဟုတ် လက်အောက်ခံ တိုင်းသူပြည်သားများ၊သို့တည်းမဟုတ် အမျိုးသားများမဟုတ်သည့် အဖွဲ့၏အမှုဆောင်ဒါရိုက်တာလူကြီးများ၊ ဒါရိုက်တာလူကြီး၏ကိုယ်စားအလှည့်ကျဆောင်ရွက်သည့်လူကြီးများ (Alternates)၊ သို့တည်းမဟုတ် ရာထမ်းမှထမ်းများအား ဘဏ်အဖွဲ့ကပေးသော လစာများနှင့် အခကြေးငွေများပေါ်တွင်သော်၎င်း၊ ထိုလစာ၊အခကြေးငွေများနှင့်ပတ်သက်၍သော်၎င်း၊ မည်သည့်အခွန်ကိုမျှ မစည်းကြပ်ရ။

(ဂ) ဘဏ်အဖွဲ့က ထုတ်သော ခံဝန်ချုပ်၊ သို့တည်းမဟုတ် အာမခံစာချုပ် တခုခုကို မည်သူကပင် လက်ရှိထားစေကာမူ၊ ထိုခံဝန်ချုပ်၊ သို့တည်းမဟုတ် ထိုအာမခံစာချုပ်ပေါ်တွင်သော်၎င်း၊ ထိုစာချုပ်မှရသည့်အမြတ်ဝေစု၊ သို့တည်းမဟုတ် အတိုးပေါ်တွင်သော်၎င်း—

(၁) အဆိုပါခံဝန်ချုပ်၊သို့တည်းမဟုတ် အာမခံစာချုပ်ကို၊ဘဏ်အဖွဲ့ကထုတ်သည့် ဟူသော အကြောင်းတခုတည်းဖြင့် ခွဲခြား၍၊မည်သည့်အခွန်မျိုးကိုမျှ မစည်းကြပ်ရ၊ သို့တည်းမဟုတ်

(၂) မည်သည့်အရပ်တွင် မည်သည့်နိုင်ငံသုံးဌေးဖြင့် အဆိုပါခံဝန်ချုပ်ကို၊ သို့တည်းမဟုတ် အာမခံစာချုပ်ကိုထုတ်သည်၊သို့တည်းမဟုတ် ၎င်းအရဌေးပေးရမည်၊ သို့တည်းမဟုတ် ဌေးပေးသည်ဆိုသော အချက်ကိုအကြောင်းပြု၍သော်၎င်း၊ ဘဏ်အခွန်က ထားရှိသည့်ရုံး၊သို့တည်းမဟုတ် အလုပ်ဌာနတည်ရာအရပ်ကို အကြောင်းပြု၍သော်၎င်း၊ မည်သည့်အခွန်မျိုးကိုမျှ မစည်းကြပ်ရ။

(ဃ) ဘဏ်အခွန်က အာမခံသော ခံဝန်ချုပ်၊ သို့တည်းမဟုတ် အာမခံ စာချုပ်တခုခုကို၊ မည်သူကပင်လက်ရှိထားစေကာမူ၊ ထိုခံဝန်ချုပ်၊ သို့တည်းမဟုတ် ထိုအာမခံ စာချုပ်ပေါ်တွင်သော်၎င်း၊ထိုစာချုပ်မှရသည့် အမြတ်ဝေစု၊ သို့တည်းမဟုတ် အတိုးပေါ်တွင်သော်၎င်း—

(၁) အဆိုပါခံဝန်ချုပ်၊သို့တည်းမဟုတ် အာမခံစာချုပ်ကို၊ ဘဏ်အခွန်က အာမခံထားသည်ဟူသော အကြောင်းတခုတည်းဖြင့် ခွဲခြားရှု မည်သည့်အခွန်မျိုးကိုမျှ မစည်းကြပ်ရ၊သို့တည်းမဟုတ်

(၂) ဘဏ်အခွန်က ထားရှိသည့်ရုံး၊သို့တည်းမဟုတ် အလုပ်ဌာန၏ တည်ရာအရပ်ကို အကြောင်းပြု၍၊ မည်သည့်အခွန်မျိုးကိုမျှ စည်းကြပ်ကောက်ခံခြင်း မပြုရ။

၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ။

မာတိကာ။

အခန်း ၁။

နိဒါန်း။

၁။ အမည်တိုနှင့် စတင်အာဏာတည်ခြင်း။
၂။ ရှင်းလင်းခြင်း။

အခန်း ၂။

တည်ထောင်ခြင်း၊ မ-တည်ငွေရင်းနှင့် စီမံအုပ်ချုပ်ခြင်း။

၃။ ပြည်ထောင်စုဘဏ် တည်ထောင်ခြင်း။
၄။ ရည်ရွယ်ချက်များ။
၅။ ရုံးချုပ်၊ ရုံးခွဲများနှင့် ကိုယ်စားလှယ်ဌာနများ။
၆။ မ-တည်ငွေရင်း။
၇။ မ-တည်ငွေရင်းကို တိုးခြင်း။
၈။ စီမံအုပ်ချုပ်ခြင်း။
၉။ အဖွဲ့ ဖွဲ့စည်းခြင်းနှင့် အဖွဲ့ဝင်လူကြီးများ၏ ရာထူးသက်တမ်း။
၁၀။ ဒါရိုက်တာအဖြစ် ခန့်ထားရန်အတွက် အရည်အချင်း ပျက်ယွင်းခြင်း။
၁၁။ ဒါရိုက်တာက ရာထူးစွန့်လွှတ်ခြင်း။
၁၂။ ဒါရိုက်တာရာထူးမှ နုတ်ပယ်ခြင်း။

၁၃။ ရှောင်းတခင်လစ်လပ်နေသော ရာထူးများ။
၁၄။ အဖွဲ့၏အစည်းအဝေးများ။
၁၅။ ဘဏ်အရာရှိများ။

အခန်း ၃။

ငွေကြေးထုတ်ဝေခြင်းနှင့် ငွေကြေးစီမံအုပ်ချုပ်ခြင်း။

၁၆။ အဓိပ္ပါယ် ဖေါ်ပြချက်များ။
၁၇။ ငွေတန်ဘိုး၏ အခြေခံစံနှုန်း။
၁၈။ ကျပ်ငွေအသုံးပြုမှု။
၁၉။ ငွေစက္ကူနှင့် ဒင်္ဂါးများ ထုတ်ရန်အခွင့်အရေး။
၂၀။ ငွေစက္ကူနှင့် ဒင်္ဂါးများထုတ်ခြင်း။
၂၁။ ငွေစက္ကူ၏ တရားဝင်သုံးစွဲနိုင်ခွင့်။
၂၂။ ငွေစက္ကူတန်ဘိုး။
၂၃။ ငွေစက္ကူပုံစံ။
၂၄။ ငွေစက္ကူများ ပြန်လည်ထုတ်ပေးခြင်း။
၂၅။ ပျောက်ဆုံးသော၊ သို့တည်းမဟုတ် မိုးရေပါသော၊ သို့တည်းမဟုတ် စုတ်ပြတ်သော၊ သို့တည်းမဟုတ် ချိုယွင်းသော ငွေစက္ကူများ၏ တန်ဘိုးပြန်လည်ရရှိခြင်း။
၂၆။ ငွေစက္ကူများ တံဆိပ်တော်ခွန် ကင်းလွတ်ခြင်း။
၂၇။ ငွေတောင်းလက်မှတ်များနှင့် ငွေစက္ကူများ အခွင့်အာဏာမရှိဘဲ ထုတ်ပေးခြင်း။
၂၈။ ဒင်္ဂါး၏ တန်ဘိုးနှင့်ခွဲခြားနိုင်သည့်လက္ခဏာများ။
၂၉။ ဒင်္ဂါးကို တရားဝင်ငွေအဖြစ် သုံးစွဲနိုင်ခွင့်။
၃၀။ ဒင်္ဂါးလဲလှယ်ခြင်း။
၃၁။ ငွေစက္ကူနှင့်ဒင်္ဂါးများအတွက် တာဝန်ရှိခြင်း။
၃၂။ မြန်မာနိုင်ငံ ငွေကြေးအုပ်ချုပ်ရေးအဖွဲ့ပိုင် ပစ္စည်းများနှင့် ပေးရန်ရှိသည့် ကြွေးမြီတာဝန်များကို လွှဲပြောင်းခြင်း။
၃၃။ ငွေစက္ကူအမျိုးမျိုးကို ထုတ်ပေးရန်တာဝန်။
၃၄။ ပုံသဏ္ဌာန်ပျက်သော ဒင်္ဂါးတုံးနှင့် ဥပဒေနှင့်ဆန့်ကျင်၍သုံးစွဲသောဒင်္ဂါး။

အခန်း ၄။

နိုင်ငံခြားသုံး သီးသန့်ငွေ။

၃၅။ နိုင်ငံခြားသုံး သီးသန့်ငွေဖွဲ့စည်းပုံ။
၃၆။ ပစ္စည်းများနှင့်စပ်လျဉ်းသည့် လိုအပ်ချက်များကို ရပ်ဆိုင်းထားခြင်း။
၃၇။ နိုင်ငံခြားသုံး သီးသန့်ငွေဆိုင်ရာပစ္စည်းများကို တန်ဘိုးဖြတ်ခြင်း။

အခန်း ၅။

ဘဏ်များနှင့် ဆက်ဆံရေး။

၃၈။ အပ်ငွေများ။
၃၉။ ခွင့်ပြုသည့် ငွေချေးလုပ်ငန်းများ။

၄၀။ အရေးပေါ်ချေးငွေများနှင့် ထုတ်ပေးငွေများ။
၄၁။ အာဘိုးနှုန်းနှင့်လျော့နှုန်း။
၄၂။ ကျပ်ငွေနှင့်နိုင်ငံခြားသုံးငွေများ ညီမျှနှုန်း။
၄၃။ နိုင်ငံခြား ငွေကြေးလဲလှယ်မှုအလုပ်ကိစ္စများ။
၄၄။ ငွေလဲလှယ်သည့်နှုန်း။
၄၅။ နိုင်ငံခြားငွေ ရောင်းဝယ် ဖေါက်ကားသူများနှင့် သက်ဆိုင်သော ငွေလဲလှယ်နှုန်းများ။
၄၆။ ငွေချင်းဖလှယ်မှုနှင့်ပတ်သက်သောအကြောင်းအရာ။
၄၇။ သီးသန့်ငွေ လိုအပ်ချက်များ။
၄၀။ သီးသန့်ငွေရှေ့တွက်ခြင်း။
၄၉။ သီးသန့်ငွေ ချိုတဲ့ခြင်း။
၅၀။ စာရင်းရှင်းခြင်းအလုပ်ကိစ္စများ။
၅၁။ အစိုးရခံစာရင်းများကို ဘဏ်များကတင်သွင်းခြင်း။
၅၂။ ချေးငွေအမျိုးမျိုးကို အုပ်ထိန်းနိုင်သည့်အာဏာများ။
၅၃။ ဘဏ်များကို လိုင်စင်ထုတ်ပေးခြင်း။
၅၄။ ဘဏ်များကိုစစ်ဆေးခြင်း။
၅၅။ လိုင်စင်ကို ရုပ်သိမ်းခြင်း။
၅၅-က။ စိုက်ပျိုးရေးဘဏ်နှင့် ဆက်ဆံရေး။

အခန်း ၆။

အစိုးရနှင့် ဆက်ဆံရေး။

၅၆။ အစိုးရအတွက် ဘဏ္ဍာရေးကိုယ်စားလှယ်နှင့် ငွေအပ်ရန်ဘဏ်။
၅၇။ အစိုးရအား အကြံဉာဏ်ပေးရန် ဘဏ်၏တာဝန်။
၅၀။ အစိုးရအလုပ်ကိစ္စများဆောင်ရွက်ရန် ဘဏ်၏တာဝန်။
၅၉။ ပြည်ထောင်စု မြန်မာနိုင်ငံတွင် အစိုးရသုပ်ငန်းများကို ဆောင်ရွက်ရန် ဘဏ်က အခွင့်အရေး ရရှိခြင်း။
၆၀။ အစိုးရအတွက် ဘဏ်ကဆောင်ရွက်နိုင်သော လုပ်ငန်းများ။
၆၁။ အစိုးရသို့ ငွေထုတ်ချေးခြင်း။
၆၂။ အစိုးရငွေချေး သက်သေခံလက်မှတ်များကို ဝယ်ယူရောင်းချခြင်း။
၆၃။ သီးသန့်ရံပုံငွေ။
၆၄။ အစီရင်ခံစာရင်းများ။

အခန်း ၇။

အထွေထွေ။

၆၅။ ငွေချေးယူရန် အခွင့်အာဏာ။
၆၆။ အစုရှယ်ယာဝယ်ခြင်း။
၆၇။ ထပ်ဖြည့်အာဏာများ။

၆၀။ ဘဏ်ကမဆောင်ရွက်နိုင်သော လုပ်ငန်းများ။
၆၉။ အမြတ်ငွေများ ရာထား ခြင်း။
၇၀။ ငွေတန်ဘိုးပြောင်းလဲခြင်းမှပေါ်သော အမြတ်နှင့်အရှုံး။
၇၁။ စာရင်းစစ်များ။
၇၂။ ဘဏ်ကို အမြတ်တော်ခွန်ကင်းလွတ်ခွင့်ပေးခြင်း။
၇၃။ ပြည်သူ့ဝန်ထမ်းဖြစ်ခြင်း။
၇၄။ နည်းဥပဒေများ။
၇၅။ စည်းမျဉ်းဥပဒေများ။
၇၆။ အပြစ်ဒဏ်။

ဇယား။

(မြန်မာနိုင်ငံ ကုမ္ပဏီအက်ဥပဒေကို ပြင်ဆင်ချက်များ။)

၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ် အက်ဥပဒေ။

[၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၉။] (၁၉၅၂ ခု၊ ဇူလိုင်လ ၁ ရက်။)

မြန်မာနိုင်ငံ ငွေကြေးအရုပ်ချုပ်ရေးအဖွဲ့ကို ဖျက်သိမ်း၍ ထိုအဖွဲ့၏ အာဏာများနှင့် တာဝန် ဝတ်တရားများကို လိုအပ်သော ပြင်ဆင်ချက်များ ပြုလုပ်လျက် ပြည်ထောင်စုမြန်မာနိုင်ငံတော် ဘဏ်သို့လွှဲအပ်ပေးရန် လိုအပ်သည်တကြောင်း၊

ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ ငွေရေးကြေးရေးနှင့် ဘဏ်လုပ်ငန်းများ တိုးတက်ကောင်းမွန်စေ ရန်နှင့် တိုင်းရင်းသားဘဏ်များ၏ ခိုင်လုံသော တိုးတက် ပွါးများမှုကို အားပေးစေရန် ရည်သန်ချက် ဖြင့် အဆိုပါဘဏ်သို့ ဗဟိုဘဏ်နှင့်လျော်ကန်သော အခြားအာဏာများနှင့် တာဝန်ဝတ်တရား များကို ပေးအပ်ရန် လိုအပ်သည်လည်းတကြောင်း၊

ထို့ပြင် အခြားကိစ္စရပ်များအတွက် ပြဋ္ဌာန်းပေးရန် လိုအပ်သည်လည်း တကြောင်း၊ ထို အကြောင်းများကြောင့် အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

အခန်း ၁။

နိဒါန်း။

၁။ [1] ။(၁) ဤအက်ဥပဒေကို ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော် ဘဏ်အက် ဥပဒေဟု ခေါ်ရမည်။ အမည်တိုနှင့် စတင်အာဏာ တည်ခြင်း။

(၂) ဤအက်ဥပဒေသည်၊ နိုင်ငံတော် သမတ က အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ် သည့်နေ့တွင် စတင်အာဏာတည်ရမည်။

---

[1] ၁၉၅၂ ခု၊ ဇူလိုင်လ ၁ ရက်နေ့၊ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၂ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၄၀၂ တွင်ကြည့်။

ရုပ်သိမ်းခြင်း။

၂။ ။(၁) ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့် ဒင်္ဂါးအက်ဥပဒေ (Currency and Coinage Act) ကို ဤအက်ဥပဒေဖြင့် ရုပ်သိမ်းလိုက်သည်။ သို့ရာတွင် ပုဒ်မ ၃၊ ၄၊ ၅၊ ၆၊ ၇၊ ၀၊ ၉၊ ၁၀၊ ၁၁၊ ၁၃ နှင့် ၁၇ တို့သည်၊ ဆက်လက်အာဏာတည်ရမည်ဖြစ်၍၊ နိုင်ငံတော် သမတက အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သော နေ့ရက်တွင်* ပျက်ပြယ်ရမည်။

(၂) ၁၉၄၇ ခုနှစ်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ (Union Bank of Burma Act) ကို ဤအက်ဥပဒေဖြင့် ရုပ်သိမ်းလိုက်သည်။

(၃) မြန်မာနိုင်ငံ ကုမ္ပဏီအက်ဥပဒေ (Burma Companies Act) ကို ဤအက်ဥပဒေ၏ ဇယားပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ ပြင်ရမည်။

အခန်း ၂။

တည်ထောင်ခြင်း၊ မ-တည်ငွေရင်းနှင့် စီမံအုပ်ချုပ်ခြင်း။

ပြည်ထောင်စု ဘဏ် တည် ထောင်ခြင်း။

၃။ ။ပုဒ်မ ၂ အရ၊ ၁၉၄၇ ခုနှစ်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ (Union Bank of Burma Act) ကို ရုပ်သိမ်းစေကာမူ၊ ထိုအက်ဥပဒေအရ၊ တည်ထောင်ခဲ့သော နောက်တွင် "ပြည်ထောင်စုဘဏ်" ဟု ရည်ညွှန်းသည့် ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်ကို၊ ဥပဒေအရ ဖွဲ့စည်းထားသော ဘဏ်၏တည်မြဲမှုကို မထိခိုက်စေရန်၊ ဤအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ၊ ထို့ပြင် ထိုပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ ထားရှိ၍ ဆက်လက်တည်ရှိစေရမည်။ ထို့ပြင် စဉ်ဆက်မပြတ် ဆက်ခံဆောင်ရွက်နိုင်ခွင့်နှင့်တကွ၊ အမွဲပိုင်တံဆိပ်တခုရှိသော တရားဝင်အဖွဲ့အနေနှင့် ဆက်လက်တည်ရှိပြီးလျှင်၊ အဆိုပါအမည်ဖြင့် ဆက်လက်တရားစွဲဆိုနိုင်၍ တရားစွဲဆိုခြင်းကိုလည်းခံရမည်။

ရည်ရွယ် ချက်များ။

၄။ ။ပြည်ထောင်စုဘဏ်မှာ ဤအက်ဥပဒေအရ၊ မိမိအားအပ်နှင်းထားသော အာဏာများကို အောက်ပါ ရည်ရွယ်ချက်များ အများဆုံး အထမြောက်နိုင်စေရန်အတွက်၊ ဆောင်ရွက်ရမည့် တာဝန်ရှိသည်။

(က) ပြည်တွင်းငွေကြေး အခြေအနေ ခိုင်ခံ့တည်မြဲရေး။

(ခ) နိုင်ငံခြား သုံးငွေများနှင့်စပ်လျဉ်း၍ မြန်မာငွေ အခြေအနေခိုင်ခံ့တည်မြဲရေး။

(ဂ) နိုင်ငံ၏ ပင်ရင်းအခြေအမြစ်များမှ ပစ္စည်းဥစ္စာ ပိုမိုထွက်နိုင်ရေးနှင့် ဓနအင်အား တကယ်တိုးတတ်ရေး။

ရုံးချုပ်၊ ရုံးခွဲများနှင့် ကိုယ်စားလှယ် ဌာနများ။

၅။ ။ပြည်ထောင်စုဘဏ်၏ ရုံးချုပ်ကို ရန်ကုန်မြို့တွင် ထားရှိရမည်။ ထို့ပြင် ဘဏ်သည်၊ ရုံးခွဲများနှင့် ကိုယ်စားလှယ်ဌာနများကို ပြည်ထောင်စု မြန်မာနိုင်ငံ အတွင်းတွင်ဖြစ်စေ၊ အပတွင်ဖြစ်စေ၊ တည်ထောင်နိုင်သည်။

မ-တည် ငွေရင်း။

၆။ ။(၁) ပြည်ထောင်စုဘဏ်၏ ခွင့်ပြုထားသော မ-တည်ငွေရင်းကို ကျပ်ပေါင်း လေးကုဋေထားရှိ၍၊ ၎င်းအနက်ငွေ တကုဋေကို ပြည်ထောင်စု အစိုးရက ထုတ်ပေးပြီးသားဖြစ်ရမည်။

(၂) ကျန် မ-တည်ငွေရင်းကို နိုင်ငံတော် သမတက မည်ရွေမည်မျှ ဟူ၍၎င်း၊ မည်သည့် နည်းလမ်းနှင့်ဟူ၍၎င်း၊ သတ်မှတ်ထားသည့်အတိုင်း ပြည်ထောင်စု အစိုးရက မည်သည့်အချိန်ကာလ မဆို ထုတ်ပေးထည့်ဝင်နိုင်သည်။

---

* ၎င်းပုဒ်မများသည်၊ ၁၉၅၂ ခု၊ ဒီဇင်ဘာလ ၃၁ ရက်နေ့တွင် အာဏာ တည်ခြင်းမှ ရပ်စဲသည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၂ ခု၊ အိုင်း ၁၊ စာမျက်နှာ ၁၀၅၅ တွင်ကြည့်။

မ-တည်ဆွေရင်းကိုတိုးခြင်း။

၇။ ။ပြည်ထောင်စုဘဏ်၏ မ-တည်ဆွေရင်းကို နိုင်ငံတော်သမတက မည်သို့ မည်မျှ အထိ ဟူ၍ရင်း၊ မည်သည့်နည်းဖြင့် ဟူ၍ရင်း၊ သတ်မှတ်ထားသည့်အတိုင်း တိုးနိုင်သည်။

စီမံအုပ်ချုပ်ခြင်း။

၈။ ။ပြည်ထောင်စုဘဏ်၏ အာဏာများ၊ တာဝန်များနှင့် အလုပ်ဝက်တရား များသည် နောက်တွင် ''အဖွဲ့'' ဟု ရည်ညွှန်းသည့် ဒါရိုက်တာအဖွဲ့၌တည်ရှိရမည်။ ထို့ပြင် အဖွဲ့မှာ ပြည်ထောင်စုဘဏ်၏ စီမံအုပ်ချုပ်ခြင်း၊ ဆောင်ရွက်ခြင်းနှင့် အုပ်ချုပ်ရေးတို့အတွက် စည်းကမ်းစံနစ်မူသဘောကို ချမှတ်ရန်တာဝန် ရှိစေရမည်။

အဖွဲ့ဖွဲ့စည်းခြင်းနှင့်အဖွဲဝင်လူကြီးများ၏ ရာထူးသက်တမ်း။

၉။ ။(၁) အဖွဲ့တွင် အောက်ဖေါ်ပြပါ ဒါရိုက်တာများ ပါဝင်စေရမည်။

(က) နိုင်ငံတော် သမတက ခန့်ထားရမည်ဖြစ်သော ဒါရိုက်တာခြောက်ဦးနှင့်

(ခ) ဘဏ္ဍာရေးကိစ္စများကို တာဝန်ခံဆောင်ရွက်သည့် ဝန်ကြီးဌာနတွင် ရာထူးလက်ရှိဖြစ်နေသော ပြည်ထောင်စု အဝိုးရ၏အတွင်းဝန်။

(၂) ပုဒ်မခွဲ (၁)၊ အဝိုဒ် (က) အရ၊ ခန့်ထားသော ဒါရိုက်တာအသီးသီးသည် ခြောက်နှစ် ရာထူးလက်ရှိ ဖြစ်စေရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ထိုသို့ ပဌမခန့်ထားပြီးသော ဒါရိုက်တာ ခြောက်ဦးအနက်၊ နှစ်ဦးမှာ၊ နှစ်နှစ်ကုန်ဆုံးသည့် အချိန်တွင်သော်ငင်း၊ အခြားနှစ်ဦးမှာ လေးနှစ်ကုန်ဆုံးသည့် အချိန်တွင်သော်ငင်း၊ ကျန်နှစ်ဦးမှာ ခြောက်နှစ် ကုန်ဆုံးသည့် အချိန်တွင်သော်ငင်း၊ ရာထူးမှ ထွက်ရမည်ဖြစ်၍၊ ထိုသို့ ရာထူးမှ ထွက်ရမည်ဖြစ်သော ဒါရိုက်တာများကို မဲချ၍ဆုံးဖြတ်ရမည်။

(၃) ထွက်ရသော ဒါရိုက်တာတဦးသည် ထပ်မံခန့်ထားခြင်းကို ခံနိုင်ခွင့်ရှိစေရမည်။

(၄) ပုဒ်မခွဲ (၁)၊ အဝိုဒ် (ခ) တွင်ဖေါ်ပြပါရှိသော ဒါရိုက်တာသည် အဖွဲ့၏ အစည်းအဝေးများကို တက်ရောက်နိုင်လိမ့်မည်မဟုတ်ဟု ထင်မြင်သည့်အခါ၊ မိမိ၏ကိုယ်စား တက်ရောက်ရန်၊ ဘဏ္ဍာရေးကိစ္စများကို တာဝန်ခံဆောင်ရွက်နေသည့် ဝန်ကြီးဌာနတွင် ဒုတိယအတွင်းဝန်ရာထူး အောက်မနိမ့်သော အရာရှိတဦးကို တင်ကြိုခန့်အပ်ရမည်။

(၅) နိုင်ငံတော် သမတက ဥက္ကဋ္ဌနှင့် ဒုတိယဥက္ကဋ္ဌတို့ကို အထက်ပါ ပုဒ်မခွဲ (၁)၊ အဝိုဒ် (က) အရ၊ ခန့်ထားခဲ့သော ဒါရိုက်တာ ခြောက်ဦးအထဲမှ နှစ်နှစ်တကြိမ် ခန့်ထားရမည်ဖြစ်ပြင်၊ တဆက်တည်းဖြစ်သော နောက်နှစ်များ အတွက်လည်း၊ ပြန်လည်ခန့်ထားနိုင်သည်။

(၆) အထက်ပါ ပုဒ်မခွဲ (၅) တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ပြည်ထောင်စုတက် အလုပ်ကိစ္စကို အချိန်ပြည့် လုပ်ရမည့်ဥက္ကဋ္ဌကို နိုင်ငံတော် သမတက၊ သင့်တော်သလို အချိန်ကာလများသတ်မှတ်၍ ခန့်ထားနိုင်သည်။ ထိုသို့ခန့်ထားခြင်းခံရသည့် ဥက္ကဋ္ဌသည်၊ ပြည်ထောင်စုတက် အလုပ်ကိုသာ အချိန်လုံးလုံးပေး၍ လုပ်ကိုင်ရမည်။ ထို့ပြင် နိုင်ငံတော် သမတ၏ သဘောတူညီချက်ဖြင့် အဖွဲ့က သတ်မှတ်သည့် လစာနှင့် စရိတ် ကြေးငွေများကို ပြည်ထောင်စုတက်မှ ရရှိရမည်ပြင်၊ ယင်းသို့ သတ်မှတ်သည့် အမှုထမ်း စည်းကမ်းများအတိုင်း လိုက်နာဆောင်ရွက်ရမည်။ အဖွဲ့ကသတ်မှတ်ထားသော စည်းမျဉ်းဥပဒေ (regulations) များတွင် ဆန့်ကျင်သော အချက်များ မရှိ ပါက၊ အဖွဲ့က လုပ်ဆောင်ခွင့် ရှိသည့် ပြည်ထောင်စုဘဏ်လုပ်ငန်း အားလုံးကို ဥက္ကဋ္ဌကဆောင်ရွက်နိုင်သည့် အာဏာရှိစေရမည်။

ဒါရိုက်တာ အဖြစ်ခန့်ထားရန် အတွက်အရည်အချင်း ပျက်ယွင်းခြင်း။

၁၀။ ။အောက်ဖေါ်ပြပါ မည်သူကိုမျှ ပုဒ်မ ၉၊ ပုဒ်မခွဲ (၁)၊ အဝိုဒ် (က) အရ၊ ဒါရိုက်တာအဖြစ် ခန့်ထားခြင်းမပြုရ။

(က) ပြည်ထောင်စုအဝိုးရ၏၊ သို့တည်းမဟုတ် ပြည်ထောင်စု အဖွဲဝင်အဝိုးရ၏၊ သို့တည်းမဟုတ် ဒေသန္တရအဖွဲ့၏ လစာစားရာထမ်းမှုထမ်း၊ သို့တည်းမဟုတ်

(ခ) (မြန်မာနိုင်ငံ သမဝါယမ အသင်းများ အက်ဥပဒေအရ၊ မှတ်ပုံတင်ပြီးသော အဖွဲ့ဖြစ်သည့်ဘဏ်၊ သို့တည်းမဟုတ် ပြည်ထောင်စုဘဏ်မှ တပါး) အခြားဘဏ်လုပ်ငန်း အဖွဲ့ အစည်း တခုခုမှဒါရိုက်ဘာ ဖြစ်စေ၊ ရာထမ်း မှုထမ်း ဖြစ်စေ၊ သို့တည်းမဟုတ်

(ဂ) လူမဲ့အဖြစ် ဆုံးဖြတ် ကေညာခြင်း ခံရသူ၊ သို့တည်းမဟုတ် ကြွေးမြီပေးဆပ်ခြင်းကို ရပ်ဆိုင်း ထားသူ၊ သို့တည်းမဟုတ် မိမိ၏ ဧရိယာများနှင့် စေ့စပ်သူ၊ သို့တည်းမဟုတ်

(ဃ) ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ နိုင်ငံသားမဟုတ်သူ။

ခြွင်းချက်။ ။သို့ရာတွင် နိုင်ငံတော် သမတ သည် စာဖြင့်အကြောင်းထူးများ ရေးသားဖေါ်ပြ၍၊ အထက်ဖေါ်ပြပါ ပြဋ္ဌာန်းချက်များမှ မည်သူကိုမဆို ကင်းလွတ်ခွင့် ပေးနိုင်သည်။

ဒါရိုက်တာက ရာထူးစွန့် လွှတ်ခြင်း။

၁၁။ ။ဒါရိုက်တာတဦးသည်—

(က) ပုဒ်မ ၁၀ တွင် ဖေါ်ပြပါရှိသည့်အတိုင်း အရည်အချင်း ပျက်ပြွင်းသည့် အခြေသို့ ကျရောက်ခဲ့လျှင်၊ သို့တည်းမဟုတ်

(ခ) မိမိ၏ တာဝန် ဝတ်တရားများကို ထာဝစဉ်မစွမ်းမဆောင်နိုင်လျှင်၊ သို့တည်းမဟုတ်

(ဂ) အဖွဲ့၏ ခွင့်ပြုချက်မရရှိဘဲ အဖွဲ့၏ အစည်းအဝေးကို သုံးလလုံးလုံး ဆက်၍ မတက်မရောက် ပျက်ကွက်ခဲ့လျှင်၊ သို့တည်းမဟုတ်

(ဃ) နိုင်ငံတော် သမတ ထံသို့ စာဖြင့်ရေးသား၍ မိမိ၏ ရာထူးမှ နုတ်ထွက်ခဲ့လျှင်၊ ဒါရိုက်တာရာထူးမှ ရပ်စဲခဲ့သည်ဟု နိုင်ငံတော် သမတ က၊ အစိုးရပြိန်တင်းတွင် ကျေညာ၍ အမိန့်ထုတ်ပြန်ရမည်။

ဒါရိုက်တာ ရာထူးမှ နုတ် ပယ်ခြင်း။

၁၂။ ။ခန့်ထားသည့် ဒါရိုက်တာဘဦးသည်၊ ဒါရိုက်တာအဖြစ် ဆက်လက်ဆောင်ရွက်ရန် မသင့်လျော်ဟု နိုင်ငံတော် သမတ က ယူဆသည့် အခါတွင်၊ ၎င်းဒါရိုက်တာကို နိုင်ငံတော် သမတက ရာထူးမှ ထုတ်ပယ်နိုင်ရမည်။

ရှောင်းတခင် လစ်လပ် နေသော ရာထူးများ။

၁၃။ ။အဖွဲ့တွင် သေဆုံးသွား၍ဖြစ်စေ၊ ပုဒ်မ ၁၁ နှင့် ၁၂ ပါ ပြဋ္ဌာန်းချက်များကြောင့် ဖြစ်စေ၊ ရှောင်းတခင် လစ်လပ်နေသော ရာထူး၌ ထိုသို့ သက်ဆိုင်သူ ဒါရိုက်တာ၏ ကုန်ရှိနေသေးသော ရာထူးသက်တမ်း ကုန်ဆုံးသည့် တိုင်အောင် ဆက်လက်ဆောင်ရွက်ရန် နိုင်ငံတော် သမတက အဖွဲ့ဝင်သစ်တဦး ဖြည့်စွက်ခန့်ထားရမည်။

အဖွဲ့၏ အစည်း အဝေးများ။

၁၄။ ။(၁) အဖွဲ့၏ အစည်းအဝေးများကို အထွေထွေမန်နေဂျာက အနည်းဆုံး တလလျှင် တကြိမ်ကျခေါ်ရမည်။

(၂) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဥက္ကဋ္ဌမရှိလျှင် ဒုတိယဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဒါရိုက်တာနှစ်ဦးသည် မည်သည့်အချိန်ကာလ၌မဆို အဖွဲ့၏အစည်းအဝေးကိုပြုလုပ်ရန် အထွေထွေမန်နေဂျာအား တောင်းဆိုနိုင်သည်။

(၃) အဖွဲ့ဝင်နေးဦးတက်ရောက်လျှင် အစည်းအဝေးထမြောက်စေရမည်။

(၄) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ထိုသူမရှိလျှင် ဒုတိယ ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် နှစ်ဦးစလုံးမရှိလျှင် တက်ရောက်သည့်အဖွဲ့ဝင် လူကြီးများက ရွေးကောက်တင်မြှောက်သည့်

၁၂။ ။(၁) အဓွဲသည် ပြည်ထောင်စုဘဏ်အတွက် အထွေထွေမန်နေဂျာတဦး၊ ဒုတိယ အထွေထွေမန်နေဂျာတဦးနှင့် အခြားရာထမ်းမှုထမ်းများကို၊ ပြည်ထောင်စုဘဏ်၏ တာဝန်ဝတ်တရားများကျေပွန်အောင် ဆောင်ရွက်ရန်လိုအပ်သည့်အတိုင်း ခန့်ထားရမည်။ ဘဏ်အရာရှိများ။

(၂) အထွေထွေမန်နေဂျာသည်၊ ပြည်ထောင်စုဘဏ်၏ အုပ်ချုပ်ရေးမှူးဖြစ်ရမည်၊ ထိုသို့ဖြစ်သည့်အတိုင်း၊ ပြည်ထောင်စုဘဏ် အလုပ်ကိစ္စများတွင် အုပ်ချုပ်ရေးနှင့်စပ်လျဉ်း၍ ညွှန်ကြားခြင်း၊ ကြီးကြပ်ကြည့်ရှုခြင်းနှင့် စီမံအုပ်ချုပ်ခြင်းတို့ကို ပြုလုပ်ဆောင်ရွက်ရမည်။

(၃) ပြည်ထောင်စုဘဏ်၏ ရာထမ်းမှုထမ်းများသည် အဓွဲကသတ်မှတ်သည့် ကာလအပိုင်းအခြားမျှ ရာထူးတွင် ထင်းရှားရမည့်ပြင်၊ အဓွဲကသတ်မှတ်သည့် လစာနှင့် စရိတ်ကြေးငွေများကိုရရှိ၍၊ အဓွဲကသတ်မှတ်သည့် အမှုထမ်းစည်းကမ်းများအတိုင်း လိုက်နာဆောင်ရွက်ရမည်။

အခန်း ၃။

ငွေကြေးထုတ်ဝေခြင်းနှင့် ငွေကြေးစီမံအုပ်ချုပ်ခြင်း။

၁၆။ ။၅၂အက်ဥပဒေတွင် ဆန့်ကျင်ကွဲလွဲသော ရည်ရွယ်ချက် မပေါ်ပေါက်လျှင်— အဓိပ္ပါယ်ဖော်ပြချက်များ။

(က) "ဘဏ်ငွေစက္ကူ" (Bank Notes) ဆိုသည်မှာ ၅၂အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ ပြည်ထောင်စု ဘဏ်ကထုတ်သော ငွေစက္ကူများကိုဆိုလိုသည်။

(ခ) "မြန်မာနိုင်ငံ ငွေကြေး အုပ်ချုပ်ရေး အဓွဲ" (Burma Currency Board) ဆိုသည်မှာ ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့်ဒင်္ဂါး အက်ဥပဒေ (Currency and Coinage Act) အရ တည်ထောင်ထားသော အဓွဲကို ဆိုလိုသည်။

(ဂ) "မြန်မာငွေစက္ကူ" (Burma Notes) ဆိုသည်မှာ ၁၉၃၇ ခုနှစ်၊ အိန္ဒိယနိုင်ငံနှင့် မြန်မာနိုင်ငံ (မြန်မာငွေကြေးစီမံမှုများ) အမိန့်အရ ထုတ်ခဲ့သော ငွေဘရာ၊ သို့တည်းမဟုတ် ငွေတရာအောက်လျော့သည့် တန်ဘိုးရှိသော မြန်မာငွေစက္ကူများ၊ ၁၉၄၅ ခုနှစ်၊ ငွေကြေး ကျေညာချက်အမှတ် ၆ အရ ထုတ်ခဲ့သော မြိတ်သူ စစ်အုပ်ချုပ်ရေး ငွေစက္ကူများနှင့် ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူ အက်ဥပဒေအရ ထုတ်ခဲ့သော ငွေစက္ကူများကို ဆိုလိုသည်။

(ဃ) "ငွေကြေး အဓွဲ ငွေစက္ကူ" (Currency Board Notes) ဆိုသည်မှာ ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့်ဒင်္ဂါး အက်ဥပဒေ (Currency and Coinage Act) ပါ ပြဋ္ဌာန်းချက်များအရ မြန်မာနိုင်ငံ ငွေကြေး အုပ်ချုပ်ရေးအဓွဲက ထုတ်သော ငွေစက္ကူများကို ဆိုလိုသည်။

(င) "ဒင်္ဂါး" (Coin) ဆိုသည်မှာ "အိန္ဒိယသုံးဒင်္ဂါး" မှတပါး ၅၂အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ၊ ပြည်ထောင်စု ဘဏ်ကထုတ်သောဒင်္ဂါးနှင့် ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့်ဒင်္ဂါး အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ မြန်မာနိုင်ငံ ငွေကြေး အုပ်ချုပ်ရေးအဓွဲက ထုတ်သော ဒင်္ဂါးကိုဆိုလိုသည်။

(စ) "အိန္ဒိယသုံးဒင်္ဂါး" (India Coin) ဆိုသည်မှာ (အိန္ဒိယတက္ကပ်တန် ငွေစက္ကူ မှတပါး) အိန္ဒိယနိုင်ငံတွင် အခါအားလျော်စွာ တရားဝင်ငွေအဖြစ်သုံးစွဲနိုင်ခွင့်

ရှိသော ဒင်္ဂါးကိုဆိုလိုသည်။ သို့ရာတွင် နိုင်ငံတော်သမတသည်၊ မည်သည့်အခြေအနေမျိုးတွင်မဆို ဒင်္ဂါးမျိုးကိုမဆို၊ သို့တည်းမဟုတ် မည်သည့်အခြေအနေမျိုးတွင်မဆို ဒင်္ဂါးကို ဤအမိန့်ပါဝါဖြင့်ခေါ်ပြချက်မှ ထုတ်ပယ်နိုင်သည်။

ငွေတန်ဘိုး၏ အခြေခံစံနှုန်း။

၁၇။ ။(၁) ပြည်ထောင်စု မြန်မာနိုင်ငံတွင် ငွေတန်ဘိုး၏ အခြေခံစံနှုန်းမှာ မြန်မာကျပ်ငွေဟုခေါ်သော ''ကျပ်ငွေ'' ဖြစ်စေရမည်။

(၂) ငွေတကျပ်ကို အပိုင်းတရာပိုင်း၍ တပိုင်းကို ''တပြား'' ဟုခေါ်ရမည်။

ကျပ်ငွေ အသုံးပြုမှု။

၁၈။ ။ပဋိညာဉ်၊ ရောင်းခြင်း၊ ပေးခြင်း၊ ငွေလွှဲလက်မှတ်၊ ငွေစက္ကူ၊ စာချုပ်စာတမ်းနှင့် ငွေအတွက် သက်သေခံပစ္စည်းတခုခုအပြင်၊ ငွေနှင့်စပ်လျဉ်းသည့်၊ သို့တည်းမဟုတ် ငွေဖြင့်ပေးရန်ရှိသည့်၊ သို့တည်းမဟုတ် ငွေဖြင့်ပေးရန်တာဝန်ရှိသည့် အသုပ်ကိစ္စ ဆက်သွယ်မှုအကြောင်းကိစ္စနှင့် အရာတခုခုကို ဆန့်ကျင်လွှဲသည့် အတည့်အလင်း သဘောတူညီချက် မရှိခဲ့လျှင်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ အခြေခံ ငွေစံနှုန်းအတိုင်းပြုလုပ်သည်၊ သဘောတူသည်ဖြစ်ခဲ့သည်ဟုမှတ်ယူရမည်။

ငွေစက္ကူနှင့် ဒင်္ဂါးများ ထုတ်ရန် အခွင့်အရေး။

၁၉။ ။(၁) ပြည်ထောင်စုဘဏ်သည် ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်းတွင် ဘဏ်ငွေစက္ကူနှင့် ဒင်္ဂါးထုတ်ရန်အခွင့်အရေးကို တဦးတည်းရရှိရမည်။

(၂) ဤအက်ဥပဒေ အာဏာတည်သည့် နေ့ခင်း၊ ထိုနေ့မစခင်း၊ မြန်မာနိုင်ငံ ငွေကြေးအုပ်ချုပ်ရေးအဖွဲ့က ငွေစက္ကူကိုသော်ငင်း၊ ဒင်္ဂါးကိုသော်ငင်း၊ မထုတ်ရ။

ငွေစက္ကူနှင့် ဒင်္ဂါးများ ထုတ်ခြင်း။

၂၀။ ။ဘဏ်ငွေစက္ကူနှင့် ဒင်္ဂါးများကို ဤအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ပြည်ထောင်စုဘဏ်က ပြုလုပ်စေနိုင်၍ ထုတ်စေနိုင်သည်။ ပြည်ထောင်စုဘဏ်က ထောက်ခံချက်ပေးသည့်အခါ နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့် ကန့်သတ်ပေးသော ကာလအပိုင်းအခြားအတွက်၊ သို့တည်းမဟုတ် ကာလအပိုင်းအခြားများအတွက် ပြည်ထောင်စုအစိုးရက မိမိအားပေးအပ်ထားသော မြန်မာနိုင်ငံ ငွေကြေးအုပ်ချုပ်ရေးအဖွဲ့၏ ငွေစက္ကူများကိုလည်း ပြည်ထောင်စုဘဏ်ကထုတ်နိုင်သည်။

ငွေစက္ကူ၏ တရားဝင် သုံးစွဲနိုင်ခွင့်။

၂၁။ ။(၁) ပုဒ်မခွဲ (၂) ပါ ပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ငွေကြေးအဖွဲ့ ငွေစက္ကူနှင့် ဘဏ်ငွေစက္ကူတို့သည် အသီးသီးပေါ်တွင် ထင်ရှားပါရှိသောငွေ အရေအတွက် အတိုင်း ပေးခြင်းခံသော်ငင်း၊ စာရင်းချခြင်းခံသော်ငင်း၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ တရုံးလုံးတွင် တရားဝင်ငွေအဖြစ် သုံးစွဲနိုင်သည့် ငွေစက္ကူများ ဖြစ်စေရမည်။

(၂) ပြည်ထောင်စုဘဏ်က ထောက်ခံချက် ပေးသည့်အခါ နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာထုတ်ပြန်၍ ထိုအမိန့်ကြော်ငြာစာတွင် သတ်မှတ်သော နေ့မှစ၍ ဘဏ်ခုံးတွင်မှတပါး၊ သို့တည်းမဟုတ် ဘဏ်ကိုယ်စားလှယ်ဌာနတွင်မှတပါး၊ မည်သည့်တန်ဘိုးရှိသော ငွေကြေးအဖွဲ့ငွေစက္ကူ အမှတ်စဉ်ကိုမဆို၊ သို့တည်းမဟုတ် မည်သည့်တန်ဘိုးရှိသော ဘဏ်ငွေစက္ကူ အမှတ်စဉ်ကိုမဆို တရားဝင်ငွေအဖြစ် သုံးစွဲခွင့်ရှိခြင်းမှ ရပ်စဲစေရမည်ဟု ကျေညာနိုင်သည်။

ငွေစက္ကူ တန်ဘိုး။

၂၂။ ။ဘဏ်ငွေစက္ကူများသည်၊ တကျပ်တန်၊ ငါးကျပ်တန်၊ ကျပ်တဆယ်တန်နှင့် ကျပ်တရာတန်အပြင်၊ ပြည်ထောင်စုတော်၏ ထောက်ခံချက်အရ နိုင်ငံတော် သမတက သတ်မှတ်သည့် အခြားတန်ဘိုးရှိသော ငွေစက္ကူများဖြစ်စေရမည်။

၂၃။ ။ဘဏ်ငွေစက္ကူ၏ အဆင်အပြင်၊ ပုံစံနှင့်လုပ်သည့် ဝတ္ထုပစ္စည်းတို့သည်၊ ပြည်ထောင်စုဘဏ်၏ ထောက်ခံချက်များကို ဆင်ခြင်ပြီးနောက် နိုင်ငံတော်သမ္မတက လက်ခံအတည်ပြုသည့်အတိုင်းဖြစ်ရမည်။

၂၄။ ။စုတ်ပြတ်သော၊ သို့တည်းမဟုတ် ပုံသဏ္ဌာန် ပျက်ပြားသော၊ သို့တည်းမဟုတ် အလွန်တရာ ဟောင်းနွမ်းညစ်ပေသော ဘဏ်ငွေစက္ကူကိုဖြစ်စေ၊ ငွေကြေးအဲ့ခဲ့ ငွေစက္ကူကိုဖြစ်စေ၊ ပြည်ထောင်စုဘဏ်က ပြန်လည်ထုတ်ပေးခြင်းမပြုရ။ ငွေစက္ကူများ ပြန်လည်ထုတ် ပေးခြင်း။

၂၅။ ။အက်ဥပဒေဘရဝ်ရဝ်၌၊ သို့တည်းမဟုတ် တရားဝင်သော ဥပဒေတရဝ်ရဝ်၌ ဆန့်ကျင်ကွဲလွဲချက် မည်သို့ပင် ပါရှိစေကာမူ၊ ပျောက်ဆုံးသော၊ သို့တည်းမဟုတ် ဒိုးရာပါသော၊ သို့တည်းမဟုတ် စုတ်ပြတ်သော၊ သို့တည်းမဟုတ် ချိုယွင်းသော ငွေကြေးအဲ့ခဲ့ ငွေစက္ကူများ၏ တန်ဘိုးကိုဖြစ်စေ၊ ဘဏ်ငွေစက္ကူများ၏ တန်ဘိုးကိုဖြစ်စေ၊ ပြည်ထောင်စုဘဏ်မှသော်၎င်း၊ ပြည်ထောင်စုအစိုးရထံမှသော်၎င်း၊ မည်သူမျှပြန်လည်ရပိုင်ခွင့် မရှိစေရ။ ပျောက်ဆုံးသော၊ သို့တည်းမဟုတ် ဒိုးရာပါသော၊ သို့တည်းမဟုတ် စုတ်ပြတ်သော၊ သို့တည်းမဟုတ် ချိုယွင်းသော ငွေစက္ကူများ၏ တန်ဘိုး ပြန်လည်ရရှိခြင်း။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စုဘဏ်က ထိုကဲ့သို့သော ငွေကြေးအဲ့ခဲ့ ငွေစက္ကူ၏တန်ဘိုးကိုဖြစ်စေ၊ ထိုကဲ့သို့သော ဘဏ်ငွေစက္ကူ၏တန်ဘိုးကိုဖြစ်စေ၊ မိမိသဘောအတိုင်း သက်ညှာသော အားဖြင့် ပြန်လည်ထုတ်ပေးနိုင်သည်။

၂၆။ ။ပြည်ထောင်စုဘဏ်မှာ မိမိကထုတ်သော ဘဏ်ငွေစက္ကူနှင့် စပ်လျဉ်း၍၊ တံဆိပ်တော်ခွန်ကိုဖြစ်စေ၊ အလားတူ အခွန်များကိုဖြစ်စေ၊ ပေးဆောင်ရန် တာဝန်မရှိစေရ။ ငွေစက္ကူများ တံဆိပ်တော်ခွန် ကင်းလွတ်ခြင်း။

၂၇။ ။(၁) ပြည်ထောင်စု မြန်မာနိုင်ငံတွင်၊ ပြည်ထောင်စု ဘဏ်မှ တပါး၊ အခြားမည်သူမျှ၊ လက်ရှိဖြစ်သူ တောင်းဆိုသည့်အခါ ငွေထုတ်ပေးရမည့် ငွေပေး အမိန့်လက်မှတ် (bill of exchange) တခုခုကိုဖြစ်စေ၊ ပွဲနှဒီတခုခုကိုဖြစ်စေ၊ ငွေပေးကတိစာချုပ် (promissory notes) တခုခုကိုဖြစ်စေ၊ ဝန်ခံချက်စာတမ်း တခုခုကိုဖြစ်စေ၊ လက်မှတ် ရေးထိုးခြင်း၊ သို့တည်းမဟုတ် လက်ခံခြင်း၊ သို့တည်းမဟုတ် ပြုလုပ်ခြင်း၊ သို့တည်းမဟုတ် ထုတ်ပေးခြင်းမပြုရ၊ သို့တည်းမဟုတ် လက်ရှိဖြစ်သူ တောင်းဆိုသည့်အခါ ထုတ်ပေးရမည့် ထိုငွေပေးအမိန့်လက်မှတ် (bill of exchange) ဖြင့်ဖြစ်စေ၊ ထိုပွဲနှဒီဖြင့်ဖြစ်စေ၊ ထိုငွေပေး ကတိစာချုပ် (promissory notes) များဖြင့်ဖြစ်စေ၊ ငွေကို၊ သို့တည်းမဟုတ် ငွေများကို ချေးယူခြင်း၊ ခြိတ်ခံခြင်း၊ သို့တည်းမဟုတ် လွှဲပြောင်းလက်ခံခြင်းမပြုရ။ ငွေတောင်းလက်မှတ်များနှင့်ငွေစက္ကူများ အခွင့်အာဏာမရှိဘဲ ထုတ်ပေးခြင်း။

ခြွင်းချက်။ ။သို့ရာတွင် လက်ရှိဖြစ်သူ တောင်းဆိုသည့်အခါ၊ ငွေလက်ငင်းထုတ်ပေးရသည့် ချက်လက်မှတ်များကို၊ သို့တည်းမဟုတ် ပွဲနှဒီအပါအဝင်ဖြစ်သည့် ငွေလွှဲစာများ (drafts) ကို၊ ဘဏ်၊ သို့တည်းမဟုတ် ငွေလွှဲစား၊ သို့တည်းမဟုတ် ကိုယ်စားလှယ်ထံတွင် အပ်နှံထားသောငွေမှ ထုတ်ပေးရန်အလို့ငှါ၊ လက်မှတ်ရေးထိုးနိုင်သည်။

(၂) မည်သူမဆို၊ ပုဒ်မခွဲ (၁) ပါ ပြဋ္ဌာန်းချက်များကို ကျူးလွန်လျှင်၊ ထိုသူသည် ကျူးလွန်သည့် ပြစ်မှုနှင့် စပ်လျဉ်းသော ငွေပေးအမိန့်လက်မှတ်၊ ပွဲနှဒီ၊ ငွေပေးကတိစာချုပ်၊ သို့တည်းမဟုတ် ဝန်ခံချက်စာတမ်းပါ တန်ဘိုးအထိ ငွေဒဏ်စီရင်ခြင်းခံရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စု ဘဏ်၏ တိုင်ကြားချက်မရှိဘဲ ဤပုဒ်မခွဲအရ တရားမစွဲဆိုရ။

ဒင်္ဂါးစက်တန်ဘိုးနှင့် ခွဲခြားနိုင်သည့် လက္ခဏာများ

၂၈။ ။(၁) ဒင်္ဂါးစက်တန်ဘိုးမှာ၊ တကျပ်တန်၊ ငါးမူးတန်၊ သို့တည်းမဟုတ် ပြားငါး ဆယ်တန်၊ တမတ်တန်၊ သို့တည်းမဟုတ် နှစ်ဆယ့်ငါးပြားတန်၊ ဆယ်ပြားတန်၊ ငါးပြားတန်၊ တပြားတန် များနှင့် ပြည်ထောင်စုဘဏ်၏ ထောက်ခံချက်အရ၊ နိုင်ငံတော် သမတက သတ်မှတ်သည့် အခြားတန်ဘိုးရှိသော ဒင်္ဂါးများဖြင့်ရမည်။

(၂) ဤအက်ဥပဒေအရ ထုတ်သော ဒင်္ဂါးများ၏ အဆင်အပြင်၊ သတ္တု အရောအစပ်နှင့် အခြားခွဲခြားနိုင်သည့် လက္ခဏာများသည်၊ ပြည်ထောင်စုဘဏ်၏ ထောက်ခံချက်ကို နိုင်ငံတော် သမတက ဆင်ခြင်ပြီးနောက် လက်ခံအတည်ပြုသည့်အတိုင်းဖြစ်ရမည်။

ဒင်္ဂါးကို တရားဝင်ငွေအဖြစ် သုံးစွဲနိုင်ခွင့်၊

၂၉။ ။(၁) ဤအက်ဥပဒေနှင့် ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့်ဒင်္ဂါး အက်ဥပဒေ (Currency and Coinage Act) အရထုတ်သော ဒင်္ဂါးသည်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတစ်နိုင်းလုံးတွင် တကျပ်ထက်မပိုသော ငွေကိုပေးရန်အတွက် တရားဝင်ငွေဖြစ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် တကျပ်တန်ဒင်္ဂါးများသည်၊ တကျပ်ထက်ပိုသော မည်သည့် ငွေကိုမဆို ပေးရန် တရားဝင်ငွေဖြစ်ရမည်။

(၂) ၁၉၄၆ ခုနှစ်၊ ငွေစက္ကူနှင့်ဒင်္ဂါးအက်ဥပဒေ (Currency and Coinage Act) ပါ ပြဋ္ဌာန်းချက်များအရ ပြုလုပ်သော၊ သို့တည်းမဟုတ် ထုတ်သော နှစ်ပဲတန်၊ တပဲတန်နှင့် ပဲဝက်တန် ဒင်္ဂါးများကို ဆယ်ပြားတန်၊ ငါးပြားတန်နှင့် တပြားတန်များ မထုတ်နိုင်သေးသမျှ ကာလပတ်လုံး၊ ပြည်ထောင်စုဘဏ်က ဆက်လက်၍ထုတ်နိုင်သည်။ အဆိုပါနှစ်ပဲတန်၊ တပဲဘဏ်နှင့် ပဲဝက်တန် ဒင်္ဂါးများသည် တကျပ်ထက်မပိုသောငွေကို ပေးရန်အတွက် တရားဝင်ငွေဖြစ်ရမည်။

* * * *[၀]

(၃) အမြဲယသုံးဒင်္ဂါးကို၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတဝှန်းလုံး၌၊ မည်ရွေမည်မျှ အထိနှင့် မည်သည့်ကာလ အဝိုင်းအခြေးတိုင်အောင်၊ သို့တည်းမဟုတ် မည်သည့်ကာလ အဝိုင်းအခြေးများ အတွင်း၊ တရားဝင်ငွေအဖြင့် ဆက်လက်သုံးစွဲရမည်ဟု နိုင်ငံတော်သမတက ပြည်ထောင်စုဘဏ်နှင့် တိုင်ပင်ပြီးနောက်၊ အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သည့် အဝိုင်း ဆက်လက် သုံးစွဲရမည်။ ပြည်ထောင်စုဘဏ်က ထိုသို့သတ်မှတ် ထားသော ကာလအဝိုင်းအခြေး၊ သို့တည်းမဟုတ် ကာလအဝိုင်းအခြေးများအတွင်းတွင်၊ အမြဲယသုံးဒင်္ဂါးများကို ထုတ်နိုင်သည်၊ သို့တည်းမဟုတ် ပြန်၍ထုတ်နိုင်သည်။ ထိုနောက် ပုဒ်မ ၃၀ ပါပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ထိုအမြဲယသုံးဒင်္ဂါးကို၊ နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့်သတ်မှတ်သည့် နေရာ၌၊ သို့ဘည်းမဟုတ် နေရာများ၌ နောက်ထပ်တိုး၍ သတ်မှတ်သည့်ကာလ အဝိုင်းအခြေးအတွင်း သတ်မှတ်ထားသောနှုန်း၊ သို့တည်းမဟုတ် နှုန်းများအတိုင်းသာ ငွေဒင်္ဂါးနှင့်သော်၎င်း၊ ဘဏ်ငွေစက္ကူများနှင့်သော်၎င်း၊ ဆက်လက်၍လဲလှယ်ရမည်။

[၂](၄) ပြည်ထောင်စုဘဏ်၏ ထောက်ခံချက်အရ၊ နိုင်ငံတော်သမတက၊ အမိန့်ကြော်ငြာစာ ထုတ်ပြန်၍၊ ထိုအမိန့်ကြော်ငြာစာတွင် သတ်မှတ်သည့်နေ့ရက်မှစ၍၊ ပြည်ထောင်စုဘဏ်ရုံးတွင်မှ တပါး၊ သို့တည်းမဟုတ် ပြည်ထောင်စုဘဏ် ကိုယ်စားလှယ်ဌာနတွင်မှတပါး၊ မည်သည့်အခါက ထုတ်ဝေသော၊ သို့တည်းမဟုတ် မည်သည့်တန်ဘိုးရှိသော ဒင်္ဂါးကိုမဆို၊ တရားဝင်ငွေအဖြစ်မှ ရပ်စဲရမည်ဟုကြေညာနိုင်သည်။

---

[၀] ၁၉၅၄ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၅ အရဖယ်ဖျက်သည်။

[၂] အဆိုပါဥပဒေအရ ထည့်သွင်းသည်။

၃၀။ ။(၁) နှစ်ပဲတန်၊ တဝဲဘန်နှင့် ပဲဝက်တန် ဒင်္ဂါးများကိုဘဏ်ရုံး၌၊ သို့တည်း မဟုတ် ပြည်ထောင်စုဘဏ် ကိုယ်စားလှယ်ဌာနခွဲ လေးပဲ၊ သို့တည်းမဟုတ် လေးပဲအလီလီ တန်ဘိုးနှင့်ညီမျှသောလျှင် ပြားများနှင့်လဲလှယ်ရမည်။ ဒင်္ဂါးလဲလှယ်ခြင်း။

(၂) နှစ်ပဲတန်၊ တဝဲတန်၊ ပဲဝက်တန်နှင့် တပြားတန် အခြွံယသုံး ဒင်္ဂါးများကို ပြည်ထောင်စု မြန်မာနိုင်ငံ တဝှန်းလုံးတွင် တရားဝင်ငွေ ဆက်လက်ဖြစ်နေသမျှ ကာလပတ်လုံး၊ ပုဒ်မခွဲ (၁) ပါ ဒင်္ဂါးနှင့်သက်ဆိုင်သည့် စည်းကမ်းချက်များ အတိုင်းသော ပြားများနှင့်လဲလှယ် ရမည်။ ထိုနောက် ထိုအခြွံယသုံးဒင်္ဂါးကို နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သော စည်းကမ်းချက်များအတိုင်းသော ပြားများနှင့်လဲလှယ်ရမည်။

၃၁။ ။(၁) ''သုံးစွဲလျက်ရှိသောငွေ'' (currency in circulation) ဟုနောက်တွင် ရည်ညွှန်းသည့် သုံးစွဲဆဲ ငွေကြေးအဖွဲ့ ငွေစက္ကူ၊ ဘဏ်ငွေစက္ကူ၊ ဒင်္ဂါးနှင့် နိုင်ငံတော်သမတက လဲလှယ်ရန် အမိန့်ချမှတ်ထားသော တရားဝင်ငွေအဖြစ်မှ ရုပ်သိမ်းလိုက်သည့် မြန်မာငွေစက္ကူများ အတွက် ပြည်ထောင်စုဘဏ်၏ တာဝန်ဖြစ်ရမည်။ ငွေစက္ကူနှင့် ဒင်္ဂါးများအတွက်တာဝန်ရှိခြင်း။

(၂) မည်သည့်ငွေကြေးအဖွဲ့ငွေစက္ကူ၊ သို့တည်းမဟုတ် မည်သည့်ဘဏ် ငွေစက္ကူကိုမဆို၊ ထုတ်သည့်နေ့ရက်နောက် ပဌမကျော့ကောက်သော ဇန္နဝါရီလ ၁ ရက်နေ့မစ၍ နှစ်လေးဆယ်အတွင်း ဟန်ဘိုးဘောင်းခံရန်ပြန်၍ မလာသျှင်၊ ထို့ပြင် တရားဝင်ငွေအဖြစ်မှ ရုပ်သိမ်းလိုက်သော မည်သည့် မြန်မာငွေစက္ကူမဆို၊ ပြည်ထောင်စုဘဏ်က လဲလှယ်ရန် တာဝန်ကုန်ဆုံးသွားလျှင်၊ ၎င်းတို့ကို ဤပုဒ်မပါကိစ္စအလို့ငှါ၊ သုံးစွဲလျက်ရှိသော ငွေမဟုတ်ဟုမှတ်ယူရမည်။

(၃) ပြည်ထောင်စုဘဏ် လက်ရှိဖြစ်သောငွေကြေးအဖွဲ့ ငွေစက္ကူများ၊ ဘဏ်ငွေစက္ကူများနှင့် ဒင်္ဂါးများကို ဘဏ်ကထုတ်သော ငွေအရေအတွက်တွင် ပါဝင်သည်ဟု မယူဆရ။ ထို့ကြောင့် ပြည်ထောင်စုဘဏ်ပိုင် ပစ္စည်းကိုသော်၎င်း၊ ပြည်ထောင်စုဘဏ်က ပေးရန်ရှိသည့် ကြွေးမြီတာဝန်ကို သော်၎င်း၊ ဆုံးဖြတ်ချက်၌ ထိုငွေများကို ထည့်၍ရေတွက်ခြင်းမပြုရ။

၃၂။ ။ဤအက်ဥပဒေအာဏာ တည်သည့်နေ့ရက်တွင် ပြည်ထောင်စုဘဏ်သည် (သုံးစွဲဆဲ ငွေကြေးအဖွဲ့ ငွေစက္ကူများနှင့် ဒင်္ဂါး၊ ထို့ပြင်နိုင်ငံတော် သမတက လဲလှယ်ရန် အမိန့်ချမှတ်ထား သော တရားဝင်ငွေအဖြစ်မှ ရုပ်သိမ်းလိုက်သည့် မြန်မာငွေစက္ကူများ အပါအဝင်ဖြစ်သည့်) မြန်မာ နိုင်ငံ ငွေကြေးအုပ်ချုပ်ရေးအဖွဲ့က ပေးရန်ရှိသည့် ကြွေးမြီတာဝန်အားလုံးကို ခံယူရမည်၊ မြန်မာနိုင်ငံ ငွေကြေးအုပ်ချုပ်ရေး အဖွဲ့က မိမိပိုင်ပစ္စည်းအရပ်ရပ်ကို မည်သည့်နေရာ၌မဆို ရှိစေကာမူ၊ ပြည်ထောင်စုဘဏ်သို့လွှဲပြောင်းရမည်။ မြန်မာနိုင်ငံငွေကြေးအုပ်ချုပ်ရေးအဖွဲ့ပိုင် ပစ္စည်းများနှင့် ပေးရန်ရှိသည့် ကြွေးမြီတာဝန်များကိုလွှဲပြောင်းခြင်း။

၃၃။ ။(၁) မည်သူမဆိုသုံးစွဲဆဲငွေကြေးအဖွဲ့ ငွေစက္ကူများကိုသော်၎င်း၊ ဘဏ်ငွေစက္ကူများကိုသော်၎င်း၊ ဒင်္ဂါးများကိုသော်၎င်း၊ ပြည်ထောင်စုဘဏ်သို့ပေးအပ်၍ တန်ဘိုးတောင်းဆိုသည့် အခါ ထိုသူ ဘောင်းဆိုသည့် တန်ဘိုးရှိသော ဘဏ်ငွေစက္ကူနှင့် ဒင်္ဂါးကို၊ ပြည်ထောင်စုဘဏ်က အခမဲ့ လဲလှယ်ထုတ်ပေးရမည်။ ငွေစက္ကူအမျိုးမျိုးကိုထုတ်ပေးရန်တာဝန်။

ခြွင်းချက်။ ။သို့ရာတွင် လိုအပ်သည် တန်ဘိုးရှိသော ဘဏ်ငွေစက္ကူ၊ သို့တည်းမဟုတ် ဒင်္ဂါးကို၊ ပြည်ထောင်စုဘဏ်က မလဲလှယ်နိုင်ဘဲဖြစ်သည့် အခိုက်အတန့်တွင်၊ ပြည်ထောင်စုဘဏ် သည် အဆိုပါတန်ဘိုးထက် တဆင့်မြင့်သော၊ သို့တည်းမဟုတ် အဆိုပါတန်ဘိုး အောက်တဆင့် နိမ့်သော တန်ဘိုးရှိသည့် ရရှိနိုင်သောငွေစက္ကူ၊ သို့တည်းမဟုတ် ဒင်္ဂါးကိုထုတ်ပေးနိုင်သည်။

(၂) ပုဒ်မ ၂၉၊ ပုဒ်မခွဲ (၃) ပါ ပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ပြည်ထောင်စုဘဏ်သည်၊ အိမ်ခြံယာသုံးဒင်္ဂါးနှင့် လဲလှယ်ရာတွင်၊ ညီမျှသည့် တန်ဘိုးနင်းအတိုင်း သော်၎င်း၊ နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သော နှုန်းထားအတိုင်းသော်၎င်း၊ ဘဏ်ငွေစက္ကူကို၊ သို့တည်းမဟုတ် ဒင်္ဂါးကိုထုတ်ပေးနိုင်သည့်ပြင်၊ ငွေကြေးအဖွဲ့ငွေစက္ကူ။ ဘဏ်ငွေစက္ကူ။ သို့တည်းမဟုတ် ဒင်္ဂါးနှင့်လဲလှယ်ရာတွင်လည်း၊ ညီမျှသည့်ဆိုခဲ့ပြီးသော တန်ဘိုးနင်းအတိုင်း၊ သို့တည်းမဟုတ် ဆိုခဲ့ပြီးသော နှုန်းထားအတိုင်း၊ အိမ်ခြံယာသုံးဒင်္ဂါးကိုထုတ်ပေးနိုင်သည်။

ပုံသဏ္ဌာန်ပျက်သော ဒင်္ဂါးတုနှင့်ညစ်ညမ်းနှင့် ဆန့်ကျင်ရှိသုံးစွဲသော ဒင်္ဂါး။

၃၄။ ။နိုင်ငံတော်သမတသည်၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်၍—

(က) ဤအက်ဥပဒေအရ ထုတ်သော ဒင်္ဂါး၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေ အရ သုံးစွဲလျက်ရှိသော ဒင်္ဂါးကို၊ ဤအက်ဥပဒေပါကိစ္စများအလို့ငှာ ဥပဒေနှင့်ဆန့်ကျင်လျက် ပုံသဏ္ဌာန်ဖျက်ထားသော ဒင်္ဂါးဟုမှတ်ယူရမည့် အခြေအနေများကိုလည်း၊ ထိုကိစ္စနှင့်စပ်လျဉ်း၍ လိုက်နာရမည့်နည်းလမ်းကိုလည်း၊ ပြဋ္ဌာန်းရမည်။ ထို့ပြင်

(ခ) ပုံသဏ္ဌာန်ပျက်နေသော ဒင်္ဂါးနှင့်ဒင်္ဂါးတုများကို စီမံခန့်ခွဲခြင်းနှင့် သက်ဆိုင်သော နည်းဥပဒေများနှင့် လုပ်ငန်းစဉ်များကို ပြဋ္ဌာန်းရမည်။

အခန်း ၄။

နိုင်ငံခြားသုံးသီးသန့်ငွေ၊

နိုင်ငံခြားသုံးသီးသန့်ငွေရှိ စည်းမျဉ်း

၃၅။ ။(၁) ပြည်ထောင်စုဘဏ်သည်၊ မိမိပိုင်ပစ္စည်းများတွင် နိုင်ငံခြားသုံး သီးသန့်ငွေကို ထားရှိရမည်။ ထိုငွေတွင် အောက်ပါပစ္စည်းများ ပါဝင်ရမည်။

(က) ရွှေ၊ သို့တည်းမဟုတ်

(ခ) အောက်ပါအတိုင်း တည်ရှိနေသော နိုင်ငံခြားသုံးငွေ—

(i) နိုင်ငံခြားရှိ မဟိဘဏ်များ၊ ငွေတိုက်များနှင့် ကုန်သည်ဘဏ်များတွင် အပ်နှံထားသည့်ငွေ (deposits)၊ သို့တည်းမဟုတ်

(ii) နိုင်ငံခြားအစိုးရတို့၏ ငွေချေးသက်သေခံ လက်မှတ်များ (securities)၊ သို့တည်းမဟုတ်

(iii) တတိုင်းပြည်မှ တတိုင်းပြည်သို့ ငွေများလွှဲပြောင်းရာတွင် အသုံးပြုမြဲဖြစ်သော စာတမ်းအမှတ်အသားမျိုးများနှင့် စာချုပ်စာတမ်းမျိုးများ။

ခြွင်းချက်။ ။သို့ရာတွင် အခြားဘဏ်၌၊ သို့တည်းမဟုတ် ဒင်္ဂါးစက်ရုံ၌၊ သို့တည်းမဟုတ် ငွေတိုက်၌၊ သို့တည်းမဟုတ် ရွှေပြောင်းဆောင်ယူခဲ့ အခါကာလ၌ရှိသော၊ ပြည်ထောင်စုဘဏ် ပိုင်ဆိုင်သည့်ရွှေများကို၊ ထိုပစ္စည်းများ၏ တစိတ်တဒေသအဖြစ် မှတ်ယူရမည်။

(၂) ပြည်ထောင်စုဘဏ်က သီးသန့်ထားရှိရမည့် နိုင်ငံခြားသုံး ငွေ၏တန်ဘိုးမှာ ဘဏ်သို့ အပ်နှံထားသည့်ငွေများ (deposits) နှင့် သုံးစွဲလျက်ရှိသောငွေ (currency in circulation) အတွက်၊ ပြည်ထောင်စုဘဏ်က ပေးရန်ရှိသော ကြွေးမြီတာဝန်၏ နှစ်ဆယ်ငါးရာခိုင်နှုန်း အောက် မလျော့စေရ။

ပစ္စည်းများနှင့် စင်လျင်းသည့် လိုအပ်ချက်များကိုရှင်းဆိုခြင်း။

၃၆။ ။အထက်အဆိုပါ ပုဒ်မတွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ပြည်ထောင်စုဘဏ်သည်၊ နိုင်ငံတော်သမတ၏ ကြိုတင်သဘောတူချက်ဖြင့်၊ ပုဒ်မ ၃၅၊ ပုဒ်မခွဲ (၂) အရ လိုအပ်သည့် တန်ဘိုးအောက် နည်းသော ရွှေ၊ သို့တည်းမဟုတ် နိုင်ငံခြားသုံးငွေကို၊ သတ်မှတ်ထားသည့် ကာလ အတိုင်းအခြားအတွင်း၊ သီးသန့်ငွေအဖြစ် လက်ရှိထားနိုင်သည်။

ခြွင်းချက်။ ။သို့ရာတွင် အဆိုပါအာဏာကို သုံးစွဲရန်အလို့ငှါ၊ ပါလီမန်ဦလာခံ ကျင်းပနေဆဲ ဖြစ်ပါက၊ အာဏာကိုစဉ် သုံးသည့်နေ့မှ ဆယ့်ငါးရက်အတွင်းတွင် ပါလီမန်၏ သဘောတူချက်ကို ရရှိရမည်။ ပါလီမန် ဦလာခံကျင်းပနေဆဲ မဟုတ်လျှင် ပါလီမန် ဦလာခံသစ် ပဌမ အစည်းအဝေး ကျင်းပပြီးနောက် ဆယ့်ငါးရက်အတွင်း ပါလီမန်၏သဘောတူချက်ကို ရရှိရမည်။

နိုင်ငံခြားသုံးသီးသန့်ငွေဆိုင်ရာ ပစ္စည်းများကို တန်ဘိုးဖြတ်ခြင်း။

၃၇။ ။ပုဒ်မ ၃၅၊ ပုဒ်မခွဲ (၂) အရ လိုအပ်သည့်အနည်းဆုံး အချိုးအစားကို တွက်ချက်ရန် အလို့ငှါ၊ နိုင်ငံခြားသုံး သီးသန့်ငွေတွင် ပါဝင်သည့်ပစ္စည်းများကို ဧ ာက်ပါအတိုင်း တန်ဘိုးဖြတ်ရမည်။

(က) ရွှေကို၊ ပုဒ်မ ၄၂၊ ပုဒ်မခွဲ (၁) တွင် ပြဋ္ဌာန်းထားသည့်အတိုင်း သတ်မှတ်ထားသည့် ကျပ်ငွေနှင့် တရားဝင်ညီမျှမှုနှုန်းဖြင့် တန်ဘိုးဖြတ်ရမည်။

(ခ) နိုင်ငံခြားတွင် အပ်နှံထားသော ငွေများနှင့်နိုင်ငံခြားငွေဖြင့် တန်ဘိုးထားသော ငွေချေးစာချုပ်စာတန်းများ (credit instruments) ကို၊ ဘဏ်စာရင်းတွင် ပြထားသည့် တန်ဘိုးအတိုင်း၊ ပုဒ်မ ၄၂၊ ပုဒ်မခွဲ (၁) အရ သတ်မှတ်ထားသည့် တရားဝင်ညီမျှမှုနှုန်းအရ ကျပ်ငွေအဖြစ် လဲပြောင်း၍ တန်ဘိုးဖြတ်ရမည်။

(ဂ) ငွေချေးသက်သေခံလက်မှတ်များ (securities) ကို၊ ပေါက်သော ကာလ တန်ဘိုးအတိုင်း၊ ပုဒ်မ ၄၂၊ ပုဒ်မခွဲ (၁) အရ သတ်မှတ်ထားသည့် တရားဝင်ညီမျှမှုနှုန်းများအရ ကျပ်ငွေအဖြစ်ပြောင်းလဲ၍ တန်ဘိုးဖြတ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပုဒ်မ ၄၂၊ ပုဒ်မခွဲ (၂) အရ အခြေးယူ ဆောင်ရွက်သည့် အခါတိုင်း၊ နောက်ဆုံး သက်သေခံလက်မှတ် ရေးထိုးထားသည့် နှုန်းများကို၊ ဤပုဒ်မပါ ကိစ္စ အလို့ငှါ တရားဝင်ညီမျှသော နှုန်းများဟု မှတ်ယူခုမည်။

အခန်း ၅။

ဘဏ်များနှင့်ဆက်ဆံရေး။

အပ်ငွေများ။

၃၈။ ။(၁) ပြည်ထောင်စုဘဏ်သည်၊ ဇယားဝင် ဘဏ်များအဖြစ်ဖြင့် အစိုးရ မြန်တမ်းတွင် ပြည်ထောင်စုဘဏ်က ကျေညာပြီးမြင်သော ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်းရှိ ဘဏ်များထံမှအပ်နှံသော ငွေများကိုလက်ခံရမည်ဖြင့်၊ ထိုဘဏ်များအသွက်လည်း ငွေများကို ကောက်ခံရမည်။

(၂) ပြည်ထောင်စုဘဏ်သည်၊ မိမိသတ်မှတ်ထားသော စည်းကမ်းချက်များနှင့်မဆန့်ကျင်စေဘဲ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဇယားဝင်မဟုတ်သော ဘဏ်များထံမှ အပ်နှံသောငွေများကိုလက်ခံနိုင်သည်ဖြင့်၊ ထိုဘဏ်များအတွက်လည်း ငွေများကို ကောက်ခံနိုင်သည်။

(၃) ပြည်ထောင်စုဘဏ်သည်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဘဏ်များ၌ငှင်း၊ အခြားနိုင်ငံများရှိကုန်သည်ဘဏ်များ၊ ဗဟိုဘဏ်များ၌ငှင်း၊ လက်ကျန်ငွေများကိုထားရှိနိုင်သည်ဖြင့်၊ ထိုဘဏ်များနှင့်လည်း ကိုယ်စားလှယ်ခန့်အပ်ခြင်းဆိုင်ရာ သဘောတူစာချုပ်များကို ချုပ်ဆိုနိုင်သည်။

ခွင့်ပြုသည့်ငွေချေးလုပ်ငန်းများ။

၃၉။ ။(၁) ပြည်ထောင်စုဘဏ်သည်၊ ပုဒ်မ ၃၈၊ ပုဒ်မခွဲ (၁) တွင် အဓိပ္ပါယ်ဖော်ပြထားသည့် ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဇယားဝင်ဘဏ်များနှင့် အောက်ပါငွေချေးလုပ်ငန်းများကို လုပ်ကိုင်ဆောင်ရွက်နိုင်သည်။

(က) ငွေတိုက်လက်မှတ်များ (treasury bills) အပါအဝင်ဖြစ်သည့် ပြည်ထောင်စု အစိုးရကထုတ်သော၊ သို့တည်းမဟုတ် အာမခံသော ငွေချေးသက်သေခံ လက်မှတ်များ (securities) ကို ရောင်းခြင်း၊ ဝယ်ခြင်း၊ လျှော့နှုန်းဖြင့် ပြန်လည်ငွေလဲခြင်း။

(ခ) ပြည်ထောင်စုဘဏ်က ရရှိသောနေ့မှစ၍ ၉၂ ရက်အတွင်းပေးဆပ်ရန် အချိန်စေ့ သော ငွေတိုက်သက်မှတ်များ (treasury bills) နှင့်ငွေပေးအမိန့်လက်မှတ် များ (bills of exchange) ကို လျှော့နှုန်းဖြင့် ငွေလဲခြင်း၊ လျှော့နှုန်းဖြင့် ပြန်လည်ငွေလဲခြင်း၊ ရောင်းခြင်းနှင့်ဝယ်ခြင်း။ အဆိုပါလက်မှတ်များသည် နိုင်ငံခြားနည်သည်နေရာ၌မဆို၊ လက်မှတ်ဆိုးသည်လည်း ဖြစ်ရာနည်၊ သို့တည်း မဟုတ် နိုင်ငံခြားမည်သည့်နေရာ၌မဆို ငွေချေရန် ရည်ညွှန်းထားသည်လည်း ဖြစ်ရမည်။

(ဂ) ပြည်ထောင်စုဘဏ်ကရရှိသောနေ့မှရက်ပေါင်း ၁၈၀ ထက်မပိုသည့် အချိန် အတွင်း၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတွင် ပေးဆပ်ရန်အချိန်စေ့၍ အောက်ပါကိစ္စ များအတွက် ငွေကြေးထောက်ပံ့ရန် လက်မှတ်ရေးထိုးသည့်၊ သို့တည်းမဟုတ် ပေးသည့်၊ သို့တည်းမဟုတ် ပြုလုပ်သည့် ငွေပေးအမိန့်လက်မှတ်များ (bills)၊ ငွေပေးတာဝန်ခံ လက်မှတ်များ (acceptances)၊ ငွေပေးကတိစာချုပ်များ (promissory notes) နှင့် အခြားငွေချေးစာချုပ်စာတမ်းများကို လျှော့ နှုန်းဖြင့် ငွေလဲခြင်း၊ လျှော့နှုန်းဖြင့် ပြန်လည်ငွေလဲခြင်း၊ ရောင်းခြင်းနှင့် ဝယ်ခြင်း—

(i) လွှဲပြောင်းနိုင်သော ကုန်စည်များနှင့် ထွက်ကုန်များကို နိုင်ငံတွင်းသို့တင်သွင်းခြင်း၊ သို့တည်းမဟုတ် နိုင်ငံခြားသို့ တင်ပို့ခြင်း၊ သို့တည်းမဟုတ် ဝယ်ခြင်း၊ သို့တည်းမဟုတ် ရောင်းခြင်း၊ သို့တည်းမဟုတ် ထိုကုန်များကို ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်း သယ်ယူပို့ဆောင်ခြင်း၊ သို့တည်းမဟုတ်

(ii) လွှဲပြောင်းနိုင်သည့် မဟုတ်စီးသည့် ကုန်စည်များကိုလည်း၊ ထွက်ကုန်များကိုလည်း၊ ဆုံးပါးပျက်စီးခြင်းကြောင့် နစ်နာခြင်းမရှိစေရန်အာမခံကြေးငွေ အာမခံယူထားပြီးလျှင်၊ ခိုင်လုံစွာ ထိန်းသိမ်းထားရေးအတွက် စိတ်ချရ လောက်သော အမိန့်ရရှိဒေါ်များတွင်သော်လည်း၊ ပြည်ထောင်စုဘဏ်က သဘောတူသည့် အခြားနေရာများတွင်သော်လည်း သိုလှောင်ခြင်း၊ သို့တည်း မဟုတ်

(iii) ပြည်ထောင်စု အစိုးရ၏၊ သို့တည်းမဟုတ် ဤကိစ္စအလို့ငှါ ပြည်ထောင်စုဘဏ် က သတ်မှတ်သည့် အခြားအာဏာပိုင်များ၏ ငွေချေးသက်သေခံလက်မှတ် များ (securities) ကို လက်ရှိထားခြင်း၊ သို့တည်းမဟုတ် ကူးသန်းရောင်း ဝယ်ခြင်း။

(ဃ) ပြည်ထောင်စုဘဏ်က လက်ခံရရှိသည့်နေ့မှစ၍ ရက်ပေါင်း ၂၇၀ ထက်မပိုသော ကာလအတွင်း ပြည်ထောင်စု မြန်မာနိုင်ငံတွင် ပေးဆပ်ရန်အချိန်စေ့၍၊ ကောက် ပဲသီးနှံသော်လည်း၊ တိရိစ္ဆာန်ထွက်ပစ္စည်းသော်လည်း၊ တွင်းထွက်ပစ္စည်းသော်လည်း၊ စက်မှုလက်မှုပစ္စည်းများသော်လည်း ထွက်မြောက်ရေး၊ သို့တည်းမဟုတ် ထုတ် လုပ်ရေး၊ သို့တည်းမဟုတ် အဆင့်ဆင့်လုပ်ကိုင်ပြုပြင်ရေးကို ငွေကြေးထောက်ပံ့

ရန် ကိစ္စအလို့ငှါ၊ လက်မှတ်ရေးထိုးသည့်၊ သို့တည်းမဟုတ် ထုတ်သည့်၊ သို့တည်းမဟုတ် ပြုလုပ်သည့်ငွေပေး အဓိန့်လက်မှတ်များ (bills)၊ ငွေပေးတာဝန်ခံလက်မှတ်များ (acceptances)၊ ငွေပေးကတိစာချုပ်များ (promissory notes) နှင့် အခြားငွေချေး စာချုပ်စာတမ်းများကို လျှော့နှုန်းဖြင့်ငွေလဲခြင်း၊ လျှောနှုန်းဖြင့်ပြန်လည်ငွေလဲခြင်း၊ ဝယ်ခြင်းနှင့်ရောင်းခြင်း။

(c) အောက်ပါ အာမခံအမျိုးအစားတို့ကို အကြောင်းပြု၍၊ တောင်းဆိုသောအခါ၌ ဖြစ်စေ၊ ရက်ပေါင်း ၁၈၀ ထက်မပိုသည့် သတ်မှတ်ထားသောကာလ အပိုင်းအခြားများကုန်ဆုံးသည့်အခါ၌ဖြစ်စေ၊ ပြန်လည်ပေးဆပ်ရမည့် ထုတ်ပေးငွေများ (advances) ကိုငင်း၊ ချေးငွေများ (loans) ကိုငင်း၊ ထုတ်ပေးခြင်း—

(i) ရွှေ၊သို့တည်းမဟုတ် ရွှေပိုင်ဆိုင်ကြောင်းပြသည့် စာတမ်းအမှတ်အသားများ (documents of title)၊ သို့တည်းမဟုတ်

(ii) ငွေတိုက်လက်မှတ်များ (treasury bills) ပါဝင်သော ပြည်ထောင်စုအစိုးရကထုတ်သည့်၊ သို့တည်းမဟုတ် အာမခံထားသည့် လွှဲပြောင်းနိုင်သော ငွေချေးသက်သေခံလက်မှတ်များ (securities)၊ ထို့ပြင် (ရွှေမပြောင်းနိုင်သည့် ပစ္စည်းမှတပါး) ပြည်ထောင်စု မြန်မာနိုင်ငံတွင်၊ တည်ဆဲဥပဒေတခုခုအရ၊ ယုံကြည်အပ်နှံထားသည့်ငွေများ (trust money) ကိုယုံကြည်အပ်နှံခြင်းခံရသူက (trustee) ရင်းနှီးရန် ခွင့်ပြုထားသော အစုစတော့ခ်များ (stocks)၊ ရံပုံငွေများ (funds) နှင့် ငွေချေးသက်သေခံလက်မှတ် (securities) များ၊ သို့တည်းမဟုတ်

(iii) အပိုဒ် (ဂ)၊သို့တည်းမဟုတ် (ဃ) အရ၊ ပြည်ထောင်စုဘဏ်က ဝယ်ယူခွင့်ရသည့်၊ သို့တည်းမဟုတ် လျှော့နှုန်းဖြင့်ငွေလဲခွင့်ရသည့်၊ သို့တည်းမဟုတ် လျှော့နှုန်းဖြင့် ပြန်လည်ငွေလဲခွင့်ရသည့် ငွေချေးစာချုပ်စာတမ်းများ၊ သို့တည်းမဟုတ်

(iv) ကူးသန်းရောင်းဝယ်ရေးအဘွဲ့က်သော်ငင်း၊ ကုန်သွယ်ရေးအတွက်သော်ငင်း၊ ရာသီအလိုက်ကောက်ပဲသီးနှံစိုက်ပျိုးရေး ကိစ္စအတွက်သော်ငင်း၊ ကောက်ပဲသီးနှံများ ရောင်းဝယ်ရေးအဘွဲ့က်သော်ငင်း၊ ငွေကြေး အထောက်အပံ့ရရန် အလို့ငှါ ဘဏ်နှင့်တင်ကြိုစီစဉ်ပြီး ထုတ်ယူ သုံးစွဲသည့်ငွေ (cash credit) အတွက်ဖြစ်စေ၊ စာရင်းရှိငွေထက် ပိုထုတ်ငွေ (overdraft) အတွက်ဖြစ်စေ၊ အာမခံအဖြစ်ဖြင့် ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်း လုပ်ကိုင်ဆောင်ရွက်နေသော ဇယားဝင်ဘဏ်သို့သော်ငင်း၊ မှတ်ပုံတင်သမဝါယမအသင်းသို့သော်ငင်း လွှဲပြောင်းခြင်း၊ သို့တည်းမဟုတ် လွှဲအပ်ခြင်း၊ သို့တည်းမဟုတ် ပေါင်နှံခြင်းခံရထားသည့် ကုန်စည်များ ပိုင်ဆိုင်ကြောင်း ပြသည့်စာတမ်း အမှတ်အသားများ (documents of title to goods) ဖြင့် ထောက်ခံထားသည့် ထိုဇယားဝင်ဘဏ်၏၊ သို့တည်းမဟုတ် ထိုမှတ်ပုံတင်သမဝါယမအသင်း၏ ငွေပေးကတိစာချုပ်များ (promissory notes)။

(၂) ဤပုဒ်မ ၁၄၊ အာမခံအဖြစ်ဖြင့်ဝယ်ယူသော၊ သို့တည်းမဟုတ် လျှော့နှုန်းဖြင့်ပြန်လည်ငွေလဲသော၊ သို့တည်းမဟုတ် လျှော့နှုန်းဖြင့် ငွေလဲသော၊ သို့တည်းမဟုတ် တာဝန်ယူလက်ခံသော ငွေချေးစာချုပ်စာတမ်းအားလုံးမှာ ထုတ်ပေးသော ဘဏ်က သက်ဆိုင်သည့်အတိုင်း၊ ထပ်ဆင့်ရေးသားသောစာ (endorsement)၊ သို့ဘည်းမဟုတ် လွှဲအပ်သောစာ (assignment) ပါရှိရမည်။

အရေးပေါ်ချေးငွေများနှင့်ထုတ်ပေးငွေများ။

၄၀။ ။(၁) ငွေကြေးနှင့်ဘဏ်လုပ်ငန်းတို့၏ တည်တံ့ခိုင်မြဲရေးကို တိုက်ရိုက်အန္တရာယ်ဖြစ်စေလောက်သော အရေးပေါ်ကာလအခိုင်းအခြားများ၌၊ ပြည်ထောင်စုဘဏ်သည် ပုဒ်မ ၃၉ တွင် ကန့်သတ်ချက်များမည်သို့ပင်ပါရှိစေကာမူ၊ အဖွဲ့ဒါရိုက်တာအနည်းဆုံး ၎င်းဦး၏မဲဆန္ဒဖြင့် သဘောတူချက်ကိုရရှိပါက လုံလောက်သည်ဟု မိမိကယူဆသော ပစ္စည်းမည်သည်မဆိုကို အာမခံပို့ချ်ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်း၌ မည်သည့်ဘဏ်သို့မဆိုချေးငွေ (loans) အဖြစ်ဖြင့်၎င်း၊ ထုတ်ပေးငွေ (advances) အဖြင့်ဖြင့်၎င်း၊ ဤကဲ့သို့သည့်အခါတွင် ပြန်လည်ပေးဆပ်ရမည်ဖြစ်သော ငွေချေးငွေခြင်းပြုလုပ်နိုင်သည်။

(၂) ပုဒ်မခွဲ (၁) အရ၊ ချေးငွေကို၊ သို့တည်းဟုတ် ထုတ်ပေးငွေကိုပေးဆပ်ရန် ကျန်ရှိနေလျှင်၊ ငွေချေးယူသောဘဏ်သည် ပြည်ထောင်စုဘဏ်၏ အွင့်ပြုချက်ဖြင့်သာလျှင်၊ မိမိ၏ချေးငွေများ (loans) ၏၊ သို့တည်းမဟုတ် ထုတ်ပေးငွေများ (advances) ၏၊ သို့တည်းမဟုတ် စာရင်းရှိငွေထက်ပိုထုတ်ငွေများ (overdrafts) ၏၊ သို့တည်းမဟုတ် ရင်းနှီးငွေများ (investments) ၏ အစုစုပေါင်းကိုတိုးမြှင့်နိုင်သည်။

(၃) ပုဒ်မခွဲ (၁) အရ၊ ပြည်ထောင်စုဘဏ်မှ ငွေချေးထားသော၊ သို့ဘည်းမဟုတ် ငွေထုတ်ပေးထားသော ဘဏ်ဘခုခုသည်၊ အလုပ်ရပ်စဲ အဆုံးသတ်သောအခါ၊ အခြားဘဏ်တခုခုအား ရှေးယခင်ကချေးယူ၊ သို့တည်းမဟုတ် ထုတ်ယူထားသော ငွေအတွက်အာမခံအဖြစ် ပေးအပ်ထားပြီးဖြစ်သော ပစ္စည်းများရှိလျှင်၊ ထိုပစ္စည်းများမှတပါး အခြားကျန်ပစ္စည်းများကို ပြည်ထောင်စုဘဏ်က မိမိချေးငွေပြန်ရရန်အတွက် ဦးစွာပိုင်ဆိုင်ခွင့် ရှိရမည်။

အတိုးနှုန်းနှင့်လျှော့နှုန်း။

၄၁။ ။ငွေချေးငှါးခြင်းပြုလုပ်ရာတွင် မိမိကတောင်းဆိုရမည်ဖြစ်သော အတိုးနှုန်းနှင့် လျှော့နှုန်းကို ပြည်ထောင်စုဘဏ်က အခါအားလျော်စွာ သတ်မှတ်၍ကျေညာရမည်။

ကုန်ငွေနှင့်နိုင်ငံခြားသုံးငွေများညီမျှနှုန်း။

၄၂။ ။(၁) ပြည်ထောင်စုဘဏ်သည် ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ နိုင်ငံခြားနှင့်ငွေကြေးဆက်သွယ်ရေး အလုပ်ကိစ္စများအတွက် သာမန်အားဖြင့်လိုအပ်သည့် ရွှေဖြင့်၎င်း၊ နိုင်ငံခြားသုံးငွေဖြင့်၎င်း၊ မြန်မာကျပ်ငွေ၏ တရားဝင်ညီမျှနှုန်းများကို နိုင်ငံတော်သမတ၏သဘောတူချက်ဖြင့်သတ်မှတ်၍ သက်သေခံလက်မှတ်ရေးထိုးရမည်။ ထိုသို့သတ်မှတ်၍ သက်သေခံလက်မှတ်ရေးထိုးထားသော ညီမျှနှုန်းများကို ကိစ္စအရပ်ရပ်အတွက် တရားဝင် ညီမျှနှုန်းများဖြစ်ကြောင်း အသိအမှတ်ပြုရမည်ဖြစ်၊ အစိုးရပြန်တမ်းတွင်ကျေညာရမည်။ ထုတ်ပြန်ကျေညာပြီးဖြစ်သော ညီမျှနှုန်းစာရင်းတွင် မပါဝင်သေးသောမည်သည့်နိုင်ငံခြားသုံးငွေ၏ ညီမျှနှုန်းကိုမဆို ပြည်ထောင်စုဘဏ်သည် နောက်ဆင်ဆုံးဖြတ်သတ်မှတ်၍သက်သေခံလက်မှတ်ရေးထိုးနိုင်သည်။

(၂) နိုင်ငံခြားသုံးငွေတခုခု၏ လဲလှယ်နှုန်းသည် အပြည်ပြည်ဆိုင်ရာ ငွေများအရောင်းအဝယ် ပြုလုပ်သည့်ရေးများတွင် တည်တံ့ခိုင်မြဲခြင်းမရှိလျှင်သော်၎င်း၊ အလွန်ကွာခြားနေလျှင်သော်၎င်း၊ ပြည်ထောင်စုဘဏ်သည် မည်သည့်အချိန်ဘွင်မဆို ထိုနိုင်ငံခြားသုံးငွေ၏ ညီမျှနှုန်းကိုမကျေညာဘဲနေနိုင်သည်။

(၃) ညီမျှနှုန်းများကို သတ်မှတ်ရာ၌ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့ (International Monetary Fund) သို့ ပြည်ထောင်စုအစိုးရကရှိသောတာဝန်ကို ထိုက်သင့်စွာထောက်ထားဆောင်ရွက်ရမည်။

နိုင်ငံခြားငွေကြေး လဲလှယ်မှုအလုပ်ကိစ္စများ။

၄၃။ ။ပြည်ထောင်စုဘဏ်သည် မိမိကပြဋ္ဌာန်းထားသော စည်းကမ်းများနှင့်အညီ နိုင်ငံခြားသုံးငွေများကို မည်သည့် နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူထံသို့မဆို၊ ရောင်းနိုင်မျှမည်သည့်နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူထံမှမဆိုဝယ်ယူနိုင်သည်။

ရှင်းလင်းချက်။ ။နိုင်ငံခြားငွေကြေးလဲလှယ်မှုကန့်သတ်ရေး ဥပဒေဘရဝ်ရဝ် တည်ဆဲကာလ အတွင်း ဤပုဒ်မတွင် အသုံးပြုထားသော စကားရပ်ဖြစ်သည့် ''နိုင်ငံခြားငွေ ရောင်းဝယ်ဖေါက်ကား သူ'' ဆိုသည်မှာ၊ အဆိုပါဥပဒေကသော်၎င်း၊ ထိုဥပဒေအရသော်၎င်း၊ နိုင်ငံခြားငွေရောင်းဝယ် ဖေါက်ကားခြင်းပြုလုပ်ရန် အခွင့်အာဏာအပ်နှင်းထားသူကိုဆိုလိုသည်။

၄၄။ ။ပြဆိုသော ကိစ္စတရပ်ရပ်တွင်၊ နိုင်ငံခြားဈေးများ၌ ပေါက်နေသော နှုန်းသည် ပုဒ်မ ၄၂ အရ အတည်ပြုထားသော တရားဝင်ညီမျှနှုန်းနှင့် ရာခိုင်နှုန်းတစ်ဏ်းထက်ဝက်ထက် ပို၍ ကွာခြားခြင်း မရှိလျှင်၊ ပြည်ထောင်စု ဘဏ်က ၎ငယ်သူ ရောင်းချမည်ဖြစ်သော လက်ငင်းလဲငွေ (spot exchange) နှုန်းသည် တရားဝင်ညီမျှနှုန်းနှင့် ရာခိုင်နှုန်းတစ်ဏ်းထက်ဝက်ထက်ပို၍ မကွာခြားစေရ။ ငွေလဲလှယ်သည့်နှုန်း။

အခြားနိုင်ငံခြားငွေလဲလှယ်မှုအလုပ်ကိစ္စအမျိုးအစားများအတွက်၊ တရားဝင်ညီမျှနှုန်းများနှင့် ပြည်ထောင်စုဘဏ်က အတည်ပြုသောနှုန်းများ၏ခြားနားချက်သည်၊ လက်ငင်းလဲငွေဆိုင်ရာ အလုပ်ကိစ္စအတွက် အလားတူခြားနားချက်များထက်၊ ထိုအလုပ်ကိစ္စအသီးသီး၌ဖြစ်ပေါ်လာသော နောက်ထပ်အဘိုးအခကိုင်း၊ စရိတ်ကိုင်း၊ ဘိုးရိပ်မကင်းဖြစ်သည့်အတွက်ကိုင်း၊ ကာမိရိုထက်မကျော်လွန်ငေရ။

ရှင်းလင်းချက်။ ။ဤပုဒ်မနှင့်အောက်ပါပုဒ်မတွင် အသုံးပြုထားသော စကားရပ်ဖြစ်သည့် ''လက်ငင်းလဲငွေ'' (spot exchange) ဆိုသည်မှာသံကြိုးနှင့်ပို့သည့်ငွေ (telegraphic transfers) များကိုသာဆိုလိုသည်။

၄၅။ ။(၁) နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူများက လက်ငင်းလဲငွေဝယ်ယူနိုင်သည့် အနည်းဆုံးနှုန်းထားကိုငှင်း၊ ထိုသူတို့လက်ငင်းလဲငွေရောင်းချနိုင်သည့်အများဆုံးနှုန်းထားကိုငှင်း၊ ပြည်ထောင်စုဘဏ်ကသတ်မှတ်ရမည်။ ပြဆိုသောကိစ္စတရပ်ရပ်တွင် နိုင်ငံခြားဈေးများ၌ ပေါက်နေသော နှုန်းသည် ပုဒ်မ ၄၂ အရ အတည်ပြုထားသော တရားဝင်ညီမျှနှုန်းနှင့် ရာခိုင်နှုန်းတစ်ထက် ပိုမိုကွာခြားခြင်းမရှိလျှင်၊ သင့်မှတ်ထားသည့်နှုန်းထားများသည် တရားဝင်ညီမျှနှုန်းနှင့် ရာခိုင်နှုန်းတစ်ဏ်းပို၍မကွာခြားစေရ။ နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူများနှင့်သက်ဆိုင်သောငွေလဲလှယ်နှုန်းများ။

(၂) အခြားငွေလဲလှယ်မှု အလုပ်ကိစ္စ အမျိုးအစားများအတွက်၊ နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူများ အသုံးပြုရမည့် နှုန်းထားများသည်၊ ပုဒ်မခွဲ (၁) နှင့်အညီ သတ်မှတ်ထားသော လက်ငင်းလဲငွေ (spot exchange) နှုန်းများကိုအခြေခံပြုရမည်။ ထို့ပြင် ထိုနှုန်းထားများသည် ထိုလက်ငင်းလဲငွေ (spot exchange) နှုန်းများထက် သင့်တော်သည်ဟု ပြည်ထောင်စုဘဏ်က ယူဆသည့်ခြားနားချက်ထက်ကျော်လွန်သော ခြားနားချက်မဖြင့်စေရ။

(၃) ဤပုဒ်မပါပြဋ္ဌာန်းချက်များနှင့်အညီ အတည်ပြုထားသော နှုန်းထားများသည် ပြည်ထောင်စုဘဏ်နှင့် ငွေလဲလှယ်မှု အလုပ်ကိစ္စများတွင် မသက်ဆိုင်စေရ။ အဆိုပါ အလုပ်ကိစ္စများကို ပုဒ်မ ၄၄ ပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ အတည်ပြုထားသောနှုန်းများအတိုင်းဆောင်ရွက်ရမည်။

၄၆။ ။(၁) နိုင်ငံခြားငွေရောင်းဝယ်ဖေါက်ကားသူအားလုံးကို ဖေါ်ပြထားသည့်ကာလ အတိုင်းအခြားအတွင်း၊ ထိုသူတို့ ရောင်းဝယ်ဖေါက်ကား ပြုလုပ်သည့်ငွေနှင့် နိုင်ငံခြားသုံးငွေများ၏ အရေအတွက်နှင့် အမျိုးအစားတို့ကိုအစီရင်ခံရန် ပြည်ထောင်စုဘဏ်က ဆင့်ဆိုနိုင်သည့်ပြင်၊ ထိုသူတို့၏ နိုင်ငံခြားတွင်ထားသောငွေကြေးများနှင့်ဝပ်လျဉ်းသည့် နောက်ထပ် အကြောင်းအရာကိုလည်း၊ ပြည်ထောင်စုဘဏ်က လိုအပ်သည်အတိုင်းတင်သွင်းရန် ဆင့်ဆိုနိုင်သည်။ ငွေချင်းလဲလှယ်မှုနှင့်ပတ်သက်သောအကြောင်းအရာ။

(၂) နိုင်ငံခြားငွေချောင်းဝယ်ဈေးကွက်ကားသူများကနိုင်ငံခြားသုံးငွေတခုခုကိုဖြစ်စေ၊ အားလုံးကိုဖြစ်စေ၊ အလုပ်လုပ်ကိုင်ရန်အတွက် လက်ကုန်ငွေအဖြစ်ဖြင့် မည်သွေ့မည်မျှ ဒေများဆုံးလက်ရှိထားနိုင်သည်ကို ပြည်ထောင်စုဘဏ်ကသတ်မှတ်နိုင်သည်၊ သို့တည်းမဟုတ် ယင်းသို့သတ်မှတ်ရမည့်နည်းလမ်းကို ပြဋ္ဌာန်းနိုင်သည်။

သီးသန့်ငွေလို အပ်ချက်များ။

၄၇။ ။(၁) ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်း လုပ်ကိုင်ဆောင်ရွက်နေသောဘဏ်တိုင်းသည် မိမိတို့အပ်နှံထားသည့် ဥစ္စာပစ္စည်းတာဝန်များအတွက် ပြည်ထောင်စုဘဏ်တွင် သီးသန့်ငွေကို ထားရှိရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စုဘဏ်ဥပဒေသည် အခြားပုဒ်မများအရ ဘဏ်တခုခုကို ဖြစ်စေ၊ အားလုံးကိုဖြစ်စေ၊ အစိုးရငွေတိုက်၌ အပ်ငွေ (cash deposit) အဖြစ်ဖြင့် ထားနိုင်သည်။ ထို့ပြင် ဇယားဝင်ဘဏ်အဖြစ်ဖြင့် အစိုးရပြန်ဘမ်းထဲတွင် မကျသောဘဏ်သည် ထိုသို့သောသီးသန့်ငွေကို ဇယားဝင်ဘဏ်တခုတွင်သော်၎င်း၊ ဘဏ်အများတွင် သော်၎င်း၊ အပ်ငွေ (cash deposit) အဖြင့်ဖြင့် ထားရှိနိုင်သည်။

(၂) အပ်နှံထားသောကုမ္ပဏီများအစားအတွက် အနည်းဆုံးထားရမည်ဖြစ်သော သီးသန့်ငွေအချိုးအစားကို ပြည်ထောင်စုဘဏ်က ပြဋ္ဌာန်းရာ၌၎င်း၊ ဝင်ပြဋ္ဌာန်းချက်ကိုလည်း အခါအားလျော်စွာ ပြုပြင်ပြောင်းလဲနိုင်သည်။ သို့ရာတွင် အပ်သူကပြန်တောင်းပါက ချက်ခြင်းပြန်ပေးရမည့်တာဝန်ရှိသောအပ်ငွေ (demand liabilities) ပေါ်တွင်၊ ထိုကဲ့သို့ ပြဋ္ဌာန်းလိုက်သည့် အချိုးအစားသည် (၈) ရာခိုင်နှုန်းအောက်လည်း မနည်းစေရ၊ (၄၀) ရာခိုင်နှုန်းထက်လည်း မများစေရ။ အချိန်စေ့ဆောက်မှ အပ်သူက ပြန်တောင်းပိုင်ခွင့်ရှိသည့်အပ်ငွေ (time liabilities) ပေါ်တွင်မူ ထိုသို့ပြဋ္ဌာန်းလိုက်သည့် အချိုးအစားသည် (၃) ရာခိုင်နှုန်းအောက်လည်း မနည်းစေရ၊ (၁၅) ရာခိုင်နှုန်းထက်လည်းမများစေရ။

(၃) သီးသန့်ငွေအချိုးအစားကိုတိုးမြှင့်ခြင်းမပြုလုပ်မီ ဘဏ်များအား ထိုကဲ့သို့သောအချိန်က တင်ကြိုအကြောင်းကြားနိုင်စေရန်၊ ပြည်ထောင်စုဘဏ်က ကြိုစားအားထုတ်ရမည်။

(၄) ဘဏ်တခုခုကထားရမည်ဖြင့်သောသီးသန့်ငွေများကိုအပ်ငွေ (cash deposit) အဖြစ်ဖြင့်သာထားရမည်။

ခြွင်းချက်။ ။သို့ရာတွင်အပ်နှံထားရန်လိုအပ်သော သီးသန့်ငွေ၏တစိတ်တဒေသကို အပ်ငွေ (cash deposit) အဖြစ်မှဘဝါး အခြားပစ္စည်းများ အဖြစ်ဖြင့် မိမိထံ၌ထားရှိရန် ပြည်ထောင်စုဘဏ်က မိမိ၏သဘောအတိုင်း ခွင့်ပြုနိုင်သည်။

(၅) သီးသန့်ငွေ လိုအပ်ချက်များကို ခွဲခြားခြင်းမရှိဘဲ တူညီစွာဘဏ်အားလုံးနှင့် သက်ဆိုင်စေရမည်။

သီးသန့်ငွေ ရေ ဝှက်ခြင်း။

၄၈။ ။(၁) ဘဏ်အသီးသီးကိုင်၏သီးသန့်ငွေအခြေအနေကိုအပတ်စဉ်သောကြာနေ့အလုပ်ပိတ်ချိန်တွင် သော်၎င်း၊ အကယ်၍ သောကြာနေ့သည် လွှဲပြောင်းနိုင်သည့် စာချုပ်စာတမ်းများအက်ဥပဒေ (Negotiable Instruments Act) အရ အများပြည်သူအလုပ်ပိတ်ရက် ဖြစ်နေလျှင်၊ ထိုနေ့မတိုင်မီ တဆက်တည်းဖြစ်သော လုပ်ရက်၏အလုပ်ပိတ်ချိန်တွင်သော်၎င်း ရေတွက်ရမည်။ ရေတွက်ခြင်းကို နေ့စဉ်အပ်နှံသည့် ငွေများ၏ ပျံ့မျှခြင်းကိုအကြောင်းပြု၍ ဘဏ်ကကေန့အမှန်လက်ရှိထားသောနေ့စဉ် သီးသန့်ငွေများ၏ ပျမ်းမျှခြင်းကိုအခြေခံ၍ ပြုလုပ်ရမည်။

(၂) သီးသန့်ငွေလိုအပ်ချက်များကိုရေတွက်ရာတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဘဏ်တခု၏ရုံးချုပ်နှင့်ရုံးခွဲအားလုံးကို တပေါင်းတည်းသောအဖွဲ့တခုအဖြစ်ဖြင့်ယူဆရမည်။

သီးသန့်ငွေချို့တဲ့ခြင်း။

၄၉။ ။ပုဒ်မ ၄၈ တွင် ပြဋ္ဌာန်းထားသည့်အတိုင်း ရေတွက်လိုက်သော်ဘဏ်တခုခု၏ သီးသန့်ငွေ အခြေအနေသည် အနည်းဆုံးလိုအပ်သည့်အောက်လျော့နေသောအခါ ထိုသို့ချို့တဲ့နေသော ဘဏ်အပေါ်တွင် တနေ့လျှင်လျော့နေသောငွေအရေအတွက် ရာခိုင်နှုန်း တစ် ဆယ်ပုံတပုံကို ငွေဒဏ် အဖြစ်ဖြင့် ပြည်ထောင်စုဘဏ်ကချမှတ်နိုင်သည်၊ သို့တည်းမဟုတ် စည်းမျဉ်းဥပဒေ (Regulation) တွင် ပြဋ္ဌာန်းထားသည့်အတိုင်း ပြည်ထောင်စုဘဏ်က အခြားနည်းဖြင့်အရေးယူနိုင်သည်။

စာရင်းရှင်းခြင်းအလုပ်ကိစ္စများ။

၅၀။ ။ပြည်ထောင်စုဘဏ်သည် ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဘဏ်အချင်းချင်း စာရင်းရှင်းခြင်းအလုပ်ကိစ္စများအတွက် လွယ်ကူမှုအခွင့်အလမ်းများကို ထားရှိရမည်ဖြစ်၊ ထိုသို့သော အလုပ်ကိစ္စများနှင့်သက်ဆိုင်သောစည်းမျဉ်းဥပဒေများကိုလည်း ပြဋ္ဌာန်းရမည်။

အစီရင်ခံစာရင်းများကိုဘဏ်များကတင်သွင်းခြင်း။

၅၁။ ။(၁) ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိ ဘဏ်တိုင်းသည် ပြည်ထောင်စုဘဏ်က ပြဋ္ဌာန်းထားသည့် ကာလအပိုင်းအခြားများတွင် ပြဋ္ဌာန်းထားသည့်နည်းလမ်း အတိုင်း အလုပ်ဝတ်တရားများနှင့် တာဝန်ဝတ်တရားများကို နည်းလမ်းတကျ ဆောင်ရွက်နိုင်စေရန်အတွက် ပြည်ထောင်စုဘဏ်က လိုအပ်သည့်အတိုင်း အကြောင်းရင်းများကို ပြည်ထောင်စုဘဏ်သို့ပေးို့ရမည်။

(၂) ပြည်ထောင်စုဘဏ်သည် ပုဒ်မခွဲ (၁) အရ တင်သွင်းပြီးသောအကြောင်းရင်းအားလုံးကိုသော်၎င်း၊ အစိတ်အပိုင်းကိုသော်၎င်း၊ မိမိသင့်တော်သည်ဟု ယူဆသည့် ကာလအပိုင်းအခြားများတွင် တပေါင်းတစည်းတည်း ထုတ်ပြန်ကျေညာစေနိုင်သည်။

ခြင်းချက်။ ။သို့ရာတွင် လူတဦးတယောက်၏အခြေအနေကို ပေါ်စေမည့် အကြောင်းရင်းအသေးစိတ်ကို ထုတ်ပြန်ကျေညာခြင်းမပြုရ။

ချေးငွေအမျိုးမျိုးကိုအုပ်ထိန်းနိုင်သည့်အာဏာများ။

၅၂။ ။ဤပုဒ်မအရ အပ်နှင်းထားသည့်အာဏာတခုခုကိုဖြစ်စေ၊ အားလုံးကို ဖြစ်စေ၊ အမျိုးသား အကျိုးအလို့ငှါ သုံးစွဲရန်လိုအပ်သည်ဟု နိုင်ငံတော်သမ္မတက ယူဆလျှင် ပြည်ထောင်စုဘဏ်သည်—

(က) ချေးငွေအမျိုးမျိုး (loans) အပေါ်တွင် သော်၎င်း၊ ထုတ်ပေးငွေ အမျိုးမျိုး (advances) အပေါ်တွင်သော်၎င်း၊ အခြားတနည်း နည်းနှင့် ထုတ်ချေးထားသောငွေအပေါ်တွင်သော်၎င်း၊ အတိုးအနှုန်းဖြင့်ဖြစ်စေ၊ အခြားပေးရန်ငွေအနေနှင့်ဖြစ်စေ၊ ဘဏ်များကတောင်းဆိုနိုင်သည့် အများဆုံး နှုန်းထားများကိုင်း၊ အပ်နှံထားသည့် ငွေအမျိုးမျိုးပေါ်တွင် အတိုးအနှုန်းဖြင့်ဖြစ်စေ၊ အခြားပေးရန်ငွေအနေနှင့်ဖြစ်စေ၊ ဘဏ်များကပေးနိုင်သည့်အများဆုံးနှုန်းထားများကိုင်း သတ်မှတ်နိုင်သည်။

(ခ) ဘဏ်အသီးသီးက ချေးငွေ (loans) အတွက်နှင့် ထုတ်ပေးငွေ (advances) အတွက် ပေးဆပ်ရန်အချိန်စေ့ရောက်မည့် အများဆုံး ကာလအပိုင်းအခြားကိုင်း၊ ထိုသို့သောချေးငွေ (loans) နှင့် ထုတ်ပေးငွေ (advances) များကိုအကြောင်းပြု၍ တောင်းဆိုရန် လိုအပ်သည့် အာမခံအမျိုးအစားနှင့် အာမခံ မည်ရွေ့မည်မျှကိုင်း သတ်မှတ်နိုင်သည်။

(ဂ) ဘဏ်အသီးသီးက ထုတ်ချေးထားသောငွေများ (loans)၊ ထုတ်ပေးငွေများ (advances) နှင့်ရင်းနှီးငွေများ (investments) ၏အရေအတွက်အပေါ်တွင် သီးခြားဖေါ်ပြထားသော အနာဂတ်ကာလအပိုင်းအခြားအတွင်း၊ ထိုသို့သော ပစ္စည်းများ၌ အပေါင်းအစည်းလိုက်သော်၎င်း၊ သီးခြား ဖေါ်ပြ ထားသော

အမျိုးအစား၊ သို့တည်းမဟုတ် အမျိုးအစားများအလိုက်သော်၎င်း တိုးလာသောနှုန်းကို ကန့်သတ်နိုင်သည်။

(ဃ) ဘဏ်များက ယုံကြည်မှုဖြင့်ခွင့်ဆုတ်နိုင်စေမည့်စာများ (letters of credit) ကို ဖွင့်ရန်အတွက် လက်ငင်း အနည်းဆုံး ပေးထားရမည့်ငွေကို သတ်မှတ်နိုင်သည်။

(င) ပြည်ထောင်စုမြန်မာနိုင်ငံတွင် ဘဏ်အသီးသီးပိုင်ပစ္စည်းများအဖြစ်ဖြင့် ထားရှိရမည်ဖြစ်သော ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိသည့် တာဝန်အစုစုပေါင်း၏ အနည်းဆုံး ရာခိုင်နှုန်းကို ဘဏ်အသီးသီး အတွက်သော်၎င်း၊ ဘဏ်အမျိုးအစားအလိုက်သော်၎င်း သတ်မှတ်နိုင်သည်။

ခြွင်းချက်။ ။သို့ရာတွင် ဤပုဒ်မအရ ပြည်ထောင်စုဘဏ်က အရေးယူ ဆောင်ရွက်ချက်သည် ခွဲခြားခြင်းမရှိဘဲ တူညီစွာ ဘဏ်အားလုံးနှင့်သက်ဆိုင်ရမည်။

ထို့ပြင် ဤပုဒ်မအရ အရေးယူဆောင်ရွက်ချက်တခုခုသည် ပြုပြီးဆောင်ရွက်ချက်များနှင့် မြန်လည်သက်ဆိုင်ခြင်းမရှိစေရ။

ဘဏ်များကို လိုင်စင်ထုတ်ပေးခြင်း။

၅၃။ ။(၁) ကုမ္ပဏီတခုခုသည်၊ သို့တည်းမဟုတ် တဦးတယောက်သောသူသည် ဘဏ်လုပ်ငန်းအတွက် ပြည်ထောင်စုဘဏ်က ထုတ်ပေးထားသည့် လိုင်စင်မရှိဘဲနှင့် ဘဏ်လုပ်ငန်းကို ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းတွင် မဖွင့်လှစ်ရ၊ သို့တည်းမဟုတ် မဆောင်ရွက်ရ။

ခြွင်းချက်။ ။သို့ရာဘွင် ဤအက်ဥပဒေ စတင်အာဏာဘည်သည့်နေ့တွင် တည်ရှိနေသော ဘဏ်အားလုံးကို ချက်ခြင်း လိုင်စင်များထုတ်ပေးစေရမည်။

(၂) ပြည်ထောင်စုဘဏ်က ကြိုတင်ထုတ်ပေးသော ခွင့်ပြုစာမရှိဘဲ၊ ဘဏ်တခုခုသည်၊ လုပ်ငန်းနေရာသစ်တခုကို မဖွင့်လှစ်ရ၊ သို့တည်းမဟုတ် လက်ရှိလုပ်ငန်းနေရာမပြောင်းလဲရ။

(၃) ဤပုဒ်မပါကိစ္စများအလို့ငှါ လိုင်စင်များ ထားရှိရေးအတွက်၊ သို့တည်းမဟုတ် ထုတ်ပေးရေးအတွက် စည်းကမ်းများကို ပြည်ထောင်စုဘဏ်ကပြဋ္ဌာန်းရမည်။

(၄) လိုင်စင်ကိုသော်၎င်း၊ ခွင့်ပြုစာကိုသော်၎င်း၊ မထုတ်ပေးခြင်း၊ ထိုလိုင်စင်၊ သို့တည်းမဟုတ် ထိုခွင့်ပြုစာတခုခု ထုတ်ပေးခြင်းသည် အများပြည်သူ့ အကျိုးအတွက် ဖြစ်မည်ဟု ပြည်ထောင်စုဘဏ်က ယူဆကျေနပ်ရမည်။

ဘဏ်များကို စစ်ဆေးခြင်း။

၅၄။ ။(၁) ပြည်ထောင်စုဘဏ်က ကာလအပိုင်းအခြားအားဖြင့် သော်၎င်း၊ မိမိ၏ သဘောအတိုင်းသော်၎င်း၊ တဦး၊ သို့တည်းမဟုတ် တဦးထက်ပိုသော မိမိ၏အာဏာရှိများအား၊ ဘဏ်တခုခုနှင့် ထိုဘဏ်၏စာအုပ်များ၊ စာရင်းများကိုစစ်ဆေးစေနိုင်သည်။ ထို့ပြင် စစ်ဆေးချက် အစီရင်ခံစာ မိတ္တူတစောင်ကို စစ်ဆေးခံရသောဘဏ်သို့ပေးနိုင်သည်။

(၂) ဘဏ်တခုခုကို စစ်ဆေးရန် အခွင့်အာဏာ အပ်နှင်းထားသည့် အာဏာရှိမှာ၊ သို့တည်းမဟုတ် အာဏာရှိများမှာ၊ အောက်ပါအာဏာများရှိရမည်။

(က) မည်သည့်ဘဏ်၊ ဒါရိုက်တာကိုမဆို၊ သို့တည်းမဟုတ် မည်သည့်ဘဏ်ရာထမ်းမှုထမ်းကိုမဆို ကျင်းသစ္စာ ကျိန်ဆိုစေ၍ စစ်ဆေးနိုင်သည့် အာဏာနှင့် ကျမ်းတိုက်နိုင်သည့်အာဏာ၊ သို့တည်းမဟုတ်

(ခ) ထိုဒါရိုက်တာ၊ သို့ဟုတ်မဟုတ် ထိုရာထမ်းမှုထမ်းကို ထိုဘဏ်၏အရေးကိစ္စ အခြေအနေ အစစ်အမှန်ကို အမှန်သိရှိနိုင်ရန် အတွက် လိုအပ်သည်ဟု

ပြည်ထောင်စုဘဏ်က ယူဆသော အကြောင်းစုံများကို ပေးပို့ရန် ဆင့်ဆို နိုင်သည့်အာဏာ၊ သို့တည်းမဟုတ်

(ဂ) ထိုဒါရိုက်တာ၊ သို့တည်းမဟုတ် ထိုရာထမ်းမှထမ်းကို ထိုအကြောင်းစုံများ ပါရှိသော၊ သို့တည်းမဟုတ် ပါရှိတန်ရာသော ထိုသူလက်ဝယ် ထားရှိသည့် စာအုပ်များကိုသော်၎င်း၊ မှတ်တမ်းများကိုသော်၎င်း၊ အခြားစာချုပ်စာတမ်း များကိုသော်၎င်း၊ စစ်ဆေးခြင်း ကိစ္စအလို့ငှါ ထုတ်ပေးရန် ဆင့်ဆိုနိုင်သည့် အာဏာ။

လိုင်စင်ကို ရုပ်သိမ်းခြင်း။

၅၅။ ။ပုဒ်မ ၅၄ ပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ စစ်ဆေးပြီးနောက်၊ ဘဏ်တခုခုသည် လိုင်စင်ထုတ်ပေးသည့် စည်းကမ်းများကို လိုက်နာခြင်းမရှိတော့ကြောင်း ပြည်ထောင်စုဘဏ်က ယူဆကျေနပ်လျှင် အဆိုပါလိုင်စင်ကို ရုပ်သိမ်းရန် ပြည်ထောင်စုဘဏ်၌ အခွင့်အာဏာရှိသည်။

ခြွင်းချက်။ ။သို့ရာတွင် ထိုသို့လိုင်စင် ရုပ်သိမ်းခြင်းခံရသော ဘဏ်က ပြည်ထောင်စု ဘဏ်၏ ဆုံးဖြတ်ချက်ကို နိုင်ငံတော်သမတထံ အယူခံနိုင်သည်။ နိုင်ငံတော်သမတ၏ ဆုံးဖြတ် ချက်သည် အပြီးအပြတ်အာဏာတည်ဖြစ်ရမည်။

ဖိုက်ပို့ရေး ဘဏ်နှင့် ဆက် ဆံရေး။

* ၅၅-က။ ။၅၄ အခန်းပါအခြားပုဒ်မများနှင့် အခြားတည်ဆဲ ဥပဒေများတွင် မည်သို့ပင် ပါရှိစေကာမူ၊ နိုင်ငံတော် ဖိုက်ပို့ရေးဘဏ်နှင့် ပြည်ထောင်စု ဘဏ်၏ ဆက်သွယ်မှုသည် အောက်ပါအတိုင်းဖြစ်စေရမည်။

(က) ပြည်ထောင်စုဘဏ်သည်၊ မိမိ၏ရုံးရှိသည့် နေရာများ၌ နိုင်ငံတော်ဖိုက်ပို့ရေး ဘဏ်က စာရင်းရှင်အဖြစ်အသိသည့် ငွေများကိုလက်ခံရမည်။ ပြည်ထောင်စု ဘဏ်သည်၊ မိမိထံ၌ နိုင်ငံတော် ဖိုက်ပို့ရေးဘဏ်က အနည်းဆုံးအပ်ငွေ မည်မျှထားရှိရမည်ဟု အခါအားလျော်စွာ သတ်မှတ်နိုင်သည်။

(ခ) ပြည်ထောင်စု ဘဏ်သည်၊ ငွေတိုက် လက်မှတ်များ (treasury bills) ပါဝင်သော ပြည်ထောင်စု အစိုးရကထုတ်သည့်၊ သို့တည်းမဟုတ် အာမခံ ထားသည့် လွှဲပြောင်းနိုင်သော နိုင်ငံတော် ဖိုက်ပို့ရေးဘဏ်ပိုင် ငွေချေး သက်သေခံလက်မှတ်များ (securities) ကို အာမခံယူ၍ တောင်းဆိုသော အခါ၌ဖြစ်စေ၊ ရက်ပေါင်း ၁၀၀ ထက်မပိုသည့် သတ်မှတ် ထားသော ကာလအပိုင်းအခြား ကုန်ဆုံးသည့် အခါ၌ဖြစ်စေ၊ ပြန်လည် ပေးဆပ်ရန် အချိန်စေ့သည့် ထုတ်ပေး ငွေများ (advances) ကိုငှါး၊ ချေးငွေများ (loans) ကိုငှါး၊ နိုင်ငံတော်ဖိုက်ပို့ရေးဘဏ်အား ထုတ်ချေး နိုင်သည်။ ငွေချေးရာတွင် ပြည်ထောင်စုဘဏ်သည် မိမိကတောင်းဆိုရမည် ဖြစ်သော အတိုးနှုန်းကို၊ အခါအားလျော်စွာ သတ်မှတ်နိုင်သည်။

(ဂ) ပြည်ထောင်စုဘဏ်က လိုအပ်သည့် အကြောင်းရင်းများကို၊ ပြည်ထောင်စု ဘဏ်က ပြဋ္ဌာန်း ထားသည့် ကာလ အပိုင်းအခြားများတွင် နိုင်ငံတော် ဖိုက်ပို့ရေးဘဏ်က၊ ပြည်ထောင်စုဘဏ်သို့ ပေးပို့ရမည်။

(ဃ) ပြည်ထောင်စုဘဏ်သည်၊ နိုင်ငံတော်သမတ၏ သဘောတူညီချက်ဖြင့်—

(ကက) ချေးငွေအမျိုးမျိုး (loans) အပေါ်တွင်သော်၎င်း၊ ထုတ်ပေးငွေအမျိုး မျိုး (advances) အပေါ်တွင် သော်၎င်း၊ အခြား တနည်းနည်းဖြင့် ထုတ်ချေးထားသော ငွေအပေါ်တွင်သော်၎င်း၊ အတိုးအနေနှင့်ဖြစ်စေ၊

---

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၁ အရ ထည့်သွင်းသည်။

အခြားပေးရန် ငွေအနေနှင့်ဖြင့်စေ၊ နိုင်ငံတော် စိုက်ပျိုးရေး ဘဏ်က တောင်းဆိုနိုင်သည့် အများဆုံး နှုန်းထားများကိုလည်း၊ အပ်နှံထားသည့် ငွေအမျိုးမျိုးအပေါ်တွင် အတိုးအနေနှင့်ဖြစ်စေ၊ အခြားပေးရန်ငွေအနေနှင့် ဖြစ်စေ၊ နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ်က ပေးနိုင်သည့် အများဆုံး နှုန်းထားများကိုလည်း သတ်မှတ်နိုင်သည်။

(ခခ) နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ်က ထုတ်ချေးထားသောငွေများ (loans) နှင့် ထုတ်ပေးငွေများ (advances) အတွက် ပေးဆပ်ရန် အချိန်စေ့ရောက်မည့် အများဆုံး ကာလအပိုင်းအခြား ကိုလည်း၊ ထိုသို့သော ချေးငွေများ (loans) နှင့် ထုတ်ပေးငွေများ (advances) ကို အကြောင်းပြု၍ တောင်းဆိုရန် လိုအပ်သည့် အာမခံ အမျိုးအစားနှင့် အာမခံ မည်၍မည်မျှကိုလည်း သတ်မှတ်နိုင်သည်။

(ဂဂ) နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်က ထုတ်ချေးထားသော ငွေများ (loans)၊ ထုတ်ပေးငွေများ (advances) နှင့် ရင်းနှီးငွေများ (investments) ၏ အရေအတွက် အပေါ်တွင်၊ သီးခြားဖေါ်ပြထားသော အနာဂတ် ကာလ အပိုင်းအခြားအတွင်း၊ ထိုသို့သော ပစ္စည်းများ၌ အပေါင်း အစည်းအလိုက် သော်လည်း၊ သီးခြားဖေါ်ပြထားသော အမျိုးအစား၊ သို့တည်းမဟုတ် အမျိုးအစားများ အလိုက်သော်လည်း တိုးလာသောနှုန်းကို သတ်မှတ်နိုင်သည်။

(c) ပြည်ထောင်စုဘဏ်က ကာလအပိုင်းအခြား အားဖြင့်သော်လည်း၊ မိမိ၏သဘော အတိုင်း သော်လည်း၊ တဦး၊ သို့တည်းမဟုတ် တဦးထက်ပိုသော မိမိ၏ အရာရှိများအား၊ နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ်နှင့် နိုင်ငံတော်စိုက်ပျိုးရေး ဘဏ်၏ စာအုပ်များ၊ စာရင်းများကိုစစ်ဆေးစေနိုင်သည်။ ထို့ပြင်စစ်ဆေး ချက် အစီရင်ခံစာ မိတ္တူတစောင်ကို နိုင်ငံတော်အစိုးရထံ ပြည်ထောင်စု ဘဏ်က တင်ပြနိုင်သည်။

အခန်း ၆။

အစိုးရနှင့် ဆက်ဆံရေး။

အစိုးရအတွက် ဘဏ္ဍာရေး ကိုယ်စားလှယ် နှင့်ငွေအပ်ရန် ဘဏ်။

၅၆။ ။ပြည်ထောင်စု မြန်မာနိုင်ငံ အစိုးရအတွက်လည်း၊ ပြည်ထောင်စု အဖွဲဝင်များ၏ အစိုးရများအတွက်လည်း၊ ပြဋ္ဌာန်းထားသည့် အခြားအာဏာပိုင်များ အတွက်လည်း၊ ပြည်ထောင်စု ဘဏ်သည် ဘဏ္ဍာရေး ကိုယ်စားလှယ်နှင့် ငွေအပ်ရာ ဘဏ်အဖြစ်ဖြင့် ဆောင်ရွက် ရမည်။ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့ (I.M.F.) နှင့်လည်း၊ အပြည်ပြည်ဆိုင်ရာ ပြန်လည် ထူထောင်ရေးနှင့် ကြီးပွါးရေးဘဏ် (I.B.R.D.) နှင့်လည်း၊ နိုင်ငံခြားဆိုင်ရာ၊ သို့တည်းမဟုတ် အပြည်ပြည်ဆိုင်ရာ အခြားဘဏ္ဍာရေးအဖွဲ့အစည်းများနှင့်၊ သို့တည်းမဟုတ် ကိုယ်စားလှယ်ဌာန များနှင့်လည်း၊ ပြုလုပ်သော ဆက်သွယ်မှုများ၌ဖြစ်စေ၊ စေ့စပ် ပြောဆိုမှုများ၌ဖြင့်စေ၊ အလုပ် ကိစ္စများ၌ဖြင့်စေ၊ ပြည်ထောင်စုအစိုးရအတွက် ကိုယ်စားဆောင်ရွက်နိုင်သည်။

အစိုးရအား အကြံဉာဏ်ပေးရန်ဘဏ်၏တာဝန်း

၅၇။ ။နိုင်ငံတွင်းဌာဖြစ်စေ၊ နိုင်ငံပြင်ပဌာဖြစ်စေ၊ အစိုးရကငွေချေးငှါးရန်အကြောင်းနှင့် စဉ်းစား နေသော စီစဉ်ချက်များသည်ဖြင်း၊ ဖြစ်ပေါ်နေသော အစိုးရဘဏ္ဍာရေး အခြေအနေသည်ဖြင်း၊ နိုင်ငံ၏ငွေကြေးအခြေအနေကို မည်သို့သက်ဆိုင်သည်၊ မည်သို့ဝင်ဆောက်ထိခိုက်သည်ကို၊ အစိုးရ အား အခါအားလျော်စွာ ထုတ်ဖော်အကြံပေးရန် တာဝန်မှာ၊ ပြည်ဆောင်စုဘဏ်၏ တာဝန် ဝတ်တရားဖြစ်ရမည်။ နိုင်ငံခြားသုံး သီးသန့်ငွေနှင့်သက်ဆိုင်သည့် မကောင်းသောအချက်အလက် များ ပေါ်ပေါက်လာပါက၊ အစိုးရအားမည်သို့မည်ပုံ လုပ်ကိုင်ဆောင်ရွက်၍ ပြုပြင်သင့်သည်ကို အကြံပေးရန် တာဝန်မှာ ပြည်ထောင်စုဘဏ်၏ ဝတ္တာန်ဝတ်ဘာသားဖြစ်ရမည်။

အစိုးရအလုပ်ကိစ္စများ ဆောင်ရွက်ရန်ဘဏ်၏ တာဝန်း

၅၈။ ။ပြည်ထောင်စုဘဏ်သည် အစိုးရ၏ ဘဏ္ဍာစိုးဖြစ်သည့်အတိုင်း၊ ပြည်ထောင်စု အစိုးရနှင့် ပြည်ထောင်စုအဖွဲဝင် အစိုးရများထံမှ အပ်နှံသောငွေများကိုလက်ခံရန် တာဝန်ယူရ မည်ပြင်၊ ထိုအစိုးရများ အတွက်နှင့် ထိုအစိုးရတို့၏ ငွေစာရင်း အတွက်လည်း ငွေများကို ကောက်ခံရန် တာဝန်ယူရမည်။

ပြည်ထောင်စုမြန်မာနိုင်ငံတွင် အစိုးရလုပ်ငန်းများကိုဆောင်ရွက်ရန်ဘဏ်က အန္တရာယ်အရေး ရှိခြင်း။

၅၉။ ။(၁) ပြည်ဆောင်စုအစိုးရနှင့် ပြည်ထောင်စုအဖွဲဝင် အစိုးရများ၏ လက်ကျန် ငွေအားလုံးကို၊ သဘောတူ ပြုလုပ်ထားသော စည်းကမ်းများနှင့်အညီ၊ ပြည်ထောင်စုဘဏ်က သိမ်းပိုက်ကြည့်ရှုထားနိုင်ခွင့် ရှိရမည်။ ထို့ပြင်ပုဒ်မ ၆၀ တွင် ခွင့်ပြုထားသော လုပ်ငန်းအမျိုးမျိုး တို့ကို ထိုအစိုးရငွေစာရင်းများအတွက် ဆောင်ရွက်ခွင့်လည်းရှိရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စုဘဏ်၏ရုံးခွဲ၊ သို့တည်းမဟုတ် ကိုယ်စားလှယ် ဌာနများမရှိသော နေရာများတွင် ပြည်ထောင်စုအစိုးရက၊ သို့တည်းမဟုတ် ပြည်ထောင်စု အဖွဲဝင်အစိုးရများက၊ မိမိဘို့သတ်မှတ်သည့် နည်းလမ်းအတိုင်း အလုပ်ကိစ္စများ ဆောင်ရွက်ခြင်း ကို ဤပုဒ်မပါအချက်တခုခုကြောင့် မတားမြစ်ရ။

(၂) ဤပုဒ်မတွင် ရည်ညွှန်းထားသည့် စည်းကမ်းများနှင့် စပ်လျဉ်း၍ သဘောတူချက် မရရှိသည့်အခါ၊ နိုင်ငံတော်သမတက မည်သည့်စည်းကမ်းများ ဖြစ်ရမည်ဟု ဆုံးဖြတ်ရမည်။

အစိုးရအတွက် ဘဏ်ကဆောင်ရွက်နိုင်သော လုပ်ငန်းများ။

၆၀။ ။အစိုးရအတွက် ဘဏ္ဍာရေးကိုယ်စားလှယ်နှင့် ငွေအပ်ရာဘဏ်အဖြစ်ဖြင့် မိမိ၏ အလုပ်တ်တရားများကိုဆောင်ရွက်ရာ၌ ပြည်ထောင်စုဘဏ်က အောက်ပါလုပ်ငန်းများကို ဆောင်ရွက်နိုင်သည်။

(က) ရွှေကို၊ သို့တည်းမဟုတ် ငွေကို၊ သို့တည်းမဟုတ် နိုင်ငံခြားသုံးငွေကို ဝယ်ယူ ခြင်းနှင့် ရောင်းချခြင်း။

(ခ) ငွေပေးအမိန့် လက်မှတ်များ (bills of exchange) ကို၊ သို့တည်း မဟုတ် ငွေချေးသက်သေခံ လက်မှတ်များ (securities) ကို၊ သို့တည်းမဟုတ် ကုမ္ပဏီအစုရှယ်ရာများ (shares) ကို ဝယ်ယူခြင်း၊ ရောင်းချခြင်း၊ လွှဲပြောင်း ခြင်းနှင့် ထိန်းသိမ်းခြင်း။

(ဂ) ငွေချေးသက်သေခံလက်မှတ်များ (securities) ၏၊ သို့တည်းမဟုတ် အစုရှယ်ရာ များ (shares) ၏၊ ငွေရင်းမှဖြင်စေ၊ အတိုးမှဖြစ်စေ၊ အမြတ်ဝေစုမှဖြစ်စေ၊ ရရှိသည့်ငွေများကို ကောက်ခံခြင်း။

(ဃ) ပြည်ထောင်စုမြန်မာနိုင်ငံတွင်ဖြစ်စေ၊ အခြားနေရာများတွင်ဖြစ်စေ၊ ဤသူ၏တာဝန် နှင့် ငွေပေးအမိန့် လက်မှတ် (bills of exchange) အားဖြင့်၊ သို့တည်း မဟုတ် ကြေးနန်းငွေလွှဲစာ (telegraphic transfers) အားဖြင့် ငွေများကို ပေးသွင်းခြင်း။

(ဂ) အစိုးရ၏ ကြွေးနှီမှုများကို စီမံခန့်ခွဲခြင်း။
(စ) ပြည်ထောင်စု အစိုးရ ငွေချေးသက်သေခံ လက်မှတ်များ (securities) ကို ထုတ်ပေးခြင်း။
(ဆ) အခါအားလျော်စွာ တည်ဆဲဖြစ်သော နိုင်ငံခြား ငွေလဲလှယ်မှု ကန့်သတ်ရေး ဥပဒေ (foreign exchange control law) အရ စီမံအုပ်ချုပ်ခြင်း။
(ဇ) ၁၉၅၁ ခုနှစ်၊ အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဖွဲ့နှင့် ဘဏ်အဖွဲ့ အက်ဥပဒေ အရ၊ ပြည်ထောင်စုဘဏ်၏ အလုပ်ဝတ်တရားများကို ဆောင်ရွက်ခြင်း။
(ဈ) အစိုးနှင့် ပြည်ထောင်စုဘဏ် နှစ်ဦးသဘောတူသော အခြားလုပ်ငန်းအရပ်ရပ် ကို ဆောင်ရွက်ခြင်း။

အစိုးရသို့ငွေ ထုတ်ချေးခြင်း၊

၆၁။ ။ပြည်ထောင်စုဘဏ်က ပြည်ထောင်စု အစိုးရအား၊ မိမိနှစ်စဉ် ခွဲဝေ သုံးစွဲရေး များတွင် ခွင့်ပြုထားသည့် အသုံးစရိတ်တို့ကို ငွေကြေးထောက်ပံ့ရန် ထုတ်ပေးငွေများ (advances) အဖြစ်ဖြင့် ငွေထုတ်ချေးနိုင်သည်။

ခြွင်းချက်။ ။သို့ရာဘွင် ထိုသို့ထုတ်ချေးသည့်ငွေများကို ထုတ်ပေးသည့်နေ့မှ ခြောက်လ ထက်နောက်မကျစေဘဲ၊ ပြန်လည်ပေးဆပ်ရမည့်ပြင်၊ ပေးဆပ်ရန်ကျန်ရှိနေသေးသော ထိုသို့ထုတ်ပေး ငွေအစုစုပေါင်းသည်၊ ထုတ်ပေးခြင်းများ၌လုပ်သော ဘဏ္ဍာရေးနှစ်အတွက် ပြည်ထောင်စုအစိုးရ၏ ခန့်မှန်းခြေအခွန်တော်ငွေများ၏ ဆယ့်ငါးရာခိုင်နှုန်းထက် မည်သည့်အခါမျှ မပိုစေရ။

အစိုးရငွေချေး သက်သေခံ လက်မှတ်များ ကိုဝယ်ယူ ရောင်းချခြင်း။

၆၂။ ။ပြည်ထောင်စုအစိုးရ၏ ငွေချေးသက်သေခံလက်မှတ်များနှင့် ပြည်ထောင်စုအစိုးရ က တာဝန်ခံသော ငွေချေးသက်သေခံလက်မှတ်များကို ပြည်ထောင်စုဘဏ်က ဝယ်ယူနိုင်သည်၊ သို့တည်းမဟုတ် ရောင်းချနိုင်သည်၊ သို့တည်းမဟုတ် လက်ခံထားနိုင်သည်။ အဆိုပါ လက်မှတ် များတွင် ငွေတိုက်လက်မှတ်များ (treasury bills) ပါဝင်ပြီးလျှင်၊ ပေးဆပ်ရန်အချိန်မှာ မည်သည့် အချိန်မဆို ဖြစ်စေနိုင်သည်။

ရှင်းလင်းချက်။ ။အစိုးရငွေချေး သက်သေခံလက်မှတ်များကို ဝယ်ယူရန်နှင့် ရောင်းချရန် ပြည်ထောင်စုဘဏ်သို့ ပေးထားသော အခွင့်အာဏာတွင် ပြည်ထောင်စုအစိုးရထံမှ တိုက်ရိုက် ဝယ်ယူခြင်းနှင့် ပြည်ထောင်စုအစိုးရထံသို့ တိုက်ရိုက်ရောင်းချခြင်းတို့လည်း ပါဝင်သည်။

သီးသန့်ရံပုံငွေ၊

၆၃။ ။ပြည်ထောင်စုဘဏ်၏ တည်ထောင်စဉ်က သီးသန့်ရံပုံငွေသို့ လွှဲအပ်ခဲ့သော ပြည် ထောင်စုအစိုးရ၏ ငွေချေးသက်သေခံလက်မှတ်များ (securities) ကို၊ ပုဒ်မ ၆၉၊ အပိုဒ် (က) အရ၊ အခါအားလျော်စွာ အစိုးရသို့ပြန်ပေးသေးသမျှ ကာလပတ်လုံး လက်ရှိ ဆက်လက်ထား ရမည်။

အစီရင်ခံစာ ရင်းများ။

၆၄။ ။(၁) ပြည်ထောင်စုဘဏ်သည်၊ နှစ်ချုပ်စာရင်း၏ မိတ္တူတစောင်ကို ဥက္ကဋ္ဌနှင့် အထွေထွေမန်နေဂျာတို့ လက်မှတ်ရေးထိုးပြီးနောက် စာရင်းစစ်များက မှန်ကန်ကြောင်းသက်သေခံ လက်မှတ်ရေးထိုး၍ နှစ်ချုပ်ငွေစာရင်းပိတ်သည့်နေ့ရက်မှ နှစ်လအတွင်း ဘဏ္ဍာပတ်လုံး၌ပြည်ထောင်စု ဘဏ်၏ ဆောင်ရွက်ချက်များကိုဖေါ်ပြသော အဖွဲ့၏အစီရင်ခံစာ တစောင်နှင့်တကွ၊ နိုင်ငံတော် သမတထံသို့ ပေးပို့ရမည်ပြင်၊ ထိုဘဏ္ဍာရင်းနှင့် အစီရင်ခံစာများကို အစိုးပြန်တမ်းတွင် ထုတ်ပြန် ကျေညာရမည်။

(၂) ပြည်ထောင်စုဘဏ်သည်၊ နိုင်ငံတော်သမတက ပြဋ္ဌာန်းသည့်ပုံစံဖြင့် အချိန်ကာလ အပိုင်းအခြားအလိုက် မိမိ၏ငွေစာရင်းရှင်းတမ်းနှင့် အလုပ်ကိစ္စရှင်းတမ်းများကိုလည်း ပြုလုပ်၍ နိုင်ငံတော်သမတထံ တင်သွင်းရမည်။

အခန်း ၇။

အထွေထွေ။

ငွေချေးယူရန် အခွင့်အာဏာ။

၆၅။ ။ပြည်ထောင်စုဘဏ်သည် နိုင်ငံတော်သမတ၏ သဘောတူချက်ဖြင့် မိမိ၏လုပ်ငန်းများအတွက် ငွေချေးယူနိုင်သည်ဖြင့်၊ ထိုသို့ချေးယူသော ငွေများအတွက် အာမခံများလည်း ပေးနိုင်သည်။

ခြွင်းချက်။ ။သို့ရာတွင် ထိုသို့ချေးယူသောငွေသည် ပြည်ထောင်စုဘဏ်၏ ပေးအပ်ပြီးသော ငွေရင်းနှင့် သီးသန့်ရပ်ပုံငွေများထက် မည်သည့်အခါမှမပိုစေရ။

အစုရှယ်ယာ ဝယ်ခြင်း။

၆၆။ ။ပါလီမန်အက်ဥပဒေအရ တည်ထောင်ထားသော ငွေကြေးဆိုင်ရာ အဖွဲ့တခုခု၏၊ သို့တည်းမဟုတ် ဘဏ်လုပ်ငန်းဆိုင်ရာ အဖွဲ့တခုခု၏ အစုရှယ်ယာများ (shares)၊ သို့တည်းမဟုတ် ထိုအဖွဲ့ကထုတ်သော ငွေချေးသက်သေခံလက်မှတ်များ (securities)ကို၊ ပြည်ထောင်စုဘဏ်ကဝယ်ယူရောင်းချ၊ သို့တည်းမဟုတ် လက်ရှိထားနိုင်သည်။

ထမြောက်အာဏာများ။

၆၇။ ။အောက်ပါဆောင်ရွက်ချက်များကို ပြုလုပ်ရန်ပြည်ထောင်စုဘဏ်သို့ အခွင့်အာဏာ အပ်နှင်းထားသည်။

(က) မည်သည့်ပုံသဏ္ဌာန်မဆိုရှိသော ရွှေဝယ်ယူခြင်း၊ သို့တည်းမဟုတ် ရောင်းချခြင်း၊ သို့ဟုတည်းမဟုတ် လက်ရှိထားခြင်း၊ သို့တည်းမဟုတ် အခြားနည်းအားဖြင့် ရောင်းဝယ်ခြင်း။

(ခ) မဟိဘဏ်အလုပ်နှင့် ဆန့်ကျင်ခြင်းမရှိပါက၊ ကုမ္ပဏီအမည်ဖြင့်ဖြစ်စေ၊ လူအမည်ဖြင့်ဖြစ်စေ၊ မိမိသဘောအရ ငွေစာရင်းများဖွင့်ခြင်း၊ ထို့ပြင် မိမိ၏ ရာထမ်းမှထမ်းများ၏ နာမည်ဖြင့်၊ မိမိသဘောအရ ငွေစာရင်းဖွင့်ခြင်း။

(ဂ) ပြည်ထောင်စု ဘဏ်ငုံ၌၊ သို့တည်းမဟုတ် မိမိ၌ ကိုယ်စားလှယ်ပုဂ္ဂိုလ်များ၌ ငွေထုတ်ယူ နိုင်စေသည့်ငွေလက်ငင်းထုတ်ငွေလွှဲစာများ (demand drafts)၊ သံကြိုးငွေလွှဲစာများ (telegraphic transfers) နှင့်အခြားငွေလွှဲလက်မှတ်များကို ထုတ်ပေးခြင်းနှင့် သံကြိုးငွေလွှဲစာများ (telegraphic transfers) ကို ဝယ်ယူခြင်း။

(ဃ) ငွေများ၊ ငွေချေး သက်သေခံ လက်မှတ်များနှင့် အခြားအတိုးဆန် ပစ္စည်းများကို ထိန်းသိမ်းခြင်းနှင့် ထိုငွေချေး သက်သေခံလက်မှတ်များ၏ ငွေရင်းမြစ်စေ၊ အတိုးမြှင်စေ၊ အမြတ်ဝေစုမြှစေ၊ ရရှိသည့်ငွေများကို ကောက်ခံခြင်း။

(င) ပြည်ဆောင်ဂု ဘဏ်၏ ဘောင်းဆိုချက်တို့ကို ပြေလည်စေခြင်းငှါ သော်၎င်း၊ အချို့အဝက် ပြေလည်စေခြင်းငှါသော်၎င်း၊ မိမိလက်ဝယ်သို့ တနည်းနည်းဖြင့် ရောက်ရှိလာသော ရွှေငွေဘောင်းနိုင်သည့်ပစ္စည်းကို၊ သို့တည်းမဟုတ် မရွေ့မပြောင်းနိုင်သည့် ပစ္စည်းကို ရောင်းချ၍၊ ထိုပစ္စည်းတို့၏ တန်ဘိုးကိုရရှိယူခြင်း။

(စ) ဤအက်ဥပဒေအရ မိမိ၏အခွင့်အာဏာများကို သုံးစွဲခြင်းနှင့် ဘဏ်၏ဘဝန်များကိုဆောင်ရွက်ခြင်းကြောင့် ဖြစ်ပေါ်လာသော၊ သို့တည်းမဟုတ် အကြောင်းသင့်ဆက်စပ်နေသော ဆောင်ရွက်ချက်များကို ယေဘုယျအားဖြင့် တာဝန်ယူဆောင်ရွက်ခြင်း။

ဘဏ်ကမ ဆောင်ရွက်နိုင် သော လုပ်ငန်း များ။

၆၈။ ။ဤအက်ဥပဒေတွင် အခြားနည်းပြဋ္ဌာန်းထားခြင်းမရှိလျှင်အောက်ပါလုပ်ငန်းများကို ပြည်ထောင်စု ဘဏ်က ဆောင်ရွက်ခြင်းမပြုရ။

(က) ကူးသန်းရောင်းဝယ်ခြင်း၊ သို့ဘည်းမဟုတ် ပြည်သောင်ခုဘဏ်ဘောင်းဆိုသော ငွေများကိုပြေလည်စေရာတွင် တနည်းနည်း ဖြင့်ရရှိသော အကျိုးခံစားခွင့်မှတပါး၊ ကုန်သွယ်လုပ်ငန်းခွဲဖြစ်စေ၊ စက်မှုလက်မှုလုပ်ငန်းခွဲဖြင့်စေ၊ အခြားလုပ်ငန်းခွဲဖြစ်စေ၊ တိုက်ရိုက်အကျိုးခံစားခွင့်ကို အခြားနည်းအားဖြင့် ရယူခြင်း။

ခြွင်းချက်။ ။သို့ရာတွင် အဆိုပါ အကျိုးခံစားခွင့်ကို ဖြစ်မြောက်သွာ ထုခွဲနိုင်သည့်အခါ ထုခွဲပစ်ရမည်။

(ခ) အခြားဘဏ်၊ သို့တည်းမဟုတ် ကုမ္ပဏီဘခုခု၏ အစုရှယ်ယာများကိုဝယ်ယူခြင်း၊ သို့တည်းမဟုတ် ထိုသို့သောအစုရှယ်ယာများကို အာမခံအဖြစ်ယူ၍ ငွေထုတ်ချေးခြင်း။

(ဂ) မရွှေမပြောင်းနိုင်သော ပစ္စည်းကို အပေါင်ယူ၍ ငွေထုတ်ချေးခြင်း၊ သို့တည်းမဟုတ် ထိုပစ္စည်းကို အခြားနည်းအာမခံယူ၍ ငွေထုတ်ချေးခြင်း၊ သို့ဘည်းမဟုတ် ထိုပစ္စည်းနှင့် သက်ဆိုင်သော ပိုင်ဆိုင်ခွင့်စာချုပ်စာတမ်းကို အာမခံယူ၍ ငွေထုတ်ချေးခြင်း၊ သို့တည်းမဟုတ် ပြည်ထောင်စု ဘဏ်၏ လုပ်ငန်းဥပစာအတွက်ဖြစ်စေ၊ မိမိ၏ရာထမ်းမှုထမ်းများနေရန် နေအိမ်အာဘွက်ဖြစ်စေ၊ လိုအပ်သည်မှတပါး၊ အခြားမရွှေမပြောင်းနိုင်သော ပစ္စည်းများကိုပိုင်ဆိုင်ခြင်း။

(ဃ) ပုဒ်မ ၃၉၊ ၄၀ နှင့် ၆၁ ပျားအရ ခွင့်ပြုချက်မှတပါး၊ ငွေချေးငှါးခြင်း၊ သို့တည်းမဟုတ် ငွေထုတ်ပေးခြင်း။

အမြတ်ငွေများ ရာထားခြင်း။

၆၉။ ။ရလမ်း မရှိသော ကြွေးမြီများနှင့် ရလမ်းမသေချာသော ကြွေးမြီများအတွက်၎င်း၊ ပစ္စည်းများတန်ဘိုး ယုတ်လျော့ခြင်းအတွက်၎င်း၊ ရာသက်မှုထမ်းတို့အား၊ သောက်ပုံငွေအတွက်၎င်း၊ အိုမင်းမစွမ်းရှိ အငြိမ်းစားလစာငွေပေးရေး ရံပုံငွေအတွက်၊ သို့တည်းမဟုတ် အိုနာစာရံပုံငွေအတွက်၎င်း၊ ငွေအပ်ရာဘဏ်များက ထုံးစံအားဖြင့် ပြဋ္ဌာန်းသော အခြား အသေးအဖွဲ့ သုံးငွေများအတွက်၎င်း၊ ပြဋ္ဌာန်းချက်များပြလုပ်ပြီးနောက် လက်ကျန်ငွေအရ အချုံးပြလျှင် သီးသန့်ရံပုံငွေမှ တောင်းခံရမည်။ အမြတ်ပြလျှင် အောက်ပါအတိုင်းခွဲဝေပေးရမည်။

(က) သီးသန့်ရံပုံငွေအတွက် ၇၅ ရာခိုင်နှုန်း၊ ပုဒ်မ ၆၃ တွင် ရည်ညွှန်းထားသော ငွေချေးသက်သေခံ လက်မှတ်များ (securities) ပြန်ပေးရန် ရှိနေသမျှကာလ ပတ်လုံး ရံပုံငွေသို့ ခွဲဝေပေးလိုက်သောငွေနှင့်ညီမျှသည့် ထိုငွေချေးသက်သေခံ လက်မှတ် (securities) များကို ပြည်ဟောင်စုအစိုးရထံသို့ စွန့်လွှတ်၍ ပြန်ပေးရမည်။

(ခ) ပြည်ထောင်စုအစိုးရအတွက် ၂၅ ရာခိုင်နှုန်း။

[၃] ခြွင်းချက်။ ။သို့ရာတွင် သီးသန့်ရံပုံငွေလက်ကျန်သည်၊ ခွင့်ပြုထားသော မ-ဘ ည်ငွေရင်းနှင့် ညီမျှလာသည့်အခါတိုင်း အပိုဒ် (က) အရ၊ သီးသန့်ရံပုံငွေသို့ပေးရမည့်အမြတ်ငွေများကို၊ ပြည်ထောင်စု ဘဏ်သို့ပေးရန်ကျန်ရှိနေသော ပြည်ထောင်စုအစိုးရ ကြွေးဒဲ့မျာနှင့် ခုနှိမ်ရမည်။ ထိုသို့ခုနှိမ်ခြင်းသည် နောက် အမြတ်ငွေကျန်နေသေးလျှင်၊ ထိုကျန်နေသည့်အမြတ်ငွေအားလုံးကို ပြည်ထောင်စုအစိုးရသို့ ပေးရမည်။

---

[၃] ၁၉၅၄ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၅ အရ ထည့်သွင်းသည်။

ငွေတန်ဖိုးပြောင်းလဲခြင်းမှပေါ်သောအမြတ်နှင့်အရှုံး။

၇၀။ ။(၁) ကျပ်ငွေ၏တန်ဖိုးရင်းကို ပြောင်းလဲပြင်ဆင်ခြင်းကြောင့်ဖြစ်စေ၊ နိုင်ငံခြားသုံးငွေများက ကျပ်ငွေနှင့် စပ်လျဉ်းသော ညီမျှခွန်းများကိုသော်၎င်း၊ လဲလှယ်နှုန်းများကိုသော်၎င်း၊ ပြောင်းလဲခြင်းကြောင့်ဖြစ်စေ၊ ပြည်ထောင်စုဘဏ်၏ပစ္စည်းများဖြစ်ကြသောငွေကို၊ သို့တည်းမဟုတ် နိုင်ငံခြားသုံးငွေများကို တန်ဖိုးပြောင်းလဲခြင်းမှ ဖြစ်ပေါ်လာသော အမြတ်ငွေများကို "ပြန်လည်တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်း" (Revaluation Reserve Account) တဲ့ ခေါ်သောအထူးငွေစာရင်းတွင် ထည့်သွင်းရမည်။ ပြည်ထောင်စုဘဏ်၏ နှစ်စဉ်အမြဲဘ်နှင့် အရှုံးကို ရေတွက်ရာတွင် ထိုငွေများမပါဝင်စေရ။

(၂) ပုဒ်မခွဲ(၁)တွင် ဖော်ပြပါရှိသော ဘန်ဖိုးပြောင်းလဲခြင်းမှဖြစ်ပေါ်လာသည့်အရှုံးကို ပြန်လည် တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်း၌ လက်ကျန်ငွေဖြင့် ခွဲခြံခံရမည်။ ထို့ပြင်ထိုလက်ကျန်ငွေမလုံလောက်လျှင်သော်၎င်း၊ မရှိလျှင်သော်၎င်း၊ ပြည်ထောင်စုအစိုးရက တန်ဖိုးချင်းညီမျှသောမိမိပိုင်မလွှဲပြောင်းနိုင်၍ ငွေတိုးမရှိသောငွေချေးသက်သေခံလက်မှတ်များ (securities)ကို ပြည်ထောင်စုဘဏ်သို့ လွှဲပြောင်းခြင်းဖြင့်ခွဲခြံခံရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ထိုငွေချေးသက်သေခံလက်မှတ်များ (securities) ကို ပြန်လည်တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်းတွင် လက်ကျန်ငွေမရှိသမျှ အချိန်အတွင်းတွင်သာ ပြည်ထောင်စုဘဏ်ကထားရှိနိုင်၍၊ ထိုငွေစာရင်းတွင် လက်ကျန်ငွေပေါ်လာသည့်အခါတိုင်းထိုလက်ကျန်ငွေများကို ပြည်ထောင်စုဘဏ် လက်ရှိထားသော ထိုငွေချေးသက်သေခံလက်မှတ်များ (securities)ကို လျော့ပစ်ရန် ရှေးဦးပဌမအသုံးပြုရမည်။

(၃) ပြန်လည်တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်းတွင် နှစ်တနှစ်ကုန်ဆုံးသည့်အခါ လက်ကျန်ငွေတရပ်ပဌမအကြိမ်ပေါ်ပေါက်လာပါက၊ဤပေါ်ပေါက်လာသောငွေ၏ငါးပုံတပုံကိုပြည်ထောင်စုအစိုးရ၏ ငွေစာရင်းသို့ ပြောင်းရွှေ့ပေးအပ်ပြီး၊ထိုငွေအရေအတွက်အတိုင်းနောင်လေးနှစ်ဆက်လက်၍ နှစ်စဉ်ပေးအပ်ရမည်၊ သို့တည်းမဟုတ် လက်ကျန်ငွေကုန်သည်အထိပေးအပ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ဤကဲ့သို့ပြန်ပေးနေသည့်ကာလအတွင်း၊ ပြန်လည်တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်းတွင် ငွေဖွဲ့ခြားခြင်းဖြစ်ပေါ်လာပါက၊ ထိုတိုးပြီးဖြစ်သော လက်ကျန်ငွေအသစ်အပေါ်တွင်တည်၍ ပြန်ပေးရမည့်နှစ် အစိုးအစဉ်သစ်ကို တွက်ချက်အတည်ပြုရမည်။

(၄) ပုဒ်မခွဲ (၃) အရ အစိုးရငွေစာရင်းသို့ ရွှေ့ပြောင်း ပေးအပ်လိုက်သော ငွေကို၊ ပြည်ထောင်စုအစိုးရက ထုတ်ထားသော ငွေချေး သက်သေခံလက်မှတ်များ (securities of the Union Government)၊ သို့တည်းမဟုတ် ပြည်ထောင်စုအစိုးရက အာမခံထားသော ငွေချေး သက်သေခံ လက်မှတ်များ (securities guaranteed by the Union Government) ကို၊ ချက်ခြင်း ပြန်လည် ရပ်သိမ်း၍ ပယ်ဖျက်ရန်အတွက် သုံးစွဲရမည်။

(၅) ဤပုဒ်မတွင်အဘာညာအလင်းဇေါ်ပြထားသော ကိစ္စရပ်များမှတပါး၊အခြားကိစ္စအလို့ငှါ၊ ပြန်လည်တန်ဖိုးဖြတ်ရေး သီးသန့်ငွေစာရင်းတွင် ရငွေဘက်၌သော်၎င်း၊ထုတ်ပေးငွေဘက်၌သော်၎င်း၊ စာရင်းထည့်သွင်းခြင်းမပြုရ။

စာရင်းစစ်များ။

၇၁။ ။(၁) ပြည်ထောင်စုဘဏ်၏ စာရင်းစစ်များကို နိုင်ငံတော် သမတက ခန့်ထားရမည်။ သို့ရာတွင် ပြည်ထောင်စုဘဏ် ဒါရိုက်တာအဖြစ်ဖြင့်သော်၎င်း၊ ပြည်ထောင်စုဘဏ် ရာထူးမှထမ်းအဖြစ်ဖြင့်သော်၎င်း၊ ရာထူးဆက်လက်ထမ်းရွက်နေသူ မည်သူတဦးတယောက်ကိုမျှ စာရင်းစစ်အဖြစ်ခန့်ထားပိုင်ခွင့်မရှိစေရ။

(၂) ပုဒ်မခွဲ(၁)ပါ မည်သည့်အချက်ကိုမျှ မဆန့်ကျင်စေဘဲ နိုင်ငံတော် သမတသည် နိုင်ငံတော်စာရင်းစစ်ချုပ်ကိုဖြစ်စေ၊ မိမိသင့်တော်သည်ဟု ထင်မြင်သော အခြားသူတဦးတယောက်

ကိုဖြစ်စေ၊ ပြည်ထောင်စုဘဏ်၏ ငွေစာရင်းများကိုစစ်ဆေး၍ အစီရင်ခံရန်အာဏာ အချိန်မရွေး ညွှန်ကြားနိုင်သည်။

(၃) စာရင်းစစ်များ၏အာဏာများနှင့် တာဝန်ဝတ်တရားများကို နိုင်ငံတော် သမတက နိုင်ငံတော်စာရင်းစစ်ချုပ်နှင့် ညှိနှိုင်းတိုင်ပင်၍ပြဋ္ဌာန်းရမည်။

ဘဏ်ကို အမြတ်တော်ခွန်ကင်းလွတ်ခွင့်ပေးခြင်း။

၇၂။ ။ပြည်ထောင်စု မြန်မာနိုင်ငံ အမြတ်ဘော်ဒွန် အက်ဥပဒေဘွဲ့သော်ဘုံး၊ အမြတ်ဘော်ဒွန်နှင့်၊ သို့တည်းမဟုတ် ထပ်တိုးအမြတ်ဘော်ဒွန်နှင့်၊ သို့တည်းမဟုတ် ဤကဲ့သို့သောအခြားအဒွန် တခုခုနှင့် စပ်လျဉ်း၍ ပြဋ္ဌာန်းသည့် အခြားတည်ဆဲဥပဒေများတွင်သော်၎င်း၊ မည်သို့ပင်ပါရှိစေကာမူ၊ ပြည်ထောင်စုဘဏ်၏ဝင်ငွေပေါ်တွင်၊ သို့တည်းမဟုတ် အမြတ်ငွေပေါ်တွင်၊ သို့တည်းမဟုတ်အကျိုးအမြတ်ငွေပေါ်တွင်၊ အမြတ်တော်ဒွန်ကိုသော်ငြား၊ ထပ်တိုးအမြတ်တော်ဒွန်ကိုသော်ငြား၊ ဤကဲ့သို့သော အခြားအဒွန်တခုခုကိုသော်ငြား၊ ပြည်ထောင်စုဘဏ်ကပေးဆောင်ရန်တာဝန်မရှိစေရ။

ပြည်သူ့ဝန်ထမ်းဖြစ်ခြင်း။

၇၃။ ။ပြည်ထောင်စုဘဏ်၏ ရာထူး မူထမ်းတိုင်းသည်၊ ရာဇသတ်ကြီး ပုဒ်မ ၂၁ ၏ အဓိပ္ပါယ်အရ ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟု မှတ်ယူရမည်။

နည်းဥပဒေများ။

၇၄။ ။နိုင်ငံတော်သမတသည်၊ ဤအက်ဥပဒေပါကိစ္စများကို ဆောင်ရွက်ရန် နည်းဥပဒေများ[၃] ပြဋ္ဌာန်းနိုင်သည်။

စည်းမျဉ်းဥပဒေများ။

၇၅။ ။ပြည်ထောင်စုဘဏ်သည်၊ ဤဥပဒေပါပြဋ္ဌာန်းချက်များကို ပြီးမြောက်အောင် ဆောင်ရွက်ရန်အလို့ငှါလိုအပ်သော၊ သို့တည်းမဟုတ် လွယ်ကူစေသော စည်းမျဉ်းဥပဒေများကို၊ ဤအက်ဥပဒေနှင့် ဤအက်ဥပဒေအရ ပြုသောနည်းဥပဒေများနှင့်အညီပြဋ္ဌာန်းနိုင်သည်။

အပြစ်ဒဏ်။

၇၆။ ။(၁) တိုးတယောဒက်သောသူသည်၊ ပုဒ်မ ၄၅၊၄၄၊၆၊၅၁၊၅၂၊၅၂၊၅၂၊၂၂ သို့တည်းမဟုတ် ၅၃ ပါ ပြဋ္ဌာန်းချက်ဘခုခုကိုဖြင်စေ၊ ဤအက်ဥပဒေနှင့် စပ်လျဉ်း၍ပြုသည့်၊ သို့တည်းမဟုတ် ထုတ်သည့်နည်းဥပဒေ၊ စည်းမျဉ်းဥပဒေ၊ အမိန့်၊ ဆင့်ဆိုချက်၊ သို့တည်းမဟုတ် ညွှန်ကြားချက်ပါ ပြဋ္ဌာန်းချက် တခုခုကိုဖြစ်စေ၊ ဆန့်ကျင်လျှင်၊ သို့တည်းမဟုတ် လိုက်နာရန်ပျက်ကွက်လျှင်၊ ထိုသူသည် ခြောက်လထိထောင်ဒဏ်ဖြစ်စေ၊ တထောင်ထက်မပိုသော ငွေဒဏ်ဖြစ်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြစ်စေ စီရင်ခြင်းခံရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စုဘဏ်၏ တိုင်လျှောက်ချက် မရှိဘဲ၎င်းပုဒ်မအရတရားစွဲဆိုခြင်းမပြုရ။

(၂) ပုဒ်မခွဲ (၁) အရ ပြစ်ဒဏ်ထိုက်သင့်သည့်ပြစ်မှုကို ကျူးလွန်ရန် အားထုတ်သူသည်၊ ထိုပြစ်မှုအတွက် ပြဋ္ဌာန်းထားသည့် ပြစ်ဒဏ်စီရင်ခြင်းခံရမည်။

(၃) ပုဒ်မခွဲ (၁) အရဖြစ်စေ၊ ပုဒ်မခွဲ (၂) အရဖြစ်စေ၊ ပြစ်မှုထင်ရှားစီရင်ခြင်း ခံရသူသည် တရားဝင်အခွဲဖြစ်လျှင်၊ ထိုပြစ်မှုကျူးလွန်စဉ်အခါက ထိုတရားဝင်အခွဲ၏ ဒါရိုက်တာ၊သို့တည်းမဟုတ် အရာရှိဖြစ်သူတိုင်းသည်၊ မိမိမသိဘဲ ထိုပြစ်မှုကိုကျူးလွန်ကြောင်း၊ သို့တည်းမဟုတ် ထိုပြစ်မှုကျူးလွန်ခြင်းကို ရှောင်လွှဲရန် ထိုက်သင့်သောဝိဓိယနှင့်ဆောင်ရွက်ခဲ့ကြောင်းထင်ရှားမပြနိုင်ပါက၊ ထိုပြစ်မှုကို ကျူးလွန်သည်ဟု မှတ်ယူရမည်။

---

[၃] ဤအက်ဥပဒေအရ နည်းဥပဒေများကိုမြန်မာနိုင်ငံ မြန်တမ်း၊ ၁၉၅၂ ခု၊အိုင်း ၁၊စာမျက်နှာ ၄၉၂ တွင် ထုတ်ပြန်ကြေညာသည်။

ဇယား။

[ပုဒ်မ ၂၊ ပုဒ်မခွဲ (၃) ကိုကြည့်ပါ။]

(မြန်မာနိုင်ငံကုမ္ပဏီ အက်ဥပဒေကို ပြင်ဆင်ချက်များ။)

Section 2.—For clause (17) of section 2, the following clause ***shall be substituted***, namely :—

"(17) 'Scheduled Bank' means a bank which has been notified under section 38 of the Union Bank of Burma Act, 1952, as a scheduled bank."

Section 162.—After clause (v) of section 162, the following ***shall be added as*** clause (*va*), namely :—

" (*va*) if its licence is withdrawn in accordance with the provisions of section 55 of the Union Bank of Burma Act, 1952 ; "

Section 277K.—(a) In sub-section (*3*) of section 277K, *for* the words " Government securities or in securities mentioned or referred to in section 20 of the Trusts Act, " the words " securities issued or guaranteed by the Union Government " ***shall be substituted*** ;

(*b*) *After* the words "scheduled bank" the words "or in the Union Bank of Burma " ***shall be added*** ; and

(*c*) *After* sub-section (*3*), the following ***shall be added as*** sub-section (*4*), namely :—

" (*4*) Nothing in this section shall apply to a scheduled bank."

Section 277L.—For section 277L the following ***shall be substituted***, namely :—

" 277L. If default is made in complying with the requirements of section 277G, section 277H, section 277J, section 277K or section 277M, every director or other officer of the company who is knowingly and wilfully a party to the default shall be liable to a fine not exceeding five hundred rupees for every day during which the default continues." Penalties.

နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်အက်ဥပဒေ။

မာတိကာ။

အခန်း ၁။

စကားချီး။

၁။ အမည်၊ တည်ရာနယ်အဝန်းနှင့်အာဏာတည်သည့်နေ့ရက်။
၂။ တည်ဆဲဥပဒေကိုပြင်ဆင်ခြင်း။
၃။ အဓိပ္ပါယ်ဖော်ပြချက်။

အခန်း ၂။

ဘဏ်ဘဉ်ထောင်ခြင်း၊ မ-တည်ငွေရင်းနှင့်စီမံအုပ်ချုပ်ခြင်း။

၄။ ဘဏ်ဘဉ်ထောင်ခြင်း။
၅။ ရည်ရွယ်ချက်များ။
၆။ ရုံးချုပ်၊ ရုံးခွဲများနှင့်ကိုးကွန်ရွာဘဏ်များ။
၇။ မ-တည်ငွေရင်း။
၈။ မ-တည်ငွေရင်းကိုတိုးခြင်း။
၉။ လိုငွေကိုချေးယူနိုင်ခြင်း။
၁၀။ ပိုလျှံသည့်ငွေကိုထုတ်ချေးခြင်း။
၁၁။ ထုတ်ချေးငွေဘေါ်တွင်အတိုးယူခြင်း။
၁၂။ စီမံအုပ်ချုပ်ခြင်း။
၁၃။ ဒါရိုက်တာအဖွဲ့ ဖွဲ့စည်းခြင်းနှင့်အဖွဲ့ဝင်တို့၏ရာထူးသက်ကာလ။
၁၄။ ဒါရိုက်ဘာအဖြစ်ခန့်အပ်ခြင်းမပြုရသောပုဂ္ဂိုလ်များ။
၁၅။ ဒါရိုက်တာရာထူးမှရပ်စဲခြင်း။
၁၆။ ဒါရိုက်တာရာထူးမှနုတ်ပယ်ခြင်း။
၁၇။ ရှောင်းတခင်လစ်လပ်သောရာထူးများ။
၁၈။ ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးများ။
၁၉။ ဘဏ်အရာရှိများ။
၂၀။ အစိုးရ ရာဆင်းမှုထမ်းများကို လွှဲပြောင်းယူခြင်း။
၂၁။ ငွေချေးငှားနများ သီးခြားဖွင့်လှစ်ခြင်း။

အခန်း ၃။

တရာသီနှစ်ချင်းဆပ်ချေးငွေငှားန။

၂၂။ ချေးငွေငှားန သီးခြားဖွင့်လှစ်ခြင်း။
၂၃။ တရာသီနှစ်ချင်းဆပ် ချေးငွေငှားန၏ရင်းနှီးငွေ။
၂၄။ ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။
၂၅။ ငွေချေးနိုင်သည့်အဖွဲ့အစည်းများ။
၂၆။ ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့်နည်းလမ်းများ။
၂၇။ ချေးငွေ၏ အချိန်ကာလကန့်သတ်ချက်။
၂၈။ ပေးဆပ်ရန်ပျက်ကွက်ခြင်း။
၂၉။ တရာသီနှစ်ချင်းဆပ် ချေးငွေငှားန၏အရှုံးအမြတ်။
၃၀။ နိုက်ပျိုးရေးဘဏ်၏အခြားအာဏာနှင့်အခွင့်အရေးများကိုမချုတ်ချယ်ခြင်း။

အခန်း ၄။

နှစ်တို ချေးငွေငှားန။

၃၁။ ချေးငွေငှားန သီးခြားဖွင့်လှစ်ခြင်း။
၃၂။ နှစ်တိုးချေးငွေငှားန၏ရင်းနှီးငွေ။

၃၃။ ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။
၃၄။ ငွေချေးနိုင်သည့် အလွှဲအစည်းများ။
၃၅။ အပေါင်ခံယူနိုင်ခြင်း။
၃၆။ ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့် နည်းလမ်းများ။
၃၇။ ချေးငွေ၏ အချိန်ကာလ ကန့်သတ်ချက်။
၃၈။ ချေးငွေ ကန့်သတ်ခြင်း။
၃၉။ နှစ်စဉ်အရစ်ကျ ပေးဆပ်နိုင်ခွင့်။
၄၀။ ချေးငွေပေးဆပ်ရန် ပျက်ကွက်ခြင်း။
၄၁။ နှစ်တို ချေးငွေဌာန၏ အရှုံးအမြတ်။
၄၂။ စိုက်ပျိုးရေးဘဏ်၏ အခြားအာဏာနှင့် အခွင့်အရေးများကို မချုတ်ချယ်ခြင်း။

အခန်း ၅။

သမဝါယမအသင်းများဆိုင်ရာချေးငွေဌာန။

၄၃။ ချေးငွေဌာန သီးခြားဖွင့်လှစ်ခြင်း။
၄၄။ သမဝါယမ အသင်းများဆိုင်ရာ ချေးငွေဌာန၏ ရင်းနှီးငွေ။
၄၅။ ငွေထုတ်ချေးနိုင်သည့် သမဝါယမအသင်းများ။
၄၆။ ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။
၄၇။ ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်သည့်နည်းလမ်းများ။
၄၈။ ချေးငွေ၏ အချိန်ကာလကန့်သတ်ခြင်း။
၄၉။ နှစ်တို ချေးငွေများ။
၅၀။ အာမခံအဖြစ် ပစ္စည်းအပေါင်ခံယူနိုင်ခြင်း။
၅၁။ ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့် နည်းလမ်းများ။
၅၂။ ချေးငွေ၏ အချိန်ကာလကန့်သတ်ခြင်း။
၅၃။ ချေးငွေကန့်သတ်ခြင်း။
၅၄။ ချေးငွေကို အရစ်ကျ ပေးဆပ်ရမည့် အကြောင်း။
၅၅။ ပေးဆပ်ရန် ပျက်ကွက်ခြင်း။
၅၆။ စိုက်ပျိုးရေးဘဏ် ကြေးမြိုက်ဦးစားပေးခြင်း။
၅၇။ သမဝါယမအသင်းများဆိုင်ရာ ငွေချေးဌာန၏ အရှုံးအမြတ်။
၅၈။ စိုက်ပျိုးရေးဘဏ်၏ အခြားအာဏာနှင့် အခွင့်အရေးများကို မချုတ်ချယ်ခြင်း။

အခန်း ၆။

နှစ်ရှည်ချေးငွေဌာန။

၅၉။ ချေးငွေဌာန သီးခြားဖွင့်လှစ်ခြင်း။
၆၀။ နှစ်ရှည်ချေးငွေ ဌာန၏ ရင်းနှီးငွေ။
၆၁။ ငွေထုတ်ချေး နိုင်သည့် အလွှဲအစည်းများ။
၆၂။ ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။
၆၃။ အာမခံအဖြစ် ပစ္စည်းအပေါင်ခံယူနိုင်ခြင်း။

၆၄။ ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်သည့် နည်းလမ်းများ။
၆၅။ ချေးငွေကန့်သတ်ခြင်း။
၆၆။ ချေးငွေ၏အချိန်ကာလ ကန့်သတ်ခြင်း။
၆၇။ ချေးငွေကို အရစ်ကျပေးဆပ်ရမည့်အကြောင်း။
၆၈။ ပေးဆပ်ရန်ပျက်ကွက်ခြင်း။
၆၉။ နှစ်ရှည်ချေးငွေဌာန၏ အချုပ်အမြတ်။
၇၀။ ဗိုက်ပျိုးရေးဘဏ်၏ အခြားအာဏာနှင့် အခွင့်အရေးများကို မချုတ်ချယ်ခြင်း။

အခန်း ၇။

အစိုးရကိုယ်စားလှယ်ဌာန။

၇၁။ ချေးငွေဌာန သီးခြားဖွင့်လှစ်ခြင်း။
၇၂။ အစိုးရကိုယ်စားလှယ်ဌာန၏ ရင်းနှီးငွေ။
၇၃။ ငွေထုတ်ချေးရန် အဖွဲ့အစည်းကို အသိအမှတ်ပြုခြင်း။
၇၄။ ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။
၇၅။ ဘဏ္ဍာတော်မင်းကြီး၏ အာဏာများ။
၇၆။ အခြားအက်ဥပဒေများအရ အာဏာနှင့်ဝတ်တရားများ။
၇၇။ ပြည်ထောင်စုအစိုးရနှင့်သဘောတူပြုလုပ်သည့် စည်းကမ်းသဘ်မှတ်ချက်။
၇၈။ အစိုးရကိုယ်စားလှယ်ဌာန၏ အချုပ်အမြတ်။
၇၉။ ဗိုက်ပျိုးရေးဘဏ်၏ အခြားအာဏာနှင့် အခွင့်အရေးများကိုမချုတ်ချယ်ခြင်း။

အခန်း ၈။

ဗိုက်ပျိုးရေးဘဏ်၏ အထူးအခွင့်အရေးများ။

၈၀။ စာအုပ်စာတမ်း မှတ်ပုံစာအုပ်စာရင်းရေးသွင်းချက်များသည်သက်သေခံဝင်ခြင်း။
၈၁။ မှတ်ပုံတင်ခြင်းမှကင်းလွတ်ခြင်း။
၈၂။ တံဆိပ်တော်ခွန်ပေးဆောင်ရခြင်းနှင့် မှတ်ပုံတင်ခပေးခြင်းမှကင်းလွတ်ခြင်း။
၈၃။ အမြတ်တော်ခွန်နှင့်အခြားအလားတူအခွန်များမှလွတ်ငြိမ်းခွင့်။

အခန်း ၉။

အထွေထွေ။

၈၄။ အစီရင်ခံစာနှင့်စာရင်းများ။
၈၅။ စာရင်းစစ်များ။
၈၆။ ဘဏ္ဍာတော်နှစ်။
၈၇။ သီးသန့်ရံပုံငွေ။
၈၈။ ဗိုက်ပျိုးရေးဘဏ်၏ အမြတ်ငွေများ။
၈၉။ အပ်ငွေများလက်ခံနိုင်ခွင့်။
၉၀။ ဒါရိုက်တာများနှင့် ဗိုက်ပျိုးရေးဘဏ်၏ ရာထူးမှထူးများဘဏ်မှ ငွေမချေးရခြင်း။
၉၁။ ပြည်သူ့ဝန်ထမ်းဖြစ်ခြင်း။

၉၂။ နည်းဥပဒေများ။
၉၃။ စည်းမျဉ်းဥပဒေများ။
၉၄။ ပြစ်ဒဏ်များ။
၉၅။ ပြစ်ဒဏ်များ။

ဇယား။

(လယ်ယာလုပ်ကိုင်သူတို့သို့ ငွေတော်ချေးငှါးခြင်းအက်ဥပဒေပြင်ဆင်ချက်။)

နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်အက်ဥပဒေ။

[၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၂၇။] (၁၉၅၃ ခု၊ ဇွန်လ ၁ ရက်။)

ပြည်ထောင်စု မြန်မာနိုင်ငံတော်၏ စိုက်ပျိုးရေးလုပ်ငန်း ချဲ့ထွင်မှု၊ တိုးတက်မှုတို့အတွက်၊ လယ်ယာလုပ်ကိုင်သူတို့အား ငွေကြေးအရင်းအနှီးချေးငှါး ထောက်ပံ့ခြင်းဖြင့် အားပေးရန်လိုအပ်သည်လည်းတကြောင်း။

စိုက်ပျိုးစရိတ် ချေးငှါးရေးနှင့် သက်ဆိုင်သည့် စံနစ်အသီးသီးတို့ကို ပေါင်းရုံး သိမ်းသွင်းလျက်၊ လယ်ယာလုပ်ကိုင်သူတို့ အကျိုးအတွက် လွယ်ကူရှင်းလင်း၍၊ တခုတည်းသော စံနစ်ထားရှိရန်လို အပ်သည်လည်းတကြောင်း။

အဆိုပါ လုပ်ငန်းများကို လုပ်ကိုင်ဆောင်ရွက်နိုင်ရန် "နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ်"ကို တည်ထောင်ဖွင့်လှစ်၍၊ ထိုဘဏ်နှင့်လျော်ကန်သောအာဏာများ၊ တာဝန်ဝတ်တရားများကိုပေးအပ်ရန် လိုအပ်သည်လည်းတကြောင်း။

ထို့ပြင် အခြားကိစ္စများအတွက် ပြဋ္ဌာန်းပေးရန် လိုအပ်သည်လည်းတကြောင်း၊ ထိုအကြောင်းများကြောင့် ဒေဘက်ပါအတိုင်း အက်ဥပဒေအဖြစ်ပြဋ္ဌာန်းလိုက်သည်။

အခန်း ၁။

စကားရှိုး။

အမည်၊တည်ဆုနယ်အဝှန်းနှင့် အာဏာတည်သည့်နေ့ရက်။

၁။ ။(၁) ဤအက်ဥပဒေကို၊ ၁၉၅၃ ခုနှစ်၊ နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ် အက်ဥပဒေဟုခေါ်ရမည်။

(၂) ဤအက်ဥပဒေသည် ပြည်ထောင်စု တဝှန်းလုံးနှင့် သက်ဆိုင်ရမည်။

(၃) ဤအက်ဥပဒေတခုလုံးကိုသော်ငင်း၊ အစိတ်အပိုင်းကိုသော်ငင်း၊ နိုင်ငံတော်သမဘာဂအမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သည့်ဒေသ၌၊ သတ်မှတ်သည့်နေ့ရက်တွင်၊ သို့တည်းမဟုတ် နေ့ရက်များတွင် စတင်အာဏာတည်ရမည်။ [၁]

---

[၁] ဤအက်ဥပဒေ၏အခန်း ၇ ပါ ပြဋ္ဌာန်းချက်များသည်၊ ပြည်ထောင်စုတဝှန်းလုံး၌ ၁၉၅၃ ခု၊ ဇွန်လ ၁ ရက်နေ့တွင် စတင်အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၄ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၂၂၈ တွင်ကြည့်။

ဤအက်ဥပဒေတခုလုံးသည်၊ ၁၉၅၃ ခု၊ ဇွန်လ ၁ ရက်နေ့တွင် မန္တလေး၊ ဝဲခုန်း၊ အင်းတိန် နှင့် ဟသံတခရိုင်များ၌ စတင်အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၃ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၆၁၀ တွင် ကြည့်။ ထင်းပြင်လည်း၊ ဤအက်ဥပဒေတခုလုံးသည်၊ ၁၉၅၄ ခု၊ မတ်လ ၁ ရက်နေ့တွင်၊ သာယာဝတီ၊ မြောင်းမြ၊ ကျောက်ဆည်၊ မြင်းမြိနှင့်ရွှေဘိုခရိုင်များ၌ စတင်အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၄ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၃၃၈ တွင်ကြည့်။

တည်ဆဲဥပဒေ ကိုပြင်ဆင်ခြင်း။

၂။ ။ဤအက်ဥပဒေအခန်း ၇ ပါကိစ္စများအတွက်မှတပါး၊ လယ်ယာလုပ်ကိုင်သူတို့သို့ ငွေတော်ချေးငှါးခြင်း အက်ဥပဒေကို ဤအက်ဥပဒေ၏ဇယားပါ ပြဋ္ဌာန်းချက်အဘိုင်း ပြင်ဆင်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် အဆိုပါ အက်ဥပဒေအရ ထုတ်ချေးခဲ့သောငွေများကို အရင်းနှင့် တကွ အတိုးပါ ပြေလည်အောင် ကောက်ခံရရှိပြီးသည့် အချိန် အထိ၊ သို့တည်း မဟုတ် သက်ဆိုင်ရာ အာဏာပိုင်တို့၏စာရင်းများတွင်ပယ်ဖျက်လိုက်သည့်အချိန်အထိ၊ အဆိုပါအက်ဥပဒေသည် ပုဒ်မ ၂ ဖြင့် ပြင်ဆင်ခြင်းမပြုဘိသကဲ့သို့ ဆက်လက်အာဏာတည်စေရမည်။

အဓိပ္ပါယ်ဖော် ပြချက်။

၃။ ။ဤအက်ဥပဒေတွင် အကြောင်းအာနှင့်ဖြစ်စေ၊ ရှေ့နောက်စကားတို့၏ အဓိပ္ပါယ်နှင့် ဖြစ်စေ၊ မဆန့်ကျင်လျှင်—

(က) ''စိုက်ပျိုးရေးဘဏ်'' ဆိုသည်မှာ၊ ပုဒ်မ ၄ အရတည်ထောင်သော နိုင်ငံတော် စိုက်ပျိုးရေးဘဏ်ကို ဆိုလိုသည်။

(ခ) ''အထွေထွေမန်နေဂျာ'' ဆိုသည်မှာ၊ ပုဒ်မ ၁၉ အရ၊ နိုင်ငံတော်စိုက်ပျိုးရေး ဘဏ်ကို အုပ်ချုပ်ရန်ခန့်ထားသော အထွေထွေမန်နေဂျာကို ဆိုလိုသည်။

(ဂ) ''ခရိုင်မန်နေဂျာ'' ဆိုသည်မှာ၊ စိုက်ပျိုးရေးဘဏ်၏ ခရိုင်ရုံးခွဲကို အုပ်ချုပ်ရန်၊ စိုက်ပျိုးရေးဘဏ်ကခန့်ထားသော မန်နေဂျာကို ဆိုလိုသည်။

(ဃ) ''သမဝါယမအသင်း'' ဆိုသည်မှာ၊ သမဝါယမ အသင်းများဆိုင်ရာ အက်ဥပဒေ ပုဒ်မ ၁၄ အရ၊ မှတ်ပုံတင်ထားသော သမဝါယမ ငွေစုငွေချေးနှင့် စုပေါင်း ရောင်းဝယ်ရေးအသင်း၊ သို့တည်းမဟုတ်ကုန်ထုတ်လုပ်သူများ၏လုပ်ငန်းပေါင်းစုံ သမဝါယမ အသင်းများကို ဆိုလိုသည်။

(င) ''လယ်ယာခြံ'' ဆိုသည်မှာ၊ လယ်၊ ယာ၊ ကိုင်း၊ ကျွန်း၊ ဥယျာဉ်စိုက်ပျိုးမှု၊ သို့တည်းမဟုတ် လယ်၊ ယာ၊ ကိုင်း၊ ကျွန်း၊ ဥယျာဉ်စိုက်ပျိုးခြင်းဖြင့် အသက်မွေးမှုကိစ္စများအတွက်ဖြစ်စေ၊ ယင် သို့စိုက်ပျိုးခြင်းဖြင့် အသက်မွေးမှုကိစ္စများ၏ အထောက်အပံ့ဖြစ်သော အမှုကိစ္စများအတွက်ဖြစ်စေ၊ လက်ရှိထားသည့်၊ သို့တည်းမဟုတ် သာမန်အားဖြင့်အသုံးပြုသည့်၊ သို့တည်းမဟုတ် အငှါးချထား သည့်မြေ၊ သို့တည်းမဟုတ် ကျွန်းနှင့် မြေနကျွန်းပေါ်များ ပါဝင်သောအစိုးရက စီမံခန့်ခွဲပိုင်ခွင့်ရှိသော မြေကိုဆိုလိုသည်ပြင်၊ ထိုစကားရပ်တွင် ထိုမြေပေါ်ရှိ လူနေအိမ်များနှင့် အခြားအဆောက်အဦများ တည်ရာမြေလည်း ပါဝင်သည်။ သို့ရာတွင် မြို့တွင်းဦဖြင်စေ၊ ရွာဘွင်းဦဖြင်စေ ရှိသောအဆောက်အဦတည်ရာမြေ၊ သို့တည်းမဟုတ် အဆောက်အဦအဘွက်၊ လက်ရှိထားသည့်မြေမပါဝင်ချေ။

(စ) ''လယ်ယာလုပ်ကိုင်သူ'' ဆိုသည်မှာ—

(၁) မိမိ၏လက်ဖြင့် ကိုယ်ပိုင်လယ်ယာမြေကို လုပ်ကိုင်သူ၊ သို့တည်းမဟုတ်

(၂) အခြားသူပိုင် လယ်ယာမြေကို သီးစားအဖြစ်ဖြင့်သော်၎င်း၊ သူရင်းငှါးအဖြစ် ဖြင့်သော်၎င်း လုပ်ကိုင်သူ၊ သို့တည်းမဟုတ်

(၃) အသက်အရွယ် ကြီးရင့်သောကြောင့်ဖြစ်စေ၊ ကိုယ်အင်္ဂါချို့ငဲ့သောကြောင့်ဖြစ် စေ မစွမ်းမသန်သူဖြစ်လျှင် လုပ်ငန်းလုပ်ကိုင်ချိန်တလျောက်လုံးတွင် ထွန် ယက်စိုက်ပျိုးခြင်းစသည်တို့ကို ကိုယ်တိုင်ကြီးကြပ်သူ

ကိုဆိုလိုသည်။

ထိုစကားရပ်တွင် လယ်ယာသုပ်ခန်း လုပ်ကိုင်ချိန်ဘလျောက်လုံး လယ်ယာမြေကို မိမိ၏ အမိက အသက်မွေးဝမ်းကျောင်းအဖြစ်ဖြင့် ကိုယ်တိုင်လုပ်ကိုင်သော၊ သို့တည်း

ပေးကုတ် ထွန်ယက်စိုက်ပျိုးခြင်းစသည်တို့ကို ကြိုးကြပ်သော မိန်းမလည်းပါဝင်သည်။

(ဆ) ''လယ်ယာအလုပ်သမား'' ဆိုသည်မှာ၊ လယ်ယာလုပ်ငန်းများတွင်သော်၎င်း၊ လယ်ယာလုပ်ငန်းများနှင့် စပ်လျဉ်းသည့်လုပ်ငန်းများတွင်သော်၎င်း မိမိ၏လုပ်အားကို အဓိကအသက်မွေးဝမ်းကျောင်းအဖြစ်၄င်းရမ်း၍ နေထိုင်စားသောက်သော (သူရင်း၄င်းမဟုတ်သည့်) သူကိုဆိုလိုသည်။

[၁](ဇ) ''ကျေးရွာအုပ်စု'' ဆိုသည်မှာ၊ ကျေးရွာအက်ဥပဒေ ပုဒ်မ ၄၊ အပိုဒ် ဂ တွင် အဓိပ္ပါယ်ဖေါ်ပြထားသော ကျေးရွာအုပ်စုကိုဆိုလိုသည့်ပြင်၊ ၎အက်ဥပဒေ အလို၄ါ ထိုစကားရပ်ဘွင် မြို့ပြအက်ဥပဒေ ပုဒ်မ ၅၊ ပုဒ်မခွဲ (၁) အရ၊ခရိုင်ဝန်က ရပ်ကွက်အဖြစ် အမိန့်စာဖြင့်သတ်မှတ်သည့် မြို့အစိတ်အပိုင်းတခုခုဖြစ်သော ''ရပ်ကွက်'' လည်းပါဝင်သည်။

(ဈ) ''ကျေးရွာဘဏ်'' ဆိုသည်မှာ၊ ၎အက်ဥပဒေအရ ပြုသည့်နည်းဥပဒေ [ပါပြဋ္ဌာန်းချက်များနှင့်အညီ၊ ကျေးရွာအုပ်စုတွင်]၂ တည်ထောင်သည့် ကျေးရွာဘဏ်ကို ဆိုလိုသည်။

(ည) ''ကျေးရွာငွေချေးကော်မိတီ'' ဆိုသည်မှာ၊ ၎အက်ဥပဒေအရ ပြုသည့်နည်းဥပဒေပါပြဋ္ဌာန်းချက်များနှင့်အညီ၊ ကျေးရွာဘဏ် မတည်ထောင်နိုင်သေးမီ၊ ကျေးရွာဘဏ်အစား ယာယီဖွဲ့စည်းထားသော ကျေးရွာငွေချေးကော်မိတီကို ဆိုလိုသည်။

(ဋ) ''စိုက်ပျိုးရေး'' ဆိုသည်မှာ၊ လယ်ယာမြေလုပ်ကိုင်ရာဘွင် လိုအပ်သောလုပ်ငန်းစဉ်များ အားလုံးပါဝင်သည့် လုပ်ငန်းကို ဆိုလိုသည်။

အခန်း ၂။

ဘဏ်ဘည်ထောင်ခြင်း၊ မ-တည်ငွေရင်းနှင့် စီမံအုပ်ချုပ်ခြင်း။

ဘဏ်တည်ထောင်ခြင်း။

၄။ ။(၁) နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်ကို ၎အက်ဥပဒေအရ တည်ထောင်ရမည်။ ထိုစိုက်ပျိုးရေးဘဏ်သည် စဉ်ဆက်မပြတ်ဆက်ခံဆောင်ရွက်နိုင်ခွင့်နှင့်တကွ အမွဲတိုင်တံဆိပ်တခုရှိသော တရားဝင်အဲ့ဖြင့်ရမည်။ အဆိုပါအားသည်ဖြင့် တရားရဲ့ဆိုင်၍၊ ဘရားရဲ့ဆိုခြင်းကိုလည်း ခံရမည်။

(၂) စိုက်ပျိုးရေးဘဏ်အတံဆိပ်ကို ဒါရိုက်တာအဖွဲ့၏ ဥက္ကဋ္ဌကဖြစ်စေ၊ အထွေထွေမန်နေဂျာကဖြစ်စေ သက်မှတ်သည့်နေရာ၌ ထိန်းသိမ်းထားရမည်။ ထိုတံဆိပ်ကို ဥက္ကဋ္ဌ၏၊ သို့တည်းမဟုတ် အထွေထွေမန်နေဂျာ၏ အခွင့်အမိန့်မရသဲ့ မည်သည့်စာချုပ်စာတန်းပေါ်မှာမျှ ခတ်နှိပ်ခြင်းမပြုရ။

ရည်ရွယ်ချက်များ။

၅။ ။စိုက်ပျိုးရေးဘဏ်မှာ၊ ၎အက်ဥပဒေအရ အပ်နှင်းထားသောအာဏာများကို အောက်ပါရည်ရွယ်ချက်များ၊ အများဆုံးအထမြောက်နိုင်စေရန်အတွက် ဆောင်ရွက်ရမည့်တာဝန်ရှိသည်။

(က) စိုက်ပျိုးရေးနှင့်စပ်လျဉ်း၍ လယ်ယာလုပ်ကိုင်သူတို့ နှစ်စဉ်လိုအပ်သောစိုက်ပျိုးရေးစရိတ်အတွက် ချေးငွေများကို လုပ်ငန်းအချိန်မှီ လွယ်ကူရှင်းလင်းသော စံနှုန်းဖြင့် ချေးငှါးရန်။

---

[၁] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရထည့်သွင်းပြီး၊ ရှိရင်း အပိုဒ် (ဇ)၊ (ဈ) နှင့် (ည) တို့ကို အပိုဒ် (ဈ)၊ (ည) နှင့် (ဋ) အဖြစ် အသစ်အက္ခရာစဉ်သည်။

[၂] အထက်ပါဥပဒေအရ အစားထည့်သွင်းသည်။

(ခ) စိုက်ပျိုးရေးစရိတ်အတွက် ငွေချေးသောလုပ်ငန်းကို ကျေးရွာဘဏ်အခြေခံထား၍ လယ်ယာလုပ်ကိုင်သူတို့အား တာဝန်သိတတ်မှုအသိတရား နှင့် ငွေကြေးထိန်းသိမ်းမှုပညာပေးရန်။

(ဂ) မိမိကိုယ်ကို မိမိအားကိုးသော (ကိုယ်ထူးကိုယ်ချွန်) စိတ်ဓါတ်ဖြစ်ပေါ်လာစေရန် ချွေတာစုဆောင်းသောအလေ့အကျင့်ကို အားပေးရန်။

(ဃ) ချွေတာစုဆောင်းသော အလေ့အကျင့်နှင့် သမဝါယမစံနစ်တို့ကို အသုံးပြုခြင်း အားဖြင့် ကျေးရွာ၏ငွေရေး ကြေးရေးခိုင်မာတောင့်တင်းမှုရရှိရန် ကြိုးပမ်းခြင်းကို အားပေးရန်။

(င) ကျေးလက်စည်ပင်သာယာရေး၊ လယ်ယာလုပ်ကိုင်သူတို့၏ အသက်မွေးမှုနှင့် စီးပွါးရေးအဆင့်အတန်းမြှင့်တင်ရေးတို့အတွက် သမဝါယမအသင်းများ ပြုစုပျိုးထောင်လုပ်ကိုင်ခြင်းကို အားပေးရန်။

ရုံးချုပ်၊ ရုံးခွဲများနှင့် ကျေးရွာဘဏ်များ။

၆။ ။(၁) စိုက်ပျိုးရေးဘဏ်၏ရုံးချုပ်ကို ရန်ကုန်မြို့တွင်ထားရမည်။

(၂) စိုက်ပျိုရေးဘဏ်သည် သင့်လျော်သည့်ခိုင်ရုံးစိုက်ရာမြို့ကြီးများ၌ အခါအားလျော်စွာ ခရိုင်ရုံးခွဲများကို ဖွင့်လှစ်နိုင်သည်။

(၃) စိုက်ပျိုးရေးဘဏ်သည် ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များနှင့်အညီ၊ သင့်လျော်သည့် [ကျေးရွာအုပ်စုများတွင်] [၅] အခါအားလျော်စွာ ခွဲစည်းထားသော ကျေးရွာဘဏ်များကို အသိအမှတ်ပြုနိုင်သည်။

(၄) စိုက်ပျိုးရေးဘဏ်သည် ပုဒ်မခွဲ (၃) အရ အသိအမှတ်ပြုထားသော ကျေးရွာဘဏ်များ၏ လုပ်ငန်းများကို ဤအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများဖြင့် သတ်မှတ်နိုင်သည်။

မ-ဘည်ငွေရင်း။

၇။ ။(၁) စိုက်ပျိုးရေးဘဏ်၏ ခွင့်ပြုထားသော မ-တည်ငွေရင်းမှာ ကျပ်ပေါင်းရှစ်ကုဋေ ဖြစ်ရမည်။ ထိုငွေအနက်ကျပ်ပေါင်း၄ကုဋေကို ဤအက်ဥပဒေစတင်အာဏာတည်သည်နှင့်တပြိုင်နက်၊ ပြည်ထောင်စုအစိုးရက တကြိတ်တည်းထုတ်ပေးထည့်ဝင်ပြီးသားဖြစ်ရမည်။

(၂) ကျန် မ-တည်ငွေရင်းကို မည်ရွှေမည်မျှဟူရှင်း၊ မည်သည့်နည်းဖြင့် ထုတ်ပေးရမည်ဟူရှင်း နိုင်ငံတော်သမတက သတ်မှတ်သည့်အတိုင်း ပြည်ထောင်စုအစိုးရက မည်သည့်အချိန်တွင်မဆို ထုတ်ပေးထည့်ဝင်နိုင်သည်။

မ-တည်ငွေရင်းကို တိုးခြင်း။

၈။ ။စိုက်ပျိုးရေးဘဏ်၏ မ-တည်ငွေရင်းကို မည်ရွှေမည်မျှအထိ တိုးနိုင်သည်၊ မည်သည့်နည်းဖြင့် တိုးနိုင်သည်ဟူ၍ နိုင်ငံတော်သမတက သတ်မှတ်သည့်အတိုင်း တိုးနိုင်သည်။

လိုငွေကိုချေးယူနိုင်ခြင်း။

၉။ ။စိုက်ပျိုးရေးဘဏ်သည်၊ နိုင်ငံတော်သမတ၏ သဘောတူညီချက်ဖြင့် ဤအက်ဥပဒေအရ လုပ်ငန်းဆောင်တာများကို လုပ်ကိုင်ဆောင်ရွက်ရန်လိုသည့်ရင်းနှီးငွေများကိုချေးယူနိုင်သည်။

ပိုလျံသည့်ငွေကို ထုတ်ချေးခြင်း။

၁၀။ ။စိုက်ပျိုးရေးဘဏ်သည်၊ လက်တလောအသုံးမလိုသည့် ရင်းနှီးငွေများကို အခြားဘဏ်များသို့သော်၎င်း၊ ပြည်ထောင်စုအစိုးရသို့သော်၎င်း အတိုးပေးချေခြင်းငှါးရမ်းနိုင်သည်။

ထုတ်ချေးငွေပေါ်တွင် အတိုးယူခြင်း။

၁၁။ ။စိုက်ပျိုးရေး ဘဏ်မှာ မိမိထုတ်ချေးသော ငွေများ အပေါ်တွင် ဤအက်ဥပဒေအရ ပြုသည့် စည်းမျဉ်း ဥပဒေများဖြင့် ပြဋ္ဌာန်းသည့် နှုန်းအတိုင်း အတိုးရယူခွင့်ရှိရမည်။

---

[၅] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရ ပြင်ဆင်သည်။

၁၂။ ။စိုက်ပျိုးရေး ဘဏ်၏အာဏာများ၊ တာဝန်များနှင့် အလုပ်ဝတ်တရားများသည်၊ ဒီမိုအုပ်ချုပ်ခြင်း။ ၎င်း၏ အက်ဥပဒေအရဖွဲ့စည်းထားသော ဒါရိုက်တာအဖွဲ့တွင် တည်ရှိမည်။ ထိုဒါရိုက်တာအဖွဲ့သည် စိုက်ပျိုးရေးဘဏ်၏ လုပ်ငန်းများကို စီမံခန့်ခွဲဆောင်ရွက်ခွင့်ရှိသည်။ ယုပ်ငန်းဆောင်ရွက်ခွင့်ရှိသည်။ စီရင်အုပ်ချုပ်ခွင့်ရှိသည်။ ထားရှိရမည့် စည်းကမ်းစံနစ်မူသဘောကို ချမှတ်ရန် တာဝန်ရှိစေရမည်။

၁၃။ ။(၁) ဒါရိုက်တာအဖွဲ့တွင် အောက်ပါလူကြီး ကိုးဦးပါဝင်စေရမည်။ ဒါရိုက်တာအဖွဲ့ ဖွဲ့စည်းခြင်းနှင့် အဖွဲ့ဝင်တို့၏ ရာထူး သက်တမ်း။

(က) နိုင်ငံတော် သမတ က ရွေးချယ်ခန့်ထား သော ပုဂ္ဂိုလ်လေးဦး။

(ခ) လယ်ယာစိုက်ပျိုးရေး ဝန်ကြီးဌာန၊ သမဝါယမ ဝန်ကြီးဌာန၊ လယ်ယာမြေ နိုင်ငံပိုင် ပြုလုပ်ရေး ဝန်ကြီးဌာန အသီးသီးမှ ဒုတိယအဆင့်ဝန်ရာထူး အဆင့် အတန်း အောက်မနိမ့်သော ပုဂ္ဂိုလ်တဦးစီ။

(ဂ) ဘဏ္ဍာတော်မင်းကြီး (မြေနှင့် ကျေးလက် ကြီးပွါးရေး)။

(ဃ) ပြည်ထောင်စုဘဏ်မှ အထွေထွေ မန်နေဂျာ၊ သို့တည်းမဟုတ် ဒုတိယ အထွေထွေ မန်နေဂျာ။

(၂) ပုဒ်မခွဲ (၁)၊ အပိုဒ် (က) အရ ခန့်ထားသော ဒါရိုက်တာအသီးသီး၏ ရာထူး သက်တမ်းသည် လေးနှစ်ဖြစ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပဌမအကြိမ်ခန့်ထားသော ဒါရိုက်တာလေးဦးသနက် တဦးမှာ တနှစ်ကုန်ဆုံးသည့် အချိန်၌သော်၎င်း၊ ဒုတိယတဦးမှာ နှစ်နှစ်ကုန်ဆုံးသည့် အချိန်၌သော်၎င်း၊ တတိယတဦးမှာ သုံးနှစ်ကုန်ဆုံးသည့် အချိန်၌သော်၎င်း၊ ကျန်တဦးမှာ လေးနှစ်ကုန်ဆုံးသည့် အချိန်၌သော်၎င်း အလှည့်ကျရာထူးမှ ထွက်ရမည်ဖြစ်၍၊ ထိုရာထူးမှ ထွက်ရမည်ဖြစ်သော ဒါရိုက်တာ့ကို မဲချ၍ ဆုံးဖြတ်ရမည်။

(၃) ထွက်ရသော ဒါရိုက်တာသည် ရာထူးတွင် ထပ်မံခန့်ထားခြင်းကို ခံနိုင်ခွင့်ရှိစေရမည်။

(၄) နိုင်ငံတော် သမတ သည်၊ ပုဒ်မခွဲ (၁)၊ အပိုဒ် (က) အရ၊ ခန့်ထားသော ဒါရိုက်တာလေးဦးအနက်မှ ဒါရိုက်တာအဖွဲ့၏ ဥက္ကဋ္ဌနှင့် ဒုတိယဥက္ကဋ္ဌများကို တနှစ်တကြိမ် ရွေးချယ်ခန့်ထားရမည်။

(၅) ပုဒ်မခွဲ (၄) တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ စိုက်ပျိုးရေးဘဏ်အလုပ်ကိစ္စကို အချိန်ပြည့် လုပ်ရမည့် ဥက္ကဋ္ဌကို နိုင်ငံတော် သမတ က သင့်တော်သလို အချိန်ကာလ သတ်မှတ်၍ ခန့်ထားနိုင်သည်။ ထိုသို့ခန့်ထားခြင်းခံရသည့် ဥက္ကဋ္ဌသည်၊ စိုက်ပျိုးရေးဘဏ်၏ အလုပ်ကိစ္စကိုသာ အချိန်လုံးလုံးပေး၍ လုပ်ကိုင်ရမည်။ ထို့ပြင် နိုင်ငံတော် သမတ ၏ သဘောတူညီချက်ဖြင့်၊ ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် လစာနှင့် စရိတ်ကြေးငွေများကို ရရှိရမည်ဖြင့်၊ ယင်းသို့ သတ်မှတ်သည့် အမှုထမ်း စည်းကမ်းများအတိုင်း လိုက်နာဆောင်ရွက်ရမည်။ ၎င်းအက်ဥပဒေအရပြဋ္ဌာန်းသည့် စည်းမျဉ်းဥပဒေများတွင် ဆန့်ကျင်သော အချက်များ မပါရှိက၊ ဒါရိုက်တာအဖွဲ့က လုပ်ဆောင်ခွင့်ရှိသည့် စိုက်ပျိုးရေးဘဏ်လုပ်ငန်း အားလုံးကို ဥက္ကဋ္ဌက ဆောင်ရွက်နိုင်သည့် အာဏာရှိစေရမည်။

၁၄။ ။အောက်တွင် ဖေါ်ပြထားသော ပုဂ္ဂိုလ်များအနက်၊ မည်သူ့ကိုမျှ ပုဒ်မ ၁၃၊ ပုဒ်မခွဲ (၁)၊ အပိုဒ် (က) အရ၊ ဒါရိုက်တာအဖြစ်ခန့်ထားခြင်း မပြုရ။ ဒါရိုက်တာ အဖြစ်ခန့်အပ် ခြင်းမပြုရသော ပုဂ္ဂိုလ်များ။

(က) ပြည်ထောင်စုအိုးရ၏၊ သို့တည်းမဟုတ် ပြည်ထောင်စုအဖွဲ့ဝင် ပြည်နယ်အိုးရ၏၊ သို့တည်းမဟုတ် ဒေသန္တရအဖွဲ့၏၊ သို့တည်းမဟုတ် အိုးရက ဖွဲ့စည်းထားသောအဖွဲ့များ၏ လခစား ရာထမ်းမှထမ်း။

(ခ) ပြည်ထောင်စုဘဏ်နှင့် ပြည်ထောင်စုအစိုးရကဘည်ထောင်ထားသောဘဏ်များမှ တပါး၊ အခြားဘဏ် လုပ်ငန်းအဖွဲ့အစည်း တခုခုမှ ဒါရိုက်တာ၊ သို့တည်းမဟုတ် ရာထူး မူထမ်း။

(ဂ) လွှဲအဖြစ် ဆုံးဖြတ်ကျေညာခြင်းခံရသူ၊ သို့တည်းမဟုတ် ကြွေးမြီပေးဆပ်ခြင်း အားလုံးကို ရပ်ဆိုင်းထားသူ၊ သို့တည်းမဟုတ် လွှဲအဖြစ် မိမိ၏ မြို့ရှင်များနှင့် စေ့စပ်သူ။

(ဃ) ပြည်ထောင်စုမြန်မာနိုင်ငံသားမဟုတ်သူ။

ခြွင်းချက်။ ။သို့ရာတွင် နိုင်ငံတော် သမ္မာသည်၊ စာဖြင့် ဘဏ်ကြောင်းထုံးကို နေးသား ဖေါ်ပြလျက်၊ မည်သူကိုမဆို အထက်ပါ ပြဋ္ဌာန်းချက်မှ ကင်းလွတ်ခွင့်ပေးနိုင်သည်။

ဒါရိုက်တာ ရာထူးမှ ရပ်စဲခြင်း။

၁၅။ ။ဒါရိုက်တာတဦးသည်—

(က) ပုဒ်မ ၁၄ တွင်ဖေါ်ပြပါရှိသည့် အကိုင်း အရည်အချင်းမျက်ယွင်းသည့် အခြေသို့ ကျရောက်ခဲ့လျှင်၊ သို့တည်းမဟုတ်

(ခ) မိမိ၏တာဝန်ဝတ်တရားများကို ထာဝစဉ် မထမ်းဆောင်နိုင်ခဲ့လျှင်၊ သို့တည်းမဟုတ်

(ဂ) ဒါရိုက်တာအဖွဲ့၏ ခွင့်ပြုချက်မရရှိဘဲ၊ ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးသို့ သုံးလလုံးလုံး ဆက်၍မတက်မရောက် ပျက်ကွက်ခဲ့ပျှင်၊ သို့တည်းမဟုတ်

(ဃ) နိုင်ငံတော်သမတထံသို့စာဖြင့်ရေးသား၍မိမိရာထူးမှနုတ်ထွက်ခဲ့လျှင်

ထိုသူသည် ဒါရိုက်တာရာထူးမှ ရပ်စဲခဲ့သည်ဟု နိုင်ငံတော် သမတ က ပြန်တမ်းတွင်ကျေညာ၍ အမိန့်ထုတ်ပြန်ရမည်။

ဒါရိုက်တာ ရာထူးမှ နုတ်ပယ်ခြင်း၊

၁၆။ ။ခန့်ထားသည့် ဒါရိုက်တာတဦးသည်၊ ဒါရိုက်တာအဖြစ် ဆက်လက်ဆောင်ရွက်ရန် မသင့်လျော်ဟု နိုင်ငံတော် သမတက ယူဆသည့် အခါဘွင်၊ ထိုဒါရိုက်တာကို နိုင်ငံတော် သမတ က ရာထူးမှနုတ်ပယ်နိုင်သည်။

ရှောင်းတခင် လစ်လပ်သော ရာထူးများ၊

၁၇။ ဒါရိုက်တာအဖွဲ့တွင်၊ သေဆုံး၍ဖြစ်စေ၊ ပုဒ်မ ၁၅ နှင့် ၁၆ ပါပြဋ္ဌာန်းချက် များကြောင့် ဖြစ်စေ၊ ရှောင်းတခင် လစ်လပ်သော ရာထူး၌၊ ထိုသက်ဆိုင်သူ ဒါရိုက်တာ၏ ကုန်ရှိ နေသေးသော ရာထူးသက်တမ်း ကုန်ဆုံးသည့်တိုင်အောင် ဆက်လက်ဆောင်ရွက်နိုင်ရန်၊ နိုင်ငံတော် သမတ သည်၊ ဒါရိုက်တာ အဖွဲဝင်အသင်းတဦးကို ခြည့်စွက်ခန့်ထားရမည်။

ဒါရိုက်တာ အဖွဲ့၏ အစည်း အဝေးများ၊

၁၈။ ။(၁) ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးများကို အထွေထွေ မန်နေဂျာက၊ အ နည်းဆုံး တလလျှင် တကြိမ်ခေါ်ရမည်။

(၂) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဥက္ကဋ္ဌမရှိလျှင် ဒုတိယဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဒါရိုက်တာ သုံးဦးသည်၊ မည်သည့်အချိန်ကာလ၌မဆို၊ ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေး ပြုလုပ်ရန် အထွေထွေမန်နေဂျာအား ညွှန်ကြားနိုင်သည်။

(၃) ဒါရိုက်တာအဖွဲဝင် ၇ ဦးဦးတက်ရောက်လျှင် အစည်းအဝေး အထမြောက်စေရမည်။

(၄) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ထိုသူမရှိလျှင် ဒုတိယဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် နှစ်ဦးစလုံးမရှိလျှင် တက်ရောက်သည့် ဒါရိုက်တာအဖွဲဝင် လူကြီးများက ရွေးကောက် တင်မြှောက်သည့် ဒါရိုက်တာတဦးသည် ဒါရိုက်တာအဖွဲ့ အစည်းအဝေးတွင် သဘာပတိအဖြစ် ဆောင်ရွက်ရမည်။

ဒါရိုက်တာ အဖွဲ့၏ အဆုံးအဖြတ်သည် အစည်းအဝေးတွင် တက်ရောက်ခဲ့ပေးသည့် (သဘာပတိ အပါအဝင်ဖြစ်သော) လူကြီးများ၏ မဲဖြင့်ဆုံးဖြတ်သည့်အတိုင်း ဖြစ်ရမည်။ မဲအရေအတွက် တူညီနေလျှင် သဘာပတိသည် အနိုင်မဲကိုပေးရမည်။

(၅) အထွေထွေမန်နေဂျာသည်၊ ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးများတွင် အတွင်းရေးမှူး အဖြစ် ဆောင်ရွက်ရမည်။

ဘဏ်အရာရှိများ။

၁၉။ ။(၁) ဒါရိုက်တာအဖွဲ့သည် စိုက်ပျိုးရေးဘဏ်အတွက် အထွေထွေမန်နေဂျာနှင့် အခြားရာထမ်းမှုထမ်းများကို စိုက်ပျိုးရေးဘဏ်၏ ဝတ်တရားများ ဂေဂျွန်အောင် ဆောင်ရွက်နိုင် စေရန် လိုအပ်သည့်အတိုင်း ခန့်ထားရမည်။

(၂) အချိန်ပြည့် ဥက္ကဋ္ဌကို ပုဒ်မ ၁၃၊ ပုဒ်မခွဲ (၅) အရ၊ နိုင်ငံတော် သမတ က ခန့်ထားခြင်း မပြုသော အချိန်ကာလအတွင်း၊ အထွေထွေ မန်နေဂျာသည် စိုက်ပျိုးရေးဘဏ်၏ အုပ်ချုပ်ရေးမှူးဖြစ်ရမည်။ စိုက်ပျိုးရေးဘဏ်၏ အလုပ်ကိစ္စများတွင် စီမံအုပ်ချုပ်ရေးနှင့် စပ်လျဉ်း၍ ညွှန်ကြားခြင်း၊ ကြီးကြပ်ကြည့်ရှုခြင်း၊ စီမံအုပ်ချုပ်ခြင်းတို့ကို ပြုလုပ်ဆောင်ရွက်ရမည်။

(၃) စိုက်ပျိုးရေးဘဏ်၏ ရာထမ်းမှုထမ်းများသည်၊ ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် အမှုထမ်း စည်းကမ်းများအတိုင်း လိုက်နာဆောင်ရွက်ရမည့်အပြင်၊ ထိုအဖွဲ့က သတ်မှတ်သည့် လစာ နှင့်စနိုက်ကြေးငွေများကို ရရှိစေရမည်။

အစိုးရ ရာထမ်း မှုထမ်းများကို လွှဲပြောင်းယူခြင်း။

၂၀။ ။(၁) ပုဒ်မ ၁၉၊ ပုဒ်မခွဲ (၁) အရ၊ စိုက်ပျိုးရေးဘဏ်၏ ရာထမ်း မှုထမ်းများ ခန့်ထားရာတွင်၊ ဒါရိုက်တာအဖွဲ့သည် ပြည်ထောင်စု အစိုးရလက်အောက်တွင် အမှုထမ်းရွေက်ဆဲ ဖြစ်သော နိုင်ငံဝန်ထမ်းများကို သက်ဆိုင်ရာဌာန၏ သဘောတူညီချက်အရ၊ လွှဲပြောင်းယူခြင်းဖြင့် ခန့်ထားနိုင်သည်။

(၂) ပုဒ်မခွဲ (၁) အရ၊ လွှဲပြောင်းယူခြင်းဖြင့် ခန့်ထားသော အစိုးရ ရာထမ်း မှုထမ်းများသည်၊ စိုက်ပျိုးရေးဘဏ်တွင် အမှုထမ်းနေသည့် အချိန်ကာလအတွင်း၊ ၎င်းတို့အား ခန့်ထားသော ရာထူးအလိုက် ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သားသော လစာနှင့် စနိုက်ခြွင်းချက်များကို ရရှိမည်ဖြစ်၊ ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် အမှုထမ်း စည်းကမ်းများအတိုင်း လိုက်နာဆောင်ရွက်ရမည်။

(၃) ပုဒ်မခွဲ (၁) အရ၊ ခန့်ထားသော ရာထမ်း မှုထမ်းများသည် မိမိတို့၏ အမြဲတမ်း ရာထူးလက်ရှိဖြစ်သော သက်ဆိုင်ရာဌာန၏ သဘောတူညီချက်အရ၊ သတ်မှတ်သော အချိန်ကာလ ကုန်ဆုံးသည့်အခါ၊ စိုက်ပျိုးရေးဘဏ်တွင် အမြဲတမ်း အမှုထမ်းအဖြစ် ခံယူနိုင်ခွင့်၊ သို့တည်းမဟုတ် မိမိတို့၏ အခြားနာထူး လက်ရှိဖြစ်သော သက်ဆိုင်ရာဌာနသို့ ပြန်လည်ပြောင်းရွေ့နိုင်ခွင့် ရရှိစေရမည်။

ဌာနေးဌာန များသိမ်းခြားမှုင့် လွှဲခြင်း။

၂၁။ ။(၁) စိုက်ပျိုးရေးဘဏ်သည်၊ ပုဒ်မ ၅ ပါ ရည်ရွယ်ချက်များ အောင်မြင်နိုင်သမျှ အောင်မြင်စေရန်၊ မိမိ၏လုပ်ငန်းများကို အောက်တွင်ဖေါ်ပြထားသည့် ဌာနများသို့ခြား ဖွင့်လွှစ် ထားရှိရှ လုပ်ကိုင်နိုင်သည်—

(က) တရာသီနှစ်ချင်းဆင်ချေးငွေဌာန။
(ခ) နှစ်တိုချေးငွေဌာန။
(ဂ) သမဝါယမအသင်းများ ဆိုင်ရာချေးငွေဌာန။
(ဃ) ခွင့်ရှည်ချေးငွေဌာန။
(င) အစိုးရကိုယ်စားလှယ်ဌာန။

(၂) စိုက်ပျိုးရေးဘဏ်သည်၊ မိမိပိုင်ရင်းနှီးငွေကို၊ ပုဒ်မခွဲ (၁)၊ အပိုဒ် (က)၊ (ခ)၊ (ဂ) နှင့် (ဃ) တွင် ဖေါ်ပြထားသည့်ဌာန လေးခုအဘွက်သာ အသုံးပြုရမည်။ အပိုဒ် (ဇ) တွင် ပါရှိသည့် အစိုးရကိုယ်စားလှယ်ဌာနအတွက် အသုံးမပြုရ။

အခန်း ၃။

တရာသီနှစ်ချင်းဆပ်ချေးငွေဌာန။

ချေးငွေဌာန သီးခြားငွေ လွှဲခြင်း။

၂၂။ ။(၁) စိုက်ပျိုးရေးဘဏ်တွင်၊ လယ်ယာလုပ်ကိုင်သူတို့ နှစ်စဉ်လိုအပ်သော စိုက်ပျိုးရေးစရိတ်များကို၊ ဤအခန်းပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ ထုတ်ချေးနိုင်ရန် အလို့ငှါ၊ တရာသီနှစ်ချင်းဆပ်ချေးငွေဌာန တခုသီးခြားငွေလွှဲထားရမည်။

(၂) တရာသီ နှစ်ချင်းဆပ် ချေးငွေဌာန၏ လုပ်ငန်းများနှင့် စာရင်းများကို အခြားဌာနများ၏ လုပ်ငန်းများ၊ စာရင်းများနှင့် မရောယှက်စေဘဲ၊ သီးခြားလုပ်ကိုင်ထားရှိရမည်။

တရာသီနှစ်ချင်းဆပ် ချေးငွေဌာန၏ ရင်းနှီးငွေ။

၂၃။ ။တရာသီနှစ်ချင်းဆပ် ချေးငွေဌာနမှ ထုတ်ချေးရန်ငွေကို၊ စိုက်ပျိုးရေးဘဏ်သည် နှစ်စဉ် သီးခြားသတ်မှတ်ထားရမည်။

ငွေထုတ်ချေးနိုင်သည့်ကိစ္စများ။

၂၄။ ။တရာသီနှစ်ချင်းဆပ် ချေးငွေဌာနသည်၊ လယ်ယာလုပ်ကိုင်သူတို့အား အောက်ဖေါ်ပြပါ ကိစ္စများအတွက် ငွေထုတ်ချေးနိုင်သည်။

(က) စိုက်ပျိုးမည့် သီးနှံအတွက် မျိုးစေ့ဝယ်ရန်။

(ခ) ဝမ်းစာစုံးဝယ်ရန်။

(ဂ) ပျိုးနှက်ခ၊ ကောက်စိုက်ခ၊ ဒဏ်သိမ်းခအစရှိသည့် လယ်ယာအလုပ်သမားတို့အား အခပေးရန်။

(ဃ) ဒေသနှင့် လျော်ညီစွာနေထိုင်မှု အဆင့်အတန်း အလိုက် စားမှုဝတ်မှုအတွက် အသုံးပြုရန်။

(ဇ) တရာသီအတွင်း၊ စိုက်ပျိုးရေးနှင့် သက်ဆိုင်သည့် အခြားကိစ္စ တခုခုအတွက် အသုံးပြုရန်။

ငွေချေးနိုင်သည့်အရှေ့အစည်းများ။

၂၅။ ။(၁) စိုက်ပျိုးရေးဘဏ်သည်၊ ဤအခန်းပါကိစ္စများအလို့ငှါ၊ ပုဒ်မ ၆၊ ပုဒ်မခွဲ (၃) အရ၊ အသိအမှတ်ပြုထားသော ကျေးရွာဘဏ်များသို့ ငွေထုတ်ချေးနိုင်သည်။

(၂) ပုဒ်မ ၆၊ ပုဒ်မခွဲ (၃) အရ၊ အသိအမှတ်ပြုထားသည့် ကျေးရွာဘဏ်များကိုမူ တပါး ချေးငွေများကို၊ လယ်ယာလုပ်ကိုင်သူတို့၏ ကိုယ်စားလှယ် အနေဖြင့်မည်သည့်လူပုဂ္ဂိုလ်၊ အသင်း၊အဖွဲ့၊အစည်းအရုံးများကိုမျှ ထုတ်ချေးခြင်း မပြုရ။

ချေးငွေ လျှောက်ထားခြင်း၊အာမခံပေးခြင်းနှင့် ပြန်လည် ပေးဆပ်ရမည့် နည်းလမ်းများ။

၂၆။ ။တရာသီ နှစ်ချင်းဆပ် ချေးငွေများရရှိရန် လျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည် ပေးဆပ်ရမည့် နည်းလမ်းများသည်၊ ဤအက်ဥပဒေအရပြဋ္ဌာန်းသည့် စည်းမျဉ်းဥပဒေများအတိုင်း ဖြစ်စေရမည်။

ချေးငွေ၏အ ခြံနှံကာလတန် သတ်ချက်။

၂၇။ ။တရာသီနှစ်ချင်းဆပ် ချေးငွေများကို၊ စိုက်ပျိုးရေးရာသီအစတွင်ချေးငှါးခြံ၊ ကောက်ပဲသီးနှံပေါ်သည့်အခါ ပြန်လည်ပေးဆပ်စေရမည်။ ဤချေးငွေမျိုးကို မည်သည့်နည်းနှင့်မျှ ဆယ့်နှစ်လထက်ပိုသော အချိန်ကာလအတွက် ချေးငှါခြင်းမပြုရ။

ပေးဆပ်ရန် ဖျက်ကွက်ခြင်း။

၂၈။ ။ဤအခန်းပါ ပြဋ္ဌာန်းချက်များအရ၊ ထုတ်ချေးသော ချေးငွေများကို၊ ချေးယူသူက ပြန်လည်ပေးဆပ်ရန်ပျက်ကွက်ခဲ့သော်၊ ဤအက်ဥပဒေအရပြုသည့် နည်းဥပဒေများတွင် ပြဋ္ဌာန်းသည့်အတိုင်း စိုက်ပျိုးရေးဘဏ်ကဆောင်ရွက်ရမည်။

တရာသီနှစ်ချင်း ဆပ်ချေးငွေ ဌာန၏အရှုံး အမြတ်။

၂၉။ ။တရာသီ နှစ်ချင်းဆပ်ချေးငွေဌာန၏ လုပ်ငန်းမှထွက်ပေါ်သော နှစ်ချုပ်အရှုံးအမြတ်များကို၊ စိုက်ပျိုးရေးဘဏ်၏ နှစ်ချုပ်အရှုံးအမြတ်စာရင်းထဲသို့ ကူးပြောင်းထည့်သွင်းရမည်။

စိုက်ပျိုးရေး ဘဏ်၏အခြား အာဏာနှင့်အ ခွင့်အရေးများ ကိုချေတ်ဆုပ် ခြင်း။

၃၀။ ။ဤအခန်းတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များသည်၊ ဤအက်ဥပဒေ၏ အခြားအခန်းများတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များမြင့်၊ စိုက်ပျိုးရေးဘဏ်အား အပ်နှင်းထားသည့် အခြားအာဏာနှင့် အခွင့်အရေးများကို ချုတ်ချယ်သည်ဟုမမှတ်ယူရ။

အခန်း ၄။

နှစ်တို ချေးငွေဌာန။

ချေးငွေဌာန သီးခြားဖွင့်လှစ် ခြင်း။

၃၁။ ။(၁) စိုက်ပျိုးရေးဘဏ်တွင်၊ လယ်ယာလုပ်ကိုင်သူတို့သို့ အချိန်ကာလအားဖြင့်၊ သုံးနှစ်မှငါးနှစ်အထိအသုံးပြုနိုင်ရန် ဤအခန်းပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ အချိန်တိုချေးငွေများ ထုတ်ချေးနိုင်ရန်အလို့ငှါ၊ နှစ်တိုချေးငွေဌာနတခု သီးခြားဖွင့်လှစ်ထားနိုင်သည်။

(၂) နှစ်ကိုချေးငွေဌာန၏ လုပ်ငန်းများနှင့် စာရင်းများကို၊ အခြားဌာနများ၏လုပ်ငန်းများ၊ စာရင်းများနှင့် မရောယှက်စေဘဲ၊ သီးခြားလုပ်ကိုင်ထားရှိရမည်။

နှစ်တိုချေးငွေ ဌာန၏ရင်းနှီး ငွေ။

၃၂။ ။နှစ်တိုချေးငွေဌာနမှ ထုတ်ချေးရန်ငွေကို၊ စိုက်ပျိုးရေးဘဏ်သည် နှစ်စဉ် သီးခြားသတ်မှတ်ထားနိုင်သည်။

ငွေထုတ်ချေး နိုင်သည့်ကိစ္စ များ။

၃၃။ ။နှစ်တိုချေးငွေဌာနသည် လယ်ယာလုပ်ကိုင်သူတို့အား၊ အောက်ဖေါ်ပြပါ ကိစ္စများအတွက် ငွေထုတ်ချေးနိုင်သည်။

(က) စိုက်ပျိုးရေးတွင်အသုံးပြုနိုင်လိုသည့် ကျွန်းတိရစ္ဆာန်များဝယ်ရန်။

(ခ) စိုက်ပျိုးရေးတွင်အသုံးပြုနိုင်လိုသည့် စက်နှင့် ကိရိယာတန်ဆာပလာများဝယ်ရန်။

ငွေချေးနိုင်သည့် အဒ္ဓေအစည်း များ။

၃၄။ ။(၁) ဤအခန်းပါ ပြဋ္ဌာန်းချက်များအရ ထုတ်ချေးသော နှစ်တိုချေးငွေများကို၊ စိုက်ပျိုးရေးဘဏ်ခရိုင်ရုံးခွဲများက လယ်ယာလုပ်ကိုင်သူတို့အား တိုက်ရိုက်ထုတ်ချေးနိုင်သည်။

(၂) နှစ်တိုချေးငွေများ ချေးငှါးရာတွင်၊ စိုက်ပျိုးရေးဘဏ်သည် စိုက်ပျိုးရေးဘဏ်က အသိအမှတ်ပြုထားသော ကျေးရွာဘဏ်များက လယ်ယာလုပ်ကိုင်သူများအား ထုတ်ချေးနိုင်ရန်အလို့ငှါ၊ အဆိုပါကျေးရွာဘဏ်များသို့ ငွေထုတ်ချေးနိုင်သည်။

ခြွင်းချက်။ ။သို့ရာတွင် ဤပုဒ်မခွဲသည်၊ နိုင်ငံတော်သမတက၊ အဓိန့်ကြော်ငြာစာဖြင့် ထုတ်ပြန်၍ သတ်မှတ်သည့်နေ့မှ စတင်အစာညဖြစ်ရမည်။

(၃) ပုဒ်မခွဲ (၂) တွင်ပြဋ္ဌာန်းထားသည့် ကျေးရွာဘဏ်များကိုမှတပါး၊ ချေးငွေများကို လယ်ယာလုပ်ကိုင်သူတို့၏ ကိုယ်စားလှယ်အနေဖြင့် မည်သည့် လူပုဂ္ဂိုလ်၊အသင်း၊အဖွဲ့၊အစည်းအရုံးများကိုမျှ ထုတ်ချေးခြင်း မပြုရ။

အပေါင်ခံယူနိုင်ခြင်း။

°၃၅။ ။စိုက်ပျိုးရေးဘဏ်သည် နှစ်တိုချေးငွေဌာနမှ ထုတ်ချေးသောငွေများအတွက်၊ [၎င်းအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများအရ] သတ်မှတ်သော မရွေ့မပြောင်းနိုင်သည့်ပစ္စည်းကို၊ သို့တည်းမဟုတ် ရွှေပြောင်းနိုင်သည့်ပစ္စည်းကို၊ [သို့တည်းမဟုတ် နှင်းမျိုးလုံးကို] အာမခံအဖြစ် အပေါင်ခံယူနိုင်သည်။

ချေးငွေလျှောက်ထားခြင်း၊အာမခံပေးခြင်းနှင့်ပြန်လည်ပေးဆပ်ရမည့်နည်းလမ်းများ။

°၃၆။ ။နှစ်တိုချေးငွေများရရှိရန် လျှောက်ထားခြင်း၊အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့်နည်းလမ်းများသည် စိုက်ပျိုးရေးဘဏ်က [၎င်းအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများ] အတိုင်းဖြစ်ရမည်။

ချေးငွေ၏အခြံနှုန်းကာလကန့်သတ်ချက်။

၃၇။ ။နှစ်တိုချေးငွေများကို မည်သည့်နည်းနှင့်မျှ ငါးနှစ်ထက်ပိုသောအချိန်ကာလအတွက် ထုတ်ချေးခြင်းမပြုရ။

ချေးငွေကန့်သတ်ခြင်း။

၃၈။ ။နှစ်တိုချေးငွေများကို ချေးယူသူက အာမခံအဖြစ် အပေါင်ပေးသည့် ပစ္စည်း၏ကာလတန်ဘိုးကို အထောက်အထားပြု၍ ထုတ်ချေးရမည်။ ချေးငွေတရပ်သည် မည်သည့်အခါမျှ အာမခံအဖြစ်အပေါင်ပေးသော ပစ္စည်းကာလတန်ဘိုး၏ ၇၅ ရာခိုင်နှုန်းထက်မပိုစေရ။

နှစ်စဉ်အရစ်ကျ ပေးဆပ်နိုင်ခွင့်။

၃၉။ ။(၁) နှစ်တို ချေးငွေများကို သာမန်အားဖြင့်၊ ငါးနှစ်အတွင်း နှစ်စဉ်အရစ်ကျ ပြန်လည်ပေးဆပ်စေရမည်။

(၂) ပုဒ်မခွဲ (၁)တွင် မည်သို့ပင်ပါရှိစေကာမူ ငွေချေးယူသူသည် စိုက်ပျိုးရေးဘဏ်မှ ငွေထုတ်ချေးသည့်နေ့မှ ငါးနှစ်အတွင်း မည်သည့်အချိန်၌မဆို ချေးငွေအရင်းနှင့် ပေးသင့်သော အတိုးများကို တကြိမ်တည်းအပြေပေးဆပ်နိုင်သည်။

ချေးငွေပေးဆပ်ရန်ပျက်ကွက်ခြင်း။

၄၀။ ။၎င်းအခန်းပါ ပြဋ္ဌာန်းချက်များအရ၊ ထုတ်ချေးသောငွေများကို ငွေချေးယူသူက ပြန်လည်ပေးဆပ်ရန် ပျက်ကွက်ခဲ့လျှင်၊ ၎င်းအက်ဥပဒေအရပြုသည့် နည်းဥပဒေများတွင် ပြဋ္ဌာန်းသည့် အတိုင်း စိုက်ပျိုးရေးဘဏ်က ဆောင်ရွက်ခွင့်ရှိမည်။

နှစ်တိုးချေးငွေဌာန၏အရှုံးအမြတ်။

၄၁။ ။နှစ်တိုချေးငွေဌာန၏ လုပ်ငန်းမှထွက်ပေါ်သော နှစ်ချုပ်အရှုံးအမြတ်များကို စိုက်ပျိုးရေးဘဏ်၏ နှစ်ချုပ်အရှုံး အမြတ်စာရင်းထဲသို့ ကူးပြောင်းထည့်သွင်းရမည်။

စိုက်ပျိုးရေးဘဏ်၏အခြားအာဏာနှင့် အခွင့်အရေးများကို မချုတ်ချယ်ခြင်း။

၄၂။ ။၎င်းအခန်းတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များသည်၊ ၎င်းအက်ဥပဒေ၏ အခြားအခန်းများတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များဖြင့် စိုက်ပျိုးရေးဘဏ်အား အပ်နှင်းထားသည့် အခြားအာဏာနှင့် အခွင့်အရေးများကို ချုတ်ချယ်သည်ဟုမမှတ်ယူရ။

°၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရ ပြင်ဆင်သည်။

အခန်း ၅။

သမဝါယမအသင်းများဆိုင်ရာချေးငွေဌာန။

ချေးငွေဌာန သီးခြားဖွင့်လှစ်ခြင်း။

၄၃။ ။(၁) စိုက်ပျိုးရေးဘဏ်တွင်၊ ဤအခန်းပါပြဋ္ဌာန်းချက်များနှင့်အညီ၊ သမဝါယမအသင်းများသို့ ငွေထုတ်ချေးနိုင်ရန်အလို့ငှါ၊ သမဝါယမအသင်းများဆိုင်ရာ ချေးငွေဌာနတခု သီးခြားဖွင့်လှစ်ထားနိုင်သည်။

(၂) သမဝါယမအသင်းများ ဆိုင်ရာ ချေးငွေဌာန၏ လုပ်ငန်းများနှင့် စာရင်းများကို အခြားဌာနများ၏ လုပ်ငန်းများ၊ စာရင်းများနှင့်မရောယှက်စေဘဲ သီးခြားလုပ်ကိုင်ထားရှိရမည်။

သမဝါယမ အသင်းများဆိုင်ရာချေးငွေဌာန နှစ်ရင်းနှီးငွေ၊ ငွေထုတ်ချေးနိုင်သည့်သမဝါယမအသင်းများ။

၄၄။ ။သမဝါယမအသင်းများဆိုင်ရာ ချေးငွေဌာနမှ ထုတ်ချေးရန်ငွေကို၊ စိုက်ပျိုးရေးဘဏ်သည် နှစ်စဉ် သီးခြား သတ်မှတ်ထားနိုင်သည်။

၄၅။ ။စိုက်ပျိုးရေးဘဏ်သည် ဤဌာနမှ အောက်ဖေါ်ပြပါ သမဝါယမအသင်းများသို့ ငွေထုတ်ချေးနိုင်သည်။

(က) အသင်းဝင် လူဦးရေ စုစုပေါင်းတွင်၊ လယ်ယာ လုပ်ကိုင်သူတို့၏ ဦးရေသည်၊ အနည်းဆုံး ၇၅ ရာခိုင်နှုန်းရှိသော သမဝါယမ ငွေစုငွေချေးနှင့် စုပေါင်းရောင်းဝယ်ရေးအသင်းများ။

(ခ) အသင်းဝင်လူဦးရေစုစုပေါင်းတွင်၊ လယ်ယာလုပ်ကိုင်သူတို့၏ဦးရေသည်၊အနည်းဆုံး ၇၅ ရာခိုင်နှုန်းရှိသော ကုန်ထုတ်လုပ်သူများ၏ လုပ်ငန်းပေါင်းစုံ သမဝါယမအသင်းများ။

ငွေထုတ်ချေးနိုင်သည့်ကိစ္စများ။

၄၆။ ။စိုက်ပျိုးရေးဘဏ်သည်၊ ပုဒ်မ ၄၅ တွင်ဖေါ်ပြထားသည့် သမဝါယမအသင်းများသို့၊ အောက်ပါကိစ္စများ အတွက် အသုံးပြုရန် တရာသီနှစ်ချင်းဆပ် ချေးငွေများကိုထုတ်ချေးနိုင်သည်။

(က) စိုက်ပျိုးမည့်သီးနှံအတွက်မျိုးစေ့ဝယ်ရန်။

(ခ) ဝမ်းစာစပါး၊ဝယ်ရန်။

(ဂ) ပျိုးနှတ်ခ၊ ကောက်စိုက်ခ၊ ရိတ်သိမ်းခ အစရှိသည့်လယ်ယာအလုပ်သမားတို့အား အခပေးရန်။

(ဃ) ဒေသနှင့်လျော်ညီစွာ၊ နေထိုင်မှုအဆင့်အတန်းအလိုက် စားမှုဝတ်မှု အတွက် အသုံးပြုရန်။

(င) တရာသီအတွင်း၊ စိုက်ပျိုးရေးနှင့် သက်ဆိုင်သည့် အခြားကိစ္စတခုခုအတွက် အသုံးပြုရန်။

ချေးငွေလျှောက်ထားခြင်း၊ အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်သည့် နည်းလမ်းများ။

၄၇။ ။တရာသီနှစ်ချင်းဆပ် ချေးငွေများရရှိရန် လျှောက်ထားခြင်း၊ ထိုချေးငွေများအတွက် အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့် နည်းလမ်းများသည် စိုက်ပျိုးရေးဘဏ်က ဤအက်ဥပဒေအရပြုသည့်စည်းမျဉ်းဥပဒေများအတိုင်းဖြစ်ရမည်။

ချေးငွေ၏ အချိန်ကာလ ကန့်သတ်ခြင်း။

၄၈။ ။တရာသီနှစ်ချင်းဆပ် ချေးငွေများကို၊ စိုက်ပျိုးရေးရာသီအစတွင်ချေးငှါးခြင်း သီးနှံ ပေါ်သည့်အခါ ပြန်လည်ပေးဆပ်စေရမည်။ ဤချေးငွေမျိုးကို မည်သည့်နည်းနှင့်မျှဆယ့်နှစ်လထက် ပိုသော အချိန်ကာလအတွက် ချေးငှါးခြင်းမပြုရ။

နှစ်တိုချေးငွေများ။

၄၉။ ။ဗုဒ္ဓမ ၄၆ ပါပြဋ္ဌာန်းချက်နှင့်အညီ ထုတ်ချေးသော တရာသီနှစ်ချင်းဆပ်ချေးငွေများအပြင်၊ စိုက်ပျိုးရေးဘဏ်သည်၊ ဗုဒ္ဓမ ၄၅ တွင်ဖေါ်ပြထားသည့် သမဝါယမအသင်းများသို့၊ အောက်ပါကိစ္စများအတွက်အသုံးပြုရန် နှစ်တိုချေးငွေများကိုလည်းထုတ်ချေးနိုင်သည်။

(က) စိုက်ပျိုးရေးတွင် အသုံးပြုရန်လိုသည့် ကွဲနွှားတိရစ္ဆာန်များဝယ်ရန်။
(ခ) စိုက်ပျိုးရေးတွင် အသုံးပြုရန်လိုသည့် စက်နှင့်ကိရိယာဘန်းဆာပလာများဝယ်ရန်။
(ဂ) သမဝါယမအသင်းကဦးစီးလုပ်ကိုင်မည့် ကျေးရွာစီးပွါးရေးလုပ်ငန်းတရပ်ရပ်တွင် အသုံးပြုရန်။

ခြွင်းချက်။ ။သို့ရာဘွင် အပိုဒ် (ဂ) တွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်သည်၊ နိုင်ငံတော်သမတ က ထိုပြဋ္ဌာန်းချက်အတည်ဖြစ်ရမည်ဟု အမိန့်ကြော်ငြာစာဖြင့် မကျေညာမခြင်းအတည်မဖြစ်စေရ။

အာမခံ အဖြစ်ပစ္စည်း အပေါင်ခံယူ နိုင်ခြင်း။

၅၀။ ။ဗုဒ္ဓမ ၄၉ ပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ ထုတ်ချေးသောနှစ်တိုချေးငွေများအတွက်၊ စိုက်ပျိုးရေးဘဏ်သည်၊ ဤအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများအရ သတ်မှတ်သော မရွေ့မပြောင်းနိုင်သည့်ပစ္စည်းကို၊ သို့တည်းမဟုတ် ရွှေပြောင်းနိုင်သည့်ပစ္စည်းကို၊ သို့တည်းမဟုတ် နှစ်မျိုးလုံးကို ငွေချေးယူသော သမဝါယမ အသင်းထံမှ အာမခံအဖြစ်အပေါင်ခံယူနိုင်သည်။

ချေးငွေ လျှောက်ထား ခြင်း၊ အာမခံ ပေးခြင်းနှင့် ပြန်လည် ပေးဆပ်ရမည့် နည်းလမ်းများ။

၅၁။ ။ဤအခန်းပါပြဋ္ဌာန်းချက်များနှင့်အညီ နှစ်တိုချေးငွေများရရှိရန် လျှောက်ထားခြင်း၊ ထိုချေးငွေများအတွက် အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့် နည်းလမ်းများသည်၊ စိုက်ပျိုးရေးဘဏ်က ဤအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများအတိုင်းဖြစ်ရမည်။

ချေးငွေ၏ အချိန်ကာလ ကန့်သတ်ခြင်း။

၅၂။ ။နှစ်တိုချေးငွေများကို မည်သည့်နည်းနှင့်မျှ ၎င်းနှစ်ထက်ပိုသော အချိန်ကာလအတွက် ထုတ်ချေးခြင်းမပြုရ။

ချေးငွေ ကန့်သတ်ခြင်း။

၅၃။ ။နှစ်တိုချေးငွေများကို ချေးယူသူက အာမခံအဖြစ် အပေါင်ပေးသည့်ပစ္စည်းများ၏ ကာလတန်ဘိုးကို အထောက်အထားပြု၍ထုတ်ငွေးရမည်။ ချေးငွေတရပ်သည်မည်သည့်အခါမျှအာမခံ အဖြစ် အပေါင်ပေးသောပစ္စည်းကာလတန်ဘိုး၏ ၇၅ ရာခိုင်နှုန်းထက်မပိုစေရ။

ချေးငွေကိုအရစ် ကျပေးဆပ်ရ မည့်အကြောင်း။

၅၄။ ။(၁) နှစ်တိုချေးငွေများကို သာမန်အားဖြင့်၊ ၎င်းနှစ်အတွင်း နှစ်စဉ်အရစ်ကျ ပြန်လည်ပေးဆပ်စေရမည်။

(၂) ပုဒ်မခွဲ (၁) တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ငွေချေးယူသော သမဝါယမ အသင်း သည်၊ စိုက်ပျိုးရေးဘဏ်မှ ငွေထုတ်ချေးသည့်နေ့မှ ၎င်းနှစ်အတွင်း မည်သည့်အချိန်၌မဆို ချေးငွေ အရင်းနှင့် တကွပေးသင့်သောအတိုးများကို တကြိမ်တည်းအပြေပေးဆပ်နိုင်ခွင့်ရှိသည်။

ပေးဆပ်ရန် ထုတ်ကွက်ခြင်း။

၅၅။ ။ဤအခန်းပါ ပြဋ္ဌာန်းချက်များအရ၊ ထုတ်ချေးသောငွေများကို၊ ချေးယူသော သမဝါယမ အသင်းက ဤအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများဖြင့် သတ်မှတ်သည့်အတိုင်း

ပြန်လည်ပေးဆပ်ရန်ပျက်ကွက်ခဲ့လျှင်၊ ဤအက်ဥပဒေအရပြုသည့် နည်းဥပဒေများနှင့်အညီ စိုက်ပျိုးရေးဘဏ်ကဆောင်ရွက်ရမည်။

စိုက်ပျိုးရေးဘဏ်ကြွေးမြီကို ဦးစားပေးခြင်း။

၅၆။ ။သမဝါယမအသင်းများ ဖျက်သိမ်းခြင်းနှင့်စပ်လျဉ်းသည့် တရားဥပဒေ တခုခုတွင် မည်သို့ပင်ပါရှိစေကာမူ၊ သမဝါယမအသင်းဖျက်သိမ်းရာတွင်၊ [စိုက်ပျိုးရေးဘဏ်] * သို့ပေးဆပ်ရမည့် ကြွေးမြီများကို၊ ပြည်ထောင်စုအစိုးရသို့ပေးဆပ်ရမည့်ကြွေးမြီများမှတပါး၊ အခြားကြွေးမြီအားလုံးထက် ဦးစားပေးရမည်။

သမဝါယမအသင်းများဆိုင်ရာ ငွေချေးငွေဘဏ္ဍာန၏အရှုံးအမြတ်များ

၅၇။ ။သမဝါယမအသင်းများဆိုင်ရာ ငွေချေးငွေဘဏ္ဍာန၏လုပ်ငန်းမှထွက်ပေါ်သောအရှုံးအမြတ်များကို၊ စိုက်ပျိုးရေးဘဏ်၏နှစ်ချုပ်အရှုံးအမြတ်စာရင်းထဲသို့ ကူးပြောင်းထည့်သွင်းရမည်။

စိုက်ပျိုးရေးဘဏ်၏အခြားအာဏာများနှင့် အခွင့်အရေးများကို မချုတ်ချယ်ခြင်း။

၅၈။ ။ဤအခန်းတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များသည်၊ ဤအက်ဥပဒေ၏ အခြားအခန်းများတွင်ပါရှိသည့် ပြဋ္ဌာန်းချက်များဖြင့် စိုက်ပျိုးရေးဘဏ်အား အပ်နှင်းထားသည့် အခြားအာဏာများနှင့်အခွင့်အရေးများကို ချုတ်ချယ်သည်ဟုမမှတ်ယူရ။

အခန်း ၆။

နှစ်ရှည်ချေးငွေဌာန။

ချေးငွေဌာနသီးခြားဖွင့်လှစ်ခြင်း။

၅၉။ ။(၁) စိုက်ပျိုးရေးဘဏ်တွင် ဤအခန်းပါပြဋ္ဌာန်းချက်များနှင့်အညီ၊ အချိန်ကာလအားဖြင့်၊ ငါးနှစ်မှ ဆယ့်ငါးနှစ်အထိအသုံးပြုနိုင်သောနှစ်ရှည်ချေးငွေများကို ထုတ်ချေးနိုင်ရန်အလို့ငှါ၊ နှစ်ရှည်ချေးငွေဌာနတခု သီးခြားဖွင့်လှစ်ထားနိုင်သည်။

(၂) ဤဌာန၏လုပ်ငန်းများနှင့် စာရင်းများကို အခြားဌာနများ၏လုပ်ငန်းများ၊ စာရင်းများနှင့် မရောယှက်စေဘဲ သီးခြားလုပ်ကိုင်ထားရှိရမည်။

နှစ်ရှည်ချေးငွေဌာန၏ရင်းနှီးငွေ။

၆၀။ ။နှစ်ရှည်ချေးငွေဌာနမှ ထုတ်ချေးရန်ငွေကို၊ စိုက်ပျိုးရေးဘဏ်သည်နှစ်စဉ်သီးခြား သတ်မှတ်ထားနိုင်သည်။

ငွေထုတ်ချေးနိုင်သည့် အခွဲအစည်းများ။

၆၁။ ။စိုက်ပျိုးရေးဘဏ်သည်၊ ဤဌာနမှလယ်ယာလုပ်ကိုင်သူတို့သို့ တဆင့်ထုတ်ချေးရန်အလို့ငှါ နှစ်ရှည်ချေးငွေများထုတ်ချေးရာ၌၊ ပုဒ်မ ၆၊ ပုဒ်ခွဲ (၃)အရ၊ အသိအမှတ်ပြုထားသော ကျေးရွာဘဏ်များနှင့် ပုဒ်မ ၄၅ တွင် ပြဋ္ဌာန်းထားသည့် သမဝါယမအသင်းများသို့သာလျှင် ထုတ်ချေးရမည်။

ငွေထုတ်ချေးနိုင်သည့် ကိစ္စများ။

၆၂။ ။စိုက်ပျိုးရေးဘဏ်သည်၊ ပုဒ်မ ၆၁ တွင်ပေါ်ပြသည့် ကျေးရွာဘဏ်များနှင့် သမဝါယမအသင်းများသို့ အောက်ပေါ်ပါပ၊ ကိစ္စများအတွက် လယ်ယာလုပ်ကိုင်သူတို့သို့ တဆင့်ထုတ်ချေးရန် နှစ်ရှည်ချေးငွေများထုတ်ချေးနိုင်သည်။

(က) စိုက်ပျိုးရေးနှင့်စပ်လျဉ်း၍ ရေများကို သိုလှောင်ထားရန်၊ သို့တည်းမဟုတ် ပေးသွင်းရန်၊ သို့တည်းမဟုတ် ဝေငှရန်၊ သို့တည်းမဟုတ် လယ်ယာလုပ်ကိုင်

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရပြင်ဆင်သည်။

သူတို့နှင့် ကွန်ဆွားတိုရိုယွန်များ သောက်သုံးရန်အတွက်ရေတွင်း၊ ရေကန်များ တူးဖေါ်လုပ်ကိုင်ခြင်း။

(ခ) ရေသွယ်ရန်အလို့ငှါ မြေကိုပြုပြင်ခြင်း။

(ဂ) စိုက်ပျိုးရေးအတွက်အသုံးပြုသည့် မြေကိုဖြစ်စေ၊ စိုက်ပျိုးလုပ်ကိုင်နိုင်သည့်မြေဖြင့် ကိုဖြစ်စေ ရေစီးဆင်းစေရန် ရေမြောင်းတူးဖေါ်ခြင်း၊ သို့တည်းမဟုတ် မြစ်၊ ချောင်း၊ မြောင်း စသည်တို့မှ မြေပေါ်လာအောင် တည်ကျင်းဖို့လုပ်ခြင်း၊ သို့တည်းမဟုတ် ရေလွှမ်းမိုးမှု၊ ရေစားမှု စသည့် ရေဖြင့်ပျက်စီးစေမှုတို့မှ ကာကွယ်ခြင်း။

(ဃ) စိုက်ပျိုးရေးအလို့ငှါ မြေကို တည်ကျင်းဖို့လုပ်ခြင်း၊ တောခုတ်ခြင်း၊ စည်းရိုးကာခြင်း၊ သို့တည်းမဟုတ် အမြဲတိုးပွါးဖြစ်ထွန်းအောင်ပြုလုပ်ခြင်း။

(င) အထက်ဖေါ်ပြပါလုပ်ငန်းများကို အသစ်ပြုလုပ်ခြင်း၊ သို့တည်းမဟုတ် ပြန်လည် ထူထောင်ခြင်း၊ သို့တည်းမဟုတ် ပြောင်းလဲ ပြင်ဆင်ခြင်း၊ သို့တည်းမဟုတ် နောက်ထပ်ဖြည့်လုပ်ခြင်း။

(စ) ထို့ပြင် စိုက်ပျိုးရေးဘဏ်က ဤအခန်းဝါကိစ္စများအလို့ငှါမြေကိုးပွါးဖြစ်ထွန်းမည့် လုပ်ငန်းဖြစ်ကြောင်း၊ အခါကာလအားလျော်စွာ သတ်မှတ်သည့် အခြားလုပ်ငန်းများ။

အာမခံအဖြစ်ပစ္စည်းအပေါင်ခံယူနိုင်ခြင်း။

၆၃။ ။ပုဒ်မ ၆၂ ပါပြဋ္ဌာန်းချက်များနှင့်အညီ ထုတ်ချေးသော နှစ်ရှည်ချေးငွေများအတွက် စိုက်ပျိုးရေးဘဏ်သည်၊ ဤအက်ဥပဒေအရပြုသည့် စည်းမျဉ်းဥပဒေများအရ၊ သတ်မှတ်သော မရွေ့မပြောင်းနိုင်သည့်ပစ္စည်းကို၊ သို့တည်းမဟုတ် ရွှေ့ပြောင်းနိုင်သည့် ပစ္စည်းကို၊ သို့တည်းမဟုတ် နှစ်မျိုးလုံးကို ပုဒ်မ ၆၁ တွင် ဖေါ်ပြသည့် ကျေးရွာဘဏ်များနှင့် သမဝါယမအသင်းများထံမှ အာမခံအဖြစ် အပေါင်ခံယူနိုင်သည်။

ချေးငွေလျော်ထားခြင်း၊ အာမခံပေးခြင်းနှင့်ပြန်လည်ပေးဆပ်သည့်နည်းလမ်းများ။

၆၄။ ။ဤအခန်းပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ နှစ်ရှည်ချေးငွေများ ရရှိရန်လျော်ထားခြင်း၊ထိုချေးငွေများအတွက်အာမခံပေးခြင်းနှင့် ပြန်လည်ပေးဆပ်ရမည့်နည်းလမ်းများသည်၊ စိုက်ပျိုးရေးဘဏ်က ဤအက်ဥပဒေအရ ပြုသည့်စည်းမျဉ်းဥပဒေများအတိုင်းဖြစ်ရမည်။

ချေးငွေကန့်သတ်ခြင်း။

၆၅။ ။နှစ်ရှည်ချေးငွေများကို ချေးယူသူက အာမခံအဖြစ်အပေါင်ပေးသည့် ပစ္စည်းများ၏ ကာလတန်ဘိုးကို အထောက်အထားပြု၍ ထုတ်ချေးရမည်။ ချေးငွေတရပ်သည် မည်သည့်အခါမှ အာမခံအဖြစ် အပေါင်ပေးသော ပစ္စည်းကာလတန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်းထက်မပိုစေရ။

ချေးငွေ၏ အချိန်ကာလကန့်သတ်ခြင်း။

၆၆။ ။နှစ်ရှည်ချေးငွေများကို ဆယ့်ငါးနှစ်ထက်ပိုသော အချိန်ကာလအတွက် ထုတ်ချေးခြင်းမပြုရ။

ချေးငွေကို အရစ်ကျပေးဆပ်ရမည့် အကြောင်း။

၆၇။ ။(၁) နှစ်ရှည်ချေးငွေများကို သာမန်အားဖြင့် ဆယ့်ငါးနှစ်အတွင်း နှစ်စဉ်အရစ်ကျ ပြန်လည်ပေးဆပ်စေရမည်။

(၂) ပုဒ်မခွဲ (၁) တွင် မည်သို့ပင်ပါရှိစေကာမူ ပုဒ်မ ၆၁ တွင်ဖေါ်ပြသည့် ကျေးရွာဘဏ်များနှင့် သမဝါယမအသင်းများသည် ဆယ့်ငါးနှစ်အတွင်း မည်သည့်အချိန်၌မဆို ချေးငွေအရင်းနှင့်တကွ ပေးသင့်သော အတိုးများကို တကြိမ်တည်းအပြေပေးဆပ်နိုင်ခွင့်ရှိသည်။

ပေးဆပ်ရန် ပျက်ကွက်ခြင်း။

၆၀။ ။၅၅အခန်းပါ ပြဋ္ဌာန်းချက်များအရ ထုတ်ချေးသောငွေများကို၊ ချေးယူသော ကျေးရွာဘဏ်များနှင့် သမဝါယမအသင်းများက ၅၅အက်ဥပဒေအရ ပြုသည့် စည်းမျဉ်းဥပဒေများဖြင့် သတ်မှတ်သည့်အတိုင်း၊ ပြန်လည်ပေးဆပ်ရန်ပျက်ကွက်ခဲ့လျှင် ၅၅အက်ဥပဒေအရ ပြုသည့်နည်းဥပဒေများနှင့်အညီ၊ စိုက်ပျိုးရေးဘဏ်က ဆောင်ရွက်ရမည်။

နှစ်ရှည်ချေးငွေဌာန အရှိန်းအမြဲတ်။

၆၉။ ။နှစ်ရှည်ချေးငွေဌာန၏ လုပ်ငန်းမှ ထွက်ပေါ်သော နှစ်ချုပ်အရှုံးအမြဲတ်များကို စိုက်ပျိုးရေးဘဏ်၏ နှစ်ချုပ်အရှုံးအမြဲတ် စာရင်းထဲသို့ ကူးပြောင်းထည့်သွင်းရမည်။

စိုက်ပျိုးရေးဘဏ်၏အခြေအနေနှင့် အခွင့်အရေးများကိုမချုတ်ချယ်ခြင်း။

၇၀။ ။၅၅အခန်းတွင်ပါရှိသည့်ပြဋ္ဌာန်းချက်များသည်၊ ၅၅အက်ဥပဒေ၏ အခြားအခန်းများတွင် ပါရှိသည့်ပြဋ္ဌာန်းချက်များဖြင့်၊ စိုက်ပျိုးရေးဘဏ်အား အပ်နှင်းထားသည့်အခြေအနေများနှင့် အခွင့်အရေးများကို ချုတ်ချယ်သည်ဟုမမှတ်ယူရ။

အခန်း ၇။

အစိုးရကိုယ်စားလှယ်ဌာန။

ချေးငွေဌာနသီခြားခွင့်လွှဲခြင်း။

၇၁။ ။(၁) စိုက်ပျိုးရေးဘဏ်တွင်၊ လယ်ယာလုပ်ကိုင်သူတို့အား စိုက်ပျိုးရေး စရိတ်ကြေးငွေ ချေးငှါးခြင်းနှင့် စပ်လျဉ်းသည့် တည်ဆဲတရားဥပဒေများအရ၊ ငွေထုတ်ချေးခြင်း လုပ်ငန်းကို လိုအပ်သလို ဆက်လက် ဆောင်ရွက်နိုင်ရန်အလို့ငှါ၊ အစိုးရကိုယ်စားလှယ် ဌာနတခုသီးခြားဖွင့်လှစ်ထားရမည်။

(၂) အစိုးရ ကိုယ်စားလှယ်ဌာန၏ လုပ်ငန်းများနှင့် စာရင်းများကို အခြားဌာနများ၏ လုပ်ငန်းများ၊ စာရင်းများနှင့်မရောယှက်စေဘဲ သီးခြား လုပ်ကိုင်ထားရှိရမည်။

အစိုးရကိုယ်စားလှယ်ဌာန၏ ရင်းနှီးငွေ။

၇၂။ ။အစိုးရကိုယ်စားလှယ်ဌာနမှ လယ်ယာလုပ်ကိုင်သူတို့အား စိုက်ပျိုးရေးစရိတ်အဖြစ်ဖြင့် ထုတ်ချေးရမည့်ငွေသည်၊ အခါအားလျော်စွာ ပါလီမန်က ထိုကိစ္စအတွက် သတ်မှတ်သည့် အတိုင်းဖြစ်သည်။

ငွေထုတ်ချေးရန် အခွဲအခဲများကိုအသိအမှတ်ပြုခြင်း။

၇၃။ ။(၁) အစိုးရကိုယ်စားလှယ်ဌာနသည်၊ ပုဒ်မ ၇၂ အရ သတ်မှတ်သည့်ငွေဖြင့်၊ [ကျေးရွာငွေချေးကော်မိတီ][*] များက၊ လယ်ယာလုပ်ကိုင်သူတို့အားချေးငွေများ ထုတ်ချေးနိုင်စေရန်အလို့ငှါ၊ အဆိုပါ [ကျေးရွာငွေချေးကော်မိတီ][*] များကိုအသိအမှတ်ပြုနိုင်သည်။

(၂) အစိုးရကိုယ်စားလှယ်ဌာနသည်၊ ၅၅အခန်းပါ ကိစ္စများအလို့ငှါ၊ အဆိုပါ [ကျေးရွာငွေချေး ကော်မိတီ][*] များသို့ ငွေထုတ်ချေးနိုင်သည်။

ငွေထုတ်ချေးနိုင်သည့်ကိစ္စများ။

၇၄။ ။အစိုးရကိုယ်စားလှယ်ဌာနသည်၊ လယ်ယာလုပ်ကိုင်သူတို့သို့၊ ငွေတော် ချေးငှါးခြင်း အက်ဥပဒေတွင် ပြဋ္ဌာန်းထားသော ကိစ္စများအတွက် ငွေထုတ်ချေးနိုင်သည်။

ဘဏ္ဍာတော်မင်းကြီး၏ အာဏာများ။

၇၅။ ။အစိုးရကိုယ်စားလှယ်ဌာနသည်၊ လယ်ယာလုပ်ကိုင်သူတို့သို့ ငွေတော် ချေးငှါးခြင်း အက်ဥပဒေက၊ ဘဏ္ဍာတော်မင်းကြီးအား အပ်နှင်းထားသောအာဏာနှင့် ဝတ်တရားများကို သုံးစွဲဆောင်ရွက်နိုင်ရမည်။

---

[*] ၁၉၅၁ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရဖြင်ဆင်သည်။

အခြေးအက်ဥပဒေများအရ အာဏာနှင့် ဝတ်တရားများ။

၇၆။ ။နိုင်ငံတော်သမတသည်၊ ငွေချေးလုပ်ငန်းနှင့် သက်ဆိုင်သည့် အခြား တည်ဆဲတရားဥပဒေများတွင် သက်ဆိုင်ရာ အာဏာပိုင်များအား အပ်နှင်းထားသည့် အာဏာများနှင့် ဝတ်တရားများကို အခါအားလျော်စွာ အစိုးရကိုယ်စားလှယ်ဌာနကသုံးစွဲဆောင်ရွက်နိုင်စေရန်ထိုဌာနသို့လွှဲအပ်နိုင်သည်။

ပြည်ထောင်စုအစိုးရနှင့် သဘောတူ ပြုလုပ်သည့် စည်းကမ်းသတ်မှတ်ချက်။

၇၇။ ။ပုဒ်မ ၇၅ နှင့် ပုဒ်မ ၇၆ တို့အရ၊ အပ်နှင်းသည့်အာဏာနှင့် ဝတ်ဘာရားများကို၊ အစိုးရကိုယ်စားလှယ်ဌာနသည်၊ ပြည်ထောင်စု အစိုးရနှင့် သဘောတူပြုလုပ်သည့်သက်ဆိုင်ရာအခြေးတည်ဆဲတရားဥပဒေပါပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်သော စည်းကမ်း သတ်မှတ်ချက်များနှင့်အညီ ဆောင်ရွက်ရမည်။

အစိုးရကိုယ်စားလှယ် ဌာန၏အရှုံးအမြတ်။

၇၈။ ။အစိုးရကိုယ်စားလှယ်ဌာန၏ လုပ်ငန်းမှထွက်ပေါ်သောအရှုံးသည်၊ သို့တည်းမဟုတ် အမြတ်သည်၊ စိုက်ပျိုးရေးဘဏ်နှင့် လုံးဝသက်ဆိုင်ခြင်းမရှိစေရ၊ ပြည်ထောင်စုအစိုးရနှင့်သာ သက်ဆိုင်စေရမည်။

စိုက်ပျိုးရေးဘဏ်၏ အခြေးအာဏာနှင့်အခွင့်အရေးများကိုမချိတ်ချယ်ခြင်း။

၇၉။ ။၅၂အခန်းဘွင် ပါရှိသည့်ပြဋ္ဌာန်းချက်များသည်၊ ၅၂အက်ဥပဒေ၏ အခြေးအခန်းများတွင် ပါရှိသည့်ပြဋ္ဌာန်းချက်များဖြင့် စိုက်ပျိုးရေးဘဏ်အား အပ်နှင်းထားသည့် အခြေးအာဏာများနှင့် အခွင့်အရေးများကို ချုတ်ချယ်သည်ဟု မမှတ်ယူရ။

အခန်း ၈။

စိုက်ပျိုးရေးဘဏ်၏အထူးအခွင့်အရေးများ။

စာအုပ်စာတမ်းမှတ်ပုံ စာအုပ်စာရင်းရေးသွင်းချက်များသည် သက်သေခံစွမ်းရှိခြင်း။

၈၀။ ။စိုက်ပျိုးရေးဘဏ်၏၊ သို့တည်းမဟုတ် ၅၂အက်ဥပဒေအရ ဖွင့်လှစ်ထားသော ခရိုင်ရုံးခွဲများ၏၊ သို့တည်းမဟုတ် စိုက်ပျိုးရေးဘဏ်က အသိအမှတ်ပြုထားသော ကျေးရွာဘဏ်များ၏ အလုပ် လုပ်ကိုင်မြဲသုံ့ကိုင်ဆွဲ အစဉ်အမြဲ ထားရှိသည့် စာအုပ် စာတန်း၊ မှတ်ပုံစာအုပ်၊ ဧဝရင်းရေးသွင်းချက်များသည် ၅၂အက်ဥပဒေအရပြုသည့် နည်းဥပဒေများက ပြဋ္ဌာန်းထားသည်နှင့်အညီ မှန်ကန်ကြောင်း သက်သေခံ လက်မှတ်ပါလျှင်၊ ထိုရေးသွင်းချက်နှင့် စာရင်းများ တည်ရှိကြောင်း ထင်ရှားစေသည့် သက်သေခံအဖြစ် မည်သည့်ဘရားရုံးကမဆို လက်ခံရမည်။

မှတ်ပုံတင် ရခြင်းမှကင်းလွတ်ခြင်း။

၈၁။ ။မှတ်ပုံတင် အက်ဥပဒေတွင်မည်သို့ပင်ပါရှိစေကာမူ၊ စိုက်ပျိုးရေးဘဏ်၏ အောက်ပါစာချုပ် စာတမ်း စာရွက်များသည် မှတ်ပုံတင်ခြင်းမှ လွှတ်ငြိခွင့်ရသည်၊

(က) စိုက်ပျိုးရေးဘဏ် [အစုဝင်ငွေများ][1] နှင့် စပ်လျဉ်းသည့် စာချုပ် စာတင်းများ၊
(ခ) စိုက်ပျိုးရေးဘဏ်က ထုတ်ဝေရောင်းချသော ဒီဘင်ချာ စာချုပ်များ။
(ဂ) စိုက်ပျိုးရေးဘဏ်၏ ဒီဘင်ချာ စာချုပ်များလွှဲပြောင်းသော စာချုပ်၊ စာတမ်း၊ လက်မှတ်၊ သို့တည်းမဟုတ် ထပ်ဆင့်ရေးသားချက်များ။
[1](ဃ) စိုက်ပျိုးရေး ဘဏ်က ထုတ်ချေးသော ချေးငွေများနှင့် စိုက်ပျိုးရေး ဘဏ်က အသိအမှတ်ပြုထားသည့် ကျေးရွာဘဏ်များက ထုတ်ချေးသော ချေးငွေများနှင့် စပ်လျဉ်း၍ ချုပ်ဆိုသော စာချုပ်စာတမ်းများ။

---

[1] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၀ အရ ပြင်ဆင်သည်။
[1] အဆို ပါဥပဒေအရ ထည့်သွင်းသည်။

တံဆိပ်တော်ခွန် ပေးဆောင်ခြင်းနှင့် မှတ်ပုံတင်ပေးခြင်းမှကင်းလွတ်ခြင်း။

၈၂။ ။စိုက်ပျိုးရေးဘဏ်၏ ငွေချေးလုပ်ငန်းနှင့် စပ်လျဉ်းသော စာချုပ်စာတန်းဟူသမျှတို့တွင်—

(က) တည်ဆဲတရားဥပဒေအရ တံဆိပ်တော်ခွန်ပေးဆောင်ခြင်းမှ

(ခ) တည်ဆဲမှတ်ပုံတင်အက်ဥပဒေအရအခကြေးငွေပေးဆောင်ခြင်းမှ ကင်းလွတ်စေရမည်။

အမြတ်တော်ခွန်နှင့် အခြားအလားတူ အခွန်များမှ လွတ်ငြိမ်းခွင့်။

၈၃။ ။မြန်မာနိုင်ငံအမြတ်တော်ခွန် အက်ဥပဒေတွင်သော်ငင်း၊ အမြတ်တော်ခွန်၊ သို့တည်းမဟုတ် ထပ်တိုးအမြတ်တော်ခွန်၊ သို့တည်းမဟုတ် အလားတူအခြားအခွန်တခုခုနှင့်စပ်လျဉ်း၍ပြဋ္ဌာန်းသည့် အခြားတည်ဆဲတရားဥပဒေများတွင်သော်ငင်း၊ မည်သို့ပင် ပါရှိစေကာမူ၊ စိုက်ပျိုးရေးဘဏ်၏ ဝင်ငွေပေါ်တွင်၊ သို့တည်းမဟုတ် အမြတ်ငွေပေါ်တွင်၊ သို့ဘည်းမဟုတ် အကျိုးအမြတ်ပေါ်တွင် အမြတ်တော်ခွန်ကဲ့သော်ငင်း၊ ထပ်တိုးအမြတ်တော်ခွန်ကိုသော်ငင်း၊ ဤကဲ့သို့သော အခြားအခွန်တခုခုကိုသော်ငင်း၊ စိုက်ပျိုးရေးဘဏ်က ပေးဆောင်ရန် တာဝန်မရှိစေရ။

အခန်း ၉။

အထွေထွေ။

အစီရင်ခံစာနှင့်စာရင်းများ။

၈၄။ ။(၁)စိုက်ပျိုးရေးဘဏ်သည် နှစ်ချုပ်ငွေကျန်စာရင်းအိမ်ဌာနတစောင်းကို ဥက္ကဋ္ဌနှင့် အလွေထွေမန်နေဂျာတို့က လက်မှတ်ရေးထိုးပြီးနောက်၊ စာရင်းစင်များက မှန်ကန်ကြောင်း သက်သေခံ လက်မှတ်ရေးထိုး၍၊ စိုက်ပျိုးရေးဘဏ်၏ ဘဏ္ဍာတော်နှစ် ကုန်ဆုံးသည့်နေ့မှ သုံးလအတွင်း စိုက်ပျိုးရေးဘဏ်၏ တနှစ်ပတ်လုံး လုပ်ကိုင်ဆောင်ရွက်ခဲ့သော လုပ်ငန်းများအကြောင်းအစီရင်ခံစာတစောင်နှင့်အတူ နိုင်ငံတော်သမတထံ ပေးပို့ရမည်။ ထိုနှစ်ချုပ်ငွေကျန်စာရင်းနှင့် အစီရင်ခံစာများကို အဂိုးရပြန်တင်းတွင် ထုတ်ပြန်ကျေညာပြီးလျှင်၊ ပါလီမန်ဆိုင်ရာလွှတ်တော်အသီးသီး သို့ကျင်းပလတ္တံ့သော ညီလာခံတွင်တင်ပြရမည်။

(၂) စိုက်ပျိုးရေးဘဏ်သည်၊ နိုင်ငံတော်သမဘာက ပြဋ္ဌာန်းသည့် ပုံစံများဖြင့် ငွေစာရင်းရှင်းတင်းများနှင့် အလုပ်ကိစ္စရှင်းတမ်းများ ကိုပြုလုပ်၍ နိုင်ငံတော်သမတထံ တင်သွင်းရမည်။

စာရင်းစစ်များ။

၈၅။ ။(၁) စိုက်ပျိုးရေးဘဏ်၏စာရင်းစစ်များကို နိုင်ငံတော်သမတက ခန့်ထားရမည်။ သို့ရာတွင် စိုက်ပျိုးရေးဘဏ်အဲဝါစိုက်တာအဖြစ်ဖြင့်သော်ငင်း၊ [* *][1] ရာထူးမှထမ်းအဖြစ်ဖြင့်သော်ငင်း၊ ရာထူးထမ်းရွက်နေသူမည်သူဘဉီးဘယောက်ကိုမျှစာရင်းစစ်အဖြစ် ခန့်ထားခိုင်ခွင့်မရှိစေရ။

(၂) ပုဒ်မခွဲ (၁)ပါပြဋ္ဌာန်းချက်နှင့်မဆန့်ကျင်စေဘဲ နိုင်ငံတော် သမဘာသည်၊ နိုင်ငံတော်စာရင်းစစ်ချုပ်ကိုဖြစ်စေ၊ မိမိသင့်တော်သည်ထင်မြင်သော အခြားသူ တဦးတယောက်ကိုဖြစ်စေ၊ စိုက်ပျိုးရေးဘဏ်၏ ငွေစာရင်းများကို စစ်ဆေး၍ အစီရင်ခံရန် အချိန်မရွေးသွန်ကြားနိုင်သည်။

(၃) စာရင်းစစ်များ၏ အာဏာများနှင့်တာဝန်ဝတ်တရားများကိုနိုင်ငံတော်သမတသည် နိုင်ငံတော်စာရင်းစစ်ချုပ်နှင့် ညှိနှိုင်းတိုင်ပင်၍ ပြဋ္ဌာန်းရမည်။

ဘဏ္ဍာတော်နှစ်။

၈၆။ ။စိုက်ပျိုးရေးဘဏ်၏ ဘဏ္ဍာတော်နှစ်သည်၊ ဇူလိုင်လ ၁ ရက်နေ့မှအစပြု၍၊ ဇွန်လ ၃၀ ရက်နေ့တွင် ကုန်ဆုံးသည်။

---

[1] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၆၀ အရ "ဘဏ်၏" ဆိုသည့်စကားရပ်ကိုဖယ်ဖျက်သည်။

သီးသန့်ရုံပုံငွေ

၈၇။ ။ဤအက်ဥပဒေ စတင်အာဏာတည်ပြီးသည့်နောက် လွှင့်မြန်နိုင်သမျှ လျင်မြန်စွာ စိုက်ပျိုးရေးဘဏ်သည်၊ သီးသန့်ရုံပုံငွေတခုကို ဖွင့်လှစ်ရမည်။ ဤအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ စိုက်ပျိုးရေးဘဏ်သည် မိမိအမြတ်ငွေများကို ထိုရုံပုံငွေသို့ ထည့်သွင်းရမည်။

စိုက်ပျိုးရေးဘဏ်၏အမြတ်ငွေများ။

၈၈။ ။ရလင်းမရှိသော ကြွေးမြီများနှင့် ရလင်းမသေချာသော ကြွေးမြီများအတွက်၎င်း၊ ပစ္စည်းများဘန်ဘို ယုတ်လျော့ခြင်းအတွက်၎င်း၊ ရာထမ်း မူထမ်းတို့အား ထောက်ပံ့ငွေအတွက်၎င်း၊ အိုမင်းမစွမ်းရှိ အငြိမ်းစားလစာငွေပေးရေး ရုံပုံငွေအတွက်၊ သို့တည်းမဟုတ် အိုနာစာရုံပုံငွေအတွက်၎င်း၊ ပြဋ္ဌာန်းချက်များပြုလုပ်ပြီးနောက်၊ ငွေကျန်စာရင်းအရ၊ အရှုံးပြလျှင်၊ထိုအရှုံးကို သီးသန့်ရုံပုံငွေမှ ဖြည့်စွက်ရမည်။ အမြတ်ထွက်ပေါ်လျှင် အောက်ပါအတိုင်း ခွဲဝေပေးရမည်။

(က) သီးသန့်ရုံပုံငွေသည်၊ မ-တည်ငွေရင်း၏ ထက်ဝက်ပြည့်မှီသည်အထိ၊ အမြတ်အားလုံးကို သီးသန့်ရုံပုံငွေသို့ထည့်သွင်းရမည်။

(ခ) သီးသန့်ရုံပုံငွေသည်၊ မ-တည်ငွေရင်း၏ ထက်ဝက်ကျော်လွန်သည့်အခါ—

(၁) သီးသန့်ရုံပုံငွေသို့ ၅၀ ရာခိုင်နှုန်း။

(၂) ပြည်ထောင်စုအစိုးရသို့ ၅၀ ရာခိုင်နှုန်း။

ခြွင်းချက်။ ။သို့ရာတွင် ပြည်ထောင်စုအစိုးရသို့ ခွဲဝေပေးရသော အမြတ်ငွေကို၊နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့် ထုတ်ပြန်ကျေညာ၍ ရပ်စဲသည့်အခါ ထိုသို့ခွဲဝေပေးခြင်းမှ ရပ်စဲနိုင်ရမည်။

အပ်ငွေများ လက်ခံနိုင်ခွင့်။

၈၉။ ။(၁) ဤအက်ဥပဒေ၏ အခန်း ၃၊ ၄၊ ၅၊ ၆ နှင့် ၇ တို့တွင် ပါရှိသည့် ပြဋ္ဌာန်းချက်များအရ၊ စိုက်ပျိုးရေးဘဏ်မှ ငွေချေးယူနိုင်ခွင့်ရှိသော ပုဂ္ဂိုလ်၏၊ သို့တည်းမဟုတ် အသင်းအဖွဲ့၏ အပ်ငွေကိုငင်း၊ ကျေးရွာဘဏ်၏ အပ်ငွေကိုငင်း စိုက်ပျိုးရေးဘဏ်ကလက်ခံ၍၊ စာရင်းရှင် အပ်ငွေအဖြစ်ငင်း၊ သို့တည်းမဟုတ် စာရင်းသေအပ်ငွေအဖြစ်ငင်း ထိန်းသိမ်းထားနိုင်ခွင့်ရှိသည်။

(၂) စာရင်းသေအပ်ငွေများအပေါ်တွင် ပေးရန်အတိုးကို နိုင်ငံတော်သမတက အခါအားလျော်စွာ ပြဋ္ဌာန်းသည့်နှုန်းအတိုင်းပေးရမည်။

ဒါရိုက်တာများနှင့် စိုက်ပျိုးရေးဘဏ်၏ ရာထမ်းမူထမ်းများဘက်မှငွေမချေးခြင်း။

၉၀။ ။စိုက်ပျိုးရေးဘဏ်၏ ဒါရိုက်ဘာအဖွဲ့ဝင်လူကြီးများနှင့် ရာထမ်းမူထမ်းများသည်၊ ဤအက်ဥပဒေ၏ အခန်း ၃၊ ၄၊ ၅၊ ၆ နှင့် ၇ တို့တွင် ခေါ်ပြထားသည့် ငွေနမူနာမှ တိုက်ခိုက်သော်ငင်း၊ သွယ်ဝိုက်သောနည်းဖြင့်သော်ငင်း ငွေချေးငှါခြင်းမပြုရ။

ပြည်သူ့ဝန်ထမ်းဖြစ်ခြင်း။

၉၁။ ။စိုက်ပျိုးရေးဘဏ်၏ ရာထမ်း မူထမ်းတိုင်းသည်၊ ရာဇသတ်ကြီးပုဒ်မ ၂၁ ၏ အဓိပ္ပါယ်အရ ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟုမှတ်ယူရမည်။

နည်းဥပဒေများ။

၉၂။ ။နိုင်ငံတော် သမတသည်၊ ဤအက်ဥပဒေပါ ကိစ္စအရပ်ရပ်ကို ဆောင်ရွက်ရန်နည်းဥပဒေများ[၁] ပြဋ္ဌာန်းသည်။

စည်းမျဉ်းဥပဒေများ။

၉၃။ ။ဤအက်ဥပဒေနှင့်သော်ငင်း၊ဤအက်ဥပဒေအရပြဋ္ဌာန်သည့် နည်းဥပဒေများနှင့်သော်ငင်း မဆန့်ကျင်စေဘဲ၊ စိုက်ပျိုးရေးဘဏ်သည်၊ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များကို ပြီးမြောက်အောင်

---

[၁] ဤအက်ဥပဒေအရ နည်းဥပဒေများကို၊ မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၄ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၆၄၅ တွင် ကြော်ငြာထုတ်ပြန်ခဲ့ကြောင်းသိရသည်။

ဆောင်ရွက်ရန်အလို့ငှါ လိုအပ်သော၊ သို့တည်းမဟုတ် လွယ်ကူစေသော စည်းမျဉ်းဥပဒေများကို ပြုနိုင်သည်။

ပြစ်ဒဏ်များ။

၉၄။ ။စိုက်ပျိုးရေးဘဏ်၏ ရာထမ်း မှုထမ်းမည်သူမဆို စိုက်ပျိုးရေးဘဏ်က တောင်းခံရမည်ဟု သတ်မှတ်ထားသော အခကြေးငွေမှတပါး၊ ငွေချေးယူသူတို့ထံမှ သဘါကြေး၊ ဆု၊ လာဘ်၊ အခြားအခကြေးငွေစသည်တို့ကို မိမိအတွက်သော်၎င်း၊ အခြားသူတဦးတယောက်အတွက်သော်၎င်း တောင်းခံခြင်း၊ လက်ခံခြင်း၊ ယူခြင်းပြုခဲ့လျှင်၊ ထိုသူသည် ရာဇသတ်ကြီး ပုဒ်မ ၁၆၁ မှ ၁၆၅ ထိ ပုဒ်မတို့တွင် မည်သို့ပင်ပါရှိစေကာမူ အလုပ်ကြွင်းနှင့် ၇ နှစ်ထိ ထောင်ဒဏ်သော်၎င်း၊ တထောင်ထိ ငွေဒဏ်သော်၎င်း၊ ဒဏ်နှစ်ရပ်လုံးသော်၎င်း စီရင်ခြင်း ခံထိုက်စေရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် စိုက်ပျိုးရေးဘဏ်၏ တိုင်တန်းချက်အရ၊ သို့တည်းမဟုတ် စိုက်ပျိုးရေးဘဏ်၏ အခွင့်အမိန့်ဖြင့် တိုင်တန်းချက်အရမဟုတ်လျှင် ဤပုဒ်မတွင် အကျူးဝင်သည့်ပြစ်မှုကို မည်သည့်တရားရုံးကမျှ အရေးမယူရ။

ပြစ်ဒဏ်များ။

၉၅။ ။မည်သူမဆို စိုက်ပျိုးရေးဘဏ်မှ ချေးငွေရရှိစေရန်အလို့ငှါ၊ ဤအက်ဥပဒေအရ လုပ်ကိုင် ဆောင်ရွက် နေသူ ဒါရိုက်တာလူကြီးအား၊ သို့တည်းမဟုတ် ရာထမ်း မှုထင်း၊ တဦးဦးအား တိုက်ရိုက်သော်၎င်း၊ သွယ်ဝိုက်သောနည်းဖြင့်သော်၎င်း၊ စိုက်ပျိုးရေးဘဏ်မှ ပေးရမည်ဟု သတ်မှတ်ထားသော အခကြေးငွေမှတပါး၊ သဘါကြေး၊ ဆု၊ လာဘ်၊ အခြား အခကြေးငွေ စသည် တို့အနက် တခုခုကိုပေးခဲ့လျှင်၊ သို့တည်းမဟုတ် ထိုသို့ပေးရန် အားထုတ်ခဲ့လျှင် ထိုသူသည် အလုပ်ကြွင်းနှင့် ၃ နှစ်ထိ ထောင်ဒဏ်သော်၎င်း၊ တထောင်ထိ ငွေဒဏ်သော်၎င်း၊ ဒဏ်နှစ်ရပ်လုံးသော်၎င်း စီရင်ခြင်း ခံထိုက်စေရမည်။

ဇယား။

(ပုဒ်မ ၂ ကြည့်ပါ။)

(လယ်ယာလုပ်ကိုင်သူတို့သို့ ငွေတော်ချေးငှါးခြင်း အက်ဥပဒေပြင်ဆင်ချက်။)

For sub-section (*1*) of section 4 of the Agriculturists' Loans Act, the following *shall be substituted*, namely :—

"(*1*) The President or subject to the control of the President, the Financial Commissioner may make rules as to loans to be made to owners and occupiers of arable land for the relief of distress."

ငွေကြေးအခြေခံနှုန်း (ရည်ညွှန်းချက်များ) အက်ဥပဒေ။

[၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၄၃။] (၁၉၅၂ ခု၊ ဇူလိုင်လ ၁ ရက်။)

အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ်ပြဋ္ဌာန်းလိုက်သည်။

၁။ ။(၁) ဤအက်ဥပဒေကို၊ ၁၉၅၃ ခုနှစ်၊ ငွေကြေးအခြေခံနှုန်း (ရည်ညွှန်းချက်များ) အက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ၅၏အက်ဥပဒေသည်၊ ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ စတင်အာဏာတည်သည့်နေ့[၁] တွင် စတင်အာဏာတည်သည်ဟု မှတ်ယူရမည်။

၂။ ။၅၏အက်ဥပဒေ စတင်အာဏာတည်သည့်အခါ၌၎င်း၊ စတင်အာဏာတည်ပြီးသည့်နောက်၌၎င်း၊ တည်ဆဲတရားဥပဒေတရပ်ရပ်တွင်ဖြစ်စေ၊ ငွေစက္ကူ၊ သို့တည်းမဟုတ်ဒင်္ဂါးတခုခုတွင်ဖြစ်စေ၊ ငွေစာရင်းစာအုပ်၊ သို့တည်းမဟုတ် မှတ်ပုံစာအုပ်တခုခုတွင်ဖြစ်စေ၊ငွေပေးအဓိန္ဓလက်မှတ်၊ ငွေချေးသက်သေခံလက်မှတ်၊ ပဋိညာဉ်စာချုပ်၊ သဘောတူစာချုပ်၊ စာချုပ် စာတမ်း တခုခုတွင်ဖြစ်စေ၊ အခြားစာတန်းအမှတ်အသားတခုခုတွင်ဖြစ်စေ၊ ''rupee''၊ သို့တည်းမဟုတ် ''rupees'' ခေါ် ငွေကိုရည်ညွှန်းလျှင်၊ ကျပ်ငွေ၊ သို့တည်းမဟုတ် ကျပ်ငွေများဆိုင်သင့်ရာရာကိုရည်ညွှန်းသည်ဟူ၍ အဓိပ္ပါယ်ကောက်ယူရမည်။ ၎င်းတို့တွင် ''၀''၊ ''ဝိုင်'' အခေါ် ငွေများကို ရည်ညွှန်းလျှင်၊ ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေအရ၊ နိုင်ငံတော်သမတက ပြဋ္ဌာန်းသည့် နည်းဥပဒေများတွင် သတ်မှတ်ထားသော တန်တိုးချင်းတူသည့် ''ပြား''ခေါ် ငွေများကို ရည်ညွှန်းသည်ဟူ၍ အဓိပ္ပါယ်ကောက်ယူရမည်။

နိုင်ငံတော် ကူးသန်းရောင်းဝယ်ရေး ဘဏ်အက်ဥပဒေ။

[၁၉၅၄ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၂၄။] (၁၉၅၄ ခု၊ ဇွန်လ ၁ ရက်။)

တိုင်းပြည်တွင် စီးပွါးရေးတိုးတက်ဖွံ့ဖြိုးလာအောင် အာဝေးဆီးပြင့်နိုင်မည့်အကျိုးကိုရှေ့ရှုလျက်၊ ကိုယ်ပိုင်ငွေ လွှဲတာစုဆောင်းရေးကို လွှံဆော်အားပေးခြင်းနှင့် ထိုလွှဲတာ စုဆောင်း ရငွေများကို ကုန်စည်ထုတ်လုပ်ရေး လုပ်ငန်းများတွင် သုံးစွဲခြင်းကိစ္စများ ဖြစ်မြောက်လွယ်ကူအောင်၊ နောက်ထပ် ကူးသန်းရောင်းဝယ်ရေး ဘဏ်လုပ်ငန်းများ စီမံထားရှိရန် လိုအပ်သည်ဖြစ်သောကြောင့်၊

အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

အခန်း ၁။

စကားချီး။

အမည်တို့နှင့် စတင်အာဏာတည်ခြင်း။

၁။ ။(၁) ၅၏အက်ဥပဒေကို ၁၉၅၄ ခုနှစ်၊ နိုင်ငံတော် ကူးသန်းရောင်းဝယ်ရေးဘဏ် အက်ဥပဒေဟုခေါ်ရမည်။

(၂) ၅၏အက်ဥပဒေသည်၊ နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သည့် နေ့ရက်[၂] တွင် စတင်အာဏာတည်ရမည်။

---

[၁] ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေသည်၊ ၁၉၅၂ ခု၊ ဇူလိုင်လ ၁ ရက်နေ့တွင် စတင်အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၂ ခု၊ အဝိုင်း ၁၊ စာမျက်နှာ ၄၀၂ တွင်ကြည့်။

[၂] ၅၏အက်ဥပဒေသည်၊ ၁၉၅၄ ခု၊ ဇွန်လ ၁ ရက်နေ့မှစ၍ အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၄ ခု၊ အဝိုင်း ၁၊ စာမျက်နှာ ၇၇၁ တွင်ကြည့်။

အဓိပ္ပါယ်ဖော်ပြချက်များ။

၂။ ။၌အက်ဥပဒေတွင် အကြောင်းအရာနှင့်ဖြစ်စေ၊ ရွေနောက် စကားတို့၏အဓိပ္ပါယ်နှင့်ဖြစ်စေ၊ မဆန့်ကျင်လျှင်—

(က) ''ဘက်'' ဆိုသည်မှာ၊ ၌အက်ဥပဒေအရ တည်ထောင် ထားသည့် နိုင်ငံတော် ကူးသန်းရောင်းဝယ်ရေး ဘက်ကိုဆိုလိုသည်။

(ခ) ''ဒါရိုက်တာ'' ဆိုသည်မှာ၊ ပုဒ်မ ၁၀ အရ ဖွဲ့စည်းထားသည့် ဘက်ဒါရိုက်တာအဖွဲ့တွင် ပါဝင်သော ဒါရိုက်တာကို ဆိုလိုသည်။

(ဂ) ''ပြည်ထောင်စုအစိုးရ'' ဆိုသည်မှာ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရကို ဆိုလိုသည်။

အခန်း ၂။

တည်ထောင်ခြင်း။

ဘက်တည်ထောင်ခြင်း။

၃။ ။(၁) ကူးသန်းရောင်းဝယ်ရေး ဘက်လုပ်ငန်းကို ဆောင်ရွက်ရန် နိုင်ငံတော် ကူးသန်းရောင်းဝယ်ရေး ဘက်ဟုခေါ်တွင်ရမည့် ဘက်တခုကို၊ ၌အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ၊ နိုင်ငံတော်သမတက သတ်မှတ်သည့်နေ့ရက်တွင် တည်ထောင်ရမည်။

(၂) ဘက်သည်၊ စဉ်ဆက်မပြတ်ဆက်ခံ ဆောင်ရွက်နိုင်စွမ်းနှင့်တကွ အဖွဲ့ဝိုင် တံဆိပ်တခု ရှိသော တရားဝင်အဖွဲ့ ဖြစ်ရမည့်ပြင်၊ အဆိုပါ အမည်ဖြင့် တရားစွဲဆိုနိုင်၍ တရားစွဲဆိုခြင်း ကိုလည်းခံရမည်။

ရုံးချုပ်နှင့် ရုံးခွဲများ။

၄။ ။ဘက်၏ရုံးချုပ်ကို ရန်ကုန်မြို့တွင်ထားရှိရမည်။ ထို့ပြင် ဘက်သည်၊ ရုံးခွဲများနှင့် ကိုယ်စားလှယ်ဌာနများကို၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်း၊ သို့တည်းမဟုတ် ပြင်ပရှိ အခြားအရပ်ဒေသများတွင် တည်ထောင်နိုင်သည်။

ရည်ရွယ်ချက်များ။

၅။ ။ဘက်၏ရည်ရွယ်ချက်များသည် အောက်ပါအတိုင်းဖြစ်ရမည်။

(က) ချေးငှာစုဆောင်းရငွေများကို ကုန်စည်ထုတ်လုပ်ရေး ကိစ္စအတွက် သုံးစွဲနိုင်ရန် ငွေအပ်သူများပြားလာအောင် ဆောင်ရွက်ရေး။

(ခ) ကူးသန်းရောင်းဝယ်မှု၊ စက်မှုလက်မှုနှင့် လယ်ယာလုပ်ကိုင်မှု ကိစ္စများအတွက် ချေးငွေစီမံထားရှိရေး။

(ဂ) ကုန်စည်ထုတ်လုပ်ရန် တိုးတက်ကောင်းမွန်သည့် နည်းသစ်များ တည်ထွင်ခြင်းကို အားပေးရေး။

(ဃ) နောက်ထပ်ချေးငွေ အချိုးအစားများနှင့် ပိုမိုကျယ်ပြန့်သော ဘက်လုပ်ငန်း ဆိုင်ရာလှုပ်ကိုင်မှုများ စီမံထားရှိခြင်းအားဖြင့်၊ ရှိရင်းကူးသန်း ရောင်းဝယ်ရေး ဘက်လုပ်ငန်းများကို ထပ်ဖြည့်ရေး၊ ထို့ပြင်

(င) ကူးသန်းရောင်းဝယ်ရေးဘက်အား အမှုကိစ္စများ ဆောင်ရွက်စေရန် အသုံးပြုသည့် အလေ့အထကို အားပေးရေး။

အခန်း ၃။

မ-တည်ငွေရင်း၊ သီးသန့်ငွေ၊ အမြတ်ဝေစုများ။

မ-တည်ငွေရင်း။

၆။ ။(၁) ဘက်၏ခွင့်ပြုထားသော မ-တည်ငွေရင်းမှာ၊ ကျပ်ပေါင်း ၁၀၀,၀၀၀,၀၀၀ ရှိစေရမည်။ ထိုငွေရင်းအက် အစုရှယ်ယာတခုလျှင် ကျပ်တရာကျဖြင့် သာမန်အစုရှယ်ယာ ၁၀၀,၀၀၀ သိန်းထားရမည်။

ခြင်းချက်။ ။သို့ရာတွင် ဘဏ်ဒါရိုက်တာ အဖွဲ့သည်၊ ဘဏ်၏ ခွင့်ပြုထားသော မ-တည်ငွေရင်းကို၊ နိုင်ငံတော်သမတ၏ သဘော တူညီချက်အရ အထူးပြဋ္ဌာန်းချက်ဖြင့် တိုးနိုင်သည်၊ သို့တည်းမဟုတ် လျှော့နိုင်သည်။

(၂) ပြည်ထောင်စု အစိုးရသည်၊ သာမန်အစုရှယ်ယာ တသိန်း ထည့်ဝင်ရမည်။ ထိုသို့ ထည့်ဝင်သည့်ငွေကို၊ ဘဏ်တည်ထောင်သည့်အခါ အပြည့်ထုတ်ပေးရမည်။

(၃) နိုင်ငံတော် သမတ၏ သဘောတူညီချက်ဖြင့် ဘဏ်ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် အချိန်တွင် သတ်မှတ်သည့်နည်းလမ်းအတိုင်း ငွေအပြည့်ပေးပြီးသော ကုန်အစုရှယ်ယာ လေးသိန်းကို ထုတ်ပေးနိုင်သည်။

(၄) အစုရှင်များ၏ ကြွေးမြီတာဝန်ကို ကန့်သတ်ထားသည်။

(၅) မည်သူမဆို၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ နိုင်ငံသားမဟုတ်လျှင်၊ သို့တည်းမဟုတ် မည်သည့်တရားဝင်အဖွဲ့မဆို၊ ၎င်း၏ထည့်ဝင်ပြီး မ-တည်ငွေရင်းအနက် ရာခိုင်နှုန်း ခြောက်ဆယ် အောက်လျော့သော ငွေရင်းကို ပြည်ထောင်စု မြန်မာနိုင်ငံ၏ နိုင်ငံသားများပိုင်ဆိုင်လျှင်၊ ထိုသူ၌၊ သို့တည်းမဟုတ် ထိုအဖွဲ့၌၊ ဘဏ်၏အစုရှယ်ယာများကို ပိုင်ဆိုင်ခွင့်မရှိစေရ။

(၆) မည်သူမဆို၊ ပဋိညာဉ် စာချုပ်တခုခုကို ချုပ်ဆိုနိုင်သည့် အရည်အချင်း မရှိလျှင်၊ ထိုသူ၌ ဘဏ်၏အစုရှယ်ယာများကို ပိုင်ဆိုင်ခွင့်မရှိစေရ။

သီးသန့်ငွေ။ ၇။ ။(၁) သီးသန့်ရံပုံငွေကို တည်ထောင်ထားရှိ၍၊ ဘဏ်၏လက်ကျန် ငွေစာရင်းရှင်း တမ်းတွင်၊ ထိုသီးသန့်ရံပုံငွေကို သီးခြားဖေါ်ပြရမည်။

(၂) ပြည်ထောင်စုအစိုးရသည်၊ အစကနဦးက အစုရှယ်ယာတသိန်း ထည့်ဝင်ထားသည့် မ-တည်ငွေရင်း၏ ရာခိုင်နှုန်းနှစ်ဆယ်နှင့် ညီမျှသောငွေကို၊ ထိုသီးသန့်ရံပုံငွေသို့ ပေးသွင်းရမည်။

(၃) သီးသန့်ရံပုံငွေမှာ၊ ဘဏ်၏ထည့်ဝင်ပြီး မ-တည်ငွေရင်းအောက် နည်းလွန်ကျိသမှ ကာလပတ်လုံး၊ အမြတ်ဝေစုတခုခုကို မထုတ်ပေးဘဲ၊ ဘဏ်အသားတင် အမြတ်ငွေများ၏ ရာခိုင်နှုန်း နှစ်ဆယ်နှင့်ညီမျှသောငွေကို၊ ထိုသီးသန့်ရံပုံငွေသို့ နှစ်စဉ်လွှဲပေးရမည်။

(၄) ဘဏ်ဒါရိုက်တာအဖွဲ့သည်၊ ပုဒ်မခွဲ (၃) အရ လွှဲပေးရမည့်ငွေအပြင်၊ သီးသန့်ရံပုံငွေသို့၊ အသားတင်အမြတ်ငွေများထဲမှ လိုအပ်သည်ဟုထင်မြင်သည့်ငွေများကိုလည်း လွှဲပေးနိုင်သည်။

(၅) မခွဲဝေရသေးသည့် အမြတ်ငွေများထဲမှ မကျခံနိုင်သော ဘဏ်၏လုပ်ကိုင်ဆောင်ရွက်မှုများနှင့် စပ်လျဉ်းသည့် အသားတင်ဆုံးရှုံးငွေများကို ကုခံရန်၊ သီးသန့်ရံပုံငွေကိုသုံးစွဲနိုင်သည်။

အမြတ်ဝေစုများ။ ၈။ ။(၁) ပုဒ်မ ၇၊ ပုဒ်မခွဲ (၃) နှင့် (၄) ပါ ပြဋ္ဌာန်းချက်များကို လိုက်နာဆောင်ရွက်ပြီးနောက်၊ ကျန်ရှိသည့် အသားတင်အမြတ်ငွေများကို၊ ဘဏ်ဒါရိုက်တာအဖွဲ့၏ သဘောအရ အောက်ပါအတိုင်း ခွဲဝေပေးနိုင်သည်။

(က) အစုရှင်များကို လက်ငင်းအမြတ်ဝေစု၊ သို့တည်းမဟုတ် ဆုငွေအဖြစ်ဖြင့် ခွဲဝေပေးခြင်း၊ ထို့ပြင်၊ သို့တည်းမဟုတ်

(ခ) အမြတ်ဝေစုများ တည်တည်း ဖြစ်စေခြင်းအလို့ငှါင်း၊ ဘဏ်ဒါရိုက်တာအဖွဲ့က သင့်သည်ဟု ထင်မြင်သည့် အခြားကိစ္စများအလို့ငှါင်း

အသုံးပြုရန် မခွဲဝေရသေးသော အမြတ်ငွေစာရင်းသို့ လွှဲပေးခြင်း။

(၂) အမြတ်ဝေစုကို၊ သို့တည်းမဟုတ် ဆုငွေကို အသားတင် အမြတ်ငွေများထဲမှသာ ထုတ်ပေးရမည်။

အခန်း ၄။

စီမံအုပ်ချုပ်ခြင်း။

ဘဏ်ဒါရိုက်တာ အမျိုးအစား။

၉။ ။ဘဏ်၏အာဏာများနှင့် တာဝန်ဝတ္တရားများသည်၊ ဘဏ်ဒါရိုက်တာအဖွဲ့တည်ရှိရမည်။ ထိုဖြင့်၊ ဘဏ်ဒါရိုက်တာအဖွဲ့၌ ဘဏ်၏လုပ်ငန်းများကို ဆောင်ရွက်ရာတွင်၎င်း၊ စီရင်အုပ်ချုပ်ရာတွင်၎င်း၊ စည်းကမ်းစံနစ်မူသဘောကို ချမှတ်ရန်နှင့် ကြပ်မတ်ကြည့်ရှုရန် တာဝန်ရှိရမည်။

ဘဏ်ဒါရိုက်တာ အဖွဲ့၏ တာဝန်ဝတ္တရားများ။

၁၀။ ။(၁) ဘဏ်ဒါရိုက်တာအဖွဲ့တွင် အောက်ဖေါ်ပြပါ ဒါရိုက်တာများပါဝင်ရမည်။

ဘဏ် ဒါရိုက်တာအဖွဲ့ ဖဲ့ဖွဲ့ပုံစံခြင်း။

(က) နိုင်ငံတော်သမတက ခန့်ထားသော ဒါရိုက်တာခြောက်ဦး။

ခြွင်းချက်။ ။သို့ရာတွင် ကိုယ်ပိုင်အစုရှင်များ၌၊ ထည့်ဝင်ငြီး စုစုပေါင်း မ-တည်ငွေရင်း၏ ခြောက်ပုံဘုံပုံနှင့် ညီမျှသော မိမိတို့ပိုင် အစုရှယ်ယာပေါင်းစု တစုလျှင်၊ ဒါရိုက်တာတဦးကျ ရွေးကောက်တင်မြှောက်ပိုင်ခွင့်ရှိရမည်။ ထိုသို့ရွေးကောက်တင်မြှောက်သည့်ကိစ္စကို၊ ပုဒ်မ ၂၇ အရ၊ နိုင်ငံတော်သမတကပြုသည့် နည်းဥပဒေများနှင့်အညီ ဆောင်ရွက်ရမည်။

(ခ) ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်၏ ဒဏ္ဍထွေထွေမန်နေဂျာ၊ သို့တည်းမဟုတ် အထွေထွေမန်နေဂျာမရှိလျှင်၊ ဒုတိယအထွေထွေမန်နေဂျာ။

(၂) နိုင်ငံတော်သမတသည်၊ ဥက္ကဋ္ဌနှင့်ဒုတိယဥက္ကဋ္ဌကို၊ ဒါရိုက်တာများထဲမှ၊ သုံးနှစ်ထက်မပိုသော သက်တမ်းအတွက် ခန့်ထားရမည်ဖြင်၊ ထိုဥက္ကဋ္ဌနှင့် ဒုတိယဥက္ကဋ္ဌကို ပြန်လည်ခန့်ထားနိုင်သည်။

(၃) ပုဒ်မခွဲ (၂) တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ဘဏ်အလုပ်ကိစ္စ အချိန်ပြည့် ဆောင်ရွက်ရမည့် ဥက္ကဋ္ဌကို၊ နိုင်ငံတော်သမတက မိမိသင့်တော်သည်ဟု သတ်မှတ်သည့် အချိန်ကာလများအတွက် ခန့်ထားနိုင်သည်။ ထိုသို့ခန့်ထားခြင်းခံရသည့် ဥက္ကဋ္ဌသည်၊ ဘဏ်၏အလုပ်ကိစ္စကိုသာ အချိန်လုံးလုံးပေး၍ ဆောင်ရွက်ရမည်။ထိုဖြင့်၊ နိုင်ငံတော်သမတ၏ သဘောတူညီချက်ဖြင့်၊ ဘဏ်ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့်လစာနှင့် စရိတ်ကြေးငွေများကို ဘဏ်မှရရှိရမည်ဖြင်၊ ယင်းသို့သတ်မှတ်သည့် အမှုထမ်းစည်းကမ်းများကိုလည်း လိုက်နာရမည်။ ပုဒ်မ ၂၈ အရ၊ ဘဏ်ဒါရိုက်တာအဖွဲ့က ပြုထားသော စည်းမျဉ်းဥပဒေများတွင် ဆန့်ကျင်သောအချက်များမရှိပါက၊ ဘဏ်ဒါရိုက်တာအဖွဲ့က လုပ်ဆောင်ခွင့်ရှိသည့် ဘဏ်လုပ်ငန်းအားလုံးကို၊ အဆိုပါ အချိန်ပြည့်ဆောင်ရွက်ရသည့် ဥက္ကဋ္ဌကဆောင်ရွက်ရန်၊ ထိုဥက္ကဋ္ဌ အာဏာလုံးဝရှိစေရမည်။

ဒါရိုက်တာများ၏ ရာထူးသက်တမ်း။

၁၁။ ။(၁) ပုဒ်မ ၁၀၊ ပုဒ်မခွဲ (၁)၊ အပိုဒ် (ခ) တွင် ဖေါ်ပြသော ဒါရိုက်တာမှတပါး၊ အခြားဒါရိုက်တာ အသီးသီးသည် သုံးနှစ်ခုထူးလက်ရှိဖြစ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ပုဒ်မ ၁၀၊ ပုဒ်မခွဲ (၁)၊ အပိုဒ်(က)အရ၊ ပဌမခန့်ထားပြီးသော ဒါရိုက်တာ ခြောက်ဦးအနက်၊ နှစ်ဦးသည် တနှစ်ကုန်ဆုံးသည့် အချိန်တွင်၎င်း၊ အခြားနှစ်ဦးသည် နှစ်နှစ်ကုန်ဆုံးသည့်အချိန်တွင်၎င်း၊ ကျန်နှစ်ဦးသည် သုံးနှစ်ကုန်ဆုံးသည့်အချိန်တွင်၎င်း ရာထူးမှထွက်ရမည်ဖြင်၍၊ တနှစ်ကုန်ဆုံးသည့်အခါ ထွက်ရမည့်ဒါရိုက်တာများနှင့် နှစ်နှစ်ကုန်ဆုံးသည့်အခါ ထွက်ရမည့်ဒါရိုက်တာများကို မဲချခြင်းဆုံးဖြတ်ရမည်။

(၂) ရာထူးမှထွက်ရသော ဒါရိုက်တာတဦး၌၊ ထပ်မံ ခန့်ထားခြင်းကို၊ သို့တည်းမဟုတ် ထပ်မံရွေးကောက်တင်မြှောက်ခြင်းကို ခံနိုင်ခွင့်ရှိရမည်။

ဒါရိုက်တာ အဖြစ် ခန့်ထား ရန်အတွက် အရည်အချင်း ပျက်ယွင်းခြင်း။

၁၂။ ။အောက်ဖေါ်ပြပါ မည်သူ့ကိုမျှ၊ ပုဒ်မ ၁၀၊ ပုဒ်မခွဲ(၁)၊ အပိုဒ် (က) အရ၊ ဒါရိုက်တာအဖြစ်ခန့်ထားခြင်း၊ သို့တည်းမဟုတ် ရွေးကောက်တင်မြှောက်ခြင်းမပြုရ။

(က) ပြည်ထောင်စုအစိုးရ၏၊ သို့ဘည်းမဟုတ် ပြည်ထောင်စု အဖွဲ့ဝင် အစိုးရ၏၊ သို့တည်းမဟုတ် ဒေသန္တရအဖွဲ့၏၊ သို့တည်းမဟုတ် နိုင်ငံတော် လုပ်ငန်း အဖွဲ့၏ လခစားရာထမ်း မှထမ်း၊ သို့တည်းမဟုတ်

(ခ) ပြည်ထောင်စုလွှတ်တော်အမတ်၊ သို့တည်းမဟုတ်

(ဂ) ကိုယ်ပိုင်ကူးသန်းရောင်းဝယ်ရေး ဘဏ်တခုခုမှ ဒါရိုက်တာ၊ သို့တည်းမဟုတ် ရာထမ်းမှထမ်း၊ သို့တည်းမဟုတ်

(ဃ) လူမွဲအဖြစ် ဆုံးဖြတ်ကေညာခြင်းခံရသူ၊ သို့တည်းမဟုတ်ကြွေးမြီပေးဆပ်ခြင်းကို ရပ်ဆိုင်းထားသူ၊သို့တည်းမဟုတ် မိမိ၏မြီရှင်များနှင့်စေ့စပ်သူ၊ သို့တည်းမဟုတ်

(င) ကိုယ်ပိုင်အစုရှင်များက ရွေးကောက်တင်မြှောက်သူဖြစ်လျှင်၊ ဘဏ်တွင်ကြွေးမြီ တာဝန်ကင်းသော အစုရှယ်ယာ အနည်းဆုံးတနာကို မပိုင်ဆိုင်သူ၊ သို့တည်း မဟုတ်

(စ) ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ နိုင်ငံသားမဟုတ်သူ။

ခြွင်းချက်။ ။သို့ရာတွင် နိုင်ငံတော်သမတသည်၊ စာဖြင့် အကြောင်းထူးများ ရေးသား ဖေါ်ပြ၍ မည်သူကိုမဆို၊ အပိုဒ် (က)နှင့်(ခ)၏ ပြဋ္ဌာန်းချက်များမှ ကင်းလွတ်ခွင့်ပေးနိုင်သည်။

ဒါရိုက် တာက ရာထူးပွန်လွှတ် ခြင်း။

၁၃။ ။ဒါရိုက်တာတဦးသည်—

(က) ပုဒ်မ ၁၂ တွင် ဖေါ်ပြပါဒဿသည့်အတိုင်း အရည်အချင်းပျက်ယွင်းသည့်အခြေသို့ ကျရောက်ခဲ့လျှင်၊ သို့တည်းမဟုတ်

(ခ) ဘဏ်ဒါရိုက်တာအဖွဲ့၏ ခွင့်ပြုချက်မရရှိဘဲ၊ ဘဏ်ဒါရိုက်တာအဖွဲ့၏ အစည်း အဝေးကို သုံးလလုံးလုံး ဆက်၍မတက်ရောက်လျှင်၊ သို့တည်းမဟုတ်

(ဂ) မိမိ၏တာဝန်ဝတ်တရားများကို ထာဝစဉ်မမှမ်းဆောင်နိုင်လျှင်၊ သို့တည်းမဟုတ်

(ဃ) နိုင်ငံတော်သဘတထံသို့ စာဖြင့်ရေးသား၍ မိမိ၏ရာထူးမှ နုတ်ထွက်ခဲ့လျှင်

ဒါရိုက်တာရာထူးမှ ရပ်စဲခဲ့သည်ဟု နိုင်ငံတော်သမတက အမိန့်ကြော်ငြာစာ ထုတ်ပြန်၍ ကျေညာ ရမည်။

ဒါရိုက်တာ ရာထူးမှထုတ် ပယ်ခြင်း။

၁၄။ ။(၁) နိုင်ငံတော်သမတသည်၊ ပုဒ်မ ၁၀၊ ပုဒ်မခွဲ(၁)၊ အပိုဒ်(က) အရ မိမိခန့်ထားသည့် ဒါရိုက်တာတဦးအား၊ ဒါရိုက်တာအဖြစ် ဆက်လက် ဆောင်ရွက်ရန် မသင့် လျော်ဟု ယူဆသည့်အခါ၊ ဒါရိုက်တာရာထူးမှထုတ်ပယ်ရမည်။

(၂) ကိုယ်ပိုင်အစုရှင်များရှိလျှင်၊ ထိုကိုယ်ပိုင်အစုရှင်များသည် ပုဒ်မ ၁၀၊ ပုဒ်မခွဲ(၁)၊ အပိုဒ်(က)အရ၊ မိမိတို့ရွေးကောက်တင်မြှောက်ထားသည့် ဒါရိုက်ဘာတဦးကို သုံးပုံနှစ်ပုံမဲပေး၍ ချမှတ်သည့် အထူးဆုံးဖြတ်ချက်ဖြင့် ရာထူးမှထုတ်ပယ်နိုင်သည်။

လစ်လပ်နေ သောရာထူး များ။

၁၅။ ။ဘဏ်ဒါရိုက်ဘာအဖွဲ့ဝင်တွင်၊ ဒါရိုက်ဘာတဦးဦး သေဆုံးသွားခြင်းဖြစ်စေ၊ ရာထူးမှ နုတ်ထွက်သွားခြင်းဖြစ်စေ၊ အရည်အချင်း ပျက်ယွင်းခြင်းဖြစ်စေ၊ ရာထူးမှ ထုတ်ပယ်ခြင်း ခံရခြင်းဖြစ်စေ၊ လစ်လပ်နေသော ရာထူး၌ သက်ဆိုင်ရာ ဒါရိုက်တာ၏ ကျန်ရှိနေသေးသော ရာထူးသက်တမ်း အတွက် အောက်ပါအတိုင်းဖြည့်စွက်ရမည်။

(က) နိုင်ငံတော်သမတက ခန့်ထားသည့် ဒါရိုက်တာဖြစ်လျှင်၊ နိုင်ငံတော်သမတက ခန့်ထားခြင်းခြည့်စွက်ရမည်၊ သို့တည်းမဟုတ်

(ခ) ကိုယ်ပိုင်အစုရှင်များက ရွှေကောက်တင်မြောက်ထားသည့် ဒါရိုက်တာဖြစ်လျှင်၊ ရာထူးလစ်လပ်သည့် နေ့မှစ၍ သုံးလအတွင်း ရွှေကောက် တင်မြောက်၍ မြည့်စွက်ရမည်။

၁၆။ ။ဘဏ်မှာနစ်နာမှု၊ သို့တည်းမဟုတ် ဆုံးရှုံးမှုတခုခုကို ခံရခဲ့သည်ရှိသော်၊ ထိုသို့ ခံရသောနှင့်နာမှုသည်၊ သို့တည်းမဟုတ် ဆုံးရှုံးမှုသည်၊ သက်ဆိုင်ရာဒါရိုက်တာ၏တာဝန်ဝတ်တရား ပေါ်လျော့မှုကြောင့်သော်၎င်း၊ အကျင့်သိက္ခာပျက်ပြားမှုကြောင့်သော်၎င်း၊ တမင်ပျက်ကွက်မှုကြောင့်သော်၎င်း မဟုတ်လျှင်၊ ထိုနစ်နာမှုအတွက်၊ သို့တည်းမဟုတ် ထိုဆုံးရှုံးမှုအတွက် မည်သည့် ဒါရိုက်တာ၌မျှ တာဝန်မရှိစေရ။ ဒါရိုက်တာများ၏တာဝန်။

၁၇။ ။(၁) ဘဏ်ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးများကို၊ တလလျှင် အနည်းဆုံး နှစ်ကြိမ်ကျ ကျင်းပရမည်။ အဖွဲ့၏အစည်းအဝေးများ။

(၂) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဥက္ကဋ္ဌမရှိလျှင်၊ ဒုတိယဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဒါရိုက်တာနှစ်ဦးသည်၊ မည်သည့်အချိန်ကာလ၌မဆို၊ ဘဏ်ဒါရိုက်ဘာအဖွဲ့၏ အစည်းအဝေးကို ကျင်းပစေနိုင်သည်။

(၃) ဒါရိုက်တာလေးဦးတက်ရောက်လျှင်၊ အစည်းအဝေးအထမြောက်ရမည်။

(၄) ဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် ဥက္ကဋ္ဌမရှိလျှင်၊ ဒုတိယဥက္ကဋ္ဌသည်၊ သို့တည်းမဟုတ် နှစ်ဦးစလုံးမရှိလျှင်၊ အစည်းအဝေးဘက်ရောက်သည့်ဒါရိုက်တာများက ရွေးကောက်တင်မြောက်သည့် ဒါရိုက်တာ တဦးသည်၊ ဘဏ်ဒါရိုက်တာ အဖွဲ့ အစည်းအဝေးများတွင် သဘာပတိအဖြစ် ဆောင်ရွက်၍ မဲအရေအတွက် တူညီနေသောအခါ၊ သဘာပတိ၌ ထပ်ဆင့်မဲ၊ သို့တည်းမဟုတ် အမိန့်မဲပေးနိုင်ခွင့်ရှိရမည်။

၁၀။ ။(၁) ဘဏ်ဒါရိုက်တာအဖွဲ့သည်၊ ဘဏ်၏တာဝန် ဝတ်တရားများ ကျေပွန် အောင်ဆောင်ရွက်ရန် အလွတ်လွတ်မန်နေဂျာတဦးနှင့် လိုအပ်သည့် အခြား ရာထမ်း မှထမ်းများကို ခန့်ထားရမည်။ ဘဏ်အရာရှိများ။

(၂) အဆွေထွေမန်နေဂျာသည်၊ ဘဏ်ဗဟိုရုံးအုပ်ချုပ်မှုနှင့် လုပ်ငန်း ဆောင်ရွက်မှုအတွက် တိုက်ရိုက်တာဝန်ခံအုပ်ချုပ်ရေးမှူးဖြစ်ရမည်။

၁၉။ ။ဘဏ်မှာနစ်နာမှု၊ သို့ဘည်းမဟုတ် ဆုံးရှုံးမှုဘခုခုကို ခံရခဲ့သည်ရှိသော်၊ ထိုသို့ ခံရသောနှစ်နာမှုသည်၊ သို့ဘည်းမဟုတ် ဆုံးရှုံးမှုသည်၊ သက်ဆိုင်ရာ ရာထမ်း မှထမ်း၏ တာဝန် ဝတ်တရားပေါ်လျော့မှုကြောင့်သော်၎င်း၊ အကျင့်သိက္ခာပျက်ပြားမှုကြောင့်သော်၎င်း၊ တမင်ပျက်ကွက် မှုကြောင့်သော်၎င်း မဟုတ်လျှင်၊ ထိုနစ်နာမှုအတွက်၊ သို့တည်းမဟုတ် ထိုဆုံးရှုံးမှုအတွက် မည်သည့် ရာထမ်း မှထမ်း၌မျှ တာဝန်မရှိစေရ။ ရာထမ်းမှထမ်းများ၏တာဝန်။

အခန်း ၅။

ဘဏ်လုပ်ငန်းများ။

၂၀။ ။ပုဒ်မ ၂၁ ပါ ချုတ်ချယ်ချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ဤပုဒ်မအတွင် သီခြားဖေါ်ပြထားသည့် အလုပ်ကိစ္စအမျိုးမျိုးပါဝင်သော အထွေထွေကူးသန်းရောင်းဝယ်ရေးဘဏ်လုပ်ငန်းများကို ဆောင်ရွက်ရန် ဘဏ်အား အာဏာအပ်နှင်းထားသည်။ ဘဏ်လုပ်ငန်းများ

(၁) အပ်ငွေများကို ဘဏ်ဒါရိုက်တာအဖွဲ့က ပြဋ္ဌာန်းထားသည့် စည်းကမ်းချက်များအရ လက်ခံရန်။

(၂) အာမခံဖြင့်ဖြစ်စေ၊ အာမခံမရှိဘဲဖြစ်စေ၊ ချေးငွေများနှင့် ထုတ်ပေးငွေများကို ထုတ်ပေးရန်၊ သို့တည်းမဟုတ် စာရင်းရှိငွေထက် ပိုထုတ်ငွေများကိုထုတ်ခွင့်ပြုရန်။

(၃) ပြည်ထောင်စုမြန်မာနိုင်ငံ အတွင်းတွင်ဖြစ်စေ၊ ပြင်ပတွင်ဖြစ်စေ၊ ငွေထုတ်ပေးရမည့် ငွေပေးအမိန့်လက်မှတ်များနှင့် အခြားစာချုပ်စာတန်းများကို လက်မှတ်ရေးထိုးရန်၊ လက်ခံရန်၊ လျှောနှုန်းဖြင့်ငွေလဲရန်၊ ဝယ်ယူရန်နှင့် ရောင်းချရန်၊ သို့တည်း မဟုတ် အခြား နည်းဖြင့် နိုင်ငံခြား သုံးငွေများကို ရောင်းဝယ်ဖေါက်ကားရန်။

(၄) ငွေလွှဲစာများကို လက်မှတ်ရေးထိုးရန်နှင့် ယုံကြည်မှုဖြင့် ငွေထုတ်နိုင်စေမည့် စာများ (Letters of Credit) ကိုထုတ်ပေးရန်။

(၅) ပြည်ထောင်စု အစိုးရက၊ သို့တည်း မဟုတ် ပြည်ထောင်စုအဖွဲ့ဝင် အစိုးရက၊ သို့တည်းမဟုတ် ပြည်ထောင်စုအစိုးရ ဖွဲ့စည်းထားသည့် ပြည်သူ့အာဏာပိုင်အဖွဲ့ကထုတ်သော၊ သို့တည်းမဟုတ် အာမခံသော အပေါင် စာချုပ်များ၊ ဒီဘင်ချာစာချုပ်များ၊ ခံဝန်ချုပ်များနှင့် အခြားငွေချေးသက်သေခံ လက်မှတ်များကိုဝယ်ရန်၊ ရောင်းရန်၊ ရင်းနှီးရန်နှင့် ရောင်းဝယ်ဖေါက်ကားရန်။

(၆) ချေးငွေများ အတွက်၊ သို့တည်းမဟုတ် ထုတ်ပေးငွေများ အတွက်၊ သို့တည်းမဟုတ် စာရင်းရှိငွေထက် ပိုထုတ်ငွေများအတွက် အာမခံအဖြစ် ဘဏ်သို့ပေါင်နှံပြီးနောက်၊ သို့တည်းမဟုတ် လွှဲအပ်ပြီးနောက်၊ ထိုသို့ပေါင်နှံလွှဲအပ်ရာတွင် သတ်မှတ်ထားသည့် စည်းကမ်းချက်များနှင့်အညီ ရွေးယူသင့်သော အချိန်တွင် မရွေးယူတဲ့ထားသည်ပစ္စည်း၊ ကုန်စည်၊ လွှဲပြောင်းနိုင်သည့် စာချုပ်စာတမ်းနှင့် အခြားအာမခံများကိုရောင်းရန်၊ သို့တည်းမဟုတ် လက်ရှိထားရန်။

(၇) ပြည်ထောင်စုအစိုးရကငင်း၊ ပြည်ထောင်စုအဖွဲ့ဝင် အစိုးရကငင်း၊ ပြည်ထောင်စုအစိုးရဖွဲ့စည်းထားသည့် ပြည်သူ့အာဏာပိုင်အဖွဲ့ကငင်း၊ အပ်နှံသည့်ငွေများကိုလက်ခံရန်၊ ထို့ပြင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်၏ ရုံးခွဲသော်ငင်း၊ ကိုယ်စားလှယ် ဌာနသော်ငင်း မရှိသည့်အရပ်ဒေသများတွင်၊ ပြည်ထောင်စုအစိုးရနှင့် ပြည်ထောင်စုအဖွဲ့ဝင် အစိုးရတို့၏ ဘဏ္ဍာရေး ကိုယ်စားလှယ်အဖြစ်ဖြင့် ဆောင်ရွက်ရန်။

(၈) ငွေနှင့်ငွေကို ဝယ်ရန်နှင့်ရောင်းရန်။

(၉) အာမခံဖြင့်ဖြစ်စေ၊ အခြားနည်းဖြင့် ဖြစ်စေ၊ လျော်ကြေး ပဋိညာဉ်စာချုပ်ကို သော်ငင်း၊ အာမခံပဋိညာဉ်စာချုပ်ကိုသော်ငင်း ချုပ်ဆိုရန်။

(၁၀) ဘဏ်၏ လုပ်ငန်းများကို ဆောင်ရွက်ရန်ကိစ္စအလို့ငှါ ငွေချေးယူရန်နှင့် ထိုသို့ချေးယူသည့်ငွေများအတွက် မိမိ၏ပစ္စည်းများကို အာမခံအဖြစ်ဖြင့် ပေါင်နှံရန်။

(၁၁) အမွေ ပစ္စည်းများကို စီမံအုပ်ချုပ်ရာတွင်ငင်း၊ အမွေခံ အမွေစား တို့အား၊ သတ်မှတ်ချထားပေးရာတွင်ငင်း၊ သေတမ်းစာအတည်ပြုသူ၊ သို့တည်းမဟုတ် ယုံကြည် အပ်နှံ ခံရသူအဖြစ်ဖြင့်ငင်း၊ သို့တည်း မဟုတ် အခြား နည်းဖြင့် ဆောင်ရွက်ရန်။

(၁၂) ငွေကြေး လုပ်ငန်းများတွင်ငင်း၊ ငွေချေး သက်သေခံ လက်မှတ်များနှင့် အစိုရှယ်ယာများရောင်းဝယ်ခြင်းတွင်ငင်း၊ ကိုယ်စားလှယ်အဖြစ်ဆောင်ရွက်ရန်။

(၁၃) ချေးငွေများ၊ ဒီဘင်ချာစာချုပ်များနှင့် အစုရှယ်ယာများ ထုတ်ရာ၌၊ အာမခံခြင်း၊ သို့တည်းမဟုတ် စေ့စပ်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ် စီမံခန့်ခွဲခြင်း များပြုလုပ်ရန်။

(၁၄) ဘဏ်လုပ်ငန်းများဆောင်ရွက်ရန် လိုအပ်သည့် လူနေအိမ်နှင့်လုပ်ငန်း ဥပစာများကိုရယူရန်၊ စီမံထားရှိရန်နှင့် ရောင်းချရန်။

(၁၅) လုံခြုံစွာထိန်းသိမ်းရန်ပေးအပ်သော ကျောက်မျက်ရတနာ၊ ရွှေ၊ ငွေ၊ ငွေချေးသက်သေခံလက်မှတ်များနှင့် အခြားအဘိုးတန်ပစ္စည်းများကို ဘဏ်ဒါရိုက်တာအဖွဲ့ကသတ်မှတ်သည့် စည်းကမ်းချက်များအရ လက်ခံရန်။

(၁၆) ဘဏ်ဒါရိုက်တာအဖွဲ့နှင့် ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်၏ သဘောတူညီချက်အရ၊ အခြားဘဏ်တခုခုသို့၊ ထိုအခြားဘဏ် မဖျက်သိမ်းရအောင်၊ သို့တည်းမဟုတ် ထိုအခြားဘဏ် ဖျက်သိမ်းရန် လွယ်ကူအောင်၊ ချေးငွေအဖြစ်ဖြင့်ငှား၊ ထုတ်ပေးငွေအဖြစ်ဖြင့်ငှား ငွေချေးငှါးရန်၊ သို့တည်းမဟုတ် ထိုအခြားဘဏ်၏ ပစ္စည်းများ၊ ကြွေးမြီတာဝန်များနှင့် မ-တည်ငွေရင်းကို သိမ်းပိုက်ရန်။ ထို့ပြင်

(၁၇) ကူးသန်းရောင်းဝယ်ရေး ဘဏ်လုပ်ငန်းကို အားပေးချီးမြှင့်ခြင်း၏ အကြောင်းနှင့်ဆက်စပ်နေသော၊ သို့တည်းမဟုတ် အထောက်အပံ့ဖြစ်သော အခြားကိစ္စ အရပ်ရပ်ကိုဆောင်ရွက်ရန်။

ချုပ်ချယ်ချက်များ။

၂၁။ ။(၁) ဘဏ်၌ထုတ်ပေးငွေကို၊ သို့တည်းမဟုတ် ချေးငွေကို၊ သို့တည်းမဟုတ် စာရင်းရှိငွေထက် ပိုထုတ်ငွေကို—

(က) ပြည်ထောင်စုအစိုးရအားသော်၎င်း၊ ပြည်ထောင်စုအဖွဲ့ဝင်အစိုးရအားသော်၎င်း၊ ဒေသန္တရအာဏာပိုင်အားသော်၎င်း၊

(ခ) ဘဏ်အစုရှယ်ယာများကို အာမခံအဖြစ်ယူရှိသော်၎င်း၊

(ဂ) ဒါရိုက်တာတဦးတယောက်အား၊ သို့တည်းမဟုတ် ထိုဒါရိုက်တာ၏ဇနီးအား သော်၎င်း၊ ထိုဒါရိုက်တာက၊ သို့ဘည်းမဟုတ် ထိုဒါရိုက်တာ၏ ဇနီးက အစုစပ် ၀၀၎င်သူ အဖြစ်ဖြင့်၊ သို့တည်းမဟုတ် ဒါရိုက်တာ အဖြစ်ဖြင့်၊ သို့တည်း မဟုတ် အရာရှိအဖြစ်ဖြင့်၊ သို့တည်းမဟုတ် စီမံ အုပ်ချုပ်သည့် ကိုယ်စားလှယ်အဖြစ်ဖြင့် ဆောင်ရွက်သည့် ကုန်တိုက်များအား၊ သို့တည်း မဟုတ် ကုမ္ပဏီများအား သော်၎င်း၊ ထိုဒါရိုက်တာက၊ သို့တည်းမဟုတ် ထိုဒါရိုက်တာ၏ ဇနီးက အာမခံသည့် ပုဂ္ဂိုလ်အား၊ သို့တည်း မဟုတ် ကုန်တိုက်အား၊ သို့တည်းမဟုတ် ကုမ္ပဏီအားသော်၎င်း၊ အဆိုပါချေးငွေ အတွက်၊ သို့ဘည်းမဟုတ်ထုတ်ပေးငွေအတွက်၊ သို့တည်းမဟုတ်စာရင်းရှိငွေထက် ပိုထုတ်ငွေများအတွက် အာမခံအပြည့်မပေးလျှင်၊ ထို့ပြင် အစည်းအဝေးတက်ရောက်သည့် အခြားဒါရိုက်တာများက၊ ထိုငွေများထုတ်ပေးရန် တညီတညွတ်တည်း မဲပေးခဲ့သဘောမတူလျှင်၊

(ဃ) နိုင်ငံရေးပါတီ၊ အဖွဲ့၊ အစည်းအရုံး၊ သို့တည်းမဟုတ် အသင်းအားသော်၎င်း၊ ပုဂ္ဂိုလ်တဦးတယောက်အားသော်၎င်း၊ နိုင်ငံရေးကိစ္စများအလို့ငှါ

တိုက်ရိုက်ဖြစ်စေ၊ သွယ်ဝိုက်၍ဖြစ်စေ၊ ထုတ်ပေးရန် အခွင့်အာဏာမရှိစေရ။

(၂) သုံးနှစ်ကျော်မှပေးဆပ်ရန် အချိန်စေ့မည်ဖြစ်သောချေးငွေများ၊ ထုတ်ပေးငွေများနှင့် စာရင်းရှိငွေထက် ပိုထုတ်ငွေများမှာ၊ မည်သည့်အချိန်တွင်မဆို မပေးဆပ်ရသေးဘဲ ကျန်ရှိနေလျှင်

ထိုသို့ကျန်ရှိနေသည့်ငွေစုစုပေါင်းသည်၊ ဘဏ်၏ထည့်ဝင်ပြီး မ-တည်ငွေရင်းနှင့် သီးသန့်ငွေ၏လေးပုံ တပုံ၊ သို့တည်းမဟုတ် ဘဏ်ဘွင်အချိန်စေ့မှပြန်ပေးရမည့် အပ်ငွေစုစုပေါင်း၏သုံးပုံနှစ်ပုံ၊ ထိုငွေနှစ်ရပ် အနက် များရာငွေထက်မပိုစေရ။

(၃) ငွေချေးယူသူ တဦးတည်းအား ထုတ်ပေးထားသည့်ချေးငွေများ၊ ထုတ်ပေးငွေများနှင့် စာရင်းရှိငွေထက် ပိုထုတ်ငွေများမှာ၊ မည်သည့်အခါမဆို မပေးဆပ်ရသေးဘဲ ကျန်ရှိနေလျှင်၊ ထိုသို့ ကျန်ရှိနေသည့်ငွေစုစုပေါင်းသည်၊ ဘဏ်တွင် ထည့်ဝင်ပြီး မ-တည်ငွေရင်း၏ ရာခိုင်နှုန်းတဆယ်ထက် မပိုစေရ။

(၄) မည်သည့်အခါမဆို မပေးဆပ်ရသေးဘဲကျန်ရှိနေသည့်ချေးငွေ၊ ထုတ်ပေးငွေနှင့်စာရင်း ရှိငွေထက်ပိုထုတ်ငွေစုစုပေါင်းသည်၊ ဘဏ်ဘွင်ထည့်ဝင်ပြီး မ-တည်ငွေရင်းနှင့် အပ်ငွေများ၏ ရာခိုင် နှုန်းခြောက်ဆယ်ထက်မပိုစေရ။

(၅) ကျပ်တသိန်းထက်ပိုသောချေးငွေကို၊ သို့တည်းမဟုတ်ထုတ်ပေးငွေကို၊ သို့တည်းမဟုတ် စာရင်းရှိငွေထက်ပိုထုတ်ငွေကို အာမခံရှိဘဲ မထုတ်ပေးရ။

(၆) ဘဏ်သည်၊ မိမိ၏အစုရှယ်ယာများကိုဝယ်ခြင်း၊ သို့တည်းမဟုတ် ရောင်းဝယ်ဖေါက် ကားခြင်းမပြုရ။

(၇) ဘဏ်သည်၊ မြန်မာနိုင်ငံအတွင်းကိုယ်ပိုင်လုပ်ငန်းတွင် အစုစပ်ပါဝင်ခြင်းကိုသော်၎င်း၊ ထိုကိုယ်ပိုင် လုပ်ငန်းအတွက် စီမံအုပ်ချုပ်သည့် ကိုယ်စားလှယ်အဖြစ် ဆောင်ရွက်ခြင်းကိုသော်၎င်း မပြုရ။

အခန်း ၆။

အထွေထွေ။

ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ် နှင့် ဆက်ဆံရေး။

၂၂။ ။(၁) ဘဏ်၏ အဆင့်အတန်းသည် ၁၉၅၂ ခုနှစ်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ် အက်ဥပဒေပါပြဋ္ဌာန်းချက်များနှင့် စပ်လျဉ်း၍ အခြားကူးသန်းရောင်းဝယ်ရေးဘဏ် တခုခု၏ အဆင့်အတန်းနှင့် ထပ်တူသပ်မျှဖြစ်ရမည်။

(၂) ဘဏ်သည်၊ အခြားကူးသန်းရောင်းဝယ်ရေးဘဏ်များကဲ့သို့ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်၏အစစ်အဆေးကိုခံရမည်ဖြင့်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်၏ သီးသန့်ငွေလိုအပ်ချက်များ၊ နည်းဥပဒေများနှင့် စည်းမျဉ်းဥပဒေများကိုလည်း လိုက်နာရမည်။

(၃) ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဘဏ်က တောင်းဆိုသည့်အခါ၊ ဘဏ်သည်၊ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်၏ရုံးခွဲ၊ သို့တည်းမဟုတ် ကိုယ်စားလှယ်ဌာန မရှိသောအရပ်ဒေသများတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်၏ ကိုယ်စားလှယ်အဖြစ်ဆောင်ရွက်ရမည်။

ဘဏ်တည် ထောင်သည့် ကုန်ကျစရိတ်များ။

၂၃။ ။(၁) ပြည်ထောင်စုအစိုးရသည်၊ ဘဏ်တည်ထောင်ရာတွင် ရှေးဦးကုန်ကျသည့် စရိတ်အားလုံးကို ကျခံရမည်။

(၂) ဘဏ်ရုံးခွဲများ လွယ်ကူစွာ တည်ထောင်နိုင်စေရန်အလို့ငှါ၊ ပြည်ထောင်စုအစိုးရက ပဌမတည်ထောင်သည့် ရုံးခွဲဆယ်ရုံးအတွက် တရုံးလျှင် ကျပ် သုံးသောင်းဖိုထုတ်ပေးရမည်။ ထိုပဌမ ရုံးခွဲဆယ်ရုံးကို လုပ်ငန်းဆောင်ရွက်ရန် အသီးသီးဖွင့်လှစ်သည့်အခါ၊ ထိုငွေကိုထုတ်ပေးရမည်။

စာရင်းစစ်များ။

၂၄။ ။(၁) ဘဏ်၏ငွေစာရင်းများကို နိုင်ငံတော်သမတကခန့်ထားသည့်စာရင်းစစ်များက တနှစ်လျှင် အနည်းဆုံးတကြိမ်ကျ စစ်ဆေးရမည်။

ခြင်းချက်။ ။သို့ရာဘွင် ကိုယ်ပိုင်အစုရှယ်သာစုစုပေါင်းမှာ၊ ဘဏ်တွင်ထည့်ဝင်ပြီးစုစုပေါင်း မ-တည်ငွေရင်း၏ ရာခိုင်နှုန်းငါးဆယ်ထက်ပိုလျှင်၊ စာရင်းစစ်များကို အစုရှင်အစည်းအဝေးကြီးက၊ နိုင်ငံတော်သမတ၏ သဘောတူညီချက်အရခန့်ထားရမည်။

(၂) ဒါရိုက်တာအဖြစ်ဖြင့်သော်ငင်း၊ ဘဏ်ရာထူးမှထွင်းအဖြစ်ဖြင့်သော်ငင်း၊ ရာထူးဆက်လက်ထင်းရှင်းနေသူမည်သူတဦးတယောက်ကိုမျှ၊ သို့ဘည်းမဟုတ် မည်သည့်အစုရှင်ကိုမျှ ဘဏ်၏ စာရင်းစစ်အဖြစ် မခန့်ထားစေရ။

(၃) စာရင်းစစ်များဉီဘဏ်၏စာရင်းစာအုပ်များ၊ ငွေစာရင်းများနှင့်အခြားစာမှတ်စာတမ်းများကို ကြည့်ရှုစစ်ဆေးနိုင်ခွင့်ရှိရမည့်ပြင်၊ မိမိတို့၏တာဝန်ဝတ်တရားများကို ကောင်းမွန်စွာဆောင်ရွက်ရန် လိုအပ်သည့်အကြောင်းအရာကိုလည်း၊ ဒါရိုက်တာဘဦးဦးထံမှဖြစ်စေ၊ ဘဏ်ရာထင်းမှထမ်းတဦးဦးထံမှဖြစ်စေ ရယူပိုင်ခွင့်ရှိရမည်။

(၄) ဘဏ်စာရင်းစစ်များ၏အာဏာများနှင့် တာဝန်ဝတ်တရားများကို၊ နိုင်ငံတော်သမတက နိုင်ငံတော်စာရင်းစစ်ချုပ်နှင့် ညှိနှိုင်းတိုင်ပင်၍ပြဋ္ဌာန်းရမည်။

(၅) ပုဒ်မ၌ (၁) ပါပြဋ္ဌာန်းချက်ကို မထိခိုက်စေဘဲ၊ နိုင်ငံတော်သမတသည်၊ နိုင်ငံတော် စာရင်းစစ်ချုပ်ကိုဖြင့်စေ၊ မိမိသင့်တော်သည်ဆင်မြင်သော အခြားသူတဦးတယောက်ကိုဖြစ်စေ ဘဏ်၏ ငွေစာရင်းများကို စစ်ဆေး၍အစီရင်ခံရန် အချိန်မရွေးညွှန်ကြားနိုင်သည်။

၂၅။ ။ဘဏ်သည်၊ မိမိ၏နှစ်ချုပ်စာရင်းပိတ်သည့်နေ့မှနှစ်လအတွင်း၊ ထိုနှစ်ချုပ်စာရင်း မိတ္ထူတစောင်ကို၊ ဆိုင်ရာနှစ်အတွင်းဆောင်ရွက်သော ဘဏ်သုပ်ငန်းနှင့်စပ်သျှင်း၍ ဘဏ်ဒါရိုက်တာ အဖွဲ့၏ ဒေါ်ရင်ခံစာနှင့်အတူ၊ နိုင်ငံတော်သမဘထံပေးပို့ရမည်။ ထိုသို့ပေးပို့သော နှစ်ချုပ်စာရင်း မိတ္ထူကို၊ ဘဏ်ဒါရိုက်တာအဖွဲ့ဥက္ကဋ္ဌနှင့် ဘဏ်အထွေထွေမန်နေဂျာတို့က လက်မှတ်ရေးထိုးရမည့်ပြင်၊ စာရင်းစစ်များကလည်း မှန်ကန်ကြောင်းသက်သေခံလက်မှတ်ရေးထိုးရမည်။ နိုင်ငံတော်သမတသည်၊ ထိုနှစ်ချုပ်စာရင်းနှင့် အစီရင်ခံစာကိုပြန်တမ်းတွင်ကျေညာစေရမည်။ အစီရင်ခံစာများ။

၂၆။ ။(၁) အစုရှင်အစည်းအဝေးကြီးကို တနှစ်လျှင်အနည်းဆုံးတကြိမ်ကျ ဘဏ်ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့်အချိန်နှင့်နေရာတွင်ကျင်းပရမည်။ အစုရှင်အစည်းအဝေးများ။

(၂) အထူးအစည်းအဝေးများကို၊ ဘဏ်ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့်အချိန်နှင့်နေရာတွင် ကျင်းပနိုင်သည်။

(၃) ဘဏ်ဒါရိုက်တာအဖွဲ့သည်၊ အစည်းအဝေးကြီးကိုဖြစ်စေ၊ အထူးအစည်းအဝေးကိုဖြစ်စေ၊ ကျင်းပမည့်အခါတိုင်း၊ အစည်းအဝေးမကျင်းပမီ အနည်းဆုံး ဆယ်ရက်လုံးလုံးကြိုတင်၍၊ အစုရှင်များအား၊ အစည်းအဝေး ကျင်းပမည့်နေ့ရာနှင့် အချိန်နာရီကိုငင်း၊ ဆောင်ရွက်ရန်ရှိသည့် အလုပ်ကိစ္စသဘောကိုငင်း သိနိုင်အောဖေါ်ပြကာ အကြောင်းကြားရမည်။

(၄) အစုရှင်အသီးသီး၌၊ အစည်းအဝေးသို့မိမိကိုယ်တိုင်တက်ရောက်လျှင်၊ သို့ဘည်းမဟုတ် မိမိ၏ကိုယ်စားလှယ်အား တက်ရောက်စေလျှင်၊ မိမိမှတ်ပုံတင်ဖိုင်ရှင်ဖြစ်သည့် အစုရှယ်ယာ အသီးသီး အတွက် မဲတမဲစီပေးနိုင်ခွင့်ရှိရမည်။

(၅) ပြည်ထောင်စုအစိုးရသည်၊ ဘဏ်အစုရှင်ဖြစ်နေသမျှကာလပတ်လုံး၊ အစုရှင်အစည်းအဝေးသို့တက်ရောက်ရန် အစိုးရကိုယ်စားလှယ်ကို၊ နိုင်ငံတော်သမတက ခန့်ထားရမည်။

၂၇။ ။နိုင်ငံတော်သမတသည်၊ အက်ဥဝဒေပါ ပြဋ္ဌာန်းချက်များကို ဆောင်ရွက်ရန်နည်းဥပဒေများပြုနိုင်သည်။ နည်းဥပဒေများ။

စဉ်းမျှင်းဥပဒေများ ၂၀။ ။ဘက်ခါမြို့ကိုတာ အဲ့သည်၊ အကြံပြုဒေပါ ပြဋ္ဌာန်းချက်များကို ပြုမြဲပြုဆောင်ရွက်ရန်အလို့ငှါ လိုအပ်သော၊ သို့တည်းမဟုတ် လွယ်ကူစေသောစည်းမျဉ်း ဥပဒေများကို အကြံပြုနေခွင့် အကြံပြုဒေအရပြုသောနည်းဥပဒေများနှင့်အညီပြုနိုင်သည်။

B.—REVENUE.

ခ၊—အခွန်တော်။

THE LAND AND REVENUE ACT.

CONTENTS.

PART I.

PRELIMINARY.

Sections.

1. Extent.
2. * * * *
3. Interpretation-clause.
   Possession.
   Revenue officer.

PART II.

OF RIGHTS OVER LAND.

4. Lands excluded from the operation of Part II—
   reserved forests :
   fisheries :
   public roads, etc. :
   towns :
   dwelling-places :
   cantonments :
   civil stations :
   lands of religious and educational institutions.
   Power to exclude other land.
5. Power to define boundaries of excluded lands.
6. Rights which may be acquired over land.

Sections.

7. Status of landholder how acquired.
8. Landholders' rights defined.
9-10. * * * *
11. Landholders relinquishing possession.
12. Right of landholder to make over land temporarily to revenue-officer.
13. And to recover possession within twelve years.
14. Applications to recover possession by persons claiming as succeeding to the rights of the petitioner.
15. Declaration and record of original acquisition of landholder's status.
16. Cancellation of such declarations and records.
Fresh declarations.
17. Questions as to original acquisition or as to the loss of landholder's status how to be dealt with by civil Courts.
18. Power to make rules for the disposal of available lands.
19. Temporary occupation of available land.
20. Allotment of grazing grounds.
21. Allotments to *toungya*-cutters.
22. Bar to acquisition of rights over lands disposed of or allotted under sections 18, 20 and 21.
22A. Obligation to report alienation of land.
Penalty for failure to report.

PART III.

OF REVENUE AND TAXES.

A.—Of Land-revenue.

23. Land liable to land-revenue assessment.
24. Mode of assessment.
25. Rates may be altered.
26. Right to a settlement.
27. Nature of settlement.
28. Rights conferred by settlement.
29. Term of settlement.
30. Continuance of expired settlement until new settlement is made.

B.—Of the five per cent. cess.

31-32. * * * *

C.—Of the Toungya-tax.

33. *Toungya*-tax.
34-36. * * * *

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

Sections.

37. Personal liability for land-revenue.
38. Personal liability for tax on families.

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

38A. Extraction of minerals, and levy of royalties thereon.
39. * * * *
40. Power to make rules regarding collection of edible birds' nests.

G.M—iscellaneous.

41. Year of assessment.
42. When increase of rates takes effect.

PART IV.

OF ARREARS AND THE MODE OF RECOVERING THEM.

43. Revenue, etc., when due, where and to whom payable.
44. "Arrear" and "defaulter" defined.
45. Proceedings against defaulters for recovery of arrear.
46. Proceedings against the land.
47. Where there is a permanent heritable and transferable right in such land.
48. Title conferred by purchase at sale under section 47.
49. Proceedings against the land where no permanent heritable and transferable right exists.
50. Effect of proclamation published under section 49.
51. Costs of proceedings for recovery of arrears.
52. Proceedings against defaulting revenue-officers.
53. Proceedings against sureties of defaulters and revenue-officers.

PART V.

MISCELLANEOUS.

54. Erection and repair of boundary-marks.
54A. Power to summon witnesses, etc.
54B. Witnesses, etc., bound to speak the truth.
55. Appeals.
56. Bar to jurisdiction of civil Courts.
57. Additional powers which may be conferred on revenue-officers.
58. Additional powers to make rules.
59. Penalty for breach of rules.
60. Provisions with respect to rules under this Act.

THE LAND AND REVENUE ACT.[1]

[INDIA ACT II. 1876.] (1st February, 1879.)

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

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

It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Extent

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

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

2. * * * *

Interpretation-clause.

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

"Possession."

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

(*1*) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him;

(*2*) when he, his servant, agent, tenant, mortgagée or other person holding under him has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section 41;

(*3*) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him:

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

[1] The provisions of this Act have been declared to apply as respects certain matters to the proceedings of revenue-officers under the Fisheries Act (see s. 30 of that Act).

"Revenue-officer."

(*b*) "revenue-officer" means any person whom the President of the Union may appoint, by name or as holding an office, to do—

(*1*) anything required by this Act to be done by a revenue-officer;

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

PART II.

OF RIGHTS OVER LAND.

Lands excluded from the operation of Part II—reserved forests:

4. Nothing contained in this Part shall apply to the following:—

(*a*) land included in any forest constituted a "reserved forest" under the law for the time being in force:

fisheries:

(*b*) land included in any fishery demarcated under the Fisheries Act:

public roads, etc.:

(*c*) the soil of any public road, canal, drain or embankment:

towns:

(*d*) land included within the limits of any town:

dwelling-places:

(*e*) land appropriated to the dwelling-places of any town or village:

cantonments:

(*f*) land included in any military cantonment:

civil stations:

(*g*) land included in any civil station:

lands of religious and educational institutions.

(*h*) land belonging [on the 1st February 1879][1] to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building or school.

Power to exclude other land.

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

Power to define boundaries of excluded lands.

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

---

[1] Substituted by Act II, 1945.

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

Rights which may be acquired over land.

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

(*a*) rights created by any grant or lease made by or on behalf of the Government ;

(*b*) rights acquired under sections 26 and 27 of the Limitation Act ;

(*c*) rights created or originating in any of the modes hereinafter in that behalf specified ;

(*d*) rights legally derived from any right mentioned in clauses (*a*), (*b*) and (*c*) of this section.

Status of landholder how acquired.

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

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

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

[2] *Explanation 1A.*—Where, by reason of circumstances arising out of the war any person has been compelled to relinquish possession of any culturable land at any time during the period commencing on the 8th day of December 1941 and ending with such date as may be prescribed by the President of the Union, by notification, in this behalf, but, who since the cessation of hostilities has regained possession of such culturable land as in the meantime has not been occupied by any other person, he shall be deemed to have been in continuous possession of such land and he may add the period of relinquishment, for the purpose of computing, to the period prescribed in this section.

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

---

[1] Date of commencement of this Act.
[2] Inserted by Act XLIV, 1946.

Landholders' righ's defined.

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

(*a*) to the payment of all such revenue, taxes and rates as may from time to time be imposed in respect of such land under any law for the time being in force ;

(*b*) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure with all the powers conferred by section 38A.

9.10. * * * *

Landholders relinquishing possession.

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

Right of landholder to make over land temporarily to revenue-officer.

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

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

And to recover possession within twelve years.

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

[1] Provided that in computing the twelve years period during which such application may be made, the period beginning from the 1st day of January 1942 to the 31st day of December 1945 shall be disregarded.

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

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

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise

[1] This proviso was inserted by Act XLIV, 1946.

permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejectment, such value to be determined, in case the parties differ, by order of the revenue-officer.

Applications to recover possession by persons claiming as succeeding to the rights of the petitioner.

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

Declaration and record of original acquisition of landholder's status.

15. Any person being in possession of any land and asserting that he himself or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section 7 may apply to the revenue-officer to record, in a register to be provided for this purpose, a declaration of such status having been so acquired. And the revenue-officer, if it appears to him, after a notice of such application has been published for such period and in such manner as the President of the Union may by rule prescribe, and after such enquiry as the revenue-officer may think fit to make, that such status was so acquired, shall record a declaration to that effect, and furnish the applicant with a certificate of the same having been recorded.

Cancellation of such declarations and records.

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

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

Fresh declarations.

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

Questions as to original acquisition or as to the loss of landholder's status how to be dealt with by civil Courts.

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

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

and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost,

the Court shall refer such question to the revenue-officer, and shall give judgment in accordance with his decision thereon :

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

Power to make rules for the disposal of available lands.

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

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

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

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

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

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

Temporary occupation of available land.

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

Allotment of grazing-grounds.

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

Allotments to *toungya*-cutters.

21. The President of the Union shall also make rules from time to time and for different places as occasion requires—

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

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

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

22A. *(1)* Every person who is a party to an alienation of land, whether permanent or temporary, shall report the same either orally or in writing within sixty days of its occurrence to such revenue-officer as the President of the Union may appoint in this behalf, or, failing such appointment, to the revenue surveyor or circle *thugyi*. Obligation to report alienation of land.

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

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

PART III.

OF REVENUE AND TAXES.

A.—Of Land-revenue.

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

But nothing in this section shall apply to—

(a) land which, on the 1st February, 1879 [1], belonged to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school ;

(b) land exempt from assessment under the express terms of any grant made by or on behalf of the Government ;

(c) land in respect of which a *toungya*-tax is imposed under section 33 ;

(d) land appropriated to the dwelling-places of any town or village and exempted from the operation of the former part of this section by order of the President of the Union.

[1] Date of commencement of this Act.

Mode of assessment.

24. The land-revenue payable under section 23 in any area shall be assessed at such rates, in such a manner and for such period as the President of the Union may, by notification, direct.

Rates may be altered

25. Subject to the rules made under section 24 and for the time being in force, and except as provided in that section and in sections 28 and 42, the rates payable in respect of any land may be altered from time to time as the President of the Union may direct.

Right to a settlement.

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

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

If such person does not appear to have such a right, it shall be in the discretion of the revenue-officer to offer or refuse such settlement.

Nature of settlement.

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

(*a*) a settlement of a single annual sum payable in respect of the whole land, or

(*b*) a settlement of certain annual rates per acre or other superficial measure of land.

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

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

Subject to such rules, the nature and stipulations of the settlement to be offered in each case shall be in the discretion of the revenue-officer.

Rights conferred by settlement.

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

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

29. The settlement shall be made for such term as the President of the Union may from time to time by rule direct. Term of settlement.

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

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

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

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

B.—Of the five per cent. cess.

31-32. * * * *

C.—Of the Toungya-tax.

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

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

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

[1] **34-36.** * * * *

[1] Sections 34 to 36 and the heading "D.—Capitation Tax and the Land-rate in lieu thereof" were omitted by Act VI, 1947.

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

Personal liability for land-revenue.

37. The amount payable on account of revenue [* * * *][1] on any land for any year of assessment shall be due jointly and severally from all persons who have been in possession of such land at any time during such year, and all persons who have held under them as tenants, mortgagees or conditional vendees.

Personal liability for tax on families.

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

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

Extraction of minerals and levy of royalties thereon.

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

[2](*2*) 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.

(*3*) The President of the Union may from time to time make rules—

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

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

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

[2](*d*) for prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences.

39. * * * *

[1] Deleted by Act VI, 1947.
[2] Substituted, *ibid.*

Power to make rules regarding collection of edible birds nests.

40. The President of the Union may from time to time make rules—

(*a*) for granting licences to collect, or farms of the right of collecting, edible birds' nests upon land over which no person has a right of either of the classes specified in clauses (*a*) and (*c*) of section 6 ;

(*b*) for fixing the amount of fees to be charged in respect of such licences or farms.

G.—Miscellaneous.

Year of assessment.

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

When increase of rates takes effect

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

PART IV.

OF ARREARS AND THE MODE OF RECOVERING THEM.

Revenue, etc., when due, where and to whom payable.

43. Every sum payable under this Act on account of any revenue, tax, rate, fee, [duty, composition, compensation or costs][1] shall fall due on such date, and shall be payable at such place and to such person, as the President of the Union may from time to time by rule direct.

"Arrear" and "defaulter" defined.

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

Proceedings against defaulters for recovery of arrear.

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

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

[1] Substituted by Act VI, 1947.

Provided that—

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

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

Proceedings against the land.

46. Instead of, or in addition to, the proceedings which may be instituted under section 45, a revenue-officer empowered in this behalf by the President of the Union may, when the arrear is one of land-revenue [* * * *][1], proceed against the land on which such arrear has accrued as next hereinafter provided.

Where there is a permanent heritable and transferable right in such land

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

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

Title conferred by purchase at sale under section 47.

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

Proceedings against the land where no permanent heritable and transferable right exists.

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

Effect of proclamation published under section 49.

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

---

[1] Deleted by Act VI, 1947.

Costs of proceedings for recovery of arrears.

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

Proceedings against defaulting revenue-officers.

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

Proceedings against sureties of defaulters and revenue-officers.

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

PART V.

MISCELLANEOUS.

Erection and repair of boundary-marks.

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

Power to summon witnesses, etc.

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

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

Witnesses, etc., bound to speak the truth.

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

Appeals.

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

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

(*a*) matters disposed of by revenue-officers under section 5, and sections 12 to17, inclusive, except orders as to the value of improvements ;

(*b*) claims to occupy or resort to lands under sections 19, 20 and 21, and disputes as to the use or enjoyment of such lands between persons permitted to occupy or resort to the same ;

(*c*) questions as to whether any land or any person is liable to be assessed to any revenue, tax or rate ;

(*d*) questions as to the mode or principle of assessment of any revenue, tax or rate, or as to the amount assessed ;

(*e*) questions as to the right to a settlement of land-revenue, or the nature or term of the settlement to be offered ;

(*f*) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;

(*g*) questions as to the liability of any person under sections 37 and 38 ;

(*h*) questions as to whether any revenue, tax or rate is in arrear ;

(*i*) questions as to the legality of any process issued under section 45 ;

(*j*) questions as to the validity of a sale under section 47, or as to the effect of a proclamation under section 49 :

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

Bar to jurisdiction of civil Courts.

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

(*a*) matters, claims and questions mentioned in the first proviso to section 55 ;

(*b*) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension or removal therefrom ;

(*c*) claims to have allotments made under section 20 or section 21 and objections to the making of such allotments ;

(*d*) claims to a remission or refund of any revenue, tax, rate, fee, duty or composition payable or paid under this Act ;

(*e*) questions as to the right to, or amount of, any compensation for improvements awardable under section 13.

Additional powers which may be conferred on revenue-officers.

57. The President of the Union may invest any revenue-officer by name or as holding any office with any of the following powers, in addition to the powers directly conferred on revenue-officers by this Act, to be exercised by him in any part of Lower Burma or in any class of cases in any such part :

(*a*) power to enter upon any land and to survey, demarcate or make a map of the same ;

(*b*) power to cut and thresh the crop on any land and weigh the grain with a view to estimating the capabilities of the soil ;

(*c*) any power exercised by a civil Court in the trial of suits ;

(*d*) power to delegate the exercise of any power, or the performance of any duty, to a subordinate revenue-officer ;

(*e*) power to review any decision or order given by a revenue-officer which is not open to appeal, or from which, if open to appeal, no appeal has been preferred ;

(*f*) power to call for the proceedings of any subordinate revenue-officer and review any order or decision given therein which is not open to appeal, or from which, if open to appeal, no appeal has been preferred.

Additional powers to make rules.

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

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

[1] (*aa*) to regulate claims to remission of any revenue paid or payable under this Act, and such rules may provide that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty *per centum* of the revenue payable may be imposed by way of penalty, and that such surcharge may be realized as if it were an arrear of land revenue ;

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

(*c*) to provide for the investigation by the higher revenue-officers of charges of misconduct preferred against revenue-officers of lower grade ;

(*d*) * * * *

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

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

---

[1] Inserted by Act XII, 1945.

(g) for the recovery of advances made under clause (*f*) of this section from the persons to whom they were made or their legal representatives ; and

(*h*) generally, to carry out the provisions of this Act.

Penalty for breach of rules.

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

Provisions with respect to rules under this Act.

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

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

1 * * * *

THE UPPER BURMA LAND AND REVENUE REGULATION.

CONTENTS.

CHAPTER I.

PRELIMINARY.

Sections.

1. Extent.
2. * * * *
3. Definitions.

CHAPTER II.

REVENUE-OFFICERS.

Classes, Local Jurisdiction and Powers.

4. Classes, local jurisdiction and powers of revenue-officers.
5. Powers of revenue-officers.

Administrative Control.

6. Superintendence and control of revenue-officers.
7. Power to distribute business and withdraw and transfer cases.

---

[1] The Schedule to this Act was deleted by Act VI, 1947.

Appeal, Review and Revision

Sections.
8. Appeals.
9. Limitation of appeals.
10. Review.
11. Power to call for and revise proceedings of revenue-officers.

Procedure.

12. Rules as to procedure.
13. * * * *
14. Power of revenue-officer to summon persons
15. Mode of service of summons.
16. Mode of service of notice or order.
17. Mode of making proclamation.
18-21. * * * *

CHAPTER III.

PROVISIONS WITH RESPECT TO CERTAIN SOURCES OF REVENUE.

22. * * * *

State Land.

23. Definition of " State land ".
24. Cognizance of claims to State land.
25. Incidents of the tenure of State land.
26. Grant and temporary occupation of waste-land, and allotment of such land for grazing grounds.

Land-revenue.

27. Liability to payment of land-revenue.
28. Joint liability for land-revenue.
28A. Enhancement when to take effect.

Land-records.

29. Preparation and maintenance of record-of-rights.
30. Determination of disputes arising out of preparation and maintenance of record-of-rights.

Minerals and Earth-oil.

31. Mines, minerals, coal and earth-oil.
32-36. * * * *

CHAPTER IV.

COLLECTION OF REVENUE.

Sections.

37. Definitions of " revenue " and " moveable property ".
38. Time and mode of payment of revenue.
39. Security for payment of revenue.
40. Certificate as to arrear, and effect thereof
41. Process for recovery of arrear.
42. Effect of sale on incumbrances.
43. Remedy to person denying that arrear is due.
44. Rules for the purposes of this Chapter.
45. Disposal of proceeds of sales.
46. Prohibition of revenue-officers bidding at sales for recovery of revenue.
47. Recovery under this Regulation of other demands than revenue.
48. * * * *

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

49. * * * *
49A. Power to enter, for purposes of assessment, upon land and do certain acts thereon.
50. General power of Financial Commissioner to make rules.
51. Provisions with respect to rules under this Regulation.
52. * * * *
53. Exclusion of jurisdiction of civil Courts in matters within the jurisdiction of revenue-officers.

THE UPPER BURMA LAND AND REVENUE REGULATION.[1]

[REGULATION III, 1889.] (13th July, 1889.)

CHAPTER I.

PRELIMINARY.

Extent.

1. This Regulation extends to Upper Burma only excluding the Thayetmyo District.[2]

2. * * * *

[1] The provisions of this Regulation have been declared to apply as respects certain matters to the proceedings of revenue-officers under the Fisheries Act (*see* s. 30 of that Act).

[2] The Land and Revenue Act of Lower Burma applies to this District, *see* s. 1 of that Act.

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

(1) the expression " minerals " includes amber ;

(2) " town " means an area declared by notification of the President of the Union to be a town for the purposes of this Regulation or constituted a municipality or town for the purposes of the Municipal Act or the Towns Act ;

(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 headman of a village-tract under section 5 of the Village Act ; and

(6) " headman " includes both a village headman and a ward headman appointed under section 5 of the Towns Act.

CHAPTER II.

REVENUE-OFFICERS.

Classes, Local Jurisdiction and Powers.

4. (*1*) There shall be the following classes of revenue-officers, namely :— Classes, local jurisdiction and powers of revenue-officers.

(*a*) the Financial Commissioner,

(*b*) the Commissioner,

(*c*) the Collector,

(*d*) the Assistant Collector.

(2) The President of the Union 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 President of the Union, 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. Powers of revenue-officers.

Administrative Control.

6. (*1*) The general superintendence and control over all other revenue-officers shall be vested in, and all such officers shall, subject to the control of the President of the Union, be subordinate to the Financial Commissioner. Superintendence and control of revenue-officers.

(*2*) Subject as aforesaid to the control of the President of the Union and 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.

Power to distribute business and withdraw and transfer cases.

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.

Appeal, Review and Revision.

Appeals.

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.

Limitation of appeals.

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

(*a*) when the appeal lies to the Collector—thirty days ;

(*b*) when the appeal lies to the Commissioner—sixty days ;

(*c*) when the appeal lies to the Financial Commissioner—ninety days.

Review.

10. (*1*) A revenue-officer may, either of his own motion or on the 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 ;

(*b*) an application for review of an order shall not be entertained unless it is made within ninety days from the making of the order, or unless the applicant satisfies the revenue-officer that he had sufficient cause for not making the application within that per od ;

(*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.

Power to call for and revise proceedings of revenue-officers.

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.

Rules as to procedure.

12. (*1*) The President of the Union may make rules consistent with this Regulation for regulating the procedure of revenue-officers under this Regulation and may by such rules confer upon any revenue-officer any power exercised by a civil Court in the trial of suits.

(*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 of possession of, such property.

(*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. * * * *

Power of revenue-officer to summon persons.

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 a 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.

Mode of service of summons.

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 on (*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.

(*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 that 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 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.

Mode of service of notice or order.

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.

Mode of making proclamation.

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—21. * * * *

CHAPTER III.

PROVISIONS WITH RESPECT TO CERTAIN SOURCES OF REVENUE.

[1] **22.** * * * *

State Land.

Definition of "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 formerly 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*) waste-land and land included within reserved forests ; and

(*e*) 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 13th July, 1889.[2]

Cognizance of claims to State land.

24. (*1*) Any land which before the 13th July, 1889, [2] 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.

(*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 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, 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.

(*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.

---

[1] Deleted by Act VII, 1947.

[2] Date of commencement of this Regulation.

(*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.

Incidents of the tenure of State land.

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

(*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 * * Government;

(*b*) * * * *

(*c*) an occupier of State land may not, except for default in the payment of land-revenue 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 President of the Union 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 President of the Union in this behalf, or occupying such land with such permission and making default in the payment of the land-revenue due from him to the Government in respect thereof, may at any time be ejected from the land by order of the Collector.

Grant and temporary occupation of waste-land, and allotment of such land for grazing-grounds.

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

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

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

(*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 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 President of the Union.

(*3*) A rule under sub-section (*1*) may authorize the ejectment, 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.

Liability to payment of 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.

(*2*) The land-revenue payable 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 the President of the Union, 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 President of the Union 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 abatement shall not be withdrawn nor decreased in any future revision of the assessment except with the previous sanction of the President of the Union.

(*4*) All land, which was subject to the payment of land-revenue immediately before the 13th July, 1889,[1] 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.

[1] Date of commencement of this Regulation.

(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 :—

(a) land belonging, on the 13th July, 1889,[1] 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 o. any grant made or continued by or on behalf of the * * Government.

Joint liability for land-revenue.

28. When any local area is being assessed to land-revenue under the last foregoing section, the President of the Union 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.

Enhancement when to take effect.

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 President of the Union 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.

Preparation and maintenance of record-of-rights.

29. (1) The Financial Commissioner shall cause a record-of-rights to be prepared for each village-tract, and for such towns as he may, from time to time by notification in the Gazette, direct 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 ;

[1] Date of commencement of this Regulation.

(*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.

Determination of disputes arising out of preparation and maintenance of record-of-rights.

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 inquiry 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 inquiry 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.

Mines, minerals, coal 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 * * 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 right thereto, and may dispose of any such right and powers to any person in such manner as to it may seem fit.

[1](2) 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.

(*3*) The President of the Union may make rules—

(*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;

(*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

[1](*d*) for prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences.

32—36. * * * *

CHAPTER IV.

COLLECTION OF REVENUE.

Definitions of "revenue" and "moveable property."

37. In the following sections of this Regulation :—

(1) " revenue " includes—

[2](*a*) * * * *

(*b*) land-revenue payable in respect of State and other lands;

(*c*) revenue payable on account of precious stones, mines, minerals, coal, earth-oil, salt and ferries ;

[3](*d*) * * * *

(*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.

---

[1] Substituted by Act VII, 1947.
[2] Omitted *ibid*.
[3] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

Time and mode of payment of revenue.

38. (*1*) The Financial Commissioner ....., 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 on the 13th July, 1889. [1]

(*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.

Security for payment of revenue.

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 of revenue due in respect of the land, have been paid.

Certificates as to arrear, and effect the eof.

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.

Process for recovery of arrear.

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

(*a*) by service on the defaulter of a notice requiring him to pay the arrear at a 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 seed-grain 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.

Effect of sale on incumbrances.

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

[1] Date of commencement of this Regulation.

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

Remedy to person denying that arrear is due.

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.

Rules for the purposes of this Chapter.

44. (*1*) The Financial Commissioner may make rules consistent with this Regulation—

(*a*) for determining the officers or classes of officers by whom any of the processes described in section 41 may be enforced ;

(*b*) for regulating the procedure to be followed in enforcing any of those processes ;

(*c*) * * * *

(*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) * * * *

Disposal of proceeds of sales.

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 the 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 defaulter.

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. Prohibition of revenue-officers bidding at sales for recovery of revenue.

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. Recovery under this Regulation of other demands than revenue.

48. * * * *

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— Power to enter, for purposes of assessment, upon land and do certain acts thereon.

(*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 :

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

50. The Financial Commissioner may, in addition to the other rules which may be made by him under this Regulation, make rules consistent with this Regulation and any other enactment for the time being in force— General power of Financial Commissioner to make rules.

[1](*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 realization of such surcharge as if it were an arrear of land revenue.

---

[1] Inserted by Act XI, 1945.

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

(*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-offices or records or papers in the custody of headmen 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 ;

(*f*) declaring what shall be the language of any of those offices * * * * ; and

(*g*) generally for carrying out the purposes of this Regulation.

Provisions with respect to rules under 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 President of the Union.

(*3*) * * * *

(*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. * * * *

Exclusion of jurisdiction of civil Courts in matters within the jurisdiction of revenue-

53. Except as otherwise provided by this Regulation—

(1) a civil Court shall not have jurisdiction in any matter which the President of the Union or a revenue-officer is empowered by or under this Regulation to dispose of, or take cognizance of the manner in which the President of the Union or any revenue-officer exercises any powers vested in them 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 :—

(i) any question as to the limits of any State land ;

(ii) any claim to the ownership or possession of any State land, or to hold such land 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) * * * *

(v) the preparation of records-of-rights or periodical edition of such a record;

(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 land-revenue to be paid in respect of any State or other land under this Regulation;

(viii) the amount of, or the liability of any person to pay, any other revenue recoverable under this Regulation;

[1](ix) * * * *

(x) * * * *

(xi) any claim to hold free of revenue any land, fishery or natural products of land or 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.

THE DISTRICT CESSES ACT.

[INDIA ACT II, 1880.] (1st April, 1880.)

Extent.

1. (*1*) This Act does not apply [* * * *][2] to any area to which the Municipal Act extends.

(*2*) The President of the Union may, by notification, exempt any area from the operation of this Act.

Interpretation clause.

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

"land-revenue" means revenue assessed upon land under the provisions of [the Land and Revenue Act or the Upper Burma Land and Revenue Regulation][3]; and

"revenue-officer" means any person appointed a revenue-officer under the [Land and Revenue Act, or the Upper Burma Land and Revenue Regulation][3].

3. * * * *

---

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.
[2] The words "to Upper Burma or" were deleted by Act XXV, 1947.
[3] Substituted *ibid.*

Cesses.

Cess on land.

4. On all lands assessed to land-revenue there shall be levied in addition thereto an annual cess of ten per cent. on the amount of such revenue :

[1] Provided that in the case of land-revenue payable on land irrigated from Government canals or tanks the President of the Union may by notification prescribe that the cess shall be levied at a rate per cent. less than the generally prescribed rate and may prescribe different rates in respect of land irrigated from different canals or tanks.

Saving of existing house-tax.

5. In every town, village or hamlet in which on the 1st April, 1880, [2] a house-tax is levied, such tax shall continue to be levied.

Cess on houses.

6. The President of the Union may, from time to time, by notification in the Gazette, direct that in any specified town, village or hamlet there shall be levied from the occupier of each house an annual cess, to be fixed in manner hereinafter provided, but which shall in no case exceed two rupees :

Provided that such cess shall not be levied :

(*a*) in any place in which the house-tax referred to in section 5 is levied, or,

(*b*) in respect of any monastery, pagoda, sacred building, Government building, public rest-house or school :

Provided also that in respect of any house occupied by a person bound to pay cess under section 4 no larger amount shall be levied under this section than will, together with the cess so payable by such person, amount to two rupees.

"House", in this section, means any building used as a human dwelling or for the custody of property.

Power to abolish or exempt from cess or tax.

7. The President of the Union may, from time to time, by notification in the Gazette, direct that any tax or cess levied in any place under section 5 or section 6 shall cease, or that any person or class of persons shall be exempted from the whole or any specified part of such tax or cess.

Powers of Deputy Commissioner.

8. Subject to the other provisions of this Act and to any rules made hereunder and for the time being in force, the Deputy Commissioner of the district may from time to time—

(*a*) declare what shall, for the purposes of this Act, be held to be a house ;

(*b*) fix the amount of cess to be levied in respect of each house ;

(*c*) remit such cess in whole or in part.

---

[1] This proviso was inserted by Act XXV, 1947.

[2] Date of commencement of this Act.

Purposes to which funds are to be applied.

9. A separate account shall be kept for each district of all cesses and house-tax levied under this Act in such district; and such cesses and tax shall be appropriated in each year in that district, in such proportions as the President of the Union may from time to time direct, to all or any of the following local objects (namely) :—

(*a*) the remuneration of the headmen and the maintenance of the rural police appointed under the Village Act ;
(*b*) the maintenance of a local postal service ;
(*c*) the construction and maintenance of district-roads and other communications and the improvement of river channels ;
(*d*) other works of public utility ;
(*e*) sanitary improvement ; and
(*f*) the promotion of education :

Provided that the President of the Union may at any time, for reasons to be recorded, transfer a sum of money from the accounts of any one district to the accounts of any other district.

Time and mode of payment of cesses, etc.

10. All cesses and house-tax levied under this Act shall be payable for the year of assessment of land-revenue as fixed under [section 41 of the Land and Revenue Act or section 28A (*2*) of the Upper Burma Land and Revenue Regulation],[1] and shall be payable at the place at which, and to the person to whom the land-revenue is from time to time payable, or at such other place and to such other person as the President of the Union may direct.

Sums assessed on the amount of land-revenue shall fall due on the date on which the land-revenue falls due.

Sums assessed on houses shall fall due on such dates as the President of the Union may from time to time in that behalf direct.

Realization of cesses, etc.

11. All sums assessed under this Act on the amount of any land-revenue may be recovered as if they were part of such revenue.

All other sums payable under this Act may be recovered in the manner prescribed in sections 44 and 45 of the Land and Revenue Act [or sections 38 (*3*) and 41 of the Upper Burma Land and Revenue Regulation.][2]

Rural Police.

12—20. * * * *

Miscellaneous.

21. * * * * *

Powers and duties of revenue-officers.

22. For the purposes of this Act the President of the Union may, from time to time, by notification in the Gazette, invest any revenue-officer with any of the powers, and impose on him any of the duties, with which he may invest him or which he may impose upon him under the Land and Revenue Act and the rules framed under it.

---

[1] Substituted by Act XXV, 1947.
[2] Added *ibid*.

Control of Commissioner and President.

23. All proceedings of any Deputy Commissioner or revenue-officer under this Act shall be subject to control, revision and alteration by the Commissioner to whom he is subordinate and by the President of the Union.

Power to make rules.

24. The President of the Union may, from time to time, make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All such rules and all other rules made under this Act shall be published in the Gazette, and shall thereupon have the force of law.

THE REVENUE RECOVERY ACT.

[INDIA ACT I, 1890.] (14th February, 1890.)

1. * * * *

Definitions.

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

(1) * * * *

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district; and

(3) "defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

3. (*1*) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule, stating—

(*a*) the name of the defaulter and such other particulars as may be necessary for his identification, and

(*b*) the amount payable by him and the account on which it is due.

(*2*) The certificate shall be signed by the Collector making it or by any officer to whom such Collector may, by order in writing, delegate this duty, and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(*3*) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

Remedy available to person denying liability to pay amount

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. recovered under last foregoing section.

(*2*) A suit under sub-section (*1*) must be instituted in a civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(*3*) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

(*4*) This section shall apply if under this Act as in force as part of the law of India or Pakistan, or under any other similar Act forming part of the law of India or Pakistan, proceedings are taken against a person in India or Pakistan for recovery of an amount stated in a certificate made by a Collector in the Union of Burma.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself. Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities.

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 immoveable property belonging to the defaulter in the district. Property liable to sale under this Act.

(*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 immoveable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(*5*) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

Saving of local laws relating to revenue.

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.

Recovery in the Union of Burma of land revenue, etc., accruing in India or Pakistan.

8. (*1*) The President of the Union may direct that an arrear of land-revenue accruing in India or Pakistan or a sum recoverable in India or Pakistan as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in India or Pakistan may be recovered under this Act in the Union of Burma and thereupon such arrear or sum shall be so recoverable :

Provided that the President of the Union shall not give any such direction unless he is satisfied that the remedy available under section 4 of this Act in the Union of Burma to a person paying under protest in the Union of Burma an arrear accruing in the Union of Burma is available under Indian or Pakistan law in India or Pakistan to a person paying under protest in the Union of Burma an arrear accruing in India or Pakistan.

(*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 or Pakistan, 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.

Duty of Collectors to remit moneys collected in certain cases.

9. Where a Collector receives a certificate under this Act from a Collector in India or Pakistan 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.

CERTIFICATE.

[*See section 3, sub-section* (1).]

From

The Collector of

To

The Collector of

Dated the of 19

The sum of Rs. is payable on account of by

son of residen

of , who is believed (to be
at) (to have property consisting
of at) in your
district.

Subject to the provisions of the Revenue Recovery Act, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at

A.B.,
Collector of

THE PROVISIONAL COLLECTION OF TAXES ACT.

[INDIA ACT XVI. 1931.] (28th September, 1931.)

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in bills relating to the imposition or increase of duties of customs or excise ; It is hereby enacted as follows :—

1. * * * *

Definition.

2. In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3.

Power to make declarations under this Act.

3. Where a Bill to be introduced in the Union Parliament on behalf of Government provides for the imposition or increase of a duty of customs or excise, the President of the Union may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

Effect of declarations under this Act, and duration thereof.

4. (*1*) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.

(*2*) A declared provision shall cease to have the force of law under the provisions of this Act—

(*a*) when it comes into operation as an enactment, with or without amendment, or

(*b*) when the President of the Union, in pursuance of a motion passed by the Chamber of Deputies, directs, by notification, that it shall cease to have the force of law, or

(*c*) if it has not already ceased to have the force of law under clause (*a*) or clause (*b*), then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

Certain refunds to be made when

5. (*1*) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the bill containing it was introduced, refunds shall be made

declarations cease to have effect.

of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision :

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (*b*) or clause (*c*) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

THE BURMA INCOME-TAX ACT.

CONTENTS.

Sections.

1. Extent and application.
2. Definitions.

CHAPTER I.

CHARGE OF INCOME-TAX.

3. Charge of income-tax.
4. Application of the Act.
4A. Residence.

CHAPTER II.

INCOME-TAX AUTHORITIES.

5. Income-tax authorities.

CHAPTER II-A.

APPELLATE TRIBUNAL.

5A. Appellate Tribunal.
5B. Transitory provisions consequent on the constitution of the Appellate Tribunal.

CHAPTER III.

TAXABLE INCOME.

6. Heads of income chargeable to income-tax.
7. Salaries.

Sections.

8. Interest on securities.
9. Property.
10. Business.
11. Professional earnings.
12. Other sources.
13. Method of accounting.
14. Exemptions of a general nature.
15. (1) Exemption in the case of life insurances.
(2) Exemption on account of allowance for wife and children.
15A. Exemption of portion of earned income.
15B. Exemption on account of donations for charitable purposes.
15C. Exemption from tax of newly established industrial undertakings.
16. Exemptions and exclusions in determining the total income.
17. Determination of tax payable where portion of total income is exempt.
17A. Determination of tax payable in certain special cases.

CHAPTER IV.

DEDUCTIONS AND ASSESSMENT.

18. Payment by deduction at source.
18A. Advance payment of tax.
19. Payment in other cases.
19A. Supply of information regarding dividends.
20. Certificate by company to shareholders receiving dividends.
20A. Supply of information regarding interest.
21. Annual return.
22. Return of income.
23. Assessment.
23A. Power to assess individual members of certain firms, associations and companies.
23B. Power to make provisional assessment in advance of regular assessment.
24. Set-off of loss in computing aggregate income.
24A. Assessment in case of departure from the Union of Burma.
24B. Tax of deceased person payable by representative.
25. Assessment in case of discontinued business.
25A. Assessment after partition of a Hindu undivided family.
26. (1) Change in constitution of a firm.
(2) Change of ownership of business.
26A. Procedure in registration of firms.
27. Cancellation of assessment when cause is shown.
28. Penalty for concealment of income or improper distribution of profits.

Sections.

29. Notice of demand.
30. Appeal against assessment under the Act.
31. Hearing of appeal.
32. Appeals against orders of Assistant Commissioner.
33. Power of revision.
33A. Appeal to the Appellate Tribunal.
34. Income escaping assessment.
35. Rectification of mistake.
36. * * * *
37. Power to take evidence on oath, etc.
38. Power to call for information.
39. Power to inspect the register of members of any company.
39A. General power to enter buildings or business premises for purposes of enquiry.
39B. Power to search, seize and impound accounts and documents in certain cases.

CHAPTER V.

LIABILITY IN SPECIAL CASES.

40. Guardians, trustees and agents.
41. Administrator-General or Official Trustee, etc.
42. Non-residents.
43. Agents to include persons treated as such.
44. Liability in case of a discontinued firm or partnership.

CHAPTER V-A.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF SHIPPING.

44A. Liability to tax of occasional shipping.
44B. Return of profits and gains.
44C. Adjustment.

CHAPTER V-B.

RECOVERY OF TAX FROM PERSONS LEAVING THE UNION OF BURMA FOR GOOD.

44D. Recovery of tax from persons leaving the Union of Burma for good.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

45. Tax when payable.
46. Mode and time of recovery.
47. Recovery of penalties.

CHAPTER VII.

REFUNDS.

Sections.

48. Refunds.
49. Power to make arrangements with foreign states to avoid double taxation.
49A. Power to set off amount of refunds against tax remaining payable.
49B. Power of representative of deceased person or person disabled to make claim on his behalf.
49C. Income-tax on companies' dividend deemed to have been paid by shareholder.
50. Limitation of claims for refund.

CHAPTER VIII.

OFFENCES AND PENALTIES.

51. Failure to make payments or deliver returns or statements or allow inspection.
52. False statement in declaration.
53. Prosecution to be at instance of Assistant Commissioner.
54. Disclosure of information by a public servant.

CHAPTER IX.

SUPER-TAX.

55. Charge of super-tax.
56. Total income for purposes of super-tax.
57. Non-resident partners and shareholders.
58. Application of Act to super-tax.

CHAPTER IX-A.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF PROVIDENT FUNDS.

58A. Definitions.
58B. The according and withdrawal of recognition.
58C. Conditions to be satisfied by a recognized provident fund.
58D. Power to relax restrictions of employer's contributions in certain cases.
58E. Annual accretion deemed to be income received.
58F. Exemption of annual accretion from income-tax.
58G. Exemption of accumulated balance from income-tax and super-tax.
58H. Deduction at source of income-tax payable on accumulated balances due.
58I. Accounts of recognized provident funds.
58J. Treatment of balances in newly recognized provident funds.

Sections.

58K. Treatment of fund transferred by employer to trustees.
58L. Provisions relating to rules.
58M. Application of this chapter.

CHAPTER IX-B.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF SUPERANNUATION FUNDS.

58N. Definitions.
58O. Approval and withdrawal of approval.
58P. Conditions for approval.
58Q. Application for approval.
58R. Exemption of superannuation fund from income-tax.
58S. Treatment of repaid contributions.
58T. Deductions from pay of, and contributions on behalf of, employee to be included in return under section 21.
58U. Liabilities of trustees on cessation of approval of fund.
58V. Particulars to be furnished in respect of superannuation funds.

CHAPTER X.

MISCELLANEOUS.

59. Power to make rules.
60. Power to make exemptions, etc.
61. Appearance by authorized representative.
62. Receipts to be given.
63. Service of notices.
64. Place of assessment.
65. Indemnity
66. Statement of case by Appellate Tribunal to High Court.
66A. Reference to be heard by Benches of High Court, and appeal to lie, in certain cases, to the Supreme Court.
67. Bar of suits in civil Court.
67A. Computation of period of limitation.
68. Act to have effect pending legislative provision for charge of income-tax.

THE BURMA INCOME-TAX ACT.

[INDIA ACT XI, 1922.] (1st April, 1922.)

Extent and application.

[1][1. This Act extends to the whole of the Union of Burma; provided that no provision of this Act, which was not applicable on the 1st October 1953 to any State forming a constituent unit of the Union of Burma shall apply thereto, unless the President of the Union by notification so directs.]

Definitions.

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

[2][(1) "agricultural income" means—

(*a*) any income from land which is used for agricultural purposes, and is either assessed to land revenue in the Union of Burma or subject to a local rate assessed and collected by officers of Government as such, derived by—

(i) agriculture, or

(ii) the performance by a cultivator of any process ordinarily employed by a cultivator to render the produce raised by him fit to be taken to market, or

(iii) the sale by a cultivator of the produce raised by him in respect of which no process has been performed other than a process of the nature described in sub-clause (ii);

(*b*) any income derived from any building owned and occupied by the cultivator of any land, with respect to which or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (*a*) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the cultivator by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building:

Provided further, that nothing in the definition in this sub-section shall include any rent or revenue in money, kind or service receivable by a landlord on account of the use or occupation of land by a tenant, or by a tenant on account of the use or occupation of land by a sub-tenant.]

[3][(2) "assessee" means a person by whom income-tax or any other sum of money is payable under this Act, and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of his income or of the loss sustained by him or of the amount of refund due to him;]

(3) "Assistant Commissioner" means a person appointed to be an Assistant Commissioner of Income-tax under section 5;

---

[1] This section was substituted by Act LXXVII, 1953.

[2] This sub-section was substituted by Act XXXVI, 1946.

[3] Substituted by Act L, 1954.

(4) "business" includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

(5) "Commissioner" means a person appointed to be a Commissioner of Income-tax under section 5 [1] [,] [2] [and includes a person appointed to be an Additional Commissioner of Income-tax;]

(6) "company" means a company as defined in the Burma Companies Act, [3] [* * *] and includes [4] [any Board constituted under any Act of Parliament or any order made thereunder, and any foreign association] [5] [* * *], whether incorporated or not and whether its principal place of business is situated in the Union of Burma or not, which the Financial Commissioner may, by general or special order, declare to be a company for the purpose of this Act;

[6] [(6A) "earned income" means any income of an assessee not being [7] (a company, a local authority or a registered firm)—

(*a*) which is chargeable under the head "Salaries"; or

(*b*) which is chargeable under the head "Professional earnings"; or

(*c*) which is chargeable under the head "Business", where the business is carried on by the assessee and, in the case of a firm, which is a share of its profits belonging to a partner actively engaged in the conduct of the business; or

(*d*) which is chargeable under the head "Other Sources" if it is immediately derived from personal exertion or represents a pension or superannuation or other allowance given to the assessee in respect of his past services or the past services of any deceased person: and includes any such income which, though it is the income of another person, is included in the assessee's income under the provisions of this Act, but does not include any such income which is exempt from tax under sub-section (2) of section 14 [8] (* * * * * *) or under a notification issued under section 60.]

[9] [(6AA)] "firm", "partner" and "partnership" have the same meanings respectively as in the [10] [Partnership Act]:

---

[1] Substituted by Act L, 1954.

[2] Inserted, *ibid.*

[3] The words "or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British possession" were deleted by the Union of Burma (Adaptation of Laws) Order, 1948.

[4] Substituted by Act XXIX, 1954.

[5] The words "carrying on business in the Union of Burma:" were deleted by Act LXXVII, 1953.

[6] Inserted by Act XXXVI, 1946.

[7] Substituted by Act LXXVII, 1953.

[8] The words "other than a share of the profits of a registered firm for the purpose of a refund under sub-section (2) of section 48," were deleted by Act L, 1954.

[9] Renumbered by Act XXXVI, 1946.

[10] Substituted by the Burma Laws (Adaptation) Act, 1940.

[1] [provided that the expression 'partner" includes any person who being a minor has been admitted to the benefits of partnership ;]

[1] [(6B) " dividend ' includes—

(*a*) any distribution by a company of accumulated profits, whether capitalised or not, if such distribution entails the release by the company to its shareholders of all or any part of the assets of the company ;

(*b*) any distribution by a company of debentures or debenture-stock, to the extent to which the company possesses accumulated profits, whether capitalised or not ;

(*c*) any distribution made to the shareholders of a company out of accumulated profits of the company on the liquidation of the company :

Provided that only the accumulated profits so distributed which arose during the four previous years of the company preceding the date of liquidation shall be so included ; and

(*d*) any distribution by a company on the reduction of its capital to the extent to which the company possesses accumulated profits which arose after the end of the previous year ending next before the 1st day of October 1949, whether such accumulated profits have been capitalised or not :

Provided that " dividend " does not include a distribution in respect of any share issued for full cash consideration which is not entitled in the event of liquidation to participate in the surplus assets, when such distribution is made in accordance with sub-clause (*c*) or (*d*) ;]

[2] [(6C) " Inspector of Income-tax " means a person appointed to be an Inspector of Income-tax under section 5 ;]

(7) " Income-tax Officer " means a person appointed to be an Income-tax Officer under section 5 ;

(8) " Magistrate " means a Magistrate of the first class, or a Magistrate of the second class specially empowered by the President of the Union to try offences against this Act ;

(9) " person " includes a Hindu undivided family ;

(10) " prescribed " means prescribed by rules made under this Act ;

(11) " Previous year " means [3] [in respect of any separate source of income, profits and gains]—

(*a*) the twelve months ending on the [4] [30th day of September] next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year

---

[1] Inserted by Act LXXVII,1953.
[2] Substituted by Act L, 1954.
[3] Inserted by Act XXXVI, 1946.
[4] Substituted by Act XXI, 1945.

ending on any date other than the said [1][30th day of September], then at the option of the assessee the year ending on the day which his accounts have so been made up:

[2][Provided that where an assessee has been assessed in respect of a particular source of income, profits and gains, he shall not in respect of that source exercise this option so as to vary the meaning of the expression "previous year" as then applicable to him except with the consent of the Income-tax Officer and upon such conditions as the Income-tax Officer may think fit; or]

(*b*) in the case of any person, business or company, or class of person, business or company, such period as may be determined by the Financial Commissioner or by such authority as he may authorize in this behalf; [3][or

(*c*) where a business or profession has been newly set up in the financial year preceding the year for which assessment is to be made, the period from the date of the setting up of the business or profession to the 30th day of September next following or to the last day of the period determined under clause (*b*), or, if the accounts of the assessee are made up to some other date than the 30th day of September and the case is not one for which a period has been determined by the Financial Commissioner under clause (*b*), then at the option of the assessee, the period from the date of the setting up of the business or profession to such other date:

Provided that when such other date does not fall between the setting up of the business or profession and the next following 30th day of September, it shall be deemed that there is no previous year; and when the assessee is a partner in a firm, "previous year" in respect of his share of the income, profits and gains of the firm means the previous year as determined for the assessment of the income, profits and gains of the firm;]

(12) "principal officer", used with reference to a local authority or a company or any other public body or any association, means—

(*a*) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(*b*) any person connected with the authority, company, body or association upon whom the Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof;

(13) "public servant" has the same meaning as in the Penal Code;

[1] Substituted by Act XXI, 1945
[2] Substituted by Act XXXVI, 1946.
[3] Inserted by Act XXXVI, 1946.

(14) " registered firm " means a firm registered under the provisions of section 26A ;

(15) " total income " means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16 ; and

[1] [" total world income " includes all income, profits and gains wherever accruing or arising except income to which, under the provisions of sub-section *(3)* of section 4, this Act does not apply ; and]

(16) " unregistered firm " means a firm which is not a registered firm.

CHAPTER I.

CHARGE OF INCOME-TAX

Charge of income-tax.

3. Where any Act of the Union Parliament enacts that income-tax shall be charged for any year at any rate or rates,[2] [* * * * *] tax at that rate or those rates shall be charged for that year in accordance with, and subject to the provisions of, this Act in respect of [3] [the total income] of the previous year of every individual, Hindu undivided family, company, firm and other [4] [association of persons].

Application of the Act.

[5] [**4.** *(1)* Subject to the provisions of this Act, the total income of any previous year of any person includes all income, profits and gains from whatever source derived which—

(*a*) are received or are deemed to be received in the Union of Burma in such year by or on behalf of such person, or

(*b*) if such person is resident in the Union of Burma during such year—

(i) accrue or arise or are deemed to accrue or arise to him in the Union of Burma during such year, or

(ii) accrue or arise to him without the Union of Burma during such year, or

(iii) having accrued or arisen to him without the Union of Burma before the beginning of such year and after the 1st day of October 1949 are brought into or received in the Union of Burma by him during such year, or

(*c*) if such person is not resident in the Union of Burma during such year, accrue or arise or are deemed to accrue or arise to him in the Union of Burma during such year :

---

[1] Inserted by Act L, 1954.
[2] The words " applicable to the total income of an assessee " were deleted by Act L, 1954.
[3] Substituted *ibid*.
[4] Substituted by Act XXXVI, 1946.
[5] Substituted by Act LXXVII, 1953.
[6] The annual Finance Act fixes the rates at which income-tax is to be charged for the following year.

Provided that there shall not be included in any assessment for the year ending on the 30th day of September 1954 both the amount of income, profits and gains referred to in sub-clause (ii) of clause (*b*) and the amount of the income, profits and gains referred to in sub-clause (iii) of clause (*b*) but only the greater of the two amounts :

Provided further that if in any year the amount of income accruing or arising without the Union of Burma exceeds the amount brought into the Union of Burma in that year, there shall not be included in the assessment of the income of that year so much of such excess as does not exceed kyats four thousand five hundred.

Explanation 1.—Income, profits and gains accruing or arising without the Union of Burma shall not be deemed to be received in or brought into the Union of Burma within the meaning of this sub-section by reason only of the fact that they are taken into account in a balance sheet prepared in the Union of Burma.

Explanation 2.—Income which would be chargeable under the head " Salaries " if payable in the Union of Burma shall be deemed to accrue or arise in the Union of Burma wherever paid if it is earned in the Union of Burma.

Explanation 3.—A dividend paid without the Union of Burma by a company shall be deemed to be income accruing or arising in the Union of Burma to the extent to which it has been paid out of the profits subjected to income-tax in the Union of Burma.]

[1] [(*2*) For the purposes of sub-section (*1*), where a husband is not a resident in the Union of Burma remittances received by his wife resident in the Union of Burma out of any part of his income which is not included in his total income shall be deemed to be income accruing in the Union of Burma to the wife.]

(*3*) This Act shall not apply to the following classes of income :—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes [2] [within the Union of Burma], and in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Interest on securities which are held by, or are the property of, any provident fund to which the Provident Funds Act applies.

---

[1] Substituted by Act LXXVII, 1953.

[2] Inserted by Act LXXVII, 1953.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such provident fund.

(vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employee.

viii) Agricultural income.

(ix) Any income received by trustees on behalf of a recognized provident fund as defined in clause (*a*) of section 58A.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

Residence.

[1] [**4A.** For the purposes of this Act—

(*a*) any individual is resident in the Union of Burma in any year if he—

(i) is in the Union of Burma in that year for a period amounting in all to one hundred and eighty-two days or more; or

(ii) maintains or has maintained for him a dwelling place in the Union of Burma for a period or periods amounting in all to one hundred and eighty-two days or more in that year and is in the Union of Burma for any time in that year; or

(iii) having within the four years preceding that year been in the Union of Burma for a period or periods amounting in all to three hundred and sixty-five days or more, is in the Union of Burma for any time in that year otherwise than on an occasional or casual visit; or

(iv) is in the Union of Burma for any time in that year and the Income-tax Officer is satisfied that such individual having arrived in the Union of Burma during that year is likely to remain in the Union of Burma for not less than three years from the date of his arrival;

(*b*) Hindu undivided family, a firm or other association of persons is resident in the Union of Burma unless the control and management of the affairs is situated wholly without the Union of Burma; and]

[1] Inserted by Act LXXVII, 1953.

[1] [(*c*) a company is resident in the Union of Burma in any year—

(*a*) if the control and management of its affairs is situated wholly in the Union of Burma in that year, or

(*b*) if its income arising in the Union of Burma in that year exceeds its income arising without the Union of Burma in that year.]

CHAPTER II.

INCOME-TAX AUTHORITIES.

Income-tax authorities.

5. (*1*) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely :—

(*a*) The Financial Commissioner,

(*b*) Commissioners of Income-tax,

[2] [(*c*) [3][Additional] Commissioner of Income-tax,]

[4] [(*d*)] Assistant Commissioners of Income-tax,

[4] [(*e*)] Income-tax Officers,

[5] [(*f*) Inspectors of Income-tax.]

(*2*) * * * *

(*3*) The President of the Union may appoint a Commissioner of Income-tax for any area specified in the order of appointment.

[6] [(*4*) The President of the Union may appoint as many Assistant Commissioners of Income-tax and Income-tax Officers as he may deem fit. They shall perform their functions in respect of such persons or classes of persons and of such incomes or classes of income and in respect of such areas as the President of the Union may direct and, where two or more Assistant Commissioners of Income-tax or Income-tax Officers have been appointed for the same area, in accordance with any orders which the Commissioner of Income-tax may make for the distribution and allocation of the work to be performed. The Commissioner may, with the previous approval of the President of the Union, by general or special order in writing, direct that the powers conferred on the Income-tax Officer and the Assistant Commissioner by or under this Act shall, in respect of any specified case or class of cases, be exercised by the Assistant Commissioner, and the Commissioner, respectively and, for the purposes of any case in respect of which such order applies, references in this Act or in any rules made hereunder to the Income-tax Officer and the Assistant Commissioner shall be deemed to be references to the Assistant Commissioner and the Commissioner, respectively.]

---

[1] Substituted by Act XXIX, 1954.
[2] Inserted by Act LXXVII, 1953.
[3] Substituted by Act XXIX, 1954.
[4] Clauses (*c*) and (*d*) renumbered (*d*) and (*e*) respectively *ibid.*
[5] Inserted by Act L, 1954.
[6] Substituted by Act XXVIII, 1952.

[1] [(5) The President of the Union may appoint [2] [an Additional] Commissioner of Income-tax for any area specified in the order of appointment. He shall perform his functions in respect of such persons or classes of persons and of such incomes or classes of income and in respect of such areas, and such other functions as the President of the Union may direct.]

[3] (5*a*) The Commissioner may, subject to the rules and orders of the President of the Union regulating the conditions of service of persons in public services and posts, appoint as many Inspectors of Income-tax as may, from time to time, be sanctioned by the President of the Union.

(5*b*) Inspectors of Income-tax shall perform such functions in the execution of this Act as are assigned to them by the Income-tax Officer or other Income-tax authority under whom they are appointed to work, and shall be subordinate to such officer or authority.

(5*c*) Subject to the rules and orders of the President of the Union regulating the conditions of service of persons in public services and posts, an Income-tax authority may appoint such executive or ministerial staff as may be necessary to assist it in the execution of its functions.]

(*6*) [4] [The [2] [Additional] Commissioner of Income-tax appointed under sub-section (*5*) and the Assistant Commissioners of Income-tax] and Income-tax Officers appointed under sub-section (*4*) shall, for the purposes of this Act, be subordinate to the Commissioner of Income-tax appointed under sub-section (*3*) for the area in which they perform their functions.

[5] [(*7*) Whenever in respect of any proceeding under this Act an Income-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises jurisdiction, the Income-tax authority so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor :

Provided that the assessee concerned may demand that before the proceeding is so continued the previous proceeding or any part thereof be re-opened or that before any order for assessment is passed against him he be re-heard :

Provided further that in computing the period of limitation for the purposes of section 34, the time taken in re-opening the whole or any part of the proceeding or in giving an opportunity to the assessee to be re-heard under the preceding proviso shall be excluded.]

[1] [CHAPTER II-A.

APPELLATE TRIBUNAL.

Appellate Tribunal.

5A. (*1*) The President of the Union shall appoint one or more Appellate Tribunals each consisting of the following three whole-time members

[1] Inserted by Act LXXVII, 1953.
[2] Substituted by Act XXIX, 1954.
[3] Inserted by Act L, 1954.
[4] Substituted by Act LXXVII, 1953.
[5] Inserted by Act XXIX, 1954.

to exercise the functions conferred on the Appellate Tribunal by this Act :—

(*a*) *Judicial member.*—A Judicial member shall be a person, who has for at least five years held a judicial post in the Union of Burma not inferior to that of a District Judge or has practised as an advocate of the High Court for not less than ten years;

(*b*) *Accountant member.*—An Accountant member shall be a person who has for a period of not less than five years practised as a Registered Accountant, enrolled on the Register of Accountants maintained under the Burma Auditors Certificate Rules ; and

(*c*) *Revenue member.*—A Revenue member shall be an officer with experience in revenue matters, who has for at least three years held any post in Government service not inferior in rank to that of a Deputy Commissioner of a District :

Provided that the President of the Union may appoint as an Accountant member of the Tribunal any person not possessing the qualifications required by this sub-section if the President of the Union is satisfied that he has qualifications and has had adequate experience of a character which render him suitable for appointment to the Tribunal :

Provided further that the Tribunal shall not be deemed to be invalidly constituted merely by reason of death or temporary absence due to retirement or removal of any member.

(*2*) The President of the Union may appoint any one of the three aforesaid members to be the Chairman of the Appellate Tribunal.

(*3*) In the event of any difference of opinion among the members of the Appellate Tribunal the opinion of the majority shall prevail.

(*4*) The Chairman or any other member of the Tribunal specially authorized in this behalf by the President of the Union may, sitting singly, dispose of any case which pertains to an assessee whose total income as computed by the Income-tax Officer concerned does not exceed kyats twenty thousand.

(*5*) The members of the Tribunal shall be appointed for a fixed term by the President of the Union.

(*6*) Subject to the provisions of this Act, the Appellate Tribunal may make rules to regulate its own procedure in all matters arising out of the discharge of its functions including the places at which the Tribunal shall hold its sittings.

Transitory provisions consequent on the constitution of the Appellate Tribunal.

5B. Notwithstanding the coming into force of the Burma Income-tax (Amendment) Act, 1953,—

(*a*) all appeals already duly instituted under section 32 at the time when the said Act comes into force,

(*b*) all proceedings then pending before the Commissioner in connection with the exercise of his powers of revision under section 33,

(*c*) all applications to the Commissioner, then pending for reference to the High Court under sub-section (*2*) of section 66, and

(*d*) all applications to the High Court, then pending, for the issue of requisition to the Commissioner under sub-section (*3*) of section 66,

may be continued and disposed of as if the said Act had not come into force, and the provisions of sub-sections (*2*), (*3*), (*3A*), (*4*), (*5*) and (*6*) of section 66, as subsisting before the said Act came into force shall continue to have effect in relation to the appeals and proceedings referred to in clauses (*a*) and (*b*) :

Provided that where under the provisions of section 33A as substituted by the Burma Income-tax (Amendment) Act, 1953, an assessee becomes entitled to appeal to the Appellate Tribunal against any order passed by an Assistant Commissioner under section 28 or section 31 in respect of which he has already lodged an appeal to the Commissioner under section 32 or made any application to the Commissioner for the exercise of his powers of revision under section 33, he may at his option elect to proceed with his appeal to the Commissioner or his application as the case may be, in which case he shall lose his right of appeal to the Appellate Tribunal, or he may elect to appeal to the Appellate Tribunal under section 33A, in which case his appeal to the Commissioner or his application, as the case may be, shall lapse.]

CHAPTER III.

TAXABLE INCOME.

6. Save as otherwise provided by this Act, the following heads of income, profits and gains shall be chargeable to income-tax in the manner hereinafter appearing, namely :— Heads of income chargeable to income-tax.

(i) Salaries.
(ii) Interest on securities.
(iii) Property.
(iv) Business.
(v) Professional earnings.
(vi) Other sources.

7. (*1*) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits [1] [* * *] in lieu of, or in addition to, any salary or wages, [2] [which are due to him from, whether paid or not, or are paid by or on behalf of the Government], a local authority, a company or any other public body or association, or [3] [* * *] any private employer : Salaries.

Provided that the tax shall not be payable in respect of any sum deducted [2] [from the salary payable by or on behalf of the Government to any individual,

[1] The words "received by him" were omitted by Act XXXVI, 1946.
[2] Substituted *ibid.*
[3] The words "by or on behalf of" were deleted *ibid.*

being a sum deducted in accordance with the conditions of his service] for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary [1][:]

[2][Provided further that the tax shall not be payable in respect of any sum which the assessee by the conditions of his employment is required to spend out of his remuneration wholly, necessarily and exclusively in the performance of his duties.]

[3][*Explanation 1.*]—The right of a person to occupy free of rent as a place of residence any premises provided by his employer is a perquisite for the purposes of this sub-section.

[4][*Explanation 2.*]—A payment due to or received by an assessee from an employer or former employer or from a Provident or other Fund is to the extent to which it does not consist of contributions by the assessee or interest on such contributions a profit received in lieu of salary for the purposes of this sub-section, unless the payment is made solely as compensation for loss of employment and not by way of remuneration for past services :

Provided that nothing herein contained shall render liable to income-tax any payment from a provident fund to which the Provident Funds Act applies, or any payment from a recognised provident fund within the meaning of Chapter IXA if such payment is exempted from payment of income-tax under the provisions of Chapter IXA or any payment from an approved superannuation fund within the meaning of Chapter IXB :

Provided further that lump sum payments from other funds liable to income-tax shall be assessed separately at a rate representing half the rate of tax applicable to the assessee's total income under the head " Salaries " (exclusive of the lump sum) for the last complete year of service.]

(*2*) Any income which would be chargeable under this head if paid in the Union of Burma shall be deemed to be so chargeable if paid to a citizen of the Union or any servant of the Government in any part of the Union of Burma [5][by or on behalf of the Government] or by a local authority established by the President of the Union.

Interest on securities.

8. The tax shall be payable by an assessee under the head " Interest on securities " in respect of the interest receivable by him on any security of the Government of the Union of Burma or any security of the Government of India or Pakistan enfaced for payment of interest in the Union of Burma, or on debentures or other securities for money issued by or on behalf of a local authority or a company :

---

[1] Substituted by Act LXXVII, 1953.
[2] Inserted *ibid*
[3] Renumbered by Act LXXVII, 1953.
[4] Inserted *ibid.*
[5] Substituted by Act XXXVI, 1946.

Provided that no income-tax shall be payable under this section by the assessee in respect of any sum deducted from such interest by way of commission by a banker realizing such interest [1] [on behalf of the assessee or in respect of any interest payable on money borrowed for the purpose of investment in the securities by the assessee except interest chargeable under this Act which is payable without the Union of Burma, unless in respect of interest which is so chargeable, tax has been paid or deducted under section 18, or unless there is a person in the Union of Burma who may be appointed an agent under section 43 in respect of such interest.]

[2] [* * * *]

Property.

[3] [9. (*1*) The tax shall be payable by an assessee under the head "Property" in respect of the *bonâ-fide* annual value of property consisting of any buildings or lands of which he is the owner (other than such portions of such property as he may occupy for the purposes of his business), or in respect of which he is entitled to receive any rent or revenue in money, kind or service, subject to the following allowances, namely :—

(i) where the property is in the occupation of the assessee, or where it is let to a tenant and the assessee has undertaken to bear the cost of repairs, the amount paid on account thereof by the assessee;

(ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the amount by which such value exceeds the rent paid by the tenant up to but not exceeding the amount expended by the tenant for *bonâ-fide* repairs to the property ;

(iii) the amount of any premium paid to ensure against risk of damage to or loss of the property or any crops to be raised or cattle to be reared therein ;

(iv) where the property is subject to a mortgage, or other capital charge, the amount of any interest on such mortgage or charge ; where the property is subject to a ground rent the amount of such ground rent ; where the property has been acquired with borrowed capital, the amount of any interest payable on such capital and not specifically charged upon the property itself, and where the assessee has taken loans under the Land Improvement Loans Act or the Agriculturists' Loans Act, the amount of any interest thereon actually paid by him in respect of the property [4] [:]

[5] [Provided that no allowance shall be made in respect of any interest or annual charge payable without the Union of the Burma and chargeable under this Act except interest or a charge on which tax has been paid or from which

---

[1] Substituted by Act L, 1954.
[2] The second proviso was deleted *ibid.*
[3] Substituted by Act XXXVI, 1945.
[4] Substituted by Act XXIX, 1954.
[5] Inserted *ibid.*

tax has been deducted under section 18 or in respect of which there is an agent for the payee in the Union of Burma who may be assessed under section 43 ;]

(v) any sums paid on account of land revenue in respect of the property ;

(vi) in respect of collection charges, a sum not exceeding the prescribed maximum ;

(vii) in respect of vacancies, such sum as the Income-tax Officer may determine, having regard to the circumstances of the case.

[1][* * * *]

(*2*) For the purposes of this section—

(i) the expression " tenant " shall be deemed to include a sub-tenant ;

(ii) the expression " annual value " shall be deemed to mean, in the case of buildings and land appurtenant thereto not being land used for agricultural purposes, the sum for which the property might reasonably be expected to let from year to year, and, in the case of other lands, including lands used for agricultural purposes, the sum realized on account of rent or revenue in money, kind or service after making the deduction of the sums actually paid by the assessee in respect of the land from which such rents are derived as follows, namely :—

(*a*) as rent to a superior landlord ;

(*b*) for any local rate or cess ;

(*c*) in respect of the maintenance of any irrigation or protective work constructed for the benefit of the land but not situated thereon ; and

(*d*) any other expenditure of the assessee, not being in the nature of capital expenditure or personal expenditure, and not being an allowance to be made from annual value under sub-section (*1*), laid out wholly and exclusively for the purpose of deriving such rent from such land :

Provided that in the case of buildings and land appurtenant thereto where the property is in the occupation of the assessee for the purposes of his own residence such sum shall, for the purposes of this section, be deemed not to exceed ten per cent of total income of the assessee.]

[2][(*3*) Where property is owned by two or more persons and their respective shares are definite and ascertainable, such persons shall not in respect of such property be assessed as an association of persons, but the share of each such person in the income from the property as computed in accordance with this section shall be included in his total income.]

---

[1] The proviso was deleted by Act LXXVII, 1953.

[2] Inserted *ibid*.

10. (*1*) The tax shall be payable by an assessee under the head "Business" in respect of the profits or gains of any business carried on by him. Business.

(*2*) Such profits or gains shall be computed after making the following allowances, namely :—

(i) any rent paid for the premises in which such business is carried on, provided that when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Income-tax Officer may determine having regard to the proportional part so used ;

(ii) in respect of repairs, where the assessee is the tenant only of the premises and has undertaken to bear the cost of such repairs, the amount paid on account thereof, provided that, if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed ;

(iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid [1] [:]

[2][Provided that no allowance shall be made under this clause in any case for any interest chargeable under this Act which is payable without the Union of Burma except interest on which tax has been paid or from which tax has been deducted under section 18 or in respect of which there is an agent in the Union of Burma who may be assessed under section 43 ;]

Explanation.—Recurring subscriptions paid periodically by share-holders or subscribers in such Mutual Benefit Societies as may be be prescribed shall deemed to be capital borrowed within the meaning of this clause ;

(iv) in respect of insurance against risk of damage or destruction of buildings, machinery, plant, furniture, stocks or stores, used for the purposes of the business, the amount of any premium paid ;

(v) in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof ;

(vi) in respect of depreciation of such buildings, machinery, plant, or furniture being the property of the assessee, a sum equivalent to such percentage on the original cost thereof to the assessee as may in any case or class of cases be prescribed [3] [:]

[4] [and where the buildings have been newly erected, or the machinery or plant being new has been installed after the 1st October 1953 in respect of the year of erection or installation

[1] Substituted by Act XXIX, 1954.
[2] Inserted *ibid.*
[3] Substituted by Act LXXVII, 1953.
[4] Inserted *ibid.*

a further sum by way of initial depreciation allowance equivalent—

(*a*) in the case of buildings the erection of which is begun and completed between the 1st day of October 1953 and 30th day of September 1958 (both days inclusive) to 15 per cent of the cost thereof to the assessee ;

(*b*) in the case of other buildings to 10 per cent of the cost thereof to the assessee ;

(*c*) in the case of machinery or plant, to 15 per cent of the cost thereof to the assessee :]

Provided that—

(*a*) the prescribed particulars have been duly furnished ;

(*b*) where full effect cannot be given to any such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be part of that allowance, or if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for succeeding years ; and

(*c*) the aggregate of all such allowances made under this Act, [1] [or any Income-tax Act formerly in force], shall in no case exceed the original cost to the assessee of the buildings, machinery, plant, or furniture, as the case may be ;

[2][(vi *a*) Notwithstanding that the machinery or plant is not used for the whole of the previous year the assessee shall be entitled to full depreciation allowance for that year if the machinery or plant is used even for a portion of that previous year ; and where there had been transfer of assets during the previous year the assessee, who last owned and used the assets, shall be entitled to the said allowance :]

[3] [(vii) in respect of any such building, machinery or plant, which has been sold or discarded or demolished or destroyed, the difference between the original cost to the assessee of the building, machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi) and the amount [4] [for which the building, machinery or plant] is actually sold or its scrap value :

Provided that such amount is actually written off in the books of the assessee ;

---

[1] Substituted by the Burma Laws (Adaptation) Act, 1940.
[2] Inserted by Act LXXVII, 1953.
[3] Substituted *ibid.*
[4] Substituted by Act L, 1954.

[1] [Provided further that where the amount for which any building, machinery or plant is sold whether during the continuance of the business or after the cessation thereof exceeds the original cost as reduced by the aggregate of the depreciation allowances already given, so much of the excess as does not exceed the aggregate of the depreciation allowances already given shall be deemed to be profits of the previous year in which the sale took place ;]

(vii*a*) in respect of animals which have been used for the purposes of the business otherwise than as stock in trade and have died or become permanently useless for such purposes, the difference between the original cost to the assessee of the animals and the amount, if any, realized in respect of the carcasses or animals ;

[2] [(vii*b*) Where an assessee lets on hire machinery, plant or furniture belonging to him and also buildings, and the letting of the buildings is inseparable from the letting of the said machinery, plant or furniture, he shall be entitled to allowances in accordance with the provisions of clauses (v), (vi) and (vii) in respect of such buildings ;]

(viii) any sums paid on account of land-revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business ;

(viii*a*) any sum paid to an employee as bonus or commission for services rendered, where such sum would not have been payable to him as profits or dividend if it had not been paid as bonus or commission :

Provided that the amount of the bonus or commission is of a reasonable amount with reference to—

(*a*) the pay of the employee and the conditions of his service ;

(*b*) the profits of the business for the year in question ; and

(*c*) the general practice in similar businesses ;

[3] [(ix) any expenditure (not being in the nature of capital expenditure or personal expenses of the assessee) laid out or expended wholly and exclusively for the purposes of such business :]

Provided that nothing in clause (viii) or clause (ix) shall be deemed to authorize the allowance of any sum paid on account of any cess, rate or tax levied on the profits or gains of any business or assessed at a proportion of or otherwise on the basis of any such profits or gains :

[4] [Provided further that nothing in clause (ix) shall be deemed to authorize any allowance in respect of any payment by way of interest, salary, commission or remuneration made by a firm to any partner of the firm.]

[1] Substituted by Act L, 1954.
[2] Inserted by Act LXXVII, 1953.
[3] Substituted *ibid.*

(*3*) In sub-section (*2*), the word " paid " means actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this section.

Professional earnings.

11. (*1*) The tax shall be payable by an assessee under the head "Professional earnings " in respect of the profits or gains of any profession or vocation followed by him.

(*2*) Such profits or gains shall be computed after making the following allowances, namely—

(i) any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, and not being personal expenses of the assessee ;

(ii) in respect of depreciation of buildings and depreciation and obsolescence of machinery, apparatus, appliances, plant, furniture or other capital assets being the property of the assessee and used solely for the purposes of such profession or vocation, the allowances specified in clauses (vi) and (vii) of sub-section (*2*) of section 10 subject to all the conditions specified in those clauses.

[1] (*3*) * * * *

Other sources.

12. (*1*) The tax shall be payable by an assessee under the head " Other sources " in respect of income, profits and gains of every kind and from every source to which this Act applies (if not included under any of the preceding heads).

(*2*) Such income, profits and gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making or earning such income, profits or gains, provided that no allowance shall be made on account of any personal expenses of the assessee [2][,]

[3] [or any interest chargeable under this Act which is payable without the Union of Burma not being interest on which tax has been paid or from which tax has been deducted under section 18.]

Method of accounting.

13. Income, profits and gains shall be computed for the purposes of sections 10, 11 and 12 in accordance with the method of accounting regularly employed by the assessee :

Provided that, if no method of accounting has been regularly employed, or if the method employed is such that, in the opinion of the Income-tax Officer, the income, profits and gains cannot properly be deduced therefrom, then the computation shall be made upon such basis and in such manner as the Income-tax Officer may determine.

---

[1] Sub-section (3) was deleted by Act LXXVII, 1953.
[2] Substituted by Act XXIX, 1954.
[3] Inserted *ibid.*

14. (*1*) The tax shall not be payable by an assessee in respect of any sum which he receives as a member of a Hindu undivided family. Exemptions of a general nature.

(2) The tax shall not be payable by an assessee in respect of—

[1](*a*) * * * *

(*b*) such an amount of the profits or gains of any firm which have been assessed to income-tax as is proportionate to his share in the firm at the time of such assessment; or

(*c*) any sum which he receives as his share of the profits or gains of an [2][association of persons], other than a Hindu undivided family, company or firm, where such profits or gains have been assessed to income-tax.

15. [3][(*1*) The tax shall not be payable in respect of any sums paid by an assessee to effect an insurance on the life of the assessee or on the life of a wife or husband of the assessee or in respect of a contract for a deferred annuity on the life of the assessee, or on the life of a wife or husband of the assessee, or as a contribution to any provident fund to which the Provident Funds Act applies.] Exemption in the case of life insurances.

(2) Where the assessee is a Hindu undivided family, there shall be exempted under sub-section (*1*) any sums paid to effect an insurance on the life of any male member of the family or of the wife of any such member.

(*3*) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (*1*) of section 7 and any sums exempted under sub-section (*1*) of section 58F, exceed one-sixth of the total income of the assessee.

[4][**15A.** [5][(*1*)] Income-tax shall not be payable by an assessee in respect of such portion, if any, of the earned income included in his total income as is directed by the Act of the Union Parliament fixing the rate or rates of tax for any year to be deducted in making an assessment for that year, and for the purposes of determining the rates at which income-tax (but not super-tax) is payable by the assessee for that year his income shall be deemed to be the total income reduced by the said portion.] Exemption of portion of earned income.

[6][(*2*) Any assessee not being a Hindu undivided family, company, firm and other association of persons who—

(*a*) is resident in the Union of Burma in the year of assessment, or

(*b*) being a salary earner is resident in the Union of Burma in the year in which income-tax falls to be deducted under sub-section (*2*) of section 18 from the assessee's estimated income chargeable under the head "Salaries" Exemption on account of allowance for wife and children.

---

[1] Clause (*a*) of sub-section (*2*) was deleted by Act LXXVII, 1953.
[2] Substituted by Act XXXVI, 1946.
[3] Substituted by Act L, 1954.
[4] Inserted by Act XXXVI, 1946.
Renumbered by the Finance Act XXIX, 1953.
[5] Inserted *ibid.*

proves to the satisfaction of the Income-tax Officer that the assessee—

(i) in the case of a man, had any wife living with him or maintained by him during the previous year shall be allowed, for purposes of determining the income-tax but not super-tax payable by him, a deduction of kyats one thousand from his total income as defined in section 16, and

(ii) maintained at any time within the previous year an unmarried child who was either under the age of eighteen years or was receiving full-time instruction at any university, college, school or other educational establishment, or was serving under articles or indentures with a view to qualifying in a trade or profession shall be allowed, for purposes of determining the income-tax but not super-tax payable by the assessee, a deduction of kyats five hundred from the assessee's total income as defined in section 16, in respect of such child, and where such assessee maintained more than one such child a deduction of kyats four hundred for the second such child, a deduction of kyats three hundred for the third such child and a deduction of kyats two hundred for each subsequent child:

Provided that the provisions of sub-clause (i) above shall not be given effect to in any case where the wife in her own right or by her personal exertion was in receipt, during the relevant previous year, of a total income of more than kyats four thousand two hundred :

Provided further that the aggregate of the exemptions under sub-clause (ii) above shall not in any case exceed kyats one thousand five hundred;

Explanation.—The expression "child" in sub-clause (ii) above includes a step-child or a child adopted in accordance with any statutory provision :

Provided further that the provisions of this sub-section shall not be given effect to in any assessment to be made for any year earlier than for the year ending on the thirtieth day of September 1954.]

Exemption on account of donations for charitable purposes.

[1] [**15B.** (*1*) The tax shall not be payable by an assessee in respect of any sums paid by him on or after the first day of October 1949 as donations to any institution or fund which is established in the Union of Burma for a charitable purpose and is approved by the Government for the purposes of this section :

Provided that the total of the sums so paid is not less than two hundred and fifty rupees :

Provided further that in the case of a company this exemption shall apply only in respect of the income-tax, and not in respect of any super-tax, payable by it.

[1] Inserted by Act IV, 1951.

Explanation.—In this section, " charitable purpose " includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

(*2*) The aggregate of any sums exempted under this section shall not exceed—

(*a*) one-twentieth in the case of a company, and one-tenth in any other case, of the assessee's total income as reduced by any portion thereof exempt from tax under any other provision of this Act, or

(*b*) two hundred and fifty thousand rupees, whichever is less.

(*3*) The amount by which the tax payable by an assessee is reduced on account of an exemption under this section shall not in any case exceed half the amount in respect of which the exemption is allowed under this section.]

Exemption from tax of newly established industrial undertakings.

[1] [**15C.** (*1*) Save as otherwise hereinafter provided, the tax shall not be payable by an assessee on so much of the profits or gains derived from any industrial undertaking to which this section applies as do not exceed six per cent per annum on the capital employed in the undertaking computed in accordance with such rules as may be made in this behalf by the Financial Commissioner.

(*2*) This section applies to any industrial undertaking which—

(i) is not formed by the splitting up, or the reconstruction of, business already in existence or by the transfer to a new business of building, machinery or plant used in a business which was being carried on or before the 1st day of October, 1953;

(ii) has begun or begins to manufacture or produce articles in any part of the Union of Burma at any time within a period of six years from the 1st day of October, 1953, or such further period as the President of the Union may, by notification, specify with reference to any particular industrial undertaking;

(iii) employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power :

Provided that the President of the Union may, by notification, direct that the exemption conferred by this section shall not apply to any particular industrial undertaking.

(*3*) The profits or gains of an industrial undertaking to which this section applies shall be computed in accordance with the provisions of section 10.

(*4*) The tax shall not be payable by a shareholder in respect of so much of any dividend paid or deemed to be paid to him by an industrial undertaking as is attributable to that part of the profits or gains on which the tax is not payable under this section.

---

[1] Inserted by Act L, 1954.

(5) Nothing in this section shall affect the application of section 23A in relation to the profits or gains of an industrial undertaking to which this section applies, and for the purposes of that section, the expression "assessable income" shall be deemed to include the profits or gains in respect of which the tax is not payable under this section.

(6) The provisions of this section shall apply to the assessment for the financial year next following the previous year in which the assessee begins to manufacture or produce articles and for the four assessments immediately succeeding.]

Exemptions and exclusions in determining the total income.

16. [1][(*1*) In computing the total income of an assessee—

(*a*) any sums exempted under the first proviso to sub-section (*1*) of section 7, sub-section (*2*) of section 14, section 15, section 15B and section 15C shall be included and any sum exempted under sub-sections (*1*) and (*2*) of section 15A shall also be included except for the purpose of determining the rates at which income-tax (but not super-tax) is payable by the assessee to whom the exemption is given ;

(*b*) when the assessee is a partner of a firm, then, whether the firm has made a profit or a loss, his share (whether a net profit or a net loss) shall be taken to be any salary, interest, commission or other remuneration payable to him by the firm in respect of the previous year increased or decreased respectively by his share in the balance of the profit or loss of the firm after the deduction of any interest, salary, commission or other remuneration payable to any partner in respect of the previous year :

Provided that if his share so computed is a loss, such loss may be set off or carried forward and set off in accordance with the provisions of section 24.]

[2][(*2*) For the purposes of inclusion in the total income of an assessee any dividend shall be deemed to be income of the previous year in which it is paid, credited or distributed or deemed to have been paid, credited or distributed to him, and shall be increased to such amount as would, if income-tax (but not super-tax) at the rate applicable to the total income of the company for the financial year in which the dividend is paid, credited or distributed or deemed to have been paid, credited or distributed, were deducted therefrom, be equal to the amount of the dividend :

Provided that when any portion of the profits and gains of the company out of which such dividend has been paid, credited or distributed or deemed to have been paid, credited or distributed was not liable to income-tax in the hands of the company, the increase to be made under this section shall be calculated upon only such proportion of

[1] Substituted by Act I, 1954.
[2] Substituted by Act LXXVII, 1953.

the dividend as the amount of the profits and gains of the company liable to income-tax bears to the total profits and gains of the company.]

(*3*) [1][* * * * *] In computing the total income of any individual for the purpose of assessment, there shall be included—

(*a*) so much of the income of a wife or minor child of such individual as arises directly or indirectly—

(i) from the membership of the wife in a firm of which her husband is a partner ;

(ii) from the admission of the minor to the benefits of partnership in a firm of which such individual is a partner ;

(iii) from assets transferred directly or indirectly to the wife by the husband otherwise than for adequate consideration or in connection with an agreement to live apart ; or

(iv) from assets transferred directly or indirectly to the minor child, not being a married daughter, by such individual ; and

(*b*) so much of the income of any association of individuals consisting of such individual and his wife as arises from assets transferred to the association by such individual.

Determination of tax payable where portion of total income is exempt.

[2][**17.** (*1*) Where there is included in the total income of an assessee any income exempted from tax by or under the provisions of this Act, the income-tax excluding super-tax payable by the assessee shall be an amount bearing to the total amount of income-tax excluding super-tax which would have been payable on the total income had no part of it been exempted the same proportion as the unexempted portion of the total income bears to the total income.]

[3][(*2*) Where there is included in the total income of any assessee any income exempted from tax under section 15B [4][or under section 15C], the super-tax payable by the assessee shall be an amount bearing to the total amount of the super-tax which would have been payable on the total income had no part of it been exempted, the same proportion as the total income less the portion so exempted bears to the total income.]

[5][(*3*) Where the amount of the total income of any assessee is deemed to be the total income reduced under the provisions of section 15A [6][(by an allowance for earned income and for wife and children), the expression "total income" in this section shall, for the purpose of determining the amount of income-tax (but not super-tax) payable by the assessee be deemed to refer to his total income so reduced.]

---

[1] The words "As respects income chargeable to income-tax for any year ending after the 31st March, 1937" added at the beginning of the sub-section by the Burma Laws (Adaptation) Act, 1940, were omitted by Act XXI, 1945.

[2] Substituted by Act XXXVI, 1946.

[3] Inserted by Act IV, 1951.

[4] Inserted by Act L, 1954.

[5] This sub-section was substituted by Act XXVI, 1946, as sub-section (*2*) but was re-numbered as sub-section (*3*) by Act IV, 1951.

[6] Substituted by the Finance Act XXIX, 1953.

Determination of tax payable in certain special cases.

[1] **[17A.** Where a person is not resident in the Union of Burma and is not a company, the tax, including super-tax payable by him or on his behalf on his total income, shall be an amount equal to—

(*a*) the income-tax, which would be payable on his total income at the maximum rate, *plus*

(*b*) either the super-tax which would be payable on his total income at the rate applicable in the case of an individual to the slab next to the slab exempt from super-tax, or the super-tax which would be payable on his total income if it were the total income of a person resident in the Union of Burma, whichever is greater :

Provided that any such person may, on the first occasion on which he is assessable for any year subsequent to the year ending on the 30th September 1953 and before the thirty-first day of [2] [December in that year, or where the first occasion on which he is so assessable falls during the year ending on the 30th day of September 1954, before the 31st day of August 1954], by notice in writing to the Income-tax Officer, declare (such declaration being final and being applicable to all assessments thereafter) that the tax, including super-tax payable by him or on his behalf on his total income, shall be determined with reference to his total world income, and thereupon such tax shall be an amount bearing to the total amount of tax including super-tax which would have been payable on his total world income had it been his total income the same proportion as his total income bears to his total world income :

Provided further that where any such person satisfies the Income-tax Officer that he was prevented by sufficient cause from making such declaration on the first occasion on which he became assessable and his failure to make such declaration has not resulted in reducing his liability to tax for any year, the Income-tax Officer may, with the previous approval of the Assistant Commissioner, allow such person to make the declaration at any time after the expiry of the period specified, and such declaration shall have effect in relation to the assessment for the year in which the declaration is made (if such assessment had not been completed before such declaration) and all assessments thereafter.]

CHAPTER IV.

DEDUCTIONS AND ASSESSMENT.

Payment by deduction at source.

18. (*1*) * * * *

(*2*) Any person responsible for paying any income chargeable under the head " Salaries " shall, at the time of payment, deduct income-tax [3] [and super-tax] on the amount payable [3] [at a rate representing the average

[1] Inserted by Act XXIX, 1954.
[2] Substituted by Act L, 1954.
[3] Substituted by Act XXXVI, 1946.

of the rates applicable to the estimated total income of the assessee under this head] :

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

(*2A*) Notwithstanding anything hereinbefore contained, for the purpose of making the deduction under sub-section (*2*), there shall be included in the amount payable any income chargeable under the head " Salaries " which is payable to the assessee out of the Union of Burma by or on behalf of [1] [the Government], and the value in rupees of such income shall be calculated at the prescribed rate of exchange.

[2] (*2B*) Any person responsible for paying any income chargeable under the head " Salaries " to a person not resident in the Union of Burma shall at the time of payment deduct income-tax at the maximum rate and also super-tax [3] [on the estimated income of the assessee under this head in accordance with the provisions of clause (*b*) of section 17A :

Provided that where—

(i) the person not so resident has obtained a certificate in writing from the Income-tax Officer (which certificate the Income-tax Officer shall be bound to give in every proper case on the application of the assessee) stating that income-tax and super-tax may be deducted at the rates specified therein, or

(ii) the Income-tax Officer has, by an order in writing, required the person responsible for making payment to deduct income-tax and super-tax at the rates specified in that order, the person responsible for making payments shall, until such certificate or order is cancelled by the Income-tax Officer, deduct income-tax and super-tax at the rates specified in such certificate or order, as the case may be.]

(*3*) The person responsible for paying any income chargeable under the head " Interest on securities " shall, unless otherwise prescribed in the case of any security of the Government of the Union of Burma, at the time of payment deduct income-tax but not super-tax on the amount of the interest payable at the maximum rate :

[4] [Provided that where the Income-tax Officer gives a certificate in writing (which certificate he shall give in every proper case on the application of the assessee) that to the best of his belief the total income or the total world income of a recipient will be less than the minimum liable to income-tax or will be liable to a rate of income-tax less than the maximum rate, the person responsible for paying any income referred to in this sub-section or in sub-section (*2B*), as the case may be, to such recipient shall, until such certificate is cancelled by the Income-tax Officer, pay the income without deduction or deduct the tax at such less rate, as the case may be.]

---

[1] Substituted by Act XXXVI, 1946.
[2] Inserted by Act LXXVII, 1953.
[3] Substituted by Act XXIX, 1954.
[4] Substituted by Act LXXVII, 1953.

[1] [(*3A*) The person responsible for paying any income chargeable under the head "Interest on securities" to a person whom he has no reason to believe to be resident in the Union of Burma, shall, at the time of payment, deduct super-tax on the amount of such interest—

(i) if such person is a company, at the rate applicable to a company,

(ii) if such person is not a company, in accordance with the provisions of clause (*b*) of section 17A:

Provided that where such person is not a company, the proviso to sub-section (*2B*) shall apply to the deduction of super-tax under this sub-section as it applies to the deduction of super-tax under sub-section (*2B*).

(*3B*) Any person responsible for paying to a person not resident in the Union of Burma any interest not being "Interest on securities" or any other sum chargeable under the provisions of this Act shall, at the time of payment, unless he is himself liable to pay income-tax and super-tax thereon as an agent, deduct income-tax at the maximum rate and super-tax at the rate applicable to a company or in accordance with the provisions of clause (*b*) of section 17A, as the case may be:

Provided that where the person not resident is not a company, the proviso to sub-section (*2B*) shall apply to the deduction of income-tax and super-tax under this sub-section as it applies to the deduction of income-tax and super-tax under sub-section (*2B*):

Provided further that nothing in this section shall apply to any payment made in the course of transactions in respect of which a person responsible for the payment is deemed [2] [under the first proviso] to section 43 not to be an agent of the payee.

(*3C*) Where the person responsible for paying any sum chargeable under this Act other than interest, to a person not resident in the Union of Burma, considers that the whole of such sum would not be income chargeable in the case of the recipient, he may make an application to the Income-tax Officer to determine, by general or special order, the appropriate proportion of such sum so chargeable and upon such determination tax shall be deducted therefrom by the person responsible for making such payment in accordance with the provisions of sub-section (*3B*).

(*3D*) The principal officer of a company shall, at the time of paying any dividend to a shareholder whom the principal officer has no reason to believe to be resident in the Union of Burma, deduct super-tax on the amount of such dividend as increased in accordance with the provisions of sub-section (*2*) of section 16—

(i) if the shareholder is a company, at the rate applicable to a company,

(ii) if the shareholder is a person other than a company, in accordance with the provisions of clause (*b*) of section 17A:

Provided that in the case of a shareholder other than a company, the proviso to sub-section (*2B*) shall apply to the deduction of super-tax under this sub-section as it applies to the deduction of super-tax under sub-section (*2B*).]

[1] Substituted by Act XXIX, 1954.
[2] Substituted by Act L, 1954.

(*4*) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

[1] [(*5*) Any deduction made in accordance with the provisions of this section and any sum by which a dividend has been increased under sub-section (*2*) of section 16 shall be treated as a payment of income-tax or super-tax on behalf of the person from whose income the deduction was made, or of the owner of the security or of the shareholder, as the case may be, and credit shall be given to him therefor [2] [on the production of the certificate furnished under sub-section (*9*) or section 20, as the case may be] in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains, in accordance with the provisions of this Act, a refund of any portion of a tax so deducted, no credit shall be given for the amount of such refund:

Provided further that where such person or owner is a person whose income is included under the provisions of sub-section (*3*) of section 16 in the total income of another person that person shall be deemed to be the person or owner on whose behalf payment has been made and to whom credit shall be given in the assessment for the following year [3] (:)]

[2] [Provided further that where any security or share in a company is owned jointly by two or more persons not constituting a partnership, credit in respect of the tax deducted or in respect of any sum by which the dividend has been increased under sub-section (*2*) of section 16, may be given to each such person in the same proportion in which the interest on such security or dividend on such share has been included in his total income.]

(*6*) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of the Union of Burma [4] [* * * *].

(*7*) If any such person does not deduct and pay the tax as required by or under this section, [1] (he and in the cases specified in [5] [sub-section (*3D*)] the company of which he is the principal officer shall), without prejudice to any other consequences which [2] [he or it may incur], be deemed to be an assessee in default in respect of the tax:

Provided that the Income-tax Officer shall not make a direction under sub-section (*1*) of section 46 for the recovery of any penalty from such person unless satisfied that such person has wilfully failed to deduct and pay the tax.

(*8*) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

---

[1] Substituted by Act LXXVII, 1953.
[2] Inserted by Act I., 1954.
Substituted *ibid.*
[4] The words "or as the Financial Commissioner directs" were deleted by Act XXXVI, 1946.
[5] Substituted by Act XXIX, 1954.

(9) Every person deducting income-tax or super-tax in accordance with the provisions of sub-section (*3*), (*3A*), (*3B*), [1][(*3C*) or (*3D*)] shall at the time of payment of interest or dividends furnish to the person to whom such payment is made a certificate to the effect that income-tax or super-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

[2][*Explanation.*—For the purposes of this section and section 20A, the expression " person responsible for paying " means—

(i) in the case of payments of income chargeable under the head " Salaries " other than payments by the Union Government or the Government of a State, the employer himself or if the employer is a company, the company itself including the principal officer thereof ;

(ii) in the case of payments of income chargeable under the head " Interest on securities " other than payments made by or on behalf of the Union Government or the Government of a State, the local authority or company including the principal officer thereof ;

(iii) in the case of payment of interest not being " Interest on securities ", the payer himself or if the payer is a company, the company itself including the principal officer thereof.]

Advance payment of tax.

[3][**18A.** (*1*) (*a*) In the case of income in respect of which provision is not made under section 18 for deduction of income-tax at the time of payment, the Income-tax Officer may on or after the 1st day of October in any financial year by order in writing, require an assessee to pay quarterly to the credit of the Government of the Union of Burma on the 15th day of December, 15th day of March, 15th day of June and 15th day of September in that year respectively, an amount equal to one-quarter of the income-tax and super-tax payable on so much of such income as is included in his total income of the latest previous year commencing on or after the 1st day of October 1944 in respect of which he has been assessed, if that total income exceeded seven thousand rupees. Such income-tax and super-tax shall be calculated at the rates in force for the financial year in which he is required to pay the tax, and shall bear to the total amount of income-tax and super-tax so calculated on the said total income the same proportion as the amount of such inclusions bears to his total income [4][or, in cases where under the provision of section 17A both income-tax and super-tax are chargeable with reference to the total world income, shall bear to the total amount of income-tax and super-tax which would have been payable on his total world income of the said previous year had it been his total income the same proportion as the amount of such inclusions bears to his total world income :]

---

[1] Substituted by Act XXIX, 1954.
[2] Inserted *ibid.*
[3] Inserted by Act XXXVI, 1946.
[4] Inserted by Act L, 1954.

Provided that, where the previous year of the assessee in respect of any source of income ends after the 30th day of June and before the 31st day of October, the order in writing issued by the Income-tax Officer requiring the payment of income-tax and super-tax on that source of income shall substitute for the four quarterly payments hereinbefore specified, three payments of equal amount to be made on the 15th day of March, the 15th day of June and the 15th day of September, respectively:

[1] [Provided further that, if the assessee is a partner of a registered firm and an assessment of the firm has been completed for a previous year later than that for which the assessee's last assessment has been completed, his share in the profits of the firm shall, for the purposes of this sub-section, be included in his total income on the basis of the latest assessment of the firm :]

Provided further that, if after the making of an order by the Income-tax Officer and before the 15th day of August of the financial year an assessment of the assessee [1] [or of the registered firm of which he is a partner] is completed in respect of a previous year later than that referred to in the order of the Income-tax Officer, the Income-tax Officer may make an amended order requiring the assessee to pay in one instalment on the specified date, or in equal instalments on the specified dates if more than one, falling after the date of the amended order, the tax computed on the revised basis as reduced by the amount, if any, paid in accordance with the original order; but if the amount already paid exceeds the tax determined on the revised basis, the excess shall be refunded.

(*b*) If the notice of demand issued under section 29 in pursuance of the order under clause (*a*) of this sub-section is served after any of the dates on which the instalments specified therein are payable, the tax shall be payable in equal instalments on each of such of those dates as fall after the date of service of the notice of demand, or in one sum on the 15th day of September if the notice is served after the 15th day of June.

(*2*) If an assessee who is required to pay tax by an order under sub-section (*1*) estimates, at any time before the last instalment is due, that the part of his income to which that sub-section applies for the period which would be the previous year for an assessment for the year next following is less than the income on which he is required to pay tax and accordingly wishes to pay an amount less than the amount which he is so required to pay, he may send to the Income-tax Officer an estimate of the tax payable by him, calculated in the manner laid down in sub-section (*1*), on that part of his income for such period, and shall pay such amount as accords with his estimate in equal instalments on such of the dates specified in sub-section (*1*) (*a*) as have not expired, or in one sum if only the last of such dates has not expired:

Provided that, the assessee may send a revised estimate of the tax payable by him before any one of the dates specified in sub-section (*1*) (*a*) and adjust any excess or deficiency in respect of any instalment already paid in a subsequent instalment or in subsequent instalments.

[1] Inserted by Act L, 1954.

(*3*) Any person who has not hitherto been assessed in respect of the income of a previous year commencing on or after the 1st day of October 1944 shall, before the 15th day of September in each financial year, if his total income of the period which would be the previous year for an assessment for the financial year next following is likely to exceed seven thousand rupees, send to the Income-tax Officer an estimate of the tax payable by him on that part of his income to which the provisions of section 18 do not apply of the said previous year calculated in the manner laid down in sub-section (*1*), and shall pay the amount, on such of the dates specified in that sub-section as have not expi ed, by instalments which may be revised according to the proviso to sub-section (*2*):

Provided that, where his total income includes agricultural rents he shall, before the 15th day of June in each financial year, send to the Income-tax Officer an estimate of the tax payable by him on such rents for the said previous year calculated in the manner laid down in sub-section (*1*) and shall pay the amount of such tax on the 15th day of June in one sum, and the balance (if any) of the estimated tax payable by him aforesaid in accordance with the foregoing provisions of this sub-section.

(*4*) Where the income to which sub-section (*1*), (*2*) or (*3*) applies includes income from agricultural rents or any income of the nature of commission which is receivable periodically and is not received or adjusted by the payer in the assessee's account before any of the advance payments of tax become due, he may defer payment of tax on such inclusions to the date on which such income would be normally received or adjusted and if he does so he shall communicate to the Income-tax Officer the date to which such payment is deferred:

Provided that, if the tax of which the payment is deferred is not paid within 15 days of the date on which such income or part thereof is received or adjusted by the payer in the assessee's account, the tax shall be payable with six per cent simple interest per annum from the date of such receipt or adjustment to the date of payment of the tax.

(*5*) The Government shall pay on any amount paid under this section simple interest at the rate of two per cent per annum [1] [from the date of payment to the date of provisional assessment made under section 23B, or if no such assessment has been made, to the date of assessment] (hereinafter called the "regular assessment"), made under section 23 of the income, profits and gains of the previous year for an assessment for the year next following the year in which the amount was payable:

Provided that, on any portion of such amount which is refunded under the foregoing provisions of this section, interest shall be payable only up to the date on which the refund was made [2] [:]

[3] [Provided further that for any period beginning with the 1st day of October, 1953, interest shall be payable only on the amount by

[1] Substituted by Act XXIX, 1954.
[2] Substituted by Act L, 1954.
[3] Inserted *ibid*.

which the aggregate sum of any instalments paid during any financial year in which they are payable under this section exceeds the amount of the tax determined on regular assessment calculated as hereunder :—

(i) in respect of such instalments paid in any financial year before the said date, from the said date to the date of the regular assessment :

(ii) in respect of such instalments paid after the said date, from the beginning of the financial year next following to the date of the regular assessment.]

(*6*) Where in any year an assessee has paid tax under sub-section (*2*) or sub-section (*3*) on the basis of his own estimate, and the tax so paid is less than eighty per cent of the tax determined on the basis of the regular assessment, so far as such tax relates to income to which the provisions of section 18 do not apply, and so far as it is not due to variations in the rates of tax made by the Finance Act enacted for the year for which the regular assessment is made, simple interest at the rate of six per cent per annum from the 1st day of July in the financial year in which the tax was paid, up to the date of the said regular assessment, shall be payable by the assessee upon the amount by which the tax so paid falls short of the said eighty per cent :

[1] [Provided that, where a provisional assessment is made under section 23B, interest shall be calculated in accordance with the foregoing provision up to the date on which the tax as provisionally assessed is paid, and thereafter interest shall be calculated at the rate aforesaid on the amount by which the tax as so assessed (in so far as it relates to income to which the provisions of section 18 do not apply) falls short of the said eighty per cent :

Provided also that, where as a result of an appeal under section 31 or a revision under section 33 or an appeal to the Appellate Tribunal under section 33A or of a reference to the High Court under section 66, the amount on which the interest was payable under this sub-section has been reduced the interest shall be reduced accordingly, and the excess interest paid, if any, shall be refunded together with the amount of income-tax that is refundable :]

Provided further that, where a business or profession is newly set up and is assessable on the income, profits and gains of its first previous year in the financial year following that in which it is set up, the interest payable shall be computed from the 1st day of October of the said financial year.

(*7*) Where, on making the regular assessment, the Income-tax Officer finds that any assessee has—

(*a*) under sub-section (*2*) or sub-section (*3*) underestimated the tax payable by him and thereby reduced the amount payable in any of the first three instalments, or

(*b*) under sub-section (*4*) wrongly deferred the payment of tax on a part of his income,

---

[1] Substituted by Act XXIX, 1954.

he may direct that the assessee shall pay simple interest at the rate of six per cent per annum in the case referred to in clause (*a*) for the period during which the payment was deficient on the difference between the amount paid in each such instalment and the amount which should have been paid having regard to the aggregate tax actually paid under this section during the year, and in the case referred to in clause (*b*) for the period during which the payment of tax was wrongly deferred on the amount of which the payment was so deferred:

Provided that, for the purposes of this sub-section, any instalment due before the expiry of six months from the commencement of the previous year in respect of which it is to be paid shall be deemed to have become due fifteen days after the expiry of the said six months

(*8*) Where, on making the regular assessment, the Income-tax Officer finds that no payment of tax has been made in accordance with the foregoing provisions of this section, interest calculated in the manner laid down in sub-section (*6*) shall be added to the tax as determined on the basis of the regular assessment.

(*9*) If the Income-tax Officer, in the course of any proceedings in connection with the regular assessment, is satisfied that any assessee—

(*a*) has furnished under sub-section (*2*) or sub-section (*3*) estimates of tax payable by him which he knew or had reason to believe to be untrue, or

(*b*) has without reasonable cause failed to comply with the provisions of sub-section (*3*),

the assessee shall be deemed, in the case referred to in clause (*a*), to have deliberately furnished inaccurate particulars of his income, and in the case referred to in clause (*b*), to have failed to furnish the return of his total income; and the provisions of section 28, so far as may be, shall apply accordingly:

Provided that the amount of penalty leviable shall, in the case referred to in clause (*a*), be a sum not exceeding the amount by which the tax actually paid during the year under the provisions of this section falls short of the tax that should have been paid by the assessee under sub-section (*1*) or eighty per cent of the tax determined on the basis of the regular assessment, as modified in the manner provided in sub-section (*6*), whichever is the less, and, in the case referred to in clause (*b*), be a sum not exceeding the said eighty per cent.

(*10*) (*a*) If an assessee does not pay on the specified date any instalment of tax that he is required to pay under sub-section (*1*) and does not, before the date on which any such instalment as is not paid becomes due, send under sub-section (*2*) an estimate or a revised estimate of the tax payable by him, he shall be deemed to be an assessee in default in respect of such instalment or instalments.

(*b*) If any assessee has sent under sub-section (*2*) or sub-section (*3*) an estimate or a revised estimate of the tax payable by him, but does not pay any instalment in accordance therewith on the date or dates specified in

sub-section (*1*), he shall be deemed to be an assessee in default in respect of such instalment or instalments:

Provided that the assessee shall not, under clause (*a*) or (*b*), be deemed to be in default in respect of any amount of which the payment is deferred under sub-section (*4*) until after the date communicated by him to the Income-tax Officer under that sub-section.

(*11*) Any sum other than a penalty or interest paid by or recovered from an assessee in pursuance of the provisions of this section shall be treated as a payment of tax in respect of the income of the period which would be the previous year for an assessment for the financial year next following the year in which it was payable, and credit therefor shall be given to the assessee in the regular assessment.

(*12*) (*a*) The tax shall not be payable by an assessee in respect of any sum of interest which he receives under sub-section (*5*) and such sum shall not be included in computing his total income.

(*b*) In computing the total income of an assessee no allowance shall be made for any interest payable by him under sub-section (*4*), (*6*) or (*7*).]

Payment in other cases.

[1][**19.** In the case of income in respect of which provision is not mdae under section 18 for deduction of income-tax at the time of payment, and in any case where income-tax has not been deducted in accordance with the provisions of section 18, income-tax shall be payable by the assessee direct.]

Supply of information regarding dividends.

19A. The principal officer of every company shall, on or before the [2][15th day of December] in each year, furnish to the prescribed officer a return in the prescribed form and verified in the prescribed manner of the names and of the addresses, as entered in the register of shareholders maintained by the company, of the shareholders to whom a dividend or aggregate dividends exceeding such amount as may be prescribed in this behalf has or have been distributed during the preceding year and of the amount so distributed to each such shareholder.

Certificate by company to shareholders receiving dividends.

20. The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

Supply of information regarding interest.

20A. The person responsible for paying any interest not being "Interest on securities" shall, on or before the [2][fifteenth day of December] in each year, furnish to the prescribed officer a return in the prescribed form and verified in the prescribed manner of the names and addresses of all persons to whom during the previous financial year he has paid interest or aggregate

[1] Substituted by Act L, 1954.
[2] Substituted by Act XXI, 1945.

interest exceeding such amount not being less than one thousand rupees as may be prescribed in this behalf, together with the amount paid to each such person.

Annual return.

21. The prescribed person in the case of every Government office, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association, and every private employer shall prepare, and, within thirty days from the [1] [30th day of September] each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form [2] [and verified in the prescribed manner], a return in writing showing—

(*a*) the name and, so far as it is known, the address of every person who was receiving on the said [1] [30th day of September], or has received [2] [or to whom was due] during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed;

(*b*) the amount of the income so received [2] [or so due] by each such person, and the time or times at which the same was paid [2] [or due, as the case may be];

(*c*) the amount deducted in respect of income-tax [3] [and super-tax] from the income of each such person.

Return of income.

[4] [**22.** (*1*) The Income-tax Officer shall, on or before the 1st day of January in each year, give notice, in the prescribed manner, requiring every person whose total income during the previous year exceeded the maximum amount which is not chargeable to income-tax to furnish, within such period not being less than sixty days as may be specified in the notice, a return in the prescribed form, and verified in the prescribed manner, setting forth along with such other particulars as may be required by the notice, his total income [2] [and total world income] during that year:

Provided that the Income-tax Officer may in his discretion extend the date for the delivery of the return in the case of any person or class of persons.

(*2*) In the case of any person whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer may serve a notice upon him, requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form, and verified in the prescribed manner, setting forth, along with such other particulars as may be provided for in the notice, his total income [2] [and total world income] during the previous year.

---

[1] Substituted by Act XXI, 1945.
[2] Inserted by Act L, 1954.
[3] Inserted by Act XXXVI, 1946.
[4] Substituted *ibid.*

Provided that the Income-tax Officer may, in his discretion, extend the date for the delivery of the return.

[1] [(*2A*) If any person who has not been served with a notice under sub-section (*2*) has sustained a loss of profits or gains in any year under [2] [the heads 'Business and Professional earnings'], and such loss or any part thereof would ordinarily have been carried forward under sub-section (*2*) of section 24, he shall, if he is to be entitled to the benefit of the carry forward of loss in any subsequent assessment, furnish within the time specified in the general notice given under sub-section (*1*), or within such further time as the Income-tax Officer in any case may allow, all the particulars required under the prescribed form of return of total income and total world income in the same manner as he would have furnished a return under sub-section (*1*) had his income exceeded the maximum amount not liable to income-tax in his case, and all the provisions of this Act shall apply as if it were a return under sub-section (*1*).]

(*3*) If any person has not furnished a return within the time allowed by or under sub-section (*1*) or sub-section (*2*), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

(*4*) The Income-tax Officer may serve on any person who has made a return under sub-section (*1*) or upon whom a notice has been served under sub-section (*2*) a notice requiring him, on a date to be therein specified, to produce or cause to be produced, [3] [such accounts or documents, including accounts relating to any year subsequent to the previous year, as the Income-tax Officer may require or to furnish in writing and verified in the prescribed manner information in such form and on such points or matters (including a statement of all assets and liabilities not included in the accounts) as the Income-tax Officer may require:]

Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

Assessment.

23. (*1*) If the Income-tax Officer is satisfied [4] [without requiring the presence of the assessee or the production by him of any evidence] that a return made under section 22 is correct and complete, he shall assess the total income of the assessee, and shall determine the sum payable by him on the basis of such return.

(*2*) If the Income-tax Officer [2] [is not satisfied without requiring the presence of the person who made the return or the production of evidence that a return made under section 22 is correct and complete, he shall serve on such

---

[1] Inserted by Act XXIX, 1954.
[2] Substituted by Act L, 1954.
[3] Substituted by Act XXIX, 1954.
[4] Inserted by Act L, 1954.

person] a notice requiring him, on a date to be therein specified, either to attend at the Income-tax Officer's Office or to produce, or to cause to be there produced, any evidence on which such person may rely in support of the return.

(*3*) On the day specified in the notice issued under sub-section (*2*), or as soon afterwards as may be, the Income-tax Officer, after hearing such evidence as such person may produce and such other evidence as the Income-tax Officer may require on specified points, shall, by an order in writing, assess the total income of the assessee, and determine the sum payable by him on the basis of such assessment.

(*4*) [1] [If any person fails to make the return required by any notice given under sub-section (*2*) of section 22 and has not made a return or a revised return under sub-section (*3*) of the same section,] or fails to comply with all the terms of a notice issued under sub-section (*4*) of the same section or, having made a return, fails to comply with all the terms of a notice issued under sub-section (*2*) of this section, the Income-tax Officer shall make the assessment to the best of his judgment [2] [and determine the sum payable by the assessee on the basis of such assessment,] and, [1] [in the case of a firm may refuse to register it or may cancel its registration if it is already registered] :

Provided that the registration of a firm shall not be cancelled until fourteen days have elapsed from the issue of a notice by the Income-tax Officer to the firm intimating his intention to cancel its registration.

[3] [(*5*) Notwithstanding anything contained in the foregoing sub-sections, when the assessee is a registered firm and the total income of the firm has been assessed under sub-section (*1*), sub-section (*3*) or sub-section (*4*), as the case may may be, the sum payable by the firm itself shall not be determined but the total income of each partner of the firm, including therein his share of its income, profits and gains of the previous year, shall be assessed and the sum payable by him on the basis of such assessment shall be determined :

Provided that if such share of any partner is a loss it shall be set off against his other income or carried forward and set off in accordance with the provisions of section 24 :]

[4] [Provided further that when any of such partners is a person not resident in the Union of Burma, his share of the income, profits and gains of the firm shall be assessed on the firm at the rate which would be applicable if it were assessed on him personally, and the sum so determined as payable shall be paid by the firm.]

Power to assess individual members of certain firms.

23A. (*1*) Where the Income-tax Officer is satisfied that any firm or other [1] [association of persons] carrying on any business, other than a Hindu undivided family or a company, is under the control of one member thereof,

---

[1] Substituted by Act XXXVI, 1946.
[2] Inserted *ibid*.
[3] Inserted by Act LXXVII, 1953.
[4] Substituted by Act XXIX, 1954.

and that such firm or association has been formed or is being used for the purpose of evading or reducing the liability to tax of any member thereof, he may, with the previous approval of the Assistant Commissioner, pass an order that the sum payable as income-tax by the firm or association shall not be determined, and thereupon the share of each member in the profits and gains of the firm or association shall be included in his total income for the purpose of his assessment thereon. associations and companies.

Explanation.—A member of a firm or association who owns the whole or the major portion of the capital of the firm or association shall not by reason only of that fact be deemed to control the firm or association.

[1] (2) Where the Income-tax Officer is satisfied that in respect of any previous year the profits and gains distributed as dividends by any company up to the end of the sixth month after its accounts for that previous year are laid before the company in general meeting are less than sixty per cent of the assessable income of the company of that previous year, as reduced by the amount of income-tax and super-tax payable by the company in respect thereof he shall, unless he is satisfied that having regard to losses incurred by the company in earlier years or to the smallness of the profit made, the payment of a dividend or a larger dividend than that declared would be unreasonable, make with the previous approval of the Assistant Commissioner an order in writing that the undistributed portion of assessable income of the company of that previous year as computed for income-tax purposes and reduced by the amount of income-tax and super-tax payable by the company in respect thereof shall be deemed to have been distributed as dividends amongst the shareholders as at the date of the general meeting aforesaid, and thereupon the proportionate share thereof of each shareholder shall be included in the total income of such shareholder for the purpose of assessing his total income:]

Provided that this sub-section shall not apply to any company which is a subsidiary company or in which the public are substantially interested [1] [:]

[2] [Provided further that when the reserves representing accumulations of past profits which have not been the subject of an order under this sub-section exceed the paid up capital of the company, together with any loan capital which is the property of the shareholders, or the actual cost of the fixed assets of the company whichever of these is greater, this section shall apply as if instead of the words "sixty per cent" the words "one hundred per cent" were substituted:

Provided further that no order under this sub-section shall be made where the company has distributed not less than fifty-five per cent of the assessable income of the company as reduced by the amount of income-tax and super-tax payable by the company in respect thereof, unless the company, on receipt of a notice from the Income-tax Officer that he proposes to make such an order, fails to make within three months of the receipt of such notice a further distribution of its profits and gains so that the total distribution made is not

[1] Substituted by Act LXXVII, 1953.
[2] Inserted *ibid.*

less than sixty per cent of the assessable income of the company of the previous year concerned as reduced by the amount of income-tax and super-tax payable by the company in respect thereof.]

Explanation.—For the purpose of this sub-section,—

(*a*) a company shall be deemed to be a subsidiary company if, by reason of the beneficial ownership of shares therein, the control of the company is in the hands of a company not being a company to which the provisions of this sub-section apply, or of two or more companies none of which is a company to which those provisions apply;

(*b*) a company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less than twenty-five per cent of the voting power have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the previous year beneficially held by, the public (not including a company to which the provisions of this sub-section apply), and if any such shares have in the course of such previous year been the subject of dealings in any stock exchange in [1][* * * * *] the Union of Burma or are in fact freely transferable by the holders to other members of the public;

(*c*) unless the contrary is proved, a company shall be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or of relatives or nominees of those persons;

(*d*) "nominee" means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person.

(*3*) The Assistant Commissioner shall not give his approval to any order proposed to be passed by the Income-tax Officer under this section until he has given the firm, association or company concerned an opportunity of being heard.

(*4*) (i) Where any member of a firm or [2][association of persons] makes default in the payment of tax on his share of profits and gains which has been included in his total income under the provisions of sub-section (*1*) such tax may be recovered from the firm or association, as the case may be.

(ii) Where the proportionate share of any member of a company in the undistributed profits and gains of the company has been included in his total income under the provisions of sub-section (*2*), the tax payable in respect thereof shall be recoverable from the company and may be recovered from such member, if there are not sufficient funds in the hands of the company to pay the tax, or if the winding up of the company has commenced.

---

[1] The words "India or Pakistan or" were deleted by Act XXIX, 1954.
[2] Substituted by Act XXXVI, 1946.

(iii) Where tax is recoverable from a company, firm or other association under this sub-section, a notice of demand shall be served upon it in the prescribed form showing the sum so payable, and such company, firm or association shall be deemed to be the assessee in respect of such sum for the purposes of Chapter VI.

(5) Where tax has been paid in respect of any undistributed profits and gains of a company under this section, and such profits and gains are subsequently distributed in any year, the proportionate share therein of any member of the company shall be excluded in computing his total income of that year.

[1] [(6) When a company is a shareholder deemed under sub-section (2) to have received a dividend, the amount of the dividend thus deemed to have been paid to it shall be deemed to be part of its total income for the purpose also of the application of that sub-section to distributions of profits by that company.]

Power to make provisional assessment in advance of regular assessment.

[2] [23B. (1) The Income-tax Officer may, at any time after the receipt of a return made under section 22, proceed to make in a summary manner, a provisional assessment of the tax payable by the assessee, on the basis of his return and the accounts and documents, if any, accompanying it, after giving due effect to (i) the allowance referred to in paragraph (*b*) of the proviso to clause (vi) of sub-section (2) of section 10, and (ii) any loss carried forward under sub-section (2) of section 24.

(2) A partner of a firm may be provisionally assessed under sub-section (1) in respect of his share in the firm's income, profits and gains, if its return has been received, although the return of the partner himself may not have been received.

[1] [(3) A firm may be provisionally assessed under sub-section (1) as if it were an unregistered firm, unless the firm fulfils such conditions as the President of the Union may, by notification, specify in that behalf.]

[3] [(4)] There shall be no right of appeal against a provisional assessment made under sub-section (1).

[3] [(5)] For the avoidance of doubt, it is hereby declared that the provisions of section 45 and section 46 apply in relation to any tax payable in pursuance of a provisional assessment made under sub-section (1) as if it were a regular assessment made under section 23.

[3] [(6)] Income-tax paid or deemed to have been paid under section 18 or section 18A in respect of any income provisionally assessed under sub-section (1) shall be deemed to have been paid towards the provisional assessment.

---

[1] Inserted by Act L, 1954.
[2] Inserted by Act XXIX, 1954.
[3] Renumbered by Act L, 1954.

[1] [(7)] After a regular assessment has been made under section 23, any amount paid or deemed to have been paid towards a provisional assessment made under sub-section (*1*) shall be deemed to have been paid towards the regular assessment; and where the amount paid or deemed to have been paid towards provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee.

[1] [(*8*)] Nothing done or suffered by reason or in consequence of any provisional assessment made under this section shall prejudice the determination, on the merits, of any issue which may arise in the course of the regular assessment under section 23.

Set-off of loss in computing aggregate income.

24. (*1*) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year [2][:]

[3] [Provided that in computing the profits and gains chargeable under [4] (the heads "Business and Professional earnings") any loss sustained in speculative transactions which are in the nature of a business shall not be taken into account except to the extent of the amount of profits and gains, if any, in any other business consisting of speculative transactions.

Explanation 1.—Where the speculative transactions carried on are of such a nature as to constitute a business, the business shall be deemed to be distinct and separate from any other business.

Explanation 2.—A speculative transaction means a transaction in which a contract for purchase and sale of any commodity including stocks and shares is periodically or ultimately settled otherwise than by the actual delivery or transfer of the commodity or scrips :

Provided further that for the purposes of this section—

(*a*) a contract in respect of raw materials or merchandise entered into by a person in the course of his manufacturing or merchanting business to guard against loss through future price fluctuations in respect of his contracts for actual delivery of goods manufactured by him or merchandise sold by him ; or

(*b*) a contract in respect of stocks and shares entered into by a dealer or investor therein to guard against loss in his holdings of stocks and shares through price fluctuations ; or

(*c*) a contract entered into by a member of a forward market or a stock exchange in the course of any transaction in the nature of jobbing or arbitrage to guard against loss which may arise in the ordinary course of his business as such member ;

shall not be deemed to be a speculative transaction :

---

[1] Renumbered by Act L, 1954.
[2] Substituted by Act LXXVII, 1953.
[3] Inserted *ibid.*
[4] Substituted by Act L, 1954.

Provided further that where the assessee is an unregistered firm, any such loss shall be set off only against the income, profits and gains of the firm and not against the income, profits and gains of any of the partners of the firm : and where the assessee is a registered firm, any loss which cannot be set off against other income, profits and gains of the firm shall be apportioned between the partners of the firm and they alone shall be entitled to have the amount of the loss set off under this section.]

[1] [(2) Where any assessee sustains a loss of profits or gains in any year, being a previous year not earlier than the previous year ending on the [2] [30th September 1953, in any business, profession or vocation] and the loss cannot be wholly set off under sub-section (*1*), [2] [so much of the loss as is not so set off or the whole loss where the assessee had no other head of income] shall be carried forward to the following year and set off against the profits and gains, if any, of the assessee from the same business, profession or vocation for that year, and if it cannot be wholly so set off, the amount of loss not so set off shall be carried forward to the following year, and so on ; but no loss shall be carried forward for more than three years, and a loss arising in the previous years for the assessment years ending on the 30th September 1954, the 30th September 1955 and the 30th September 1956 respectively, shall be carried forward only for one, two and three years respectively ;

Provided that—

(*a*) Where depreciation allowance is, under clause (*b*) of the proviso to clause (vi) of sub-section (*2*) of section 10, to be carried forward, effect shall first be given to the provisions of this sub-section ;

(*b*) nothing herein contained shall entitle any assessee, being a registered firm, to have carried forward and set off any loss which has been apportioned between the partners under the proviso to sub-section (*1*) or entitle any assessee, being a partner in an unregistered firm, to have carried forward and set off against his own income any loss sustained by the firm ;

(*c*) Where a change has occurred in the constitution of the firm, nothing in this section shall be deemed to entitle the firm to have set off so much of the loss proportionate to the share of a retired or deceased partner computed in accordance with the provisions of [3] [clause (*b*) of sub-section (*1*) of] section 16 as exceeds his share of profits, if any, of the previous year in the firm, or to entitle any partner to the benefit of any portion of the said loss which is not apportionable to him under [2] [the said clause (*b*)], and where any person carrying on any business, profession or

---

[1] Substituted by Act LXXVII, 1953.
[2] Substituted by Act L, 1954.
[3] Inserted *ibid.*

vocation has been succeeded in such capacity by another person otherwise than by inheritance, nothing in this section shall be deemed to entitle any person other than the person incurring the loss to have it set off against his income, profits or gains.]

[1] [(*3*) When, in the course of assessment of the total income of any assessee, it is established that a loss of profits or gains has taken place which he is entitled to have set off under the provisions of this section, the Income-tax Officer shall notify to the assessee by order in writing the amount of the loss as computed by him for the purposes of this section.]

Assessment in case of departure from the Union of Burma.

24A. [2] [(*1*) When it appears to the Income-tax Officer that any person may leave the Union of Burma during the current financial year, or shortly after its expiry, and that he has no present intention of returning, the Income-tax Officer may proceed to assess him on his total income of the period from the expiry of the last previous year of which the income has been assessed in his hands to the probable date of his departure from the Union of Burma, or where he has not been previously assessed, on his total income of the period up to the probable date of his departure from the Union of Burma. The assessment shall be made on the total income of each completed previous year included in such period at the rate at which such income would have been charged had it been fully assessed, and as respects the period from the expiry of the last of such completed previous years to the probable date of departure the Income-tax Officer shall estimate the total income of such person during such period and assess it at the rate in force for the financial year in which such assessment is made :

Provided that nothing herein contained shall authorize an Income-tax Officer to assess any income, profits or gains which have escaped assessment or have been under-assessed or have been assessed at too low a rate, or have been the subject of excessive relief under this Act but in respect of which he is debarred from issuing a notice under section 34.]

(*2*) For the purpose of making an assessment under sub-section (*1*), the Income-tax Officer may serve a notice upon such person requiring him to furnish, within such time not being less than seven days as may be specified in the notice, a return in the same form and verified in the same manner as a return under sub-section (*2*) of section 22, setting forth (along with such other particulars as may be provided for in the notice) his total income for each of the completed previous years comprised in the [2] [relevant period referred to in the first sentence of] sub-section (*1*) and his estimated total income for the period from the expiry

[1] Inserted by Act LXXVII, 1953.
[2] Substituted by Act L, 1954.

of the last such completed previous year to the probable date of his departure; and the provisions of this Act shall, so far as may be, apply as if the notice were a notice issued under sub-section (*2*) of section 22.

Tax of deceased person payable by representative.

24B. (*1*) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the charge the tax assessed as payable by such person, or any tax which would have been payable by him under this Act if he had not died.

[1] [(*2*) Where a person dies before the giving of the notice referred to in sub-section (*1*) of section 22, or before he is served with a notice under sub-section (*2*) of section 22 or section 34, as the case may be, his executor, administrator or other legal representative shall, on the serving of the notice under sub-section (*2*) of section 22 or under section 34, as the case may be, comply therewith, and the Income-tax Officer may proceed to assess the total income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(*3*) Where a person dies, without having furnished a return which he has been required to furnish under the provisions of section 22, or having furnished a return which the Income-tax Officer has reason to believe to be incorrect or incomplete, the Income-tax Officer may make an assessment of the total income of such person and determine the tax payable by him on the basis of such assessment, and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which he might under the provisions of sections 22 and 23 have required from the deceased person.]

Assessment in case of discontinued business.

25. (*1*) Where any business, profession or vocation [2] [* * * *] is discontinued in any year, an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance, in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year.

(*2*) Any person discontinuing any such business, profession or vocation shall give to the Income-tax Officer notice of such discontinuance within fifteen days thereof, and, where any person fails to give the notice required by this sub-section, the Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

---

[1] Substituted by Act XXXVI, 1946.

[2] The words "on which income-tax was not at any time charged under the provisions of the Indian Income-tax Act, 1918" were deleted *ibid.*

[1] [* * * * * * * * * *]

[2] [(3)] Where an assessment is to be made under sub-section (1) [3] [* * * *], the Income-tax Officer may serve on the person whose income, profits and gains are to be assessed, or, in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

Assessment after partition of a Hindu undivided family.

25A. (1) Where, at the time of making an assessment under section 23, it is claimed by or on behalf of any member of a Hindu family hitherto assessed as undivided that a partition has taken place among the members of such family, the Income-tax Officer shall make such inquiry thereinto as he may think fit, and, if he is satisfied that a separation of the members of the family has taken place and that the joint family property has been partitioned among the various members or groups of members in definite portions he shall record an order to that effect :

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

(2) Where such an order has been passed [4] [or where any person has succeeded to a business, profession or vocation formerly carried on by a Hindu undivided family whose joint family property has been partitioned on or after the last day on which it carried on such business, profession or vocation,] the Income-tax Officer shall make an assessment of the total income received by or on behalf of the joint family as such, as if no separation or partition had taken place, and each member or group of members shall, in addition to any income-tax for which he or it may be separately liable and notwithstanding anything contained in sub-section (1) of section 14, be liable for a share of the tax on the income so assessed according to the portion of the joint family property allotted to him or it ; and the Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 23 :

Provided that all the separated members and groups of members [4] [whose joint family property has been partitioned] shall be liable jointly and severally for the tax assessed on the total income received by or on behalf of the joint family as such.

(3) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed, for the purposes of this Act, to continue to be a Hindu undivided family.

---

[1] Sub-section (5) was deleted by Act XXXVI, 1946
[2] Sub-section (4) renumbered (3) *ibid.*
[3] The words " or sub-section (3) " were deleted *ibid.*
[4] Inserted by Act L, 1954.

Change in constitution of a firm.

[1] [**26.** (*1*) Where, at the time of making an assessment under section 23, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessment shall be made on the firm as constituted at the time of making the assessment :

Provided that the income, profits and gains of the previous year shall, for the purpose of inclusion in the total incomes of the partners, be apportioned between the partners who in such previous year were entitled to receive the same :

Provided further that when the tax assessed upon a partner cannot be recovered from him it shall be recovered from the firm as constituted at the time of making the assessment.

Change of ownership of business.

(*2*) Where a person carrying on any business, profession or vocation has been succeeded in such capacity by another person, such person and such other person shall each be assessed in respect of his actual share, if any, of the income, profits and gains of the previous year :

Provided that, when the person succeeded in the business, profession or vocation cannot be found the assessment of the profits of the year in which the succession took place up to the date of succession, and for the year preceding that year shall be made on the person succeeding him in like manner and to the same amount as it would have been made on the person succeeded or when the tax in respect of the assessment made for either of such years assessed on the person succeeded cannot be recovered from him, it shall be payable by and recoverable from the person succeeding] [2] [,] [3] [and such person shall be entitled to recover from the person succeeded the amount of any tax so paid.]

Procedure in registration of firms.

26A. (*1*) Application may be made to the Income-tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners, for registration for the purposes of this Act and of any other enactment for the time being in force relating to income-tax or super-tax.

(*2*) The application shall be made by such person or persons, and at such times, and shall contain such particulars and shall be in such form, and be verified in such manner, as may be prescribed ; and it shall be dealt with by the Income-tax Officer in such manner as may be prescribed.

Cancellation of assessment when cause is shown.

27. Where an assessee [4] [* * * * *] within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Income-tax Officer that he was prevented by sufficient cause from making the return required by section 22, or that he did not receive the notice issued under sub-section (*4*) of section 22, or sub-section (*2*) of section 23, or that he had not a reasonable opportunity to comply, or was prevented by

---

[1] Substituted by Act LXXVII, 1953.
[2] Substituted by Act L, 1954.
[3] Inserted *ibid.*
[4] The words "or, in the case of a company the principal officer thereof," were deleted *ibid.*

sufficient cause from complying with the terms of the last-mentioned notices, the Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 23.

Penalty for concealment of income or improper distribution of profits.

28. [1][(*1*) If the Income-tax Officer, the Assistant Commissioner or [2][the Appellate Tribunal], in the course of any proceedings under this Act, is satisfied that any person—

(*a*) has without reasonable cause failed to furnish the return of his total income which he was required to furnish by notice given under sub-section (*1*) or sub-section (*2*) of section 22 or section 34, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required by such notice, or

(*b*) has without reasonable cause failed to comply with a notice under sub-section (*4*) of section 22 or sub-section (*2*) of section 23, or

(*c*) has concealed the particulars of his income or deliberately furnished inaccurate particulars of such income,

[2][he or it] may direct that such person shall pay by way of penalty, in the case referred to in clause (*a*), in addition to the amount of the income-tax and super-tax, if any, payable by him, a sum not exceeding that amount, and in the cases referred to in clauses (*b*) and (*c*), in addition to any tax payable by him, a sum not exceeding the amount of the income-tax and super-tax, if any, which would have been avoided if the income as returned by such person had been accepted as the correct income :

Provided that—

[3][(*a*) no penalty for failure to furnish a return under section 22 (*1*) shall be imposed on an assessee whose total income does not exceed the maximum amount not chargeable to income-tax by more than kyats one thousand ;]

(*b*) where a person has failed to comply with a notice under sub-section (*2*) of section 22 or section 34 and proves that he has no income liable to tax, the penalty imposable under this sub-section shall be a penalty not exceeding twenty-five rupees ;

(*c*) no penalty shall be imposed under this sub-section upon any person assessable under section 42 as the agent of a person not resident in the Union of Burma for failure to furnish the return required under section 22 unless a notice under sub-section (*2*) of that section or under section 34 has been served on him] [2][;]

[4][(*d*) When the person liable to penalty is a registered firm so that he amount of the income-tax and super-tax payable by the firm itself has not been determined, that amount shall be taken to be an amount equal to the tax which would have been payable by an unregistered firm on an income equal to the firm's total

[1] Substituted by Act XXXVI, 1946.
[2] Substituted by Act L, 1954.
[3] Substituted by Act LXXVII, 1953.
[4] Inserted by Act L, 1954.

income, and, in the cases referred to in clauses (*b*) and (*c*), the amount of the income-tax and super-tax which would have been avoided if the income as returned had been accepted as the correct income, shall be taken to be the difference between the amount of the tax which would have been payable by an unregistered firm on an income equal to the firm's total income and the amount of the tax payable by an unregistered firm on an income equal to the income of the firm as actually returned by the firm.]

(*2*) If the Income-tax Officer, the Assistant Commissioner or [1] [the Appellate Tribunal], in the course of any proceedings under this Act, is satisfied that the profits of a registered firm have been distributed otherwise than in accordance with the shares of the partners as shown in the instrument of partnership registered under this Act governing such distribution, and that any partner has thereby returned his income below its real amount, [1] [he or it] may direct that such partner shall, [2] [in addition to the income-tax and super-tax, if any, payable by him], pay by way of penalty a sum [2] [not exceeding the amount of income-tax and super-tax] which has been avoided, or would have been avoided if the income returned by such partner had been accepted as his correct income; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

(*3*) No order shall be made under sub-section (*1*) or sub-section (*2*) unless the assessee or partner, as the case may be, has been heard, or has been given a reasonable opportunity of being heard.

(*4*) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(*5*) An Assistant Commissioner or [1] [the Appellate Tribunal on making] an order under sub-section (*1*) or sub-section (*2*), shall forthwith send a copy of the same to the Income-tax Officer.

Notice of demand.

[1] [**29.** When any tax, penalty or interest is due in consequence of any order passed under or in pursuance of this Act, the Income-tax Officer shall serve upon the assessee or other person liable to pay such tax, penalty or interest a notice of demand in the prescribed form specifying the sum so payable.]

Appeal against assessment under the Act.

[3] [**30.** (*1*) Any assessee objecting to the amount of income assessed under section 23 or section 27, or the amount of loss computed under section 24 or the amount of tax determined under section 23 or section 27, or denying his liability to be assessed under this Act, or objecting to the cancellation by an Income-tax Officer of the registration of a firm under sub-section (*4*) of section 23, or objecting to any order under section 18A or to a refusal to register a firm under sub-section (*4*) of section 23 or section 26A or to make a fresh assessment

[1] Substituted by Act L, 1954.
[2] Substituted by Act XXXVI, 1946.
[3] Substituted by Act LXXVII, 1953.

under section 27, or objecting to any order under sub-section (2) of section 25 or section 25A [1][or sub-section (2) of section 26] or section 28 made by an Income-tax Officer [1] [or objecting to any penalty imposed by an Income-tax Officer under sub-section (1) of section 46], or objecting to a refusal of an Income-tax Officer to allow a claim to a refund [1] [under section 48] or to the amount of the refund allowed by the Income-tax Officer [1] [under that section], and any assessee, objecting to an order made by an Income-tax Officer under sub-sections (1) and (2) of section 23A, may appeal to the Assistant Commissioner against the assessment or against such refusal or order :

[1] [Provided that no appeal shall lie against an order under sub-section (1) of section 46 unless the tax has been paid :]

Provided [1] [further] that where the partners of a firm are individually assessable on their shares in the total income of the firm any such partner may appeal to the Assistant Commissioner against any order of an Income-tax Officer determining the amount of the total income or the loss of the firm or the apportionment thereof between the several partners, but in respect of matters which are determined by such order may not appeal against the assessment of his own total income :

Provided further that [1] [a member of a firm or other association of persons or] a shareholder in a company in respect of which an order under section 23A has been passed by an Income-tax Officer, may not in respect of matters determined by such order appeal against the assessment of his own total income.

(*1A*) Any person having, in accordance with the provisions of [2] [sub-section (*3B*)] of section 18, read with sub-section (6) of that section, deducted and paid tax in respect of any sum chargeable under this Act other than interest, who denies his liability to make such deduction may appeal to the Assistant Commissioner to be declared not liable to make such deduction.

(2) The appeal shall ordinarily be presented within thirty days of the payment of the tax deducted under sub-section (*3A*), (*3B*), or (*3C*) of section 18 or of receipt of the notice of demand relating to the assessment or penalty objected to or of the order in writing notifying the amount [1] [of total income on which the determination under sub-section (5) of section 23 was based and the apportionment thereof between the several partners or] of loss computed under section 24 or of the intimation of the refusal to pass an order under sub-section (1) of section 25A, or to register a firm under section 26A or of the date of the refusal to make a fresh assessment under section 27, or of the intimation of an order [2] [under sub-section (1) or sub-section (2) of section 23A] or under section 48, as the case may be ; but the Assistant Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant has sufficient cause for not presenting it within that period.

---

[1] Inserted by Act L, 1954.
[2] Substituted *ibid.*

(*3*) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.]

[1] [**31.** (*1*) The Assistant Commissioner shall fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.] Hearing of appeal.

(*2*) The Assistant Commissioner may, before disposing of any appeal, make such further enquiry as he thinks fit, or cause further enquiry to be made by the Income-tax Officer.

(*3*) In disposing of any appeal the Assistant Commissioner may, in the case of an order of assessment,—

(*a*) confirm, reduce, enhance or annul the assessment, or

(*b*) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further enquiry as the Income-tax Officer thinks fit or the Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such assessment and determine where necessary the amount of tax payable on the basis of such fresh assessment, or, in the case of an order cancelling the registration of a firm under sub-section (*4*) of section 23 or refusing to register a firm under sub-section (*4*) of section 23 or section 26A or to make a fresh assessment under section 27,

(*c*) confirm such order or cancel it and direct the Income-tax Officer to register the firm or to make a fresh assessment, as the case may be,

or, in the case of an order under sub-section (*2*) of section 25 or section 23A, 18A or 48,

(*d*) confirm, cancel or vary such order, or in the case of an order under sub-section (*1*) of section 25A,

(*e*) confirm such order or cancel it and either direct the Income-tax Officer to make further enquiry and pass a fresh order or to make an assessment in the manner laid down in sub-section (*2*) of section 25A, or, in the case of an order under section 28,

(*f*) confirm or cancel such order or vary it so as either to enhance or reduce the penalty, or, in the case of an appeal against the computation of loss under section 24,

(*g*) confirm or vary such computation, or, in the case of an appeal under sub-section (*1A*) of section 30,

(*h*) decide that the person is or is not liable to make the deduction and in the latter case direct the refund of the sum paid under sub-section (*6*) of section 18 :

Provided that the Assistant Commissioner shall not enhance an assessment or a penalty unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

[1] Substituted by Act LXXVII, 1953.

(*4*) Where as a result of an appeal any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Assistant Commissioner may authorize the Income-tax Officer to amend accordingly any assessment made on any partner of the firm or any member of the association.

(*5*) The Assistant Commissioner shall, at the conclusion of the appeal, communicate the order passed by him to the assessee and to the Commissioner.]

Appeals against orders of Assistant Commissioner.

32. (*1*) Any assessee objecting to an order passed by an Assistant Commissioner under section 28 or to an order enhancing his assessment under sub-section (*3*) of section 31, may appeal to the Commissioner within thirty days of the date on which he was served with notice of such order.

(*2*) The appeal shall be in the prescribed form, and shall be verified in the prescribed manner.

(*3*) In disposing of the appeal the Commissioner may, after giving the appellant an opportunity of being heard, pass such orders thereon as he thinks fit.

Power of revision.

[1] [**33.** (*1*) The Commissioner may of his own motion call for the record of any proceeding under this Act in which an order has been passed by any authority subordinate to him or by himself when exercising the powers of an Assistant Commissioner under sub-section (*4*) of section 5.

(*2*) On receipt of the record the Commissioner may make such enquiry, or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit :

Provided that he shall not pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard.

Explanation.—An order by the Commissioner declining to interfere shall be deemed not to be an order prejudical to the assessee :

Provided further that the Commissioner shall not revise any order under this section if—

(*a*) where an appeal against the order lies to the Assistant Commissioner or to the Appellate Tribunal the time within which such appeal may be made has not expired, or

(*b*) the order is pending on an appeal before the Assistant Commissioner or has been made the subject of an appeal to the Appellate Tribunal, or

(*c*) the order has been made more than [2] [four years] previously.]

Appeal to the Appellate Tribunal.

[1] [**33A.** (*1*) Any assessee objecting to an order passed by an Assistant Commissioner under section 28 or section 31 may appeal to the Appellate

[1] Substituted by Act LXXVII, 1953.
[2] Substituted by Act XXIX, 1954.

Tribunal within sixty days of the date on which such order is communicated to him.

(2) The Commissioner may, if he objects to any order passed by an Assistant Commissioner under section 31, direct the Income-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the date on which the order is communicated to the Commissioner by the Assistant Commissioner [1] [:]

[2] [Provided that when an order passed by an Assistant Commissioner of Income-tax under section 28 or section 31 was communicated to the assessee or the Commissioner, as the case may be, on or after the 1st October 1953 and before the date of constitution of the Appellate Tribunal under section 5A, an appeal under sub-section (*1*) or (2) may be made within sixty days from the date of promulgation of the Burma Income-tax (Amendment) Act, 1954 :

Provided further that an assessee entitled to elect to appeal to the Appellate Tribunal under the proviso to section 5B may elect to appeal thereto within sixty days from the date of promulgation of the Burma Income-tax (Amendment) Act, 1954.]

(*3*) The Tribunal may admit an appeal after the expiry of sixty days referred to in sub-sections (*1*) and (*2*) if it is satisfied that there was sufficient cause for not presenting it within that period.

(*4*) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall, except in the case of an appeal referred to in sub-section (*2*) be accompanied by a fee of kyats one hundred.

(*5*) The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the assessee and to the Commissioner.

(*6*) Where as the result of an appeal any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Appellate Tribunal may authorize the Income-tax Officer to amend accordingly any assessment made on any partner of the firm or any member of the association.

(*7*) Save as provided in section 66 orders passed by the Appellate Tribunal on appeal shall be final.]

Income escaping assessment.

34. If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year [3] [or has been under-assessed] or has been assessed at too low a rate [3] [or has been made the subject of excessive relief under the Act, or excessive loss or depreciation allowance has been computed], the Income-tax Officer may, at any time within [4] [four years] of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, a notice containing all or

[1] Substituted by Act XXIX, 1954.
[2] Inserted *ibid.*
[3] Inserted by Act L, 1954
[4] Substituted by Act LXXVII, 1953.

any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or re-assess such income, profits or gains, [1] [or recompute the loss or depreciation allowance ;] and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment, as the case may be.

Rectification of mistake.

35. [2] [(*1*) The Commissioner or Assistant Commissioner may, at any time within four years from the date of any order passed by him in appeal or, in the case of the Commissioner, in revision under section 33, and the Income-tax Officer may, at any time within four years from the date of assessment order or refund order passed by him on his own motion, rectify any mistake apparent from the record of [3] [the appeal, revision, assessment or refund], as the case may be, and shall within the like period rectify any such mistake which has been brought to his notice by the assessee :

Provided that no such rectification shall be made having the effect of enhancing an assessment [1] [or reducing a refund] unless the Commissioner, the Assistant Commissioner or the Income-tax Officer, as the case may be, has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard.]

(*2*) Where any such rectification has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(*3*) Where any such rectification has the effect of enhancing the assessment [1] [or reducing a refund], the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 29, and the provisions of this Act shall apply accordingly.

[4] [(*4*) The provisions of sub-section (*1*) apply also in like manner to the rectification of mistakes by the Appellate Tribunal.]

[5] [(*5*) Where in respect of any completed assessment of a partner in a firm it is found on the assessment or re-assessment of the firm or on any reduction or enhancement made in the income of the firm under section 31, section 33, section 33A, section 66 or section 66A that the share of the partner in the profit or loss of the firm has not been included in the assessment of the partner or, if included, is not correct, the inclusion of the share in the assessment or the correction thereof, as the case may be, shall be deemed to be a rectification of a mistake apparent from the record within the meaning of this section, and the provisions of sub-section (*1*) shall apply thereto

[1] Inserted by Act L, 1954.
[2] Substituted by Act, LXXVII, 1953.
[3] Substituted by Act L, 1954.
[4] Inserted by Act LXXVII, 1953.
[5] Inserted, by Act XXIX, 1954.

accordingly, the period of four years referred to in that sub-section being computed from the date of the final order passed in the case of the firm.]

[1] [(*6*) Where the business profits tax payable by an assessee has been modified in appeal, revision or any other proceeding, or where any business profits tax has been assessed after the completion of the corresponding assessment for income-tax [whether before or after the commencement of the Burma Income-tax (Second Amendment) Act, 1954] and in consequence thereof it is necessary to re-compute the total income of the assessee chargeable to income-tax, such re-computation shall be deemed to be a rectification of a mistake apparent from the record within the meaning of this section, and the provisions of sub-section (*1*) shall apply accordingly, the period of four years referred to in that sub-section being computed from the date of the order making or modifying the assessment of such business profits tax.

Explanation.—For the purposes of sub-section (*6*), where the assessee is a firm, the provisions of sub-section (*5*) shall also apply as they apply to the rectification of the assessment of the partners of the firm.

(*7*) Where the assessment of a company in whose case an order under section 23A has been made is modified in appeal, revision or any other proceeding or the order under section 23A is cancelled or varied, and in consequence thereof it is necessary to re-compute the total income of the shareholders, such re-computation shall be deemed to be a rectification of a mistake apparent from the record within the meaning of this section, and the provisions of sub-section (*1*) shall apply thereto accordingly, the period of four years referred to in that sub-section being computed from the date of the final order passed in the case of a company.]

[2] [**36.** * * * *]

Power to take evidence on oath, etc.

37. [3] [(*1*)] The Income-tax Officer, [4] [Assistant Commissioner, Commissioner and Appellate Tribunal] shall, for the purposes of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure when trying a suit in respect of the following matters, namely :—

(*a*) enforcing the attendance of any person and examining him on oath or affirmation ;

(*b*) compelling the production of documents ; and

(*c*) issuing commissions for the examination of witnesses ;

and any proceeding before an Income-tax Officer, [4] [Assistant Commissioner or Commissioner or Appellate Tribunal] under this Chapter shall be deemed to be a " judicial proceeding " within the meaning of sections 193 and 228 and for the purposes of section 196 of the Penal Code.

[1] [(*2*) Subject to any rules made in this behalf, any authority referred to in sub-section (*1*) may impound and retain in its custody for such period as it thinks fit any books of account or other documents produced before it in any proceeding under this Act :

---

[1] Inserted by Act L, 1954.
[2] Section 36 was deleted by Act XXIX, 1954.
[3] Renumbered by Act L, 1954.
[4] Substituted *ibid.*

Provided that an Income-tax Officer shall not—

(*a*) impound any books of account or other documents without recording his reasons for so doing ; or

(*b*) retain in his custody any such books or documents for a period exceeding fifteen days (exclusive of holidays) without obtaining the approval of the Commissioner therefor.]

Power to call for information.

38. The Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,—

(*1*) require any firm or Hindu undivided family to furnish him with a return of the members of the firm, or of the manager or adult male members of the family, as the case may be, and of their addresses ;

(*2*) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses ;

[1] [(*3*) require any person whom he has reason to believe to be engaged in a business or profession to furnish him with a return containing particulars of the location and style of the principal place wherein he carries on the business or profession and of any branches thereof, the names and addresses of his partners, if any, in such business or profession and the extent of his own share and the shares of all such partners in the profits of the business or profession and any branches thereof.]

Power to inspect the register of members of any company.

39. The Income-tax Officer or Assistant Commissioner, or any person anthorized in writing in this behalf by the Income-tax Officer or Assistant Commissioner, may inspect and, if necessary, take copies, or cause copies to be taken, of any register of the members, debenture-holders or mortgagees of any company or of any entry in such register.

General power to enter buildings or business premises for purposes of enquiry.

[2] **[39A.** The Income-tax Officer or the Assistant Commissioner of Income-tax shall have power—

(*1*) to enter or to inspect any building, place or business premises in connection with any enquiry or investigation conducted by him for purposes of assessment of any assessee or for the disposal of any appeal filed by an appellant under this Act ;

(*2*) to examine any books of account or document found therein which in his opinion will be useful for or relevant to the enquiry or investigation conducted by him ;

(*3*) to make a note or an inventory of any article or thing found in the course of such enquiry or investigation which in his opinion

---

[1] Substituted by Act XXXVI, 1946.
[2] Inserted by Act XXIX, 1954.

may be useful for or relevant to the disposal of the assessment or of the appeal before him ; and

(4) to place marks of identification on the books of account or documents or to make extracts or copies therefrom.

Power to search, seize and impound accounts and documents in certain cases.

39B. If in the course of an assessment or disposal of an appeal the Income-tax Officer or the Assistant Commissioner of Income-tax has reason to suspect that any books of account or documents essential for the disposal of the assessment or appeal may not be forthcoming, when required, or that any document or books of account had been withheld from production the Income-tax Officer or the Assistant Commissioner of Income-tax, if specially authorized in this behalf by the Commissioner of Income-tax, shall, in addition to the powers conferred by section 39A, have power—

(*1*) to search any building, place or business premises and seize any books of account or document (for which a receipt shall be granted) or place marks of identification thereon or make extracts or copies therefrom ; and

(*2*) to impound and retain in his custody any books of account or document found therein only for so long as may be necessary for examination thereof pending the final disposal of the assessment or appeal as the case may be.]

CHAPTER V.

LIABILITY IN SPECIAL CASES.

Guardians, trustees and agents.

40. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of the Union of Burma (all of which persons are hereinafter in this section included in the term "beneficiary") being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in the Union of Burma, and in direct receipt of such income, profits or gains, and all the provisions of this Act shall apply accordingly.

Administrator-General or Official Trustee, etc.

41. In the case of income, profits or gains chargeable under this Act which are received by the Administrator-General or Official Trustee, or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income, profits or gains are received, and all provisions of this Act shall apply accordingly.

Non-residents.

42. (*1*) In the case of any person residing out of the Union of Burma, all [1] [income,] profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection [2] [in the Union of Burma, or through or from any property in the Union of Burma, or through or from any asset or source of income in the Union of Burma, or through or from any money lent out on interest and brought into the Union of Burma in cash or kind,] shall be deemed to be income accruing or arising within the Union of Burma, and shall be chargeable to income-tax [3] [either in his name or in the name of his agent, and in the latter case] such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax:

Provided that [4] [the income-tax so chargeable may be recovered by deduction under any of the provisions of section 18 and that] any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within the Union of Burma.

(*2*) Where a person not resident in the Union of Burma, [5][* * * * * * * * * *] carries on business with a person resident in the Union of Burma, and it appears to the Income-tax Officer or the Assistant Commissioner, as the case may be, that owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom, or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax.

[6] [(*3*) In the case of a business of which all the operations are not carried out in the Union of Burma, the profits and gains of the business deemed under this section to accrue or arise in the Union shall be only such profits and gains as are reasonably attributable to that part of the operations carried out in the Union.]

Agents to include persons treated as such.

43. Any person employed by or on behalf of a person residing out of the Union of Burma, or having any business connection with such person, or through whom such person is in the receipt of any income, profits or gains upon whom the Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for all the purposes of this Act, be deemed to be such agent:

---

[1] Inserted by Act XXXVI, 1946.
[2] Substituted *ibid.*
[3] Substituted by Act L, 1954.
[4] Inserted *ibid.*
[5] The words " and not being a British subject or a firm or company constituted within His Majesty's Dominions or a branch thereof " were deleted by the Union of Burma (Adaptation of Laws) Order, 1948.
[6] Substituted by Act LXXVII, 1953.

[1][Provided that where transactions are carried on in the ordinary course of business through a broker in the Union of Burma in such circumstances that the broker does not in respect of such transactions deal directly with or on behalf of a non-resident principal but deals with or through a non-resident broker who is carrying on such transactions in the ordinary course of his business and not as a principal, such first mentioned broker shall not be deemed to be an agent under this section in respect of such transactions :]

Provided [1] [further] that no person shall be deemed to be the agent of a non-resident person unless he has had an opportunity of being heard by the Income-tax Officer as to his liability.

Liability in case of a discontinued firm or partnership.

[2][44. Where any business, profession or vocation carried on by a firm or association of persons has been discontinued, or where an association of persons is dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or a member of such association shall, in respect of the income, profits and gains of the firm or association, be jointly and severally liable to assessment under Chapter IV and for the amount of tax payable and all the provisions of Chapter IV shall, so far as may be, apply to any such assessment.]

CHAPTER V-A.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES of SHIPPING.

Liability to tax of occasional shipping.

44A. The provisions of this Chapter shall, notwithstanding anything contained in the other provisions of this Act, apply for the purpose of the levy and recovery of tax in the case of any person who resides out of the Union of Burma and carries on business in the Union of Burma in any year as the owner or charterer of a ship (such person hereinafter in this Chapter being referred to as the principal), unless the Income-tax Officer is satisfied that there is an agent of such principal from whom the tax will be recoverable in the following year under the other provisions of this Act.

Return of profits and gains.

44B (*1*) Before the departure from any port in the Union of Burma of any ship in respect of which the provisions of this Chapter apply, the master of the ship shall prepare and furnish to the Income-tax Officer a return of the full amount paid or payable to the principal, or to any person on his behalf, on account of the carriage of all passengers, live-stock or goods shipped at that port since the last arrival of the ship thereat.

(*2*) On receipt of the return, the Income-tax Officer shall assess the amount referred to in sub-section (*1*), and for this purpose may call for such

[1] Inserted by Act L, 1954.
[2] Substituted by Act LXXVII, 1953.

accounts or documents as he may require, and [1] [one-sixth] of the amount so assessed shall be deemed to be the amount of the profits and gains accruing to the principal on account of the carriage of the passengers, live-stock and goods shipped at the port.

(*3*) When the profits and gains have been assessed as aforesaid, the Income-tax Officer shall determine the sum payable as tax thereon at the rate for the time being applicable to the total income of a company, and such sum shall be payable by the master of the ship, and a port-clearance shall not be granted to the ship until the Customs-collector, or other officer duly authorized to grant the same, is satisfied that the tax has been duly paid.

Adjustment.

44 C. Nothing in this Chapter shall be deemed to prevent a principal from claiming, [2] [in the year] following that in which any payment has been made on his behalf under this Chapter, that an assessment be made of his total income in the previous year, and that the tax payable on the basis thereof be determined in accordance with the other provisions of this Act, and, if he so claims, any such payment as aforesaid shall be treated as a payment in advance of the tax, and the difference between the sum so paid and the amount of tax found payable by him shall be paid by him or refunded to him, as the case may be.

[3] [CHAPTER V-B].

RECOVERY OF TAX FROM PERSONS LEAVING THE UNION OF BURMA FOR GOOD.

Recovery of tax from persons leaving the Union of Burma for good.

44 D. (*1*) Subject to such exceptions as may be made by the President of the Union, no person who is not domiciled in the Union of Burma shall leave the Union either by land, sea or air unless he first obtains from the competent authority a taxation certificate stating that he has no liabilities under this Act or under the Business Profits Tax Act, for the time being in force, or that satisfactory arrangements have been made for the payment of all such taxes which are or may become payable by that person :

Provided that if the competent authority is satisfied that such person intends to return to the Union of Burma he may issue an exemption certificate either in respect of a single journey or in respect of all journeys to be undertaken by that person within the specified period.

(2) If the owner or charterer of any ship or aircraft carrying persons from any place in the Union of Burma to any place outside the Union issues an authority to travel by such ship or aircraft to any person to whom sub-section (*1*) applies without first satisfying himself that such person is in possession of a certificate as required by that sub-section, he shall be liable to pay the amount of tax, if any, which has or may become due and payable by such person and shall also be punishable with fine which may extend to kyats two thousand.

---

[1] Substituted by Act XXIX, 1954.
[2] Substituted by Act XXXVI, 1946.
[3] Inserted by Act LXXVII, 1953.

Explanation.—For the purposes of this sub-section, the expressions "owner" and "charterer" include any representative, agent or employee who may be empowered by the owner or charterer to issue an authority to travel by the ship or aircraft.

(*3*) In respect of any sum payable by the owner or charterer of any ship or aircraft under sub-section (2), the owner or charterer, as the case may be, shall be deemed to be an assessee in default within the meaning of sub-section (*1*) of section 46.

(*4*) The President of the Union may make rules [1] under this section prescribing the competent authority mentioned in sub-section (*1*), exempting certain categories of persons from the operation of this section, and regulating any other matter necessary for or incidental to the purpose of carrying out the provisions of this section.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

Tax when payable.

45. Any amount specified as payable in a notice of demand under sub-section (*4*) of section 23A, or under section 29, or an order under section 31 or section 32 or section 33, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented an appeal under section 30 [2] [* * * *], the Income-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of.

Mode and time of recovery.

46. (*1*) When an assessee is in default in making a payment of income-tax, the Income-tax Officer may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding that amount shall be recovered from the assessee by way of penalty.

(*1A*) For the purposes of sub-section (*1*), the Income-tax Officer may direct the recovery of any sum less than the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall not exceed the amount of the arrears payable.

(*2*) The Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee, and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land revenue :

---

[1] For such rules see *Burma Gazette*, 1954, Part I, page 3.

[2] The words " or under section 33A " were deleted by Act XXIX, 1954.

Provided that, without prejudice to any other powers of the Collector in this behalf, he shall for the purpose of recovering the said amount have [1] [* * * * *] the powers which under the Code of Civil Procedure a Civil Court has [1] [* * * * *] for the purpose of the recovery of an amount due under a decree.

(*3*) In any area with respect to which the Commissioner has directed that any arrears may be recovered by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the Union of Burma, the Income-tax Officer may proceed to recover the amount due by such process.

(*4*) The Commissioner may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (*3*).

(*5*) If any assessee is in receipt of any income chargeable under the head " Salaries ", the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee and such person shall comply with any such requisition and shall pay the sum so deducted to the credit of the Government of the Union of Burma [2] [* * * *]

[3] [(*5A*) The Income-tax Officer may at any time, or from time to time, by notice in writing (a copy of which shall be forwarded to the assessee at his last address known to the Income-tax Officer) require any person from whom money is due or may become due to the assessee or any person who holds or may subsequently hold money for or on account of the assessee to pay to the Income-tax Officer, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the tax-payer in respect of arrears of income-tax and penalty or the whole of the money when it is equal to or less than that amount.

The Income-tax Officer may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

Any person making any payment in compliance with a notice under this sub-section shall be deemed to have made the payment under the authority of the assessee and the receipt of the Income-tax Officer shall constitute a good and sufficient discharge of the liability of such person to the assessee to the extent of the amount referred to in the receipt.

---

[1] The words " in respect of the attachment and sale of debts due to the assessee " and the words, " in respect of the attachment and sale of debts due to a judgment debtor " were deleted by Act L, 1954.

[2] The words " or as the Financial Commissioner directs " were deleted by Act XXXVI, 1946.

[3] Inserted by Act XXIX, 1954.

Any person discharging any liability to the assessee after receipt of the notice referred to in this sub-section shall be personally liable to the Income-tax Officer to the extent of the liability discharged or to the extent of the liability of the assessee for tax and penalties, whichever is less.

If the person to whom a notice under this sub-section is sent fails to make payment in pursuance thereof to the Income-tax Officer, further proceedings may be taken by and before the Collector on the footing that the Income-tax Officer's notice has the same effect as an attachment by the Collector in exercise of his powers under the proviso to sub-section (*2*) of section 46.

Where a person to whom a notice under this sub-section is sent objects to it on the ground that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Income-tax Officer.]

(*6*) The President of the Union may direct, with respect to any specified area, that income-tax shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(*7*) Save in accordance with the provisions of sub-section (*1*) of section 42, no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of [1] [the financial year] in which any demand is made under this Act:

[2] [Provided that the period of one year herein referred to shall—

(i) where an assessee has been treated as not being in default under section 45 as long as his appeal is undisposed of, be reckoned from the date on which the appeal is disposed of;

(ii) where recovery proceedings in any case have been stayed by any order of a Court, be reckoned from the date from which the order is withdrawn;

(iii) where the date of payment of tax has been extended by an income-tax authority, be reckoned from the date up to which the time for payment had been extended;

(iv) where the sum payable is allowed to be paid by instalments, from the date on which the last of such instalments was due:

Provided further that nothing in the foregoing proviso shall have the effect of reducing the period within which proceedings for recovery can be commenced, namely, after the expiration of one year from the last day of the financial year in which the demand is made.

Explanation.—A proceeding for the recovery of any sum shall be deemed to have commenced within the meaning of this section, if some action is taken to recover the whole or any part of the sum within the

[1] Substituted by Act XXXVI, 1946.
[2] Substituted by Act L, 1954.

period hereinbefore referred to, and for the removal of doubts it is hereby declared that the several modes of recovery specified in this section are neither mutually exclusive, nor affect in any way any other law for the time being in force relating to the recovery of debts due to Government, and it shall be lawful for the Income-tax Officer, if for any special reasons to be recorded he so thinks fit, to have recourse to any such mode of recovery notwithstanding that the tax due is being recovered from an assessee by any other mode.]

Recovery of penalties.

47. Any sum imposed by way of penalty under the provisions of [1] [sub-section (*9*) of section 18A], sub-section (*2*) of section 25, section 28 or sub-section (*1*) of section 46 [1] [and any interest payable under the provisions of sub-section (*4*), (*6*), (*7*) or (*8*) of section 18A] shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax.

CHAPTER VII.

REFUNDS.

Refunds.

[2] [**48.** (*1*) If any individual, Hindu undivided family, company, local authority, firm or other association of persons, or any partner of a firm or member of an association individually satisfies the Income-tax Officer or other authority appointed by the President of the Union in this behalf that the amount of tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of any such excess.

(*2*) The Assistant Commissioner or the Appellate Tribunal in the exercise of their appellate powers, if satisfied to the like effect, shall cause a refund to be made by the Income-tax Officer of any amount found to have been wrongly paid or paid in excess.

(*3*) Where income of one person is included under any provisions of this Act in the total income of any other person, such other person only shall be entitled to a refund under this section in respect of such income.

(*4*) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorize the revision of any assessment or other matter which has become final and conclusive, or the review by any officer of a decision of his own which is subject to appeal or revision, or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other or greater than that relief or to entitle any person to claim a refund of tax payable before the commencement of the Burma Income-tax (Amendment) Act, 1953, which he would not be entitled to claim but for the passing of that Act.]

48A. [3] [* * * *]

---

[1] Inserted by Act XXXVI, 1946.
[2] Substituted by Act LXXVII, 1953
[3] Section 48A was deleted *ibid.*

[1] [**49.** The President of the Union may, by [2] notification, declare that arrangements specified in such notification have been made with the Government of any foreign state with a view to avoiding double taxation in relation to income-tax imposed by this Act and by the laws of that foreign state; and upon such declaration the said arrangements shall, notwithstanding anything contained elsewhere in this Act, have effect so far as they relate to such avoidance.] Power to make arrangements with foreign States to avoid double taxation.

49A. Where under any of the provisions of this Act a refund is found to be due to any person, the Income-tax Officer, Assistant Commissioner or Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded or any part of that amount [3] [against the tax, interest or penalty], if any, remaining payable by the person to whom the refund is due. Power to set off amount of refunds against tax remaining payable.

49B. Where, through death, incapacity, bankruptcy, liquidation or other cause, a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 48 [4] [* * *] or 49, is unable to receive such refund or to make such claim, his executor, administrator or other legal representative, or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate. Power of representative of deceased person or person disabled to make claim on his behalf.

[5] [**49C.** Where any dividend has been paid, credited or distributed or is deemed to have been paid, credited or distributed to any of the persons specified in section 3 who is a shareholder of a company which is assessed to income-tax in the Union of Burma, such person shall, if the dividend is included in his total income, be deemed in respect of such dividend himself to have paid income-tax (exclusive of super-tax) at the rate applicable to the total income of the company for the financial year in which the dividend has been paid, credited or distributed or is deemed to have been paid, credited or distributed on so much of the dividend as bears to the whole the same proportion as the amount of income on which the company is liable to pay income-tax bears to the whole income of the company.] Income-tax on companies' dividend deemed to have been paid by shareholder.

[3] [**50.** No claim to any refund of income-tax or super-tax under this Chapter shall be allowed, unless it is made within four years from the last day of the financial year commencing next after the expiry of the previous year in which the income arose, accrued or was received or was deemed to have arisen, accrued or been received or was brought into the Union of Burma.] Limitation of claims for refund.

50A. [6] [* * * *]

---

[1] Substituted by Act XXIX, 1952.
[2] For such notification see *Burma Gazette*, 1953, Part I, page 298.
[3] Substituted by Act L, 1954.
[4] The words "or 48A" were deleted by Act XXIX, 1954.
[5] Inserted *ibid.*
[6] Section 50A was deleted by Act LXXVII, 1953.

CHAPTER VIII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

51. If a person fails without reasonable cause or excuse—

(*a*) to deduct and pay any tax as required by section 18 or under sub-section (*5*) of section 46 ;

(*b*) to furnish a certificate required by sub-section (*9*) of section 18 or by section 20 to be furnished ;

(*c*) to furnish in due time any of the returns mentioned in section 19A, section 20A, section 21, [1] [sub-section (*2*) of] section 22, or section 38 ;

(*d*) to produce, or cause to be produced, on or before the date mentioned in any notice under sub-section (*4*) of section 22, such accounts and documents as are referred to in the notice ;

(*e*) to grant inspection or allow copies to be taken in accordance with the provisions of section 39 ;

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

False statement in declaration.

[2] [**52.** (*1*) If a person makes a statement in a verification mentioned in section 19A or section 20A [3] [or section 21] or section 22 or sub-section (*2*) of section 26A or sub-section (*3*) of section 30 or sub-section (*2*) of section 32 or sub-section (*4*) of section 33A, which is false, and which he either knows or believes to be false or does not believe to be true, he shall be punishable on conviction before a Magistrate with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(*2*) Whoever instigates, intentionally aids or abets any person to commit any of the offences mentioned in sub-section (*1*) shall be punishable on conviction before a Magistrate with imprisonment of either description for a term which may extend to five years, or with fine, or with both.]

Prosecution to be at instance of Assistant Commissioner.

53. (*1*) A person shall not be proceeded against for an offence under section 51 or section 52 except at the instance of the Assistant Commissioner.

(*2*) The Assistant Commissioner may stay any such proceeding or compound any such offence.

Disclosure of information by a public servant.

54. (*1*) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of any assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential, and, notwithstanding anything \contained in the Evidence

---

[1] Inserted by Act XXXVI, 1946.
[2] Substituted by Act LXXVII, 1953.
[3] Inserted by Act L, 1954.

Act, no Court shall, save as provided in this Act, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(*2*) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine :

[1] [Provided that nothing in this section shall apply to the disclosure—

(*a*) of any such particlulars for the purposes of a prosecution under the Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Act ; or

(*b*) of any such particulars to any person acting in the execution of this Act where it is necessary [2] [or desirable] to disclose the same to him for the purposes of this Act ; or

(*c*) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand ; or

(*d*) of any such particulars occasioned by the lawful exercise by a public servant of his powers under the Burma Stamp Act to impound an insufficiently stamped document ; or

(*e*) of any such particulars to a Civil Court in any suit or proceeding to which Government [2] [or any income-tax authority] is a party, which relates to any matter arising out of any proceeding under this Act [2] [or under any other law for the time being in force authorizing any income-tax authority to exercise any powers thereunder] ; or

(*f*) of any such particulars to the Auditor-General for the purpose of enabling him to discharge his functions under the Constitution ; or

(*g*) of any such particulars to any officer appointed by the Auditor-General to audit income-tax receipts or refunds ; or

(*h*) of any such particulars, relevant to any inquiry into the conduct of an official of the Income-tax Department, to an officer appointed to hold such inquiry, or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of any such inquiry ; or

(*i*) of any such particulars, relevant to any inquiry into a charge of misconduct in connection with income-tax proceedings against a lawyer or registered accountant, to the authority

[1] Substituted by Act XXVIII, 1952.

[2] Inserted by Act L, 1954.

referred to in sub-section (*3*) of section 61, when exercising the functions referred to in that sub-section ; or

(*j*) of such facts, to an officer of a State Government, as may be necessary for the purpose of enabling that Government to levy or realize any tax imposed by it ; or

(*k*) of such facts, to any authority exercising powers under the Sea Customs Act, or any other Act imposing a duty of Excise, as may be necessary for enabling it duly to exercise such powers ; or

(*l*) of so much of such particulars, to the appropriate authority, as may be necessary to establish whether a person has or has not been assessed to income-tax in any particular year or years, where under the provisions of any law for the time being in force such fact is required to be established ; or

(*m*) of such particulars to the Union Bank of Burma as are required by that Bank to enable it to compile financial statistics of international investments and balance of payments ; or

(*n*) of such information as may be required by any officer or department of the Union Government or of a State Government for the purpose of investigation into the conduct and affairs of any public servant ; or

(*o*) of any such particulars to the President of the Union where he considers that it is necessary to disclose the same to him for purposes of satisfying himself, in the interests of the revenue, whether the general provisions of the Act have been complied with :]

Provided further that nothing in this section shall apply to the production by a public servant before a Court of any document, declaration or affidavit filed, or the record of any statement or deposition made in a proceeding under [1] [section 25A or] section 26A, or to the giving of evidence by a public servant in respect thereof :

Provided further that no prosecution shall be instituted under this section except with the previous sanction of the Commissioner.

CHAPTER IX.

SUPER-TAX.

Charge of super-tax

55. In addition to the income-tax charged for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any individual, Hindu undivided family, company, unregistered firm

[1] Inserted by Act L, 1954.

or other [2] [association of persons] not being a registered firm [1] [or the partners of the firm or members of the association individually,] an additional duty of income-tax (in this Act referred to as super-tax) at the rate or rates laid down for that year by * Act of the Union Parliament:

Provided that, where the profits and gains of an unregistered firm [1] [or other association of persons not being a company] have been assessed to super-tax, super-tax shall not be payable by [3] [a partner of the firm or a member of the association, as the case may be,] in respect of the amount of such profits and gains which is proportionate to his share [2] [:].

[4] [Provided further that where there is included in the total income of an assessee having a share in an unregistered firm [1] [or other association of persons not being a company] any income exempted under the provisions of the above proviso, the super-tax payable by the assessee on the unexempted portion of the total income shall be an amount bearing to the total amount of super-tax payable on the total income had no part of it been exempted, the same proportion as the unexempted portion bears to the total income.]

Total income for purposes of super-tax.

56. [5] [Except in cases to which section 15A applies and] subject to the provisions of this Chapter, the total income of any individual, Hindu undivided family, company, unregistered firm or other [2] [association of persons] shall, for the purposes of super-tax, be the total income as assessed for the purposes of income-tax, and where an assessment of total income has become final and conclusive for the purposes of income-tax for any year the assessment shall also be final and conclusive for the purposes of super-tax for the same year.

Non-resident partners and shareholders.

57. (*1*) In the case of any person residing out of the Union of Burma who is a member of a registered firm, and whose share of the profits from such firm is liable to super-tax, the remaining members of such firm who are resident in the Union of Burma shall be jointly and severally liable to pay the super-tax due from the non-resident member in respect of such share.

(*2*) Where any person pays any tax under the provisions of this section on account of another person who is residing out of the Union of Burma, credit shall be given therefor in determining the amount of the tax to be payable by any agent of such non-resident person under the provisions of sections 42 and 43.

---

* *See* the annual Finance Acts.

[1] Inserted by Act L, 1954.

[2] Substituted by Act XXXVI, 1946.

[3] Substituted by Act L, 1954.

[4] Inserted by Act LXXVII, 1953.

[5] Inserted by Act XXXVI, 1946.

Application of Act to seper-tax.

58. (*1*) All the provisions of this Act relating to the charge, assessment, collection and recovery of income-tax, except those contained in section 3, [1] [the first proviso] to sub-section (*1*) of section 7, [2][* * * *], sub-section (*2*) of section 14, and sections 15, [1] [15A, 19, 20], 58F, and [1] [sub-section (*2*)] of section 58G, shall apply, so far as may be, to the charge, assessment, collection and recovery of super-tax.

(*2*) Save as provided in sub-sections [1] [(*2*), (*2A*), (*2B*)], (*3A*), (*3B*), (*3C*) and (*3D*) of section 18, section 57 and 58H, super-tax shall be payable by the assessee direct.

CHAPTER IX-A.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF PROVIDENT FUNDS.

Definitions.

58A. In this Chapter, unless there is anything repugnant in the subject or context,—

(*a*) a "recognized provident fund" means a provident fund which has been and continues to be recognized by the Commissioner, in accordance with the provisions of this Chapter ;

(*b*) an "employer" means—

(i) a Hindu undivided family, company, firm or other association of [3][* * *] persons ; or

(ii) an individual engaged in a business, profession or vocation whereof the profits and gains are assessable to income-tax under section 10 or section 11,

maintaining a provident fund for the benefit of his or its employees;

(*c*) an "employee" means an employee participating in a provident fund, but does not include a personal or domestic servant ;

(*d*) a "contribution" means any sum credited by or on behalf of any employee out of his salary, or by an employer out of this own monies, to the individual account of an employee, but does not include any sum credited as interest ;

(*e*) the "balance to the credit" of an employee means the total amount to the credit of his individual account in a provident fund at any time ;

(*f*) the "annual accretion" to the balance to the credit of an employee means the increase to such balance in any year, arising from contributions and interest ;

(*g*) the "accumulated balance due" to an employee means the balance to his credit, or such portion thereof as may be claimable by him under the regulations of the fund, on the day he ceases to be an employee of the employer maintaining the fund ; and

---

[1] Substituted by Act L, 1954.

[2] The words, "the second proviso to section 8," were deleted by Act L, 1954,

[3] The words "individuals or" were deleted *ibid.*

(*h*) the " regulations of a fund " means the special body of regulations governing the constitution and administration of a particular provident fund.

58B. (*1*) The Commissioner of Income-tax may accord recognition to any provident fund which, in his opinion, satisfies the conditions prescribed in section 58C and the rules made thereunder, and may at any time withdraw such recognition if, in his opinion, the provident fund contravenes any of those conditions.

(*2*) The President of the Union may, at his discretion, direct the Commissioner of Income-tax to refuse to accord recognition to any provident fund, or may at any time withdraw recognition from any recognized provident fund.

(*3*) An order according recognition shall take effect on such date as the Commissioner may fix in accordance with any rules the Financial Commissioner may make in this behalf, such date not being later than the last day of the financial year in which the order is made.

(*4*) An order withdrawing recognition shall take effect from the day on which it is made.

(*5*) An employer objecting to an order of the Commissioner refusing to recognize [1] [or an order withdrawing recognition from] a provident fund may appeal, within sixty days of such order, to the Financial Commissioner.

The appeal shall be in the form and shall be verified in the manner prescribed by the Financial Commissioner.

58C. (*1*) In order that a provident fund may receive and retain recognition, it shall satisfy the conditions set out below and any other conditions which the President of the Union may, by rule, prescribe :— Conditions to be satisfied by a recognized provident fund.

(*a*) All employees shall be employed in the Union of Burma, or shall be employed by an employer whose principal place of business is in the Union of Burma.

(*b*) The contributions of an employee in any year shall be a definite proportion of his salary for that year, and shall be deducted by the employer from the employee's salary in that proportion at each periodical payment of such salary in that year, and credited to the employee's individual account in the fund.

(*c*) Subject to the provisions of section 58D, the contributions of an employer to the individual account of an employee in any year shall not exceed the amount of the contributions of the employee in that year, and shall be credited to the employee's individual account at intervals not exceeding one year.

(*d*) The fund shall consist of contributions as above specified, of accumulations thereof, and of interest (simple and compound)

[1] Inserted by Act L, 1954.

credited in respect of such contributions and accumulations, and of securities purchased therewith, and of no other sums.

(*e*) The fund shall be vested in two or more trustees or in the Official Trustee under a trust which shall not be revocable save with the consent of all the beneficiaries.

(*f*) The employer shall not be entitled to recover any sum whatsoever from the fund, save in cases where the employee is dismissed for misconduct or voluntarily leaves his employment otherwise than on account of ill-health or other unavoidable cause before the expiration of the term of service specified in this behalf in the regulations of the fund.

In such cases the recoveries made by the employer shall be limited to the contributions made by him to the individual account of the employee, and to interest (simple and compound) credited in respect of such contributions and accumulations thereof, in accordance with the regulations of the fund.

(*g*) The accumulated balance due to an employee shall be payable on the day he ceases to be an employee of the employer maintaining the fund.

(*h*) Save as provided in clause (*g*), or in accordance with such conditions and restrictions as the President of the Union may, by rules, prescribe, no portion of the balance to the credit of an employee shall be payable to him.

(2) Where there is a repugnance between any regulation of a recognized provident fund and any provision of this Chapter or of the rules made thereunder, the regulation shall, to the extent of the repugnance, be of no effect.

The Commissioner may, at any time, require that such repugnance shall be removed from the regulations of the fund.

Power to relax restrictions of employers' contributions in certain cases.

58D. Subject to any rules which the President of the Union may make in this behalf, the Commissioner may, in respect of any particular fund, relax the provisions of condition (*c*) of sub-section (*1*) of section 58c :—

(*a*) so as to permit the payment of larger contributions by an employer to the individual accounts of employees whose salary does not exceed five hundred rupees per mensem ; and

(*b*) so as to permit the crediting by employers to the individual accounts of employees of periodical bonuses or other contributions of a contingent nature, where the calculation and payment of such bonuses or other contributions is provided for on definite principles by the regulations of the fund.

Annual accretion deemed to be income received.

58E. The annual accretion in any year to the balance at the credit of any employee participating in a recognized provident fund shall be deemed to have been received by him in that year and shall be included in his total income for that year, and, subject to the exemptions specified in section 58F, shall be liable to income-tax and super-tax :

Provided that, for the purpose of sub-section (*3*) of section 15, out of such annual accretion only the employee's own contributions shall be included in his total income.

Exemption of annual accretion from income-tax.

58F. (*1*) An employee shall not be liable to pay income-tax on contributions to his individual account in a recognized provident fund, in so far as the aggregate of such contributions in any year does not exceed one-sixth of his salary in that year.

(*2*) In the accounts of a recognized provident fund, the contributions exempted from income-tax under sub-section (*1*) and accumulations thereof shall be shown separately, and interest thereon shall be calculated and shown separately. Such interest shall be exempt from payment of income-tax, [1] [if and in so far as it does not exceed one-third of the salary of the employee for the year concerned and] in so far as it is allowed at a rate not exceeding such rate as the President of the Union may, by notification in the Gazette, fix in this behalf.

Exemption of accumulated balance from income-tax and super-tax.

58G. (*1*) Where the accumulated balance due to an employee participating in a recognized provident fund becomes payable, such accumulated balance shall be exempt from payment of super-tax except to the extent of an amount equal to the aggregate of the amounts of super-tax on annual accretions that would have been payable under section 58E up to the first day of April, 1933, if the Indian Income-tax (Second Amendment) Act, 1933, had come into force on the 15th March, 1930.

(*2*) Where an employee participating in a recognized provident fund has rendered continuous service with his employer for a period of not less than five years, and the accumulated balance due to him becomes payable, such accumulated balance shall be exempt from payment of income-tax and shall be excluded from the computation of his total income :

Provided that the Commissioner of Income-tax may allow such exemption and exclusion where the employee has rendered continuous service with the employer for a period of less than five years if, in his opinion, the service has been terminated by reason of the employee's ill-health, or by the contraction or discontinuance of the employer's business, or other cause beyond the control of the employee.

[2] [(*3*) Where exemption from payment of income-tax is not allowed under the provisions of sub-section (*2*), the Income-tax Officer shall calculate the total of the various sums of income-tax and super-tax which would have been payable by the employee in respect of his total income for each of the years concerned if the fund had not been a recognized provident fund, and the amount by which such total exceeds the total of all sums paid by or on behalf of such employee by way of ax for such years shall be payable by the

[1] Inserted by Act L, 1954.

[2] Substituted *ibid*.

employee in addition to any other income-tax and super-tax for which he may be liable for the year in which the accumulated balance due to him becomes payable.]

Deduction at source of income-tax payable on accumulated balances d. e.

58H. The trustees of a recognized provident fund, or other person authorized by the regulations of the fund to make payment of accumulated balances due to employees, shall, at the time an accumulated balance due to an employee is paid, deduct therefrom any income-tax payable under sub-section (*3*) of section 58G and any income-tax and super-tax payable on an employee's total income as determined under sub-section (*3*) of section 58J, and sub-sections (*4*) to (*9*) of section 18 shall apply as if the sum to be deducted were income-tax payable under the head "Salaries".

Accounts of recognized provident funds.

58I. (*1*) The accounts of a recognized provident fund shall be maintained by the trustees of the fund, and shall be in such form and for such periods, and shall contain such particulars as the Financial Commissioner may prescribe.

(*2*) The accounts shall be open to inspection at all reasonable times by Income-tax authorities, and the trustees shall furnish to the Income-tax Officer such abstracts thereof as the Financial Commissioner may prescribe.

Treatment of balances in newly recognized provident funds.

58J. (*1*) Where recognition is accorded to a provident fund with existing balances, an account shall be made of the fund up to the day before the day on which the recognition takes effect, showing the balance to the credit of each employee on such day, and containing such further particulars as the Financial Commissioner may prescribe.

(*2*) The account shall also show in respect of the balance to the credit of each employee the amount thereof which is to be transferred to that employee's account in the recognized provident fund, and such amount (hereinafter called his transferred balance) shall be shown as the balance to his credit in the recognized provident fund on the date on which the recognition of the fund takes effect, and sub-sections (*3*) and (*4*) shall apply thereto.

Any portion of the balance to the credit of an employee in the existing fund which is not transferred to the recognized fund shall be excluded from the accounts of the recognized fund and shall be liable to income-tax and super-tax in accordance with the provisions of this Act other than this Chapter.

(*3*) Subject to such rules as the Financial Commissioner may make in this behalf, the Income-tax Officer shall make a calculation of the aggregate of all sums comprised in a transferred balance which would have been liable to income-tax if this Chapter had been in force from the date of the institution of the fund, without regard to any tax which may have been paid on any such sum, and such aggregate (if any) shall be deemed to be income received by the employee in the year in which the recognition of the fund takes effect, and shall be included in the employee's total income for that year ; and, for the purposes of assessment, the remainder of the transferred balance shall be disregarded, but no other exemption or relief, by way of refund or otherwise, shall be granted in respect of any sum comprised in such transferred balance :

Provided that, in cases of serious accounting difficulty, the Commissioner shall have power, subject to the said rules, to make a summary calculation of such aggregate.

(*4*) Notwithstanding anything contained in condition (*h*) of sub-section (*1*) of section 58C, an employee, in order to enable him to pay the amount of tax assessed on his total income as determined under sub-section (*3*), shall be entitled to withdraw from the balance to his credit in the recognized provident fund a sum not exceeding the difference between such amount and the amount to which he would have been assessed if the transferred balance had not been included in his total income.

(*5*) Nothing in this section shall affect the rights of the persons administering an unrecognized provident fund or dealing with it, or with the balance to the credit of any individual employee, before recognition is accorded, in any manner which may be lawful.

Treatment of fund transferred by employer to trustees.

58K. (*1*) Where an employer, who maintains a provident fund (whether recognized or not) for the benefit of his employees and has not transferred the fund or any portion of it, transfers such fund or portion to trustees in trust for the employees participating in the fund, the amount so transferred shall be deemed to be of the nature of capital expenditure.

(*2*) When an employee participating in such fund is paid the accumulated balance due to him therefrom, any portion of such balance as represents his share in the amount so transferred to the trustees (without addition of interest, and exclusive of the employee's contributions and interest thereon) [1] [shall, if the employer has made effective arrangments to secure that tax shall be deducted at source from the amount of such share when paid to the employee, be deemed] to be an expenditure by the employer within the meaning of clause (ix) of sub-section (*2*) of section 10, incurred in the year in which the accumulated balance due to the employee is paid.

Provisions relating to rules.

58L. (*1*) All rules made under this Chapter shall be subject to the provisions of sub-sections (*4*) and (*5*) of section 59.

(*2*) In addition to any power conferred by this Chapter, the President of the Union may make rules—

(*a*) prescribing the statements and other information to be submitted with an application for recognition;

(*b*) limiting the contributions to a recognized provident fund by employees of a company who are shareholders in the company;

(*c*) providing for the assessment by way of penalty of any consideration received by an employee for an assignment of, or creation of a charge upon, his beneficial interest in a recognized provident fund;

(*d*) determining the extent to and the manner in which exemption from payment of income-tax and super-tax may be granted

[1] Substituted by Act L, 1954.

in respect of contributions and interest credited to the individual accounts of employees in a provident fund from which recognition has been withdrawn ; and

(*e*) generally, to carry out the purposes of this Chapter and to secure such further control over the recognition of provident funds and the administration of recognized provident funds as he may deem requisite.

Application of this Chapter.

58M. This Chapter shall not apply to any provident fund to which the Provident Funds Act applies.

[1] [CHAPTER IXB.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF SUPERANNUATION FUNDS.

Definitions.

58N. In this Chapter, unless there is anything repugnant in the subject or context,—

(*a*) "approved superannuation fund" means a superannuation fund or any part of a superannuation fund which has been and continues to be approved by the Commissioner in accordance with the provisions of this Chapter ;

(*b*) "employer", "employee" and "contribution" have, in relation to superannuation funds, the meanings assigned to those expressions in section 58A in relation to provident funds ;

(*c*) "ordinary annual contribution" means an annual contribution of a fixed amount or an annual contribution computed on some definite basis by reference to the earnings, the contributions or the number of members of the fund.

Approval and withdrawal of approval.

58O. (*1*) The Commissioner may accord approval to any superannuation fund or any part of a superannuation fund which in his opinion complies with the requirements of section 58P, and may at any time withdraw such approval, if in his opinion the circumstances of the fund or part cease to warrant the continuance of the approval.

(*2*) The Commissioner shall communicate in writing to the trustees of the fund the grant of approval with the date on which the approval is to take effect, and, where the approval is granted subject to conditions, those conditions.

(*3*) The Commissioner shall communicate in writing to the trustees of the fund any withdrawal of approval with the reasons for such withdrawal and the date on which the withdrawal is to take effect.

(*4*) The Commissioner shall neither refuse nor withdraw approval to any superannuation fund or any part of a superannuation fund unless he has given the trustees of that fund a reasonable opportunity of being heard in the matter.

[1] Inserted by Act XXVIII, 1950.

58P. In order that a superannuation fund may receive and retain approval the following conditions shall be satisfied, namely— Conditions for approval.

(*a*) the fund shall be a fund established under an irrevocable trust in connection with a trade or undertaking carried on in the Union of Burma ;

(*b*) the fund shall have for its sole purpose the provision of annuities for employees in the trade or undertaking on their retirement at or after a specified age or on their becoming incapacitated prior to such retirement, or for the widows, children or dependents of persons who are or have been such employees on the death of those persons ; and

(*c*) the employer in the trade or undertaking shall be a contributor to the fund :

Provided that the Commissioner may, if he thinks fit and subject to such conditions, if any, as he thinks proper to attach to the approval, approve a fund or any part of a fund—

(i) notwithstanding that the rules of the fund provide for the return in certain contingencies of contributions paid to the fund, or

(ii) if the main purpose of the fund is the provision of such annuities as aforesaid, notwithstanding that such provision is not its sole purpose, or

(iii) notwithstanding that the trade or undertaking in connection with which the fund is established is carried on only partly in the Union of Burma.

58Q. (*1*) An application for approval of a superannuation fund or part of a superannuation fund for any year of assessment shall be made in writing before the end of that year by the trustees of the fund to the Commissioner, and shall be accompanied by a copy of the instrument under which the fund is established and by two copies of the rules and of the accounts of the fund for the last year for which such accounts have been made up. The Commissioner may require such further information to be supplied as he thinks proper. Application for approval.

(2) If any alteration in the rules, constitution, objects or conditions of the fund is made at any time after the date of the application for approval, the trustees of the fund shall forthwith communicate such alteration to the Commissioner and in default of such communication any approval given may be withdrawn from the date on which the alteration took effect.

58R. Income derived from investments of an approved superannuation fund shall be exempt from payment of income-tax, and any sum paid by an employer or an employee by way of contribution towards an approved superannuation fund shall, in the case of an employer, be deducted in computing his income, profits or gains for the purpose of assessment, and, in the case of an employee, be treated for all the purposes of this Act as if it were a sum to which the provisions of section 15 apply : Exemption of superannuation fund from income-tax.

Provided that no such exemption shall be allowable to an employee in respect of any sum which is not an ordinary annual contribution :

Provided further that where a contribution by an employer is not ordinary annual contribution it shall, for the purposes of this section, be treated, as the Commissioner may direct, either as an expense incurred in the year in which the sum is paid, or as an expense to be spread over such period of years as the Commissioner thinks proper.

Treatment of repaid contributions.

58S. (*1*) Where any contributions (including interest on contributions, if any) are repaid to an employee, the amount so repaid shall be deemed for the purposes of income-tax to be the income of the employee for that year.

(2) Where any contributions (including interest on contributions, if any) are repaid to an employee during his life-time but not at or in connection with the termination of his employment, income-tax on the amount so repaid or paid shall, except in the case of an employee whose employment was carried on abroad, be deducted by the trustees of the fund, at the average rate of tax at which the employee was liable to income-tax during the preceding three years or during such period, if less than three years, as he was a member of the fund, and shall be paid by the trustees to the credit of the Government within the prescribed time and in such manner as the Commissioner may direct.

Deduction from pay of, and contributions on behalf of, employee to be included in return under section 21.

58T. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to an approved superannuation fund, he shall include all such deductions or payments in the return which he is required to furnish under section 21.

Liabilities of trustees on cessation of approval of fund.

58U. If a fund or a part of a fund for any reason ceases to be an approved superannuation fund, the trustees of the fund shall nevertheless remain liable to account for tax on any sum paid—

(*a*) on account of returned contributions (including interest on contributions, if any), and

(*b*) in commutation or in lieu of annuities,

in so far as the sum so paid is in respect of contributions made before the fund or part of the fund ceased to be an approved fund under the provisions of this Chapter.

Particulars to be furnished in respect of superannuation funds.

58V. The trustees of an approved superannuation fund and any employer who contributes to an approved superannuation fund shall, when required by notice from the Income-tax Officer, within twenty-one days of the date of such notice—

(*a*) furnish to the Income-tax Officer a return containing such particulars of contributions made to the fund as the notice may require ;

(*b*) prepare and deliver to the Income-tax Officer a return containing—

(i) the name and place of residence of every person in receipt of an annuity from the fund ;

(ii) the amount of the annuity payable to each annuitant ;

(iii) particulars of every contribution (including interest on contributions, if any) returned to the employer or to employees ; and

(iv) particulars of sums paid in commutation or in lieu of annuities ;

(*c*) furnish to the Income-tax Officer a copy of the accounts of the fund to the last date prior to such notice to which such accounts have been made up, together with such other information and particulars as the Commissioner may reasonably require.]

CHAPTER X.

MISCELLANEOUS.

Power to make rules.

59. (*1*) The Financial Commissioner may, subject to the control of the President of the Union, make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income. Such rules may be made for the whole of the Union of Burma or for such part thereof as may be specified.

(*2*) Without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the manner in which, and the procedure by which, the income, profits and gains shall be arrived at in the case of—

(i) incomes derived in part from agriculture and in part from business ;

(ii) insurance companies ;

(iii) persons residing out of the Union of Burma ;

(*b*) prescribe the procedure to be followed on applications for refunds ;

[1][(*bb*) prescribe the language or languages in which accounts shall be maintained for purposes of income-tax assessment and the date on which the provisions of this clause shall be given effect to] ;

[2][(*c*) prescribe the procedure for giving effect to the terms of any agreement for the avoidance of double taxation on income which may be entered into by the President of the Union under section 49] ;

[3][(*d*) * * * *]

(*e*) provide for any matter which by this Act is to be prescribed.

(*3*) In cases coming under clause (*a*) of sub-section (*2*), where the income, profits and gains liable to tax cannot be definitely ascertained, or can be

[1] Inserted by Act LXXVII, 1953.

[2] Substituted by Act L, 1954.

[3] Clause (*d*) was deleted *ibid.*

ascertained only with an amount of trouble and expense to the assessee which, in the opinion of the Financial Commissioner, is unreasonable, the rules made under that sub-section may—

(*a*) prescribe methods by which an estimate of such income, profits and gains may be made, and

(*b*) in cases coming under sub-clause (i) of clause (*a*) of sub-section (*2*), prescribe the proportion of the income which shall be deemed to be income, profits and gains liable to tax ;

and an assessment based on such estimate or proportion shall be deemed to be duly made in accordance with the provisions of this Act.

(*4*) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of previous publication.

(*5*) Rules made under this section shall be published in the Gazette, and shall thereupon have effect as if enacted in this Act.

Power to make exemptions, etc.

60. (*1*) The President of the Union may, by notification in the Gazette, make an exemption, reduction in rate or other modification in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons.

(*2*) Where, by reason of any portion of an assessee's salary being paid in arrears or in advance, or by reason of his having received in any one financial year salary for more than twelve months, his income is assessed at a rate higher than that at which it would otherwise have been assessed, the President of the Union may grant such relief as he may think fit.

Appearance by authorized representative.

[1] **[61.** (*1*) Any assessee, who is entitled or required to attend [2] [before the Appellate Tribunal or any Inome-tax authority] in connection with any proceeding under this Act otherwise than when required under section 37 to attend personally for examination on oath or affirmation, may attend by a person authorized by him in writing in this behalf, being a relative of or a person regularly employed by the assessee, or a lawyer or an accountant or an Income-tax practitioner, and not being disqualified by or under sub-section (*3*).

(*2*) In this section,—

(i) a person regularly employed by the assessee shall include any officer of a Scheduled Bank with which the assessee maintains a current account or has other regular dealings ;

(ii) "lawyer" means a *Barrister-at-law* or Solicitor or any other person entitled to plead in any Court of law in the Union of Burma ;

(iii) "accountant" means a registered accountant enrolled on the Register of Accountants maintained by the President of the Union under the Burma Auditor's Certificates Rules, 1939, or

[1] Substituted by Act XXXVI, 1946.

[2] Substituted by Act L, 1954.

a member of an association of accountants recognized in this behalf by the President of the Union;

(iv) "Income-tax practitioner" means—

(*a*) any person who, before the 1st day of October 1946, attended before an Income-tax authority on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee;

(*b*) any person who has passed any accountancy examination recognized in this behalf by the Financial Commissioner; or

(*c*) any person who has acquired such qualifications as the Financial Commissioner may prescribe for this purpose.

(*3*) No person who has been dismissed from Government service after the 1st day of October 1946 shall be qualified to represent an assessee under sub-section (*1*); and if any lawyer or registered accountant is found guilty of misconduct in connection with any income-tax proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any other person is found guilty of such misconduct by the Commissioner of Income-tax, the Commissioner of Income-tax may direct that he shall be thenceforward disqualified to represent an assessee under sub-section (*1*):

Provided that—

(*a*) no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard,

(*b*) any person against whom such direction is made may, within one month of the making of the direction, appeal to the Financial Commissioner to have the direction cancelled, and

(*c*) no such direction shall take effect until one month from the making thereof or, when an appeal is preferred, until the disposal of the appeal.]

Receipts to be given.

62. A receipt shall be given for any money paid or recovered under this Act.

Service of notices.

63. (*1*) A notice or requisition under this Act may be served on the person therein-named either by post or, as if it were a summons issued by a Court, under the Code of Civil Procedure.

(2) Any such notice or requisition may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or to the manager, or any adult male member of the family and, in the case of any other [1] [association of persons], be addressed to the principal officer thereof.

Place of assessment.

64. (*1*) Where an assessee carries on [2] [a business, profession or vocation] at any place, he shall be assessed by the Income-tax Officer of the area in which that place is situate or, where the [2] [business, profession or vocation] is

[1] Substituted by Act XXXVI, 1946.

[2] Substituted by Act L, 1954.

carried on in more places than one, by the Income-tax Officer of the area in which [1] [the principal place of his [2] (business, profession or vocation)] is situate.

(*2*) In all other cases, an assessee shall be assessed by the Income-tax Officer of the area in which he resides.

(*3*) Where any question arises under this section as to the place of assessment, such question shall be determined by the Commissioner :

Provided that, before any such question is determined, the assessee shall have had an opportunity of representing his views :

[3] [Provided further that the place of assessment shall not be called in question by an assessee if he has made a return in response to a notice under sub-section (*1*) of section 22 and has stated therein the principal place where he carries on his [1] (business, profession or vocation,) or if he has not made such a return shall not be called in question after the expiry of the time allowed by the notice under sub-section (*2*) of section 22 or under section 34 for the making of a return :

Provided further that if the place of assessment is called in question by an assessee the Income-tax Officer shall, if not satisfied with the correctness of the claim, refer the matter for determination under this sub-section before assessment is made.]

(*4*) Notwithstanding anything contained in this section, every Income-tax Officer shall have all the powers conferred by or under this Act on an Income-tax Officer in respect of any income, profits or gains accruing, or arising or received within the area for which he is appointed.

Indemnity.

65. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Statement of case by Appellate Tribunal to High Court.

[4] [**66.** (*1*) Within sixty days of the date upon which he is served with notice of an order under sub-section (5) of section 33A the assessee or the Commissioner may, by application in the prescribed form, accompanied where application is made by the assessee by a fee of kyats one hundred, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall within ninety days of the receipt of such application draw up a statement of the case and refer it to the High Court :

Provided that, if, in the exercise of its powers under sub-section (*2*), the Appellate Tribunal refuses to state a case which it has been required by the assessee to state, the assessee may, within thirty days from the date on which he receives notice of the refusal to state the case, withdraw his application and, if he does so, the fee paid shall be refunded.

(*2*) If on any application being made under sub-section (*1*), the Appellate Tribunal refuses to state the case on the ground that no question of law

[1] Substituted by Act XXXVI, 1946.
[2] Substituted by Act L, 1954.
[3] Added by Act XXVI, 1946.
[4] Substituted by Act LXXVII, 1953.

arises, the assessee or the Commissioner, as the case may be, may, within six months from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition the Appellate Tribunal shall state the case and refer it accordingly.

(*3*) If on any application being made under sub-section (*1*) the Appellate Tribunal rejects it on the ground that it is time-barred, the assessee or the Commissioner, as the case may be, may, within two months from the date on which he is served with notice of the rejection, apply to the High Court, and the High Court, if it is not satisfied of the correctness of the Appellate Tribunal's decision, may require the Appellate Tribunal to treat the application as made within the time allowed under sub-section (*1*).

(*4*) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Appellate Tribunal to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*5*) The High Court upon the hearing of any such case shall decide the questions of law raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send a copy of such judgment under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conformably to such judgment.

(*6*) Where a reference is made to the High Court the costs shall be in the discretion of the Court.

(*7*) Notwithstanding that a reference has been made under this section to the High Court, income-tax shall be payable in accordance with the assessment made in the case :

Provided that, if the amount of the assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow [1] [unless the High Court, on intimation given by the Commissioner within thirty days of the receipt of the result of such reference that he intends to ask for leave to appeal to the Supreme Court, makes an order authorizing the Commissioner to postpone payment of such refund until the disposal of the appeal to the Supreme Court.]

(*8*) Section 5 of the Limitation Act shall apply to an application to the High Court by an assessee under sub-section (*2*) or sub-section (*3*).]

References to be heard by Benches of High Court, and appeal to lie, in certain cases, to the Supreme Court.

66A. [2] [(*1*) When any case has been referred to the High Court under section 66, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority (if any) of such Judges :

[1] Added by Act L, 1954.
[2] Substituted *ibid.*

Provided that where there is no such majority, the Judges shall state the point of law upon which they differ, and the case shall then be heard upon that point only by one or more of the other Judges of the High Court, and such point shall be decided according to opinion of the majority of the Judges who have heard the case, including those who first heard it.]

(2) An appeal shall lie to the Supreme Court from any judgment of the High Court delivered on a reference made under section 66 in any case which the High Court certifies to be a fit one for appeal to the Supreme Court.

(3) The provisions of the Code of Civil Procedure relating to appeals to the Suppeme Court shall, so far as may be, apply in the case of appeals under this section in like manner as they apply in the case of appeals from decrees of the High Court :

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (5) or sub-section (7) of section 66 :

Provided further that the High Court may, on petition made for the execution of the order of the Supreme Court in respect of any costs awarded thereby, transmit the order for execution to any Court subordinate to the High Court.

(4) Where the judgment of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of the Supreme Court in the manner provided in sub-sections (5) and (7) of section 66 in the case of a judgment of the High Court.

[1][(5) * * * *]

Bar of suits in civil Court.

67 No suit shall be brought in any civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Computation of periods of limitation.

67A. In computing the period of limitation prescribed for an appeal under this Act or for an application under section 66, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

Act to have effect pending legislative provision for charge of Income-tax.

[2][**68.** If on the first day of October in any year provision has not yet been made by an Act of the Union Parliament for the charging of income-tax for that year this Act shall nevertheless have effect until such provision is so made as if the provision in force in the preceding year or the provision proposed in the Bill then before Parliament, whichever is more favourable to the assessee, were actually in force.]

---

[1] Deleted by the Union of Burma (Adaptation of Laws) Order, 1948.
[2] Inserted by Act I, 1954.

CONTENTS.

CHAPTER I.

PRELIMINARY.

Sections.

1-2. * * *
3. Interpretation.
4. Agent of owner of goods to be deemed owner for certain purposes.
5. When ship's agent may act for master.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, ETC.

6. Appointment of Customs-officers.
7. Delegation of powers under section 6.
8. Performance of duties of Customs-collector, where no custom-house.
9. Power to make rules.
10. Customs-officers exempted from service on jury or inquest for as

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint ports, wharves and custom-houses.
12. Power to declare places to be ports for coasting-trade.
13. Power to declare that foreign ports shall be regarded as customs-ports for certain purposes.
14. Power to declare warehousing ports.
15. Power to appoint public warehouses.
16. Power to license private warehouses.
Form of application for licence.
Revocation of licence.
17. Stations for Customs-officers to board and land.

CHAPTER IV.

POHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Sections.

18. Prohibitions.
19. Power to prohibit or restrict importation or exportation of goods.
19A. Detention and confiscation of goods whose importation is prohibited.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Goods dutiable.
21. Goods partially composed of dutiable articles.
22. Power to fix tariff-values.
23. General power to exempt from customs-duties.
Power to authorize, in special cases, exemption from duty.
24. Baggage in actual use.
25. Re-imported articles of country-produce.
Proviso.
26. Excise-duty on importation of certain country goods.
27. Goods derelict and wreck.
28. Country provisions and stores may be shipped free of duty.
29. Owner to declare real value, etc., of goods in bill of entry or shipping bill.
Power to require production of invoice, etc.
30. " Real value " defined.
31. Examination of *ad valorem* goods.
32. Procedure where such goods are undervalued by owner.
33. Abatement allowed on damaged goods.
Reduced duty how determined.
34. Deterioration of tariff-value goods.
34A. Abatement of duty on goods on which duty is levied on quantity.
35. No abatement when duty is levied on quantity.
36. Restriction on amendment of bill of entry or shipping bill.
37. Alteration of import-duty or tariff-valuation.
38. Alteration of export-duty or tariff-valuation.
39. Payment of duties short-levied or erroneously refunded.
40. No refund of charges erroneously levied or paid, unless claimed within three months.
41. Power to give credit for, and keep account-current of, duties and charges.

CHAPTER VI.

DRAWBACK.

Sections.

42. Drawback allowable on re-export.
Conditions for grant of drawback.
43. Drawback on goods exported to customs-port and thence to foreign port.
Proviso.
43A. Drawback on goods taken into use between importation and re-exportation.
44. Drawback of duties on wine and spirit allowed for officers of Navy.
45. Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.
46. Transfer of wine or spirit from one naval officer to another.
47. Provisions and stores for the Burma Navy.
48. * * * *
49. (*a*) Power to declare what goods are identifiable,
(*b*) and to prohibit drawback in case of specified foreign port
50. When no drawback allowed.
51. Time to claim drawback.
When payment made.
52. Declaration by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and Entry of Vessels inwards.

53. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below place so fixed.
54. Delivery of manifest where no place has been so fixed.
55. Signature and contents of manifest.
Amendment of errors in manifest.
56. Duty of person receiving manifest.
57. Bulk not to be broken until manifest, etc., delivered, and vessel entered inwards.
58. Master, if required, to deliver bill of lading, etc., to Customs-collector, and answer questions.
59. Special pass for breaking bulk.
60. Manifest, etc., may be delivered by ship's agent.

Entry outwards, Port-clearance and Departure of Vessels.

61. Order for entry outwards to be obtained before export cargo is shipped.
62. No vessel to depart without port-clearance.

Sections.

No pilot to take charge of vessel proceeding to sea without production of port-clearance.
63. Application for port-clearance.
Master on applying for port-clearance to deliver documents and answer questions.
64. Power to refuse port-clearance.
65. Grant of port-clearance.
66. Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

General Provisions affecting Vessels in Port.

67. Power to depute Customs-officer to board ships.
Duty of such officer.
68. Officer and servant to be received.
Accommodation of officer and servant.
69. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Power to authorize search and opening of locks.
70. Goods not to be shipped, discharged or water-borne except in presence of officer.
71. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
72. Goods not to be landed, etc., on Sundays or holidays, without permission, nor except within fixed hours.
73. Goods not to be shipped, etc., except at wharves.
74. Power to exempt from sections 70 and 73.
75. Power to make rules regarding baggage and mails.
Landing-fees.
76. Boat-note.
77. Goods water-borne to be forthwith landed or shipped.
78. Such goods not to be transhipped without permission.
79. Power to prohibit plying of unlicensed cargo-boats.
Issue of licences and registration of cargo-boats.
80. Power to require goods to be weighed or measured on board before landing or after shipment.

CHAPTER IX.

Of Discharge of Cargo and Entry inwards of Goods.

81. Discharge of cargo may commence on receipt of due permission.
82. Goods not to leave ship unless entered in manifest.

Sections.

83. Procedure in respect of goods not landed within time allowed.
84. Power to land small parcels.
Notice regarding unclaimed packages.
85. Power to permit immediate discharge.
86. Entry for home consumption or warehousing.
87. Assessment of dutiable goods.
88. Procedure in case of goods not cleared or warehoused within four months after entry of vessel.
Power to direct sale of perishable goods.
Proviso.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME CONSUMPTION.

89. Clearance for home consumption.

CHAPTER XI.

WAREHOUSING.

Of the Admission of Goods into a Warehouse.

90. Application to warehouse.
91. Form of application.
92. Warehousing bond.
Form of bond.
93. Forwarding of goods to warehouse.
94. Receipt of goods at warehouse.
95. Goods how warehoused.
96. Warrant to be given when goods are warehoused.
Form of warrant.

Rules relating to Goods in a Warehouse.

97. Access of Customs-officer to private warehouse.
98. Power to cause packages lodged in warehouse to be opened and examined.
99. Access of owners to warehoused goods.
100. Owner's power to deal with warehoused goods.
101. Payment of rent and warehouse-dues.
102. Goods not to be taken out of warehouse except as provided by this Act.
103. Period for which goods may remain warehoused under bond.
Goods in private warehouse on cancellation of licence.

Sections.

Of the Removal of Goods from one Warehouse to another.

104. Power to remove goods from one warehouse to another in same port.
105. Power to remove goods from one port to another.
Procedure.
106. Transmission of account of goods to officers at port of destination.
Bond for due arrival and re-warehousing.
107. Remover may enter into a general bond.
108. Goods on arrival at port of destination to be subject to same laws as goods on first importation.
109. Bond under section 92 to continue in force notwithstanding removal.

Clearance for Home Consumption or Shipment.

110. Clearance of bonded goods for home consumption.
111. Clearance of same for shipment to foreign port.
112. Clearance of same for shipment as provisions, etc., on vessel proceeding to foreign ports.
113. Form of application for clearance of goods.
Application when to be made.
114. Re-assessment of warehoused goods when damaged.
115. Re-assessment on alteration of duty or tariff-valuation.
116. Allowance in case of wine, spirit, beer or salt.
117. Further special allowance.

Of the Forfeiture and Discharge of the Bond.

118. If goods are improperly removed from warehouses or allowed to remain beyond time fixed,
or lost or destroyed,
or taken as samples,
Collector may demand duty, etc.
119. Procedure on failure to pay duty, etc.
120. Noting removal of goods.
121. Register of bonds.
Cancellation and return of bonds.

Miscellaneous

122. Power to remit duties on warehoused goods lost or destroyed.
123. Responsibility of warehouse-keeper.
Compensation for loss or injury.
124. Public warehouse to be locked.
125. Power to decide where goods may be deposited in public warehouse, and on what terms.
126. Expenses of carriage, packing, etc., to be borne by owners.
127. * * * *

CHAPTER XII.

TRANSHIPMENT.

Sections.

128. Power to permit transhipment without payment of duty.
129. Superintendence of transhipment.
130. Subsidiary rules as to transhipment.
131. Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.
132. Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.
133. Levy of transhipment-fee.
134. Power to prohibit transhipment.
135. No goods to be transhipped except as provided.

CHAPTER XIII.

EXPORTATION OR SHIPMENT AND RE-LANDING.

136. No goods to be shipped, etc., till entry outwards of vessel.
137. Clearance for shipment.
138. Bond required in certain cases before exportation.
139. Additional charge on goods cleared for shipment after port-clearance granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
141. Goods re-landed or transhipped from a vessel returning to port or putting into another port.
142. Vessel returning to port may enter and land goods under import-rules.
143. Landing of cargo during repairs.

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise-duty.

144. Rules for removal of spirit from distillery without payment of duty for exportation.
145. Spirit for export to be taken direct from distillery to custom-house under pass.
146. Gauging and proving of spirit.
147. Duty to be recovered on any deficiency in spirit under bond.
148. Duty on spirit exported under bond from one Burman port to another.
149. Removal for local consumption of spirit intended for exportation.

Drawback of Excise-duty on Export of Spirit.

Sections.

150. Drawback of excise-duty on spirit exported.

Miscellaneous.

151. Differential duty to be levied in certain cases.
152. Rum-shrub, etc., how charged with duty.
Provisions respecting spirit applied to such liquors.
153. Conditions of drawback and remission of duty on spirit.
154. Re-land of spirit shipped.
155. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.
Decision where no rules, or their applicability disputed.

CHAPTER XV.

COASTING-TRADE.

156. Chapters VII, IX, X, and part of XIII inapplicable to coasting-trade.
157. Power to regulate coasting-trade.
158. Coasting-vessels to deliver manifest and obtain port-clearance before leaving port of lading.
159. Delivery of manifest, etc., on arrival.
160. Departure from intermediate port.
161. Power to require bond before port-clearance is granted.
162. Discharge of cargo.
163. Goods on coasting-vessels, if excisable, not to be unladen without permission.
164. Grant and revocation of general pass.
165. Rules respecting cargo-books to be kept by masters of coasting-vessels.
166. Power to board and examine coasting-vessels.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. Punishments for offences :—
1. For infringing rules made under Act.
2. For landing or shipping goods at unauthorized port, etc.
3. For shipping, landing, concealing, etc., contrary to Act.
For being on board vessel on which offence is committed under No. 4.

Sections.

167. Punishments for offences—*contd.*

4. For vessel which has been in port with a cargo afterwards being found in ballast and cargo unaccounted for.
5. For masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority from sea-going vessel.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring or unlading, without due authority.

   For vessel not being moored in accordance with directions under section 17.
8. For goods being imported or exported contrary to prohibition.
9. For unauthorized declaration as to value of goods.
10. For not exporting or re-landing drawback goods.
11. For unauthorized lading or unlading of wine, spirit, etc.
12. For entering goods for drawback, which are less in value than the amount of drawback claimed.
13. For proceeding inward beyond fixed place before delivery of manifest.
14. For wilfully omitting to deliver manifest when vessel anchors below reporting station.
15. For like omission when reporting station has not been fixed.
16. For master delivering unsigned or untrue manifest.
17. For not being able to account for missing goods or deficiency of goods.
18. For refusing to receive or countersign manifest.
19. For breaking bulk without permission.
20. For false entry or fraudulent alteration in bill of lading.

    For not making bill before leaving place where goods shipped.

    For cargo being stored, destroyed or thrown overboard and not satisfactorily accounted for.
21. For attempting to depart without port-clearance.
22. For departing without port-clearance.
23. For pilot taking charge of vessel without port-clearance.
24. For refusing to receive officer of Customs on board.
25. For disobeying section 63.
26. For masters resisting search, removing marks, etc., placed by Customs-officer, secretly conveying away goods or opening hatchway after fastened by Customs-officer.
27. For lading in absence of Customs-officer.
28. For removing goods contrary to section 70, 72 or 75.
29. For sending goods without, or in excess of, boat-note.
30. For non-receipt or non-delivery or non-signing of boat-note.
31. For not landing or shipping goods in accordance with section 73, 77 or 78.

Sections.

167. Punishments for offences—*contd.*

32. For goods being found in unlicensed cargo-boats.
33. For discharging goods not duly entered in manifest.
34. For goods being found concealed and unaccounted for.
34A. Abatement of duty on goods on which duty is levied on quantity.
35. For goods found not agreeing in description and quantity with entry in manifest.
36. For removing goods after landing and before due entry.
37. For goods being brought to be passed through Customs-house when packages differ from description given, contents are misdescribed or mis-stated, or other goods are concealed amongst them.
38. For misdescription of goods.
39. For taking or passing goods without entry.
40. Prohibited or dutiable goods concealed in baggage.
41. For improper carrying into warehouse.
42. For withholding or removing, before examination, goods entered to be warehoused.
43. For warehousing goods improperly.
44. For refusing to open private warehouse when duly required.
45. For neglecting to stow goods properly in warehouse.
46. For importer or owner of warehoused goods clandestinely gaining access.
47. For opening or altering warehoused goods.
48. For deficiencies in contravention of section 98 or 100 of goods in a private warehouse.
49. For failing to produce goods when required.
50. For concealing, removing, abstracting or transferring from one package to another goods duly warehoused.
51. For excess, in private warehouse, over registered quantity.
52. For removing warehoused goods improperly.
53. For taking goods out of warehouse without paying duty
54. For infringing rules or orders regarding transhipment.
55 For shipping goods before entry outwards.
56. For shipping goods not in shipping-bill.
57. For not giving notice of short shipping or re-landing as required by section 140.
58. For landing at place other than that for which goods have been cleared.
59. For deficiency in goods on which drawback has been paid, on board vessel referred to in section 142.
60. For irregularly re-landing spirituous liquors.
61. For contravening rules relating to spirit.
62. For contravention of rules made under section 157.

Sections.

167. Punishments for offences—*concld.*
63. For, contrary to such rules, touching at foreign port or not declaring in writing that vessel touched at foreign port.
64. For non-compliance with section 158, 159 or 160.
65. For failure to produce certificate.
66. For master of coasting-vessel violating any conditions of general pass.
67. For contravention of the provisions of section 165.
68. For dutiable goods entered in cargo-boat not being found, or for not entering.
69. For failure to keep cargo-book correctly, etc.
70. For breach in respect of landing, carrying coastwise and unlading.
71. For refusal to produce documents.
72. For making false declaration, destroying or refusing to produce document, or refusing to answer questions.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. For Customs-officers guilty of breach of duty.
76. For Customs-officers committing or conniving at frauds against customs-revenue.
77. For neglect of police-officer to give notice.
78. For obstruction to Customs-officers.
79. For Customs-officer disclosing particulars learnt officially concerning goods, or showing or parting with samples.
80. For acting as agent without authority.
167A. Burden of proof.
8. Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.
Tackle, etc., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, ETC.

169. Power to search on reasonable suspicion.
170. Persons may, before search, require to be taken before Magistrate or Customs-collector.
171. Power to stop vessels, carts, etc., and search for goods on reasonable suspicion.
172. Power to issue search-warrants.
173. Persons reasonably suspected may be arrested.
174. Persons arrested to be taken to nearest Magistrate or Customs-collector.
175. Persons taken before Magistrate may be detained or admitted to bail.
176. Persons escaping may be afterwards arrested.

Sections.

177. Persons in the Burma Navy, when arrested, to be secured on board until warrant procured.
178. Seizure of things liable to confiscation.
179. Things seized how dealt with.
180. Procedure in respect of things seized on suspicion.
181. When seizure or arrest is made, reason in writing to be given.
181A. Power to detain packages containing certain publications imported into the Union of Burma.
181B. Procedure for disposal by High Court of applications for release of packages so detained.
181C. Jurisdiction barred.
182. Adjudication of confiscations and penalties.
183 Option to pay fine in lieu of confiscation.
184. On confiscation, property to vest in the State.
185. Levy of penalty for failure to bring-to.
186. Penalty under Act not to interfere with punishment under other law.
186A. Section 403, Code of Criminal Procedure, not applicable.
187. Offences not specially provided for how tried.
188. Appeal from subordinate to Chief Customs-authority.
189. Deposit, pending appeal, of duty demanded.
190. Power to remit penalty or confiscation.
191. Review and revision.
192. Goods on which penalty incurred not to be removed till payment Other goods of person liable to fine or penalty may be detained.
193. Enforcement of payment of penalty.

CHAPTER XVIII.

MISCELLANEOUS.

194. Power to open packages and examine goods.
195. Power to take samples of goods.
195A. Power to make rules for determining whether mineral oil is suitable for use as an illuminant.
196. Owner to pay expense incidental to compliance with Customs-law.
197. No compensation for loss or injury except on proof of neglect or wilful act.
198. Notice of proceedings.
Limitation.
199. Wharfage-fees.
200. Duplicates of documents may be granted on payment of fee.
201. Amendment of documents.
202. Custom-house agents.
203. Agent to produce authority if required.

Sections.

204. Rules to be notified.
205. * * * *
206. Remission of duty and compensation to owner in certain cases.
207. Saving of Rangoon Port Act.

SCHEDULE.

PART I.— * * * *
PART II.—FORMS—
A.—Form of Bond for Import-duty.
B.—Form of Bonded Warehouse Warrant.
C.—Form of Bond for the Removal of Spirit from a Licensed Distillery.

THE SEA CUSTOMS ACT.

[INDIA ACT VIII. 1878.] (1st April. 1878.)

CHAPTER I.

PRELIMINARY.

1-2. * * * *

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

(*a*) " Chief Customs-authority " means such officer as the President of the Union may appoint in that behalf : " Chief Customs-authority."

(*b*) " Chief Customs-officer " denotes the Chief Executive Officer of Sea-customs for any port to which this Act applies : " Chief Customs-officer."

(*c*) " Customs-collector " includes every officer of Customs for the time being in separate charge of a custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge : " Customs-collector."

(*d*) " customs-port " means any place declared under section 11 to be a port for the shipment and landing of goods : " Customs-port."

(*e*) " foreign port " means any place beyond the limits of the Union of Burma : " Foreign port."

(*f*) " vessel " includes anything made for the conveyance by water of human beings or property : " Vessel."

(*g*) " coasting vessel " denotes any vessel proceeding from one customs-port to another customs-port, whether touching at any intermediate foreign port or not, or proceeding from or to a customs-port to or from a place declared to be a port under section 12 ; " Coasting vessel."

"Master." (*h*) "master", when used in relation to any vessel, means any person, except a pilot or harbour-master, having command or charge of such vessel:

'Warehousing port." (*i*) "warehousing port" means any customs-port declared under section 14 to be a warehousing port:

"Warehouse." (*j*) "warehouse" denotes any place appointed or licensed under section 15 or section 16.

Agent of owner of goods to be deemed owner for certain purposes. **4.** When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

When ship's agent may act for master. **5.** Anything which a master is required or empowered to do under this Act may, with the express or implied consent of such master and the approval of the Customs-collector, be done by a ship's agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, ETC.

Appointment of Customs-officers. **6.** The President of the Union may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers.

Delegation of powers under section 6. **7.** The President of the Union may delegate to the Chief Customs-authority any power conferred upon him by section 6, and the Chief Customs-authority may delegate to any officer of Customs any power so delegated to it.

Performance of duties of Customs-collector, where no custom-house. **8.** At any place for which there is no custom-house the Collector of the district and the officers subordinate to him shall, unless the President of the Union otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

Power to make rules. **9.** The Chief Customs-authority may from time to time make rules consistent with this Act—

(*a*) prescribing and limiting the powers and duties of officers of Customs;

(*b*) regulating the delegation of their duties by such officers; and

(*c*) generally to carry out the provisions of this Act.

Customs-officers exempted from service on jury or inquest or as assessors. **10.** No Chief Customs-authority or Chief Customs-officer, and no other officer of Customs whom such Chief authority or Chief officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES, AND BOARDING AND LANDING STATIONS.

Power to appoint ports, wharves and custom-houses.

11. The Chief Customs-authority may from time to time, by notification in the Gazette,—

(*a*) declare the places which alone shall be ports for the shipment and landing of goods;

(*b*) declare the limits of such ports;

(*c*) appoint proper places therein to be wharves for the landing and shipping of goods, or of particular classes of goods;

(*d*) declare the limits of any such wharf;

(*e*) alter the name of any such port or wharf; and

(*f*) declare what shall, for the purposes of this Act, be deemed to be a custom-house, and the limits thereof.

Power to declare places to be ports for coasting-trade.

12. The Chief Customs-authority may also from time to time in like manner declare places to be ports for the carrying on of coasting-trade with customs-ports, or with any specified customs-port, and for no other purpose.

Power to declare that foreign ports shall be regarded as customs-ports for certain purposes.

13. The President of the Union may from time to time direct, by notification in the Gazette, that all goods or any specified class of goods imported from or exported to any foreign port to or from a customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a customs-port, as the case may be.

Power to declare warehousing ports.

14. The Chief Customs-authority may from time to time declare, by notification in the Gazette, that any customs-port shall be a warehousing port for the purposes of this Act.

Power to appoint public warehouses.

15. At any warehousing port the Chief Customs-officer may, from time to time, appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Power to license private warehouses.

16. At any warehousing port the Chief Customs-officer may, from time to time, license private warehouses wherein dutiable goods may be deposited as aforesaid.

Form of application for licence.

Every application for a licence for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by Chief Customs-officer and shall be signed by the applicant.

Revocation of licence.

Every licence granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the licence, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-officer.

Stations for Customs-officers to board and land.

17. The Chief Customs-officer may from time to time appoint, in or near any customs-port, stations or limits at or within which vessels arriving at or departing from such port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Ports Act, direct at what particular place in any such port vessels, not brought into port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions

18. No goods specified in the following clauses shall be brought, whether by land or sea, into the Union of Burma :—

(*a*) * * * *

(*b*) counterfeit coin : or coin which purports to be current coin but which is not of the established standard in weight or fineness :

(*c*) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article :

(*d*) goods having applied thereto a counterfeit trade-mark within the meaning of the Penal Code, or a false trade-description within the meaning of the Merchandise Marks Act :

(*e*) goods made or produced beyond the limits of the United Kingdom, India or Pakistan and the Union of Burma and having applied thereto any name or trade-mark being, or purporting to be, the name or trade-mark of any person who is a manufacturer, dealer or trader in the United Kingdom, in India or Pakistan or in the Union of Burma unless—

(i) the name or trade-mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom, India or Pakistan and the Union of Burma; and

(ii) the country in which that place is situated is in that indication indicated in letters as large and conspicuous as any letter in the name or trade-mark, and in the same language and character as the name or trade-mark :

(*f*) piece-goods, such as are ordinarily sold by length or by the piece, which—

(i) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard

yards and a fraction of such a yard, according to the real length of the piece; and

(ii) have been manufactured beyond the limits of the Union of Burma; or

(iii) having been manufactured within those limits have been manufactured beyond the limits of the Union of Burma in premises which, if they were in the Union of Burma, would be a factory as defined in the Factories Act :

(g) matches made with white phosphorus.

Power to prohibit or restrict importation or exportation of goods.

19. The President of the Union may from time to time, by notification in the Gazette, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of the Union of Burma or any specified part thereof, either generally or from or to any specified country, region, port or place beyond the limits of the Union of Burma.

Detention and confiscation of goods whose importation is prohibited.

19A. (*1*) Before detaining any such goods as are or may be specified in or under section 18 or section 19, as the case may be, or taking any further proceedings with a view to the confiscation thereof under this Act, the Chief Customs-officer or other officer appointed by the Chief Customs-authority in this behalf may require the regulations under this section, whether as to information, security, conditions or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the goods are such as are prohibited to be imported.

(*2*) The President of the Union may make regulations, either general or special, respecting the detention and confiscation of goods the importation of which is prohibited, and the conditions, if any, to be fulfilled before such detention and confiscation, and may by such regulations determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section and the mode of verification of such evidence.

(*3*) Where there is on any goods a name which is identical with, or a colourable imitation of, the name of a place in the United Kingdom, India or Pakistan or the Union of Burma that name, unless accompanied in equally large and conspicuous letters, and in the same language and character, by the name of the country in which such place is situate, shall be treated for the purposes of sections 18 and 19 as if it were the name of a place in the United Kingdom, India or Pakistan or the Union of Burma.

(*4*) Such regulations may apply to all goods the importation of which is prohibited by section 18 or under section 19, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.

(*5*) The regulations may provide for the informant reimbursing any public officer and the Government all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.

(*6*) All regulations under this section shall be published in the Gazette.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Goods dutiable.

20. Except as hereinafter provided, customs-duties shall be levied at such rates as may be prescribed by or under any law [1] for the time being in force, on—

(*a*) goods imported or exported by sea into or from any customs-port from or to any foreign port ;

(*b*) opium, salt or salted fish imported by sea from any customs-port into any other customs-port ;

(*c*) goods brought from any foreign port to any customs-port, and, without payment of duty, there transhipped for, or thence carried to, and imported at, any other customs-port ; and

(*d*) goods brought in bond from one customs-port to another.

Goods partially composed of dutiable articles.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Power to fix tariff-values.

22. The President of the Union may from time to time, by notification in the Gazette, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which customs-duties are by law imposed and alter any such values fixed by any Tariff Act for the time being in force.

General power to exempt from customs-duties.

23. The President of the Union may from time to time, by notification in the Gazette, exempt any goods imported into, or exported from, the Union of Burma, or into or from any specified port therein, from the whole or any part of the customs-duties leviable on such goods.

Power to authorize, in special cases, exemption from duty.

The Chief Customs-authority may, with the previous sanction of the President of the Union, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which customs-duties are leviable.

Baggage in actual use.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the custom-house which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any

[1] *See* the Tariff Act No. LXXII of 1953.

such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce.

25. If goods produced or manufactured in the Union of Burma be imported into any customs-port from any foreign port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

Excise-duty on importation of certain country goods.

26. Any goods produced or manufactured in the Union of Burma which have been exported therefrom, and on the exportation of which any drawback of excise has been received, shall on being imported into any customs-port be subjected, unless the Chief Customs-officer in any particular case otherwise directs by special order, to payment of excise duty at the rate to which goods of the like kind and quality are liable at such port.

Goods derelict and wreck.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in the Union of Burma, shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any customs-port, and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place from which they are entitled to be admitted duty-free.

Country provisions and stores may be shipped free of duty.

28. Provisions and stores produced or manufactured in the Union of Burma, required for use on board of any vessel proceeding to any foreign port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

Owner to declare real value, etc., of goods in bill of entry or shipping bill.

29. On the importation into, or exportation from, any customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping bill, as the case may be, state the real value, quantity and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

Power to require production of invoice, etc.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity or description of any such goods can be ascertained, to produce the same, and to furnish any information

relating to such value, quantity or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information :

Provided that, if the owner makes and subscribes a declaration before the Customs-collector, to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

"Real value" defined.

30. For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of [1] [the sales tax and of] the duties payable on the importation thereof : or

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction except as aforesaid.

Examination of *ad valorem* goods.

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill of entry or shipping bill, the goods shall be assessed in accordance therewith.

Procedure where such goods are undervalued by owner.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill of entry or shipping bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him ; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the

[1] Inserted by Act XVI, 1953.

Gazette or some local newspaper, and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the undervaluation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such undervaluation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner :—

(*a*) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed ; or

(*b*) the goods may, after due notice in the Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints ; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case, of goods imported) of so much as represents the duties payable on the importation thereof.

Deterioration of tariff-value goods.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill of entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall, if the owner thereof so desires, be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

Abatement of duty on goods on which duty is levied on quantity.

34A. Where the Customs-collector is satisfied that any goods on which duties are levied on quantity and not on value, and which are of a kind to which the President of the Union has, by notification in the Gazette, declared that the provisions of this section shall apply, have before delivery of the bill of entry deteriorated to the extent of more than one-tenth of their value, he may allow an abatement of duty proportionate to the extent of such deterioration.

No abatement when duty is levied on quantity.

35. No abatement of duty on account of any deterioration shall be allowed on wine, spirit or beer, or save as provided by section 34A on any other articles on which duties are levied on quantity and not on value.

Restriction on amendment of bill of entry or shipping bill.

36. Except as provided in section 94, no amendment of a bill of entry or shipping bill relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the custom-house.

Alteration of import-duty or tariff-valuation.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date of the actual removal of such goods from the warehouse in the case of goods delivered out of a warehouse for home consumption, and in the case of goods delivered out of a warehouse for removal under bond to be re-warehoused where the duty is paid on such goods without their being re-warehoused, the rate and valuation (if any) in force on the date on which duty is paid.

Explanation.—A bill of entry shall, for the purposes of this section, be deemed to be delivered when it is first presented to the proper officer of Customs.

Alteration of export-duty or tariff-valuation.

38. The rate of duty and tariff-valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping bill of such goods is delivered under section 137:

Provided that where the shipment of any goods is permitted without a shipping bill or in anticipation of the delivery of a shipping bill, the rate of duty and tariff valuation, if any, applicable shall be the rate and valuation in force at the time when shipment of the goods commences.

Payment of duties short-levied or erroneously refunded.

39. When customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity or description on the part of the owner,

or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the

amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

No refund of charges erroneously levied or paid, unless claimed within three months.

40. No customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

Power to give credit for, and keep account-current of, duties and charges.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account-current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from then in respect of such duties and charges.

CHAPTER VI.

DRAWBACK.

Drawback allowable on re-export.

42. When any goods, capable of being easily identified, which have been imported by sea into any customs-port from any foreign port, and upon which duties of customs have been paid on importation, are re-exported by sea from such customs-port to any foreign port, or as provisions or stores for use on board a ship proceeding to a foreign port, seven-eighths, or in the case of silver bullion the whole, of such duties shall, except as otherwise hereinafter provided, be repaid as drawback:

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the custom-house, or within such extended term as the Chief Customs-authority or the Chief Customs-officer, on sufficient cause being shown, in any case determines:

Provided further that the Chief Customs-officer shall not extend the term to a period exceeding three years.

Drawback on goods exported to customs-port and thence to foreign port.

43. When any goods, having been charged with import-duty at one customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port:

Proviso.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the custom-house at the port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into the Union of Burma.

Drawback on goods taken into use between importation and re-exportation.

43A. (*1*) Notwithstanding anything hereinbefore contained, the repayment of duty as drawback in respect of goods which have been taken into use between importation and re-exportation shall be subject to the provisions of the rules made under sub-section (*2*).

(*2*) The President of the Union may, subject to the condition of previous publication, from time to time, by notification in the Gazette, make rules in respect of goods which have been taken into use between importation and re-exportation,—

(*a*) modifying the amount of duty which shall be repaid as drawback on any such goods or class of such goods, or

(*b*) prohibiting the repayment of duty as drawback on any such goods or class of such goods, or

(*c*) varying the conditions for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.

Drawback of duties on wine and spirit allowed for officers of Navy.

44. A drawback of the whole of the customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of the Burma Navy, on board of any of Government ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively ; that is to say—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3 d, 4th and 5th rate	420
Captain of an inferior rat	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified

the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine or spirit from one naval officer to another.

46. The Customs-collector may permit the transfer of any such wine or spirit from one naval officer to another naval officer on board of the same or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirit from one vessel to another for the use of the same naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

Provisions and stores for the Burma Navy.

47. Provisions and stores for the use of the Burma Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

[1] **48.** * * * *

Power to declare what goods are identifiable, and to prohibit drawback in case of specified foreign port.

49. The President of the Union may from time to time, by notification in the Gazette,—

(*a*) declare what goods shall, for the purpose of this Chapter, be deemed to be capable of being easily identified; and

(*b*) prohibit the payment of drawback upon the re-exportation of goods or any specified goods or class of goods to any specified foreign port.

When no drawback allowed.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

(*a*) upon goods not included in the export manifest, or

(*b*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*c*) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(*d*) on salt, salted fish or opium.

Time to claim drawback.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

When payment made.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

---

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

Declaration by parties claiming drawback.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and Entry of Vessels inwards.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

53. The Chief Customs-authority may, by notification in the Gazette, fix a place in any river or port, beyond which no vessel arriving shall pass until a manifest has been delivered to the pilot, officer of Customs or other person duly authorized to receive the same.

Delivery of manifest when vessel anchors below place so fixed.

If, in any river or port wherein a place has been fixed by the Chief Customs-authority under this section, the master of any vessel arriving remains outside or below the place so fixed, such master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

54. If any vessel arrives at any customs-port in which a place has not been so fixed, the master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the port, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

Signature and contents of manifest.

55. Every manifest shall be signed by the master, and shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another port, and all ship's stores intended for consumption in port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-officer may from time to time direct.

Amendment of errors in manifest.

The Customs-collector shall permit the master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

and may, if he thinks fit, levy thereon such fee as the Chief Customs-officer from time to time directs.

Except as herein provided, no import manifest shall be amended

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-officer from time to time directs in this behalf. Duty of person receiving manifest.

57. No vessel arriving in any customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the master to the Customs-collector, and an order has been given thereon for such entry. Bulk not to be broken until manifest, etc., delivered, and vessel entered inwards.

58. The master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, docket or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer. Master, if required, to deliver bill of lading, etc., to Customs-collector, and answer questions.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken. Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, the Customs-collector may accept from the ship's agent, in lieu of the master, delivery of the manifest or of any other document required by those sections to be delivered by the master. Manifest, etc., may be delivered by ship's agent.

Entry outwards, Port-clearance and Departure of Vessels.

61. No vessel shall take on board any part of her export cargo, until a written application for entry of such vessel outwards, subscribed by the master of such vessel, has been made to the Customs-collector, or before an order has been given thereon by such officer for such entry. Order for entry outwards to be obtained before export cargo is shipped.

Every application made under this section shall specify the name, tonnage and national character of the vessel, the name of the master and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same. No vessel to depart without port-clearance.

No pilot to take charge of vessel proceeding to sea without production of port-clearance.

And no pilot shall take charge of any vessel proceeding to sea, unless the master of such vessel produces a port-clearance.

Application for port-clearance.

63. Every application for port-clearance shall be made by the master at least twenty-four hours before the intended departure of the vessel.

Master on applying for port-clearance to deliver documents and answer questions.

The master shall at the time of applying for port-clearance—

(*a*) deliver to the Customs-collector a manifest in duplicate, in such form as may from time to time be prescribed by the Chief Customs-officer, signed by such master, specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import manifest, and not landed or consumed on board or transhipped ;

(*b*) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-officer requires ; and

(*c*) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import manifests shall, *mutatis mutandis*, apply also to export manifests delivered under this section.

Power to refuse port-clearance.

64. The Customs-collector may refuse port-clearance to any vessel until—

(*a*) the provisions of section 63 are complied with ;

(*b*) all port-dues and other charges and penalties due by such vessel, or by the owner or master thereof, and all duties payable in respect of any goods shipped therein, have been duly paid, or their payment secured by such guarantee, or by deposit at such rate, as such Customs-collector directs ;

(*c*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same ;

(*d*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

A ship's agent delivering a declaration under clause (*c*) of this section shall be liable to all penalties which might be imposed on the master under section 167, No. 17, and a ship's agent delivering a declaration under clause

(*d*) of this section shall be bound to discharge all claims referred to in such declaration.

Grant of port-clearance.

65. When the Customs-collector is satisfied that the provisions of section 63, and if necessary of clauses (*b*) and (*c*) and (*d*) of section 64, have been complied with, he shall grant a port-clearance to the master, and shall return at the same time to such master one copy of the manifest duly countersigned by the proper officer of Customs.

Grant of port-clearance on security of ship's agent.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-authority may from time to time prescribe) grant a port-clearance to the master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

CHAPTER VIII.

General Provisions affecting Vessels in Port.

Power to depute Customs-officer to board ships.

67. The Customs-collector at any customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such port.

Duty of such officer.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

Officer and servant to be received. Accommodation of officer and servant.

68. Whenever an officer of Customs is so deputed on board of any vessel, the master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Officers of Customs to have free access to every part of ship, and may seal and secure goods

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold and mark any goods before landing, and lock up, seal, mark or otherwise secure any goods on board of such vessel.

Power to authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Goods not to be shipped, discharged or water-borne except in presence of officer.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel in any customs-port, except in the presence of an officer of Customs.

Period allowed for discharge and shipment of cargo.

71. When an officer of Customs is deputed under section 67 to remain on board a vessel the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made under this section, the period (if any) during which a vessel, after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs, upon application from the master, shall be deducted.

Goods not to be landed, etc., on Sundays or holidays, without permission, nor except within fixed hours.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any customs-port be discharged from any vessel, or be shipped or water-borne to be shipped,—

(*a*) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as the case may be, is prohibited by the Chief Customs-authority ;

(*b*) on any day, except between such hours as such authority from time to time appoints by notification in the Gazette.

Goods not to be shipped, etc., except at wharves.

73. No goods shall in any customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector, or when a general permission has been granted under section 74, no goods shall in any customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

Power to exempt from sections 70 and 73.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-authority may, by notification in the Gazette, give general permission for goods to be shipped or water-borne to be shipped in any customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Power to make rules regarding baggage and mails.

75. The Chief Customs-authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the custom-house, and for the landing, shipping and clearing of parcels forwarded by Government or other mails, or by other regular packets and passenger-vessels.

Landing-fees.

When any baggage or parcels is or are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Chief Customs-authority from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the custom-house.

Boat-note.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boatload or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, master or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-officer may from time to time direct.

The Chief Customs-authority may from time to time, by notification in the Gazette, suspend the operation of this section in any customs-port or part thereof.

Goods water-borne to be forthwith landed or shipped.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

Such goods not to be transhipped without permission.

78. Except in cases of imminent danger, no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

79. The Chief Customs-authority may declare with regard to any customs-port, by notification in the Gazette, that, after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such port.

Issue of licences and registration of cargo-boats.

In any port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Chief Customs-authority appoints in this behalf may, subject to such rules and on payment of such fees as the Chief Customs-authority from time to time prescribes by notification in the Gazette, issue licences for and register cargo-boats. Such officer may also, subject to rules so prescribed, cancel any licence so issued.

Power to require goods to be weighed or measured on board before landing or after shipment.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

Discharge of cargo may commence on receipt of due permission.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port or a special pass permitting such vessel to break bulk has been given, the discharge of the cargo of such vessel may be proceeded with.

Goods not to leave ship unless entered in manifest.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

Procedure in respect of goods not landed within time allowed.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of lading of such goods, or, if no period is so specified, within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Chief Customs-authority from time to time appoints by notification in the Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of, and grant receipts for, such goods:

and if notice in writing has been given by the master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

Power to land small parcels.

84. At any time after the arrival of any vessel the Customs-collector may, with the consent of the master of such vessel, cause any small package or parcel of goods to be carried to the custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

If any package or parcel so carried to the custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the master may give such notice as is provided in section 83, and the officer in charge of the custom-house shall thereupon hold such package or parcel as provided in that section.

Power to permit immediate discharge.

85. Notwithstanding anything contained in sections 83 and 84, the Customs-collector in any customs-port to which the Chief Customs-authority, by notification in the Gazette, declares this section to be applicable, may permit the master of any vessel, immediately on receipt of an order under section 57 or a special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents, if willing to receive the same, for the purpose of landing the same forthwith—

(*a*) at the custom-house or any specified landing-place or wharf; or

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company.

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (*a*) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (*b*) of this section shall not permit the same to be removed without an order in writing from the Customs-collector.

Entry for home consumption or warehousing.

86. The owner of any goods imported shall, on the landing thereof from the importing ship, make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-officer.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

Assessment of dutiable goods.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home consumption, or warehouse them, subject to the provisions hereinafter contained.

Procedure in case of goods not cleared or warehoused within four months after entry of vessel.

88. If any goods are not entered and cleared for home consumption or warehoused within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85, next to the payment of the duties which would be leviable on such goods if they were then cleared for home consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same: Provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

Power to direct sale of perishable goods.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Proviso.

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without the Union of Burma), and in such manner, as the Chief Customs-authority may, with the concurrence of the President of the Union, direct:

Provided also that nothing in this section shall authorize the removal for home consumption of any dutiable goods without payment of duties thereon.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME CONSUMPTION.

Clearance for home consumption.

89. When the owner of any goods entered for home consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same, and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the Admission of Goods into a Warehouse.

Application to warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

Form of application.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-authority.

Warehousing bond.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,—

(*a*) to observe all rules prescribed by this Act in respect of such goods;

(*b*) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand at such rate not exceeding six per cent per annum as is for the time being fixed by the Chief Customs-authority; and

(*c*) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Form of bond.

Every such bond shall be in the form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority,

and shall relate to the cargo or portion of the cargo of one vessel only.

Forwarding of goods to warehouse.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

Receipt of goods at warehouse.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bears the marks and numbers specified in, and otherwise corresponds with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the custom-house in charge of an officer of Customs, or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

Goods how warehoused.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

Warrant to be given when goods are warehoused.

Form of warrant.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form B hereto annexed, and shall be transferable by endorsement ; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Chief Customs-authority may, by notification in the Gazette, exempt salt and salted fish from the operation of this section, and may in like manner cancel such exemption.

Rules relating to Goods in a Warehouse.

Access of Customs officer to private warehouse.

97. The Customs-collector, or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Power to cause packages lodged in warehouse to be opened and examined.

98. The Customs-collector, may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined ; and, after goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector.

and, when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

Access of owners to warehoused goods.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

Owner's power to deal with warehoused goods.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(*a*) sort, separate, pack and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits) ;

(*b*) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse ;

(*c*) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the casks all import brands, unless the whole of the wine or spirit so mixed be of the same brand ;

(*d*) bottle-off wine or spirit from any casks ;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refused, damaged or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

Payment of rent and warehouse-dues.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-officer may fix.

A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale, the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods or that sufficient cause be shown for not making it within such period.

Goods not to be taken out of warehouse, except as provided by this Act.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home consumption or shipment, or for removal to another warehouse, or as otherwise provided by this Act.

Period for which goods may remain warehoused under bond.

103. Any goods warehoused may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home consumption or shipment in manner hereinafter provided:

Goods in private warehouse on cancellation of licence.

Provided that when the licence for any private warehouse is cancelled, and the Customs-collector gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home consumption or shipment.

Of the Removal of Goods from one Warehouse to another.

Power to remove goods from one warehouse to another in same port.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-officer from time to time precribes.

Power to remove goods from one port to another.

105. Any owner of goods warehoused at any warehousing port may, from time to time, within the said period of three years, remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-officer, stating the particulars of the goods to be removed, and the name of the port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-officer from time to time prescribes. Procedure.

106. When permission is granted for the removal of any goods from one warehousing port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the port of removal to the proper officer of the port of destination; Transmission of account of goods to officers at port of destination.

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port of destination within such time as the Chief Customs-officer directs. Bond for due arrival and re-warehousing.

Such bond may be taken by the proper officer either at the port of removal or at the port of destination as best suits the convenience of the owner.

If such bond is taken at the port of destination, a certificate thereof, signed by the proper officer of such port, shall, at the time of the removal of such goods, be produced to the proper officer at the port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-officer may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-officer approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different port, and for the due arrival and re-warehousing of such goods at the port of destination within such time as such officer directs. Remover may enter into a general bond.

108. Upon the arrival of warehoused goods at the port of destination, they shall be entered and warehoused in like manner as goods are entered and werehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods. Goods on arrival at port of destination to be subject to same laws as goods on first importation.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port. Bond under section 92 to continue in force notwithstanding removal.

Clearance for Home Consumption or Shipment.

Clearance of bonded goods for home consumption.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home consumption by paying (*a*) the duty assessed on such goods under section 87, or, where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (*b*) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

Clearance of same for shipment to foreign port.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods clear such goods for shipment to a foreign port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import-duty on the same:

Provided that the President of the Union may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transhipment has been prohibited under section 49 or 134 respectively.

Clearance of same for shipment as provisions, etc., on vessel proceeding to foreign ports.

112. Provisions and stores warehoused at the time of importation may, within the said period of three years, be shipped without payment of duty for use on board of any vessel proceeding to a foreign port.

Form of application for clearance of goods.

113. Application to clear goods from any warehouse for home consumption or for shipment shall be made in such form as the Chief Customs-officer from time to time prescribes.

Application when to be made.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

Re-assessment of warehoused goods when damaged.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

Re-assessment on alteration of duty or tariff-valuation.

115. If, after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff-valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with such alteration.

Allowance in case of wine, spirit, beer or salt.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely) :—

(*a*) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may, from time to time, be prescribed in this behalf by the Chief Customs-authority and notified in the Gazette :

For any time not exceeding			6 months,	2½	per cent.
exceeding	6 months	and not exceeding	12 "	5	"
"	12 "	"	18 "	7½	"
"	18 "	"	2 years,	10	"
"	2 years	"	3 "	12	"

(*b*) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with customs-duties :

(*c*) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Chief Customs-authority and notified in the Gazette.

Further special allowance.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-officer may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the Forfeiture and Discharge of the Bond.

If goods are improperly removed from warehouses or allowed to remain beyond time fixed, or lost or destroyed, or taken as samples.

118. If any warehoused goods are removed from the warehouse in contravention of section 102 ; or

if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse ; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption or shipment, or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector ; or

if any such goods have been taken under section 100 as samples without payment of duty ;

Collector may demand duty, etc.

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

Procedure on failure to pay duty, etc.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due to be detained with a view to the recovery of the demand :

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods : Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided for any amount due thereon.

Noting removal of goods.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date or removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea or of the bill of entry if removed for home consumption, and the amount of duty paid (if any).

Register of bonds.

121. A register shall be kept of all bonds entered into for customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

Cancellation and return of bonds.

When such register shows that the whole of the goods covered by any bond have been cleared for home consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

Power to remit duties on warehoused goods lost or destroyed.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-officer may in his discretion remit the duties due thereon :

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty eight hours after the discovery of such loss or destruction.

Responsibility of warehouse-keeper.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117:

Compensation for loss or injury.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Public warehouse to be locked.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Power to decide where goods may be deposited in public warehouse, and on what terms.

125. The Chief Customs-officer may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Expenses of carriage, packing, etc., to be borne by owners.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. * * * *

CHAPTER XII.

TRANSHIPMENT.

Power to permit transhipment without payment of duty.

128. In the ports of Rangoon, Moulmein, Akyab, and such other ports as the Chief Customs-authority may from time to time, by notification in the Gazette, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such port, and specially and distinctly manifested at the time of importation as for transhipment to some other customs or foreign port, grant leave to tranship the same without payment of the duty (if any) leviable at the port of transhipment, and without any security or bond for the due arrival and entry of the goods at the port of destination.

In any customs-port other than a port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such port : Provided that, where the goods so transhipped are dutiable, and are to be removed to some other customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the port of destination within such time as such Customs-collector directs.

Superintendence of transhipment.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

Subsidiary rules as to transhipment.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Chief Customs-authority.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Chief Customs-authority may in each case appoint in this behalf.

Entry and warehousing on arrival of goods transhipped under section 128, clause 2.

131. All goods transhipped under the second clause of section 128 for removal to a customs-port shall, on their arrival at such port, be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.

132. If two or more vessels belonging wholly or in part to the same owner be at any customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Levy of transhipment-fee.

133. A transhipment-fee on any goods or class of goods transhipped under this Act may be levied at such rates, on each bale or package, or according to weight, measurement, quantity or number, and under such rules, as the Chief Customs-authority may from time to time, by notification in the Gazette, prescribe for each port.

Power to prohibit transhipment.

134. The President of the Union may from time to time, by notification in the Gazette, prohibit, at any specified port or at all ports, the transhipment of any specified class of goods, genearally or when destined for any specified ports, or prescribe any special mode of transhipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped at any port or place in the Union of Burma. No goods to be transhipped except as provided.

CHAPTER XIII.

EXPORTATION OR SHIPMENT AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, or ballast urgently required for a vessel's safety, shall be shipped or water-borne to be shipped in any vessel in a customs-port until an order has been obtained under section 61 for entry outwards of such vessel. No goods to be shipped, etc., till entry outwards of vessel.

When such order has been obtained, the export-cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. No goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation until— Clearance for shipment.

(*a*) the owner has delivered to the Customs-collector, or other proper officer, a shipping bill of such goods in duplicate, in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-officer ;

(*b*) such owner has paid the duties (if any) payable on such goods ; and

(*c*) such bill has been passed by the Customs-collector :

Provided that the Chief Customs-officer may, in the case of any customs-port or wharf, by notification in the Gazette, and subject to such restrictions and conditions, if any, as he thinks fit, exempt goods or any specified goods or class of goods or any specified person or class of persons from all or any of the provisions of this section.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer. Bond required in certain cases before exportation.

139. When goods are cleared for shipment on a shipping bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding— Additional charge on goods cleared for shipment after port-clearance granted.

(*a*) in the case of goods liable to duties on fixed tariff-valuations, one per cent. on the tariff-value ;

(*b*) in the case of all other goods, one per cent. on the market-value.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Goods re-landed or transhipped from a vessel returning to port, or putting into another port.

141. If, after having cleared from any customs-port, any vessel, without having discharged her cargo, returns to such port, or puts into any other customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grants the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain, until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

Vessel returning to port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

Landing of cargo during repairs.

143. The Customs-collector may, on application by the master of any vessel which is obliged before completing her voyage to put into any customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the master.

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise-duty.

Rules for removal of spirit from distillery without payment of duty for exportation.

144. The Chief Customs-authority may from time to time make rules prescribing the conditions on which spirit manufactured in the Union of Burma may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is—

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a customs-port, unless either the payment of excise-duty as provided by this Chapter in respect thereof at the port of destination or the delivery of the spirit into a warehouse appointed in this behalf by the Chief Customs-authority having authority at that port is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been so paid or the spirit so delivered.

Spirit for export to be taken direct from distillery to custom-house under pass.

145. Spirit intended for exportation under bond for the excise-duty shall, except when provision is made by any enactment for the time being in force for its being intermediately deposited in a licensed warehouse, be taken from the distillery direct to the custom-house, under passes to be granted for that purpose by the officers of Excise.

Gauging and proving of spirit.

146. Spirit brought to the custom-house for exportation under bond for the excise-duty may, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond may be determined in the same manner.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Chief Customs-authority and notified in the Gazette.

Duty on spirit exported under bond from one Burman port to another.

148. Notwithstanding anything in the Burma Tariff Act,[1] spirit exported under bond for excise-duty from any customs-port to any other customs-port shall be charged at the port of importation with excise-duty at the ordinary rate to which the spirit of the like kind and strength is liable at such port:

Provided that the Chief Customs-authority may authorize the import of such spirit without the payment of that duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Chief Customs-authority in this behalf, and the excise-duty thereon is to be paid on the removal of the spirit from a warehouse so appointed.

Removal for local consumption of spirit intended for exportation.

149. Spirit brought to the custom-house or to a warehouse licensed under any enactment for the time being in force for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of Excise-duty on Export of Spirit.

Drawback of excise-duty on spirit exported.

150. A drawback of excise-duty paid on spirit manufactured in the Union of Burma and exported to any foreign port under the provisions of section 138 shall be allowed by the Customs-collector at the port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

This section applies, so far as it can be made applicable, also to fermented liquor made in the Union of Burma from malt and so exported.

Miscellaneous.

Differential duty to be levied in certain cases.

151. Notwithstanding anything in the Burma Tariff Act,[1] if spirit manufactured in the Union of Burma upon which excise-duty has been paid is exported from one customs-port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the President of the Union may, by notification in the Gazette, from time to time prescribe:

Provided that the Chief Customs-authority may authorize the import of such spirit without the payment of the differential duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Chief Customs-authority in this behalf, and the differential duty is to be paid on the removal of the spirit from a warehouse so appointed.

[1] Now the Tariff Act, No. LXXII of 1953.

152. Rum-shrub, cordial and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer. Rum-shrub, etc., how charged with duty.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor. Provisions respecting spirit applied to such liquors.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo. Conditions of drawback and remission of duty on spirit.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force. Re-land of spirit shipped.

155. When, by any law for the time being in force, a special duty is imposed on denatured spirit, the President of the Union may make rules for ascertaining and determining what spirit imported into the Union of Burma shall be deemed to be denatured spirit for the purposes of such law, and for causing such spirit to be denatured, if necessary, by officers of Government at the expense of the person importing the same, before the customs-duties leviable thereon are levied. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-officer shall decide what spirit is subject only to the said special duty, and such decision shall be final. Decision where no rules, or the applicability disputed.

CHAPTER XV.

COASTING-TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X and sections 136, 139 and 141 to 143, inclusive, of this Act shall apply to coasting-vessels or to goods imported or exported in such vessels Chapters VII, IX, X and part of XIII inapplicable to coasting trade.

Power to regulate coasting-trade.

157. The President of the Union may, from time to time, make rules consistent with the provisions of this Chapter—

(*a*) extending any provision of the Chapters and sections mentioned in section 156, with or without modification, to any coasting-vessels or to any goods imported or exported in such vessels ;

(*b*) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter ;

(*c*) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting-vessel, whether shipped at a foreign port, or at a customs-port, or at a place declared under scetion 12 to be a port; (2) shipped in a coasting-vessel before all dutiable goods and goods brought in such vessel from a foreign port have been unladen ;

(*d*) prohibiting the conveyance of any specified class of goods generally, or to or between specified ports, in a coasting-vessel.

Coasting-vessels to deliver manifest and obtain port-clearance before leaving port of lading.

158. Before any coasting-vessel departs from the port of lading, or, when there are more ports of lading than one, the first port of lading, the master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate, containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping bills or other documents, as may from time to time be prescribed by the Chief Customs-authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest, dated and signed by him, together with its accompaniments ; and such manifest shall be the ; port-clearance of the vessel, unless, under the general orders of the Chief Customs authority, a separate port-clearance be prescribed.

Delivery of manifest, etc., on arrival.

159. Within twenty-four hours after the arrival of any coasting-vessel at any customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any foreign port between such port of arrival and her last preceding customs-port of departure, the master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such port.

If the customs-port of arrival be an intermediate port, and a portion only of the cargo is to be discharged thereat, the master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting-vessel on her arrival at any customs-port does not, owing to short-shipment, re-landing or other cause, correspond with the specification thereof in the manifest returned to the master under the second clause of section 158, such master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

Departure from intermediate port.

160. Before any coasting-vessel departs from any customs-port at which she has touched during her voyage, the master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

Power to require bond before port-clearance is granted.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting-vessel declared to be bound to, or about to touch at, any customs-port, unless the owner or master gives a bond, with such security as the Customs-collector deems sufficient, for the production to the Customs-collector of a certificate from the proper officer of the port to which such vessel is said to be bound of her arrival at such port within a reasonable time to be prescribed in each case by the Customs-collector.

Discharge o cargo.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting-vessel—

(*a*) if the vessel has not touched at any intermediate foreign port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner without entry thereof at the custom-house and clearance for home consumption, but subject to such general check and control as the Chief Customs-officer may from time to time by rules prescribe ;

(*b*) if the vessel has so touched at any such port or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

Goods on coasting-vessels, if excisable, not to be unladen without permission.

163. If any of the goods on board of any coasting-vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Grant and revocation of general pass.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-officer may grant or authorize the Customs-collector to grant a general pass, on any conditions which the Chief Customs-officer thinks expedient for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any ports of despatch or destination, or at any intermediate ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout the Union of Burma, or for such ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-officer by whom the grant thereof was made or authorized by notice in writing under the hand of the Chief Customs-officer delivered to the master or to the owner of such steam-vessel, or to any of the crew on board.

Rules respecting cargo-books to be kept by masters of coasting-vessels.

165. The Chief Customs-authority may direct that the master of any coasting-vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the master, the vessel, the port to which she belongs, and the port to which on each voyage she is bound.

At every port of lading such master shall enter, or cause to be entered, in such book the name of such port and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods, contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every port of discharge of any such goods such master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every port of lading, and of arrival at every port of discharge, shall in like manner be duly entered.

Every such master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-authority may, in the case of any vessel the master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting-vessel in any port or place in the Union of Burma, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such vessel. Power to board and examine coasting-vessels.

The Customs-collector may further require that any such document belonging to any coasting-vessel then in port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :— Punishments for offences.

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or ... if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act, or	General	such person shall be liable to a penalty not exceeding one thousand rupees.
if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 4 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the shipment and landing of goods,	11	
4.—If any vessel, which has been within the limits of any port in the Union of Burma with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in the Union of Burma, light or in ballast, and if the master be unable to give a due account of the customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.

Offences.	Section of this Act to which offence has reference.	Penalties.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any seagoing vessel inward-bound, or if any goods are put, without such authority, out of any tug steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound, or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.
6.—If any vessel arriving at, or departing from, any customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-officer for the boarding or landing of an officer of Customs,	17	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any customs-port, after having come to its proper place of mooring or unlading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act, or other lawful authority, to some other place of mooring or unlading, or	...	the master of such vessel shall be liable to a penalty not exceeding five hundred rupees and the vessel, if not entered, shall not be allowed to enter until the penalty is paid
if any vessel not brought into port by a pilot be not anchored or moored in accordance with any direction of the Chief Customs-officer under section 17,	17	
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from the Union of Burma contrary to such prohibition or restriction, or if any attempt be made so to import or export any such goods, or if any such goods be found in any package produced to any officer of Customs as containing no such goods, or if any such goods, or any dutiable goods, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in the Union of Burma, or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction.	18 & 19	such goods shall be liable to confiscation; any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
9.—If, upon an application to pass any goods through the custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
0.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported, or are unshipped or re-landed at any customs-port (not having been duly re-landed or discharged under the provisions of this Act),	42 & 43	such goods, together with any vessel used in so unshipping or re-landing them, shall be liable to confiscation; and the master of the vessel from which such goods are so unshipped or re-landed, and any person by whom or by whose orders or means such goods are so unshipped or re-landed, or who aids or is concerned in such unshipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should, under the provisions of section 45, 46, 47 or 48, be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback which, are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or port wherein a place has been fixed under section 53 by the Chief Customs-authority, any vessel arriving passes beyond such place before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same.	53	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the master of any vessel arriving, which remains outside or below any place so fixed, wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	53	such master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any customs-port in which a place has not been fixed under section 53, the master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	54	such master shall be liable to a penalty not exceeding one thousand rupees.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage, or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,		
17.—If any goods entered in the import-manifest of a vessel are not found on board of the vessel, or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the custom-house.	55 & 64	the master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any master of a vessel refuses so to do, or fails to counter sign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the master is unable to satisfy the Customs-collector that he was not aware of the fact, or if any such bill or copy has been altered with fraudulent intent, or if the goods mentioned in any such bill or copy have not been *bonâ fide* shipped as shown therein, or if any such bill of lading, or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped, or if any part of the cargo has been staved, destroyed or thrown overboard, or if any package has been opened and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any master of a vessel attempts to depart without a port-clearance,	62	such master shall be liable to a penalty not exceeding five hundred rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
22.—If any vessel actually departs without a clearance,	62	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board, and the vessel, if not entered, shall not be allowed to enter until such penalty is paid.
25.—If any master of a veessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search, or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods, or if any such goods are secretly conveyed away, or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of section 70,	70	such master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any master of a vessel, in any case other than that provided for by No. 27, causes or suffers any goods to be discharged, shipped or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such master shall be liable to a penalty not exceeding one thousand rupees, and all goods, so discharged, shipped or water-borne shall be liable to confiscation.
29.—If, when a boat-note is required by section 76, any goods water-borne for the purpose of being landed from any vessel,	76	such goods shall be liable to confiscation, and the person by whose authority the goods

Offences.	Section of this Act to which offence has reference.	Penalties.
and warehoused or passed for importation, or of being shipped for exportation, be found without such note, or if any goods are found on board any boat in excess of such boat-note, whether such goods are intended to be landed from, or to be shipped on board of, any vessel,		are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 76, or if any master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.
31.—If any goods are, without permission, shipped or water-borne to be shipped, or are landed, except from or at a wharf or other place duly appointed for the purpose, or	73	such goods shall be liable to confiscation, and the person by whose authority the goods are shipped, landed, water-borne or transhipped, and the person in charge of the vessel employed in conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay, or	77	
if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector, or		
if any goods are transhipped contrary to the provisions of section 78,	78	
32.—If, after the issue of a notification under section 79 with regard to any port, any goods are found within the limits of such port on board of any boat not duly licensed and registered.	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the custom-house,	General	such goods shall be liable to confiscation.
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the Chief Officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the	86 & 87	such goods shall be liable to confiscation, or

Offences.	Section of this Act to which offence has reference.	Penalties.
custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue.		if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.
—If it be found, when any goods are entered at, or brought to be passed through, a custom-house, either for importation or exportation, that— (*a*) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them, or (*b*) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported, or (*c*) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value, or (*d*) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so as to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.

Offences.	Section of this Act to which offence has reference.	Penalties.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct.	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his licence forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof,	Chap. XI	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98, or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.

Offences.	Section of this Act to which offence has reference.	Penalties.
account for such failure to the satisfaction, of the Customs-collector,		
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the custom-house, shall be charged with five times the ordinary duty thereon.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transhipment made by the Chief Customs-authority, or	130	such person shall be liable to a penalty not exceeding one thousand rupees, and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transhipment notified by the President of the Union, or	134	
tranships goods not allowed to be transhipped,		
55.—If any goods be taken on board of any vessel at any customs-port in contravention of section 136.	136	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the master of such vessel shall be liable to a penalty not exceeding fifty rupees to every package of such goods
57.—If any goods specified in the manifest of any vessel, or in any shipping bill, are not duly shipped before the departure of such vessel, or are re-landed, and notice of such short-shipment or re-landing be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees, and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.

Offences.	Section of this Act to which offence has reference.	Penalties.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	142	the master of such vessel shall be liable to a penalty not exceeding the entire value of such goods, unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of Excise at the place of exportation, re-lands or attempts to re-land any spirit shipped for exportation,	154	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	155	such person shall be liable to a penalty not exceeding five hundred rupees, and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting-vessel, or if any such rules be otherwise infringed,	157	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
63.—If, contrary to any such rules, any coasting-vessel touches at any foreign port, or deviates from her voyage, unless forced by unavoidable circumstances, or if the master of any such vessel which has touched at a foreign port fails to declare the same in writing to the Customs-collector at the customs-port at which such vessel afterwards first arrives,	159	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and if any goods liable to export-duty have been landed from, or any goods liable to import-duty have been shipped in, such vessel at such foreign port, such master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from, or imported at, a customs-port to or from a foreign port, as the case may be.
64.—If in the case of any coasting-vessel any of the provisions of section 158, 159 or 160 are not complied with,	158 129 & 160.	the master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fails to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a foreign port.
66.—If the master of any coasting-vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any master of a coasting-vessel contravenes any of the provisions of section 165,	165	such master shall be liable to a penalty not exceeding five hundred rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
68.—If, upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods, or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the master of any coasting-vessel required under section 165 to keep a cargo-book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand, or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered, or if any goods entered as laden, and not noted as delivered, be not on board,	165	such master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any customs-port and carried coastwise, or if any goods which have been brought coastwise are so unladen in any such port, or if any goods are found on board of any coasting-vessel without being entered in the manifest or cargo-book or both (as the case may be) of such vessel,	Chap. XV	such goods shall be liable to confiscation, and the master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
71.—If the master of any coasting-vessel refuses to bring any document to the Customs-collector when so required under section 166.	166	such master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular, or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark made or impressed by any officer of Customs in the transaction of any business relating to the Customs, or, being required under this Act to produce any document, refuses or neglects to produce such document, or, being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
73.—If any person on board of any vessel or boat in any customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.

Offences.	Section of this Act to which offence has reference.	Penalties.
he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person or in his possession,		
74.—If any officer of Customs require any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs or other person duly employed for the prevention of smuggling is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the custom-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	Ditto	Ditto ditto.
77.—If any police officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of Customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods or shows any samples delivered to him in such capacity, or if any officer of Customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

[1] **167A.** If in any prosecution or in any proceeding in respect of any goods, the importation or exportation of which has been prohibited or restricted under section 19, any question shall arise whether such goods have not been imported or whether no attempt has been made to export such goods, contrary to such prohibition or restriction, then in such case the burden of proof thereof shall be on the accused or on the person against whom the proceedings are opened. Burden of proof.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof. Packages and contents included in confiscation of goods.

Every vessel, cart or other means of conveyance, and every horse or other animal, used in the removal of any goods liable to confiscation under this Act, shall in like manner be liable to confiscation. Also conveyances and animals used in removal.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture. Tackle, etc., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, ETC.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any port in the Union of Burma, or any person who has landed from any vessel : Power to search on reasonable suspicion.

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector. Persons may, before search, require to be taken before Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he sees no reasonable ground for search, forthwith discharge such person ; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs, or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance : Provided that he has reason to believe that smuggled goods are contained therein. Power to stop vessels, carts, etc., and search for goods reasonable suspicion.

[1] Inserted by Act XVI, 1953

Power to issue search-warrants.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

Persons reasonably suspected may be arrested.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons arrested to be taken to nearest Magistrate or Customs-collector.

174. Every person arrested on the ground that he has been guilty of an offence under this Act shall forthwith be taken before the nearest Magistrate or Customs-collector.

Persons taken before Magistrate may be detained or admitted to bail.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs :

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

Person escaping may be afterwards arrested.

176. If any person liable to be arrested under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

Persons in the Burma Navy, when arrested, to be secured on board until warrant procured.

177. When any person employed on the crew of any of the ships of the Burma Navy is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offience for which the person is detained.

Seizure of things liable to confiscation.

178. Any things liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Things seized how dealt with.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs-officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the custom-house nearest to the place of seizure.

If there be no custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-officer for the deposit of things so seized.

Procedure in respect of things seized on suspicion.

180. When any things liable to confiscation under this Act are seized by any police-officer on suspicion that they have been stolen, he may carry them to any police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the police-officer seizing the things shall send written notice of their seizure and detention to the nearest custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial he shall cause such things to be conveyed to, and deposited at, the nearest custom-house, to be there proceeded against according to law.

When seizure or arrest is made, reason in writing to be given.

181. When anything is seized, or any person is arrested under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

Power to detain packages containing certain publications imported into the Union of Burma.

181A. (*1*) The Chief Customs-officer or other officer authorized by the President of the Union in this behalf may detain any package, brought whether by land or sea into the Union of Burma, which he suspects to contain—

(*a*) any newspaper or book as defined in the Press (Registration) Act, or

(*b*) any document,

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Penal Code, and shall forward such package to such officer as the President of the Union may appoint in this behalf.

(*2*) Any officer detaining a package under the provisions of sub-section (*1*) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(*3*) The President of the Union shall cause the contents of such package to be examined, and if it appears to the President of the Union that the package contains any such newspaper, book or other document, containing any such seditious matter, may pass such orders as to the disposal of the package and its contents as he may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force:

Provided that any person interested in any package detained under the provisions of this section may, within two months from the date of such detention, apply to the President of the Union for release of the same, and the President of the Union shall consider such application and pass such orders thereon as he may deem to be proper :

Provided further that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the appliction, apply to the High Court for release of the package or its contents on the ground that the package did not contain any such newspaper, book or other document containing any such seditious matter.

(*4*) In this section " document " includes also any painting, drawing or photograph, or other visible representation.

Procedure for disposal by High Court of applications for release of packages so detained.

181B. Every application under the second proviso to sub-section (*3*) of section 181A shall be heard and determined, in the manner provided by section 99D to 99F of the Code of Criminal Procedure, by a Special Bench of the High Court constituted in the manner provided by section 99C of that Code.

Jurisdiction barred.

181C. No order passed or action taken under section 181A shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (*3*) of that section.

Adjudication of confiscations and penalties.

182. In every case, except the cases mentioned in section 167, [Nos. 23, 26, 72 and 74 to 78, both inclusive,][1] in which, under this Act, anything is liable to confiscation or to increased rates of duty, or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(*a*) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector ;

(*b*) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs ;

(*c*) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Chief Customs-authority may, from time to time, empower in that behalf in virtue of their office :

Provided that the Chief Customs-authority may, in the case of any officer performing the duties of a Customs-collector, limit his powers to those indicated in clause (*b*) or in clause (*c*) of this section, and may confer on any officer, by name or in virtue of his office, the powers indicated in clauses (*a*), (*b*) or (*c*) of this section.

[1] Substituted by Act LI, 1950.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Option to pay fine in lieu of confiscation.

184. When anything is confiscated under section 182, such thing shall thereupon vest in the State. On confiscation, property to vest in the State.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the master of such vessel is liable may be adjudged by the Chief Customs-officer of any customs-port to which such vessel proceeds, or in which she is. Levy of penalty for failure to bring-to.

A certificate of such departure or failure to bring-to when required purporting to be signed by the Chief Customs-officer of the port from which the vessel is stated to have so departed, shall be *primâ facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law. Penalty under Act not to interfere with punishment under other law.

[1] **186A.** The provisions of section 403 of the Code of Criminal Procedure shall not apply to any proceeding before an officer of Customs under sections 167 and 183 or to any appeal or revision under section 188 or 191. Section 403, Code of Criminal Procedure, not applicable.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs, may be tried summarily by a Magistrate. Offences not specially provided for how tried.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-authority, or, in such cases as the President of the Union directs, to any officer of Customs not inferior in rank to a Customs-collector and empowered in that behalf by name or in virtue of his office by the President of the Union. Appeal from subordinate to Chief Customs-authority.

Such authority or officer may thereupon make such further inquiry and pass such order as he thinks fit, confirming, altering, or annulling the decision or order appealed against :

Provided that not such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

[1] Inserted by Act LI, 1950.

[Every order passed in appeal under this section shall, subject to the power of review and revision conferred by section 191, be final.][1]

Deposit, pending appeal, of duty demanded.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall, upon such deposit being made, cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

Power to remit penalty or confiscation.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

Review and revision.

[2]**191.** (*1*) An officer of Customs or the Chief Customs-authority or the President of the Union may, either of his own motion or on the application of any party interested, review, and on so reviewing modify, reverse or confirm, any order [other than one made on review][3] made by himself or by any of his predecessors in office:

Provided as follows:—

(*a*) when an officer of Customs below the rank of Customs-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 Customs-collector;

(*b*) an application for review of an order shall not be entertained unless it is made within ninety days from the making of the order, or unless the applicant satisfies the officer of Customs or the Chief Customs-authority or the President of the Union, as the case may be, that he had sufficient cause for not making the application within that period;

---

[1] Substituted by Act XXXIII, 1949.
[2] Substituted *ibid.*
[3] Inserted by Act LIX, 1949.

(*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;

[1] (*e*) a review by a reviewing authority under this section on the own motion of such authority shall not be made after the expiry of two years from the making of the order.

(2) (*a*) The Chief Customs-authority may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs subordinate to him, and

(*b*) the President of the Union may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs or the Chief Customs-authority

for the purpose of satisfying himself as to the correctness, legality or propriety of any decision or order made and may make such order as he thinks fit:

[2] Provided that before any such decision or order is modified or reversed in revision the party concerned shall be given an opportunity to file a written statement, but he may not be permitted to give any oral statement, as to why such decision or order should not be modified or reversed.

Goods on which penalty incurred not to be removed till payment.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

Other goods of person liable to fine or penalty may be detained.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

Enforcement of payment of penalty.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid

---

[1] This proviso was substituted by Act LIX, 1949.

[2] This proviso was inserted by Act LI, 1950.

amount thereof from such goods, such officer may notify in writing, to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

Power to open packages and examine goods.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any customs-port.

Power to take samples of goods.

195. (*1*) The Customs-collector may, on the entry or clearance of any goods or at any time while such goods are being passed through the custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

(2) In the case of goods which consist of drugs or articles intended for consumption as food, and in respect of which the taking of samples for the purposes of this sub-section may have been authorized by general or special order of the President of the Union, the Customs-collector may also in like circumstances take samples thereof for submission to, and examination by, such officer of Government or of a local authority as may be specified in such order. The real value of all such samples shall be paid to the owner by the Customs-collector.

Power to make rules for determining whether mineral oil is suitable for use as an illuminant.

195A. (*1*) When by any law for the time being in force a duty of customs is imposed on mineral oil which is specified as being suitable or as not being suitable for use as an illuminant in wick lamps, the Chief Customs-authority may make rules for determining in disputed cases whether any mineral oil is or is not suitable for such use.

(2) In particular such rules may—

(*a*) specify the design, construction and materials of test lamps to be used for testing the burning properties of mineral oil in wick lamps and provide for the standardization of such test lamps; and

(*b*) prescribe the manner in which and the persons by whom tests are to be carried out, and the standards to be accepted for deciding whether any mineral oil is or is not suitable for use as an illuminant in wick lamps.

Owner to pay expense incidental to compliance with Customs-law.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

No compensation for loss or injury except on proof of neglect or wilful act.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any custom-house, or on any custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

Notice of proceedings

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding and of the cause thereof; or

Limitation.

after the expiration of three months from the accrual of such cause.

Wharfage-fees.

199. The Chief Customs-officer may from time to time fix the period after the expiration of which goods left on any custom-house wharf, or other authorized landing-place or part of the custom-house premises, shall be subject to payment of fees and the amount of such fees.

Duplicates of documents may be granted on payment of fee.

200. A duplicate of any certificate, manifest, bill or other custom-house document may, on payment of a fee not exceeding ten rupees, be furnished at the discretion of the Customs-collector to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

Amendment of documents.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the custom-house, to be amended.

Custom-house agents.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel or the import or export of goods or baggage shall so act in any custom-house unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security in any sum not exceeding five thousand rupees for his faithful behaviour as regards the custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

Agent to produce authority if required.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant or agent of any person or mercantile firm may transact business generally at the custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

Rules to be notified.

204. All rules made under this Act shall be notified in the Gazette and shall thereupon have the force of law.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. * * * *

Remission of duty and compensation to owner in certain cases.

206. If, in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Chief Customs-officer, or the Customs-collector with the sanction of the Chief Customs-officer, shall make due compensation to such owner:

Provided that compensation exceeding Rs. 250 shall be paid with the sanction of the Chief Customs-authority.

207 Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for the Port of Rangoon or any like body created for any other port. Saving of Rangoon Port Act.

SCHEDULE.

PART I.

* * * *

PART II.

FORMS.

A

FORM OF BOND FOR IMPORT-DUTY.

(See *section 92.*)

BOND.

No. 19 .

We, *A.B.*,

now of

, and *C.D.*,

of the same place, are jointly and severally bound to the Government of the Union of Burma in the sum of rupees , to be paid to the Government of the Union of Burma for which payment we jointly and severally bind ourselves and our legal representatives.

(*date*)

(*Signed*)

The above bounden having applied to the officer-in-charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say—

imported by sea from on board of the ship and entered in the Custom-house books as No. of the Register of Goods imported by sea;

The condition of this Bond is that;

If the , or their legal representatives, shall observe all the rules prescribed in the Sea Customs Act to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said , or their legal representatives, shall pay to the officer-in-charge of the Custom-house at the port of all dues, whether customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within from the date of this Bond, or within such further time as the Chief Customs-authority shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer-in-charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home consumption or re-exportation by sea, the full amount of all customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(*date*)

(*Signed*)

B

FORM OF BONDED WAREHOUSE WARRANT.

(See *section 96.*)

I do hereby certify that have deposited in the warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See *sections 144 and 152.*)

We,

are jointly and severally bound to the Government of the Union of Burma in the sum of rupees to be paid to the Government of the Union of Burma for which payment we jointly and severally bind ourselves and our legal representatives.

Dated this day of 19

(*Signed*)

The above bounden being indebted to the Government of the Union of Burma in the sum of rupees , being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles, *or* gallons of cordials and liquors, as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea subject to the provisions of the Sea Customs Act without having paid such duty.

The condition of this obligation is that, if the above bounden , or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the Government of the Union of Burma duty at the rate of rupees per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been then exported by sea to a foreign port subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void ; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors. (1)	Quantity in bottles or gallons. (2)	Quantity of proof spirit. (3)

THE LAND CUSTOMS ACT.

[INDIA ACT XIX, 1924.] (13th December, 1924.)

1. * * * *

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

(*a*) any reference to the passing or import or export of goods " by

land " shall be deemed to include the passing or import or export of goods [by air or by any inland waterway][1] constituting a foreign frontier or part of a foreign frontier ;

(*b*) " Chief Customs-authority " means such officer as the President of the Union may appoint in that behalf :

(*c*) " Collector of Land Customs " means a Collector of Land Customs appointed under section 3 ;

(*d*) "dutiable goods " means any article on which a duty of land customs is leviable by virtue of *a notification issued under section 5 of the Burma Tariff Act*; [2]

(*e*) " foreign frontier " means the frontier separating any foreign territory from any part of the Union of Burma ;

(*f*) " foreign territory " means any territory which has been declared under *section 5 of the Burma Tariff Act* [2] to be foreign territory for the purposes of that Act ; and

(*g*) " land customs area " means any area adjoining a foreign frontier for which a Collector of Land Customs has been appointed under section 3.

Appointment of Land Customs Officers.

3. (*1*) The President of the Union may, by notification in the Gazette, appoint, for any area adjoining a foreign frontier and specified in the notification, a person to be the Collector of Land Customs and such other persons as he thinks fit to be Land Customs Officers.

(2) The President of the Union may delegate to the Chief Customs-authority any power conferred upon him by sub-section (*1*), and the Chief Customs-authority may delegate to any Collector of Land Customs any power to appoint Land Customs Officers which has been so delegated to it.

Establishment of land customs stations and determination of routes.

4. The Chief Customs-authority may, by notification in the Gazette,—

(*a*) establish land customs stations for the levy of land customs in any land customs area, and

(*b*) prescribe the routes by which alone goods, or any class of goods specified in the notification, may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier.

Permit for goods passing across frontier.

5. (*1*) Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory shall apply in writing, in such form as the Chief Customs-authority may by notification in the Gazette prescribe, for a permit for the passage thereof, to the Land Customs Officer in charge of a land customs station established in a land customs area adjoining the foreign frontier across which the goods are to pass.

(*2*) When the duty on such goods has been paid or the goods have been found by the Land Customs Officer to be free of duty, the Land Customs Officer shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.

---

[1] Substituted by Act XVII, 1948.

[2] *See* now the Tariff Act, No. LXXII of 1953, at p. 507 *post*

(*3*) Any Land Customs Officer, duly empowered by the Chief Customs-authority in this behalf, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation:

Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.

(*4*) The Chief Customs-authority may, by notification in the Gazette, direct that the provisions of this section, or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.

Personal baggage.

6. A Land Customs Officer empowered in this behalf by the Chief Customs-authority shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use.

Penalties.

7. (*1*) Any person who—

(*a*) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or

(*b*) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act, or

(*c*) aids in so passing or conveying any goods, or, knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed,

shall be liable to a penalty not exceeding, where the goods are not dutiable, fifty or, where the goods or any of them are dutiable, one thousand rupees, and any dutiable goods in respect of which the offence has been committed shall be liable to confiscation.

(*2*) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, prohibiting the bringing or taking by land of such goods into the Union of Burma or any specified part thereof, has been issued, are passed by land out of any foreign territory, and the Land Customs Officer is of opinion that an offence under sub-section (*1*) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a complaint to a Magistrate having jurisdiction.

(3) Such Magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either description for a term which may extend to six months, or to fine not exceeding one thousand rupees, or to both, and may confiscate the goods in respect of which the offence has been committed.

Goods not to be passed on certain days or at certain times.

8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the Land Customs Officer in charge thereof,—

(*a*) on any public holiday within the meaning of section 25 of the Negotiable Instruments Act, or on any day on which the passage and delivery of goods at such land customs station has been prohibited by the Chief Customs-authority by notification in the Gazette, or

(*b*) on any day except between such hours as the Chief Customs-authority may, by a like notification, appoint.

Application of the Sea Customs Act.

9. (*1*) The provisions of the Sea Customs Act which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or prescribed thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea, [or for other purposes to which the said provisions relate.][1]

(2) For the purpose of such application the said provisions, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular—

(*a*) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to applications for permits to import and applications for permits to export such as are referred to in section 5,

(*b*) references to a Chief Customs Officer shall be deemed to be references to a Collector of Land Customs,

(*c*) references to a Customs Collector shall be deemed to be references to a Land Customs Officer for the time being in charge of a land customs station or duly authorized to perform all, or any special, duties of an officer so in charge,

(*d*) references to a custom-house shall be deemed to be references to a land customs station,

(*e*) references to a customs-port shall be deemed to be references to a land customs area,

(*f*) references to a foreign port shall be deemed to be references to foreign territory,

(*g*) references to goods brought by sea to, and to goods shipped or brought for shipment at, a customs-port shall be deemed to be

[1] Inserted by Act LIII, 1953.

references respectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export.

(*h*) references to Officers of Customs shall be deemed to be references to Collectors of Land Customs or Land Customs Officers appointed under this Act,

(*i*) references to persons on board of any vessel or boat in any port or to persons landing shall be deemed to be references to persons who have entered a land customs area from foreign territory, and

(*j*) references to "this Act" shall be deemed to be references to the Sea Customs Act, as applied for the purposes of this Act, or to this Act, as the case may require.

SCHEDULE. [1]

(*See* section 9.)

Provisions of the Sea Customs Act which are made applicable for the levy of duties of land customs and for other purposes.

Sections 4, 8 to 10, 19A, 21, 23, 25, 26, 29 to 36, 37 (except the proviso), 38 to 40, 88, section 167, Nos. 1, 8, 9, 37 to 40 and 72 to 80, sections 167A, 168 to 176, 178 to 181, 182 to 184, 186, 186A, 187 to 197 and 200 to 204.

THE INLAND BONDED WAREHOUSES ACT.

[INDIA ACT VIII, 1896.] (5th March, 1896.)

WHEREAS it is expedient to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses; It is hereby enacted as follows:—

Construction.

1. This Act shall be read with, and taken as part of, the Sea Customs Act.

Extent.

2. Sections 5 to 7, both inclusive, of this Act shall extend only to such parts of the Union of Burma as the President of the Union may from time to time, by notification [2] in the Gazette, direct in this behalf.

Inland Bonded Warehoues.

3. * * * *

Inland bonded warehouses and law applicable thereto.

4. (*1*) Notwithstanding anything contained in the Sea Customs Act, the Chief Customs-authority may, from time to time, appoint a public or license a private warehouse at any place which is not a warehousing port, and may cancel such appointment or licence.

---

[1] Substituted by Act LIII, 1953.

[2] Sections 5 to 7 of this Act have been extended to the whole of the Union of Burma, see *Burma Gazette*, 1941, Part I, p. 143.

(2) In reference to such a place and a warehouse appointed or licensed thereat the provisions of the said Act with respect to the levy of customs-duties on goods brought in bond from one customs-port to another, and with respect to warehousing, shall be construed as if the place were a customs-port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that Act and, if the owner so desires, as if goods, in respect of which the procedure laid down in sections 90, 91 and 92 of the said Act has been complied with, were goods already warehoused at a warehousing port within the meaning of section 105 of the said Act.

(3) All rules applicable to such warehouses, and to the weighment and removal thereto of salt, and in force at the commencement of this Act, shall remain so applicable until they shall be duly superseded or altered.

Salt Time-Bonds.

Conveyance of salt to inland bonded warehouses under bonds.

5. Notwithstanding anything contained in the Sea Customs Act, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship-board or from a warehouse appointed or licensed under the Sea Customs Act, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Chief Customs-authority, to a warehouse appointed or licensed for that purpose by the Chief Customs-authority.

Form of bond.

6. Every bond executed in accordance with the provisions of the last preceding section shall be in the form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority :

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months:

Provided also that the Chief Customs-authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

Power to make rules.

7. The Chief Customs-authority may make rules,[1] consistent with the provisions of this Act, to regulate—

(1) the appointment or licensing of warehouses under section 5;
(2) the inspection by Government officers of such warehouses ;
(3) the safe custody of salt in transit under the provisions of the said section ;

[1] For the Burma Inland Bonded Warehouse (Salt) Rules, 1941, see *Burma Gazette*, 1941 Part I, p. 1381.

(4) the removal of salt from a warehouse appointed or licensed under the said section ;

(5) the nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond ; and

(6) generally such other matters as may be deemed necessary to secure the safety of the public revenue.

Saving.

8. Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removable under section 4.

FORM OF BOND.

(See *Section 6.*)

No. 19

We, A.B.,

now of

, and C.D.,

, of the same place, are jointly and severally bound to the Government of the Union of Burma in the sum of rupees to be paid to the Government of the Union of Burma for which payment we jointly and severally bind ourselves and our legal representatives.

(Date)

(Signed)

The above bounden , having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in a warehouse appointed or licensed under the Inland Bonded Warehouses Act and situated at

, for a period of months, the following goods, that is to say, maunds of salt imported by sea from on board of the ship and entered in the Custom-house books as No. of the Register of goods imported by sea ;

The condition of this bond is that

If the said or their legal representatives shall observe all the rules prescribed under the said Inland Bonded Warehouses Act to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives shall pay to the officer in charge of the Custom-house at the port of ,or to the Collector of , all dues, including customs-duties or other lawful charges, which shall be demandable on the said salt or on account of penalties incurred in respect thereto, within from the date of this bond, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or such further period (if any) as may be granted by the Chief Customs-authority for the payment thereof, the full amount of all customs-duties and other lawful charges, penalties, and interest demandable as aforesaid shall have been first paid on the whole of the said salt ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in force.

(Date)

(Signed)

THE BURMA EXCISE ACT.

CONTENTS.

CHAPTER I.

PRELIMINARY AND DEFINITIONS

Sections.

1. * * * *
2. Definitions.
3. The President to declare what shall be deemed to be " country alcoholic liquor " and " foreign alcoholic liquor " respectively.
4. Powers conferred by the Act may be exercised wholly or partially.
5. Power of President to exempt persons and excisable articles from the provisions of the Act.
Saving of enactments.

CHAPTER II.

ESTABLISHMENT AND CONTROL

6. President's powers of appointment and control

CHAPTER III.

IMPORT, EXPORT AND TRANSPORT.

Sections.

7. Restriction on import, export or transport.
8. Power to prohibit import, export or, transport.
9. Passes to import, export or transport.
10. Passes granted by Collector.

CHAPTER IV.

MANUFACTURE, POSSESSION AND SALE.

11. Hemp cultivation prohibited.
12. Unlicensed manufacture, etc., prohibited.
13. Unlicensed possession or use, etc., of hypodermic syringes prohibited.
14. Establishment of distilleries, breweries and warehouses.
15. Payment of duty on removal from distillery, brewery or place of storage.
16. Possession of excisable articles generally.
17. Prohibition of possession of excisable article unlawfully manufactured, imported, etc.
18. Prohibition of sale without licence.
19. Grant of exclusive privileges as regards country alcoholic liquor.
20. Manufacture and sale in cantonments.
21. Licensees to keep weights, etc., and to test articles as required.
22. Prohibition of employment of persons under the age of sixteen years and of women.
23. Closing of shops for the sake of public peace.

CHAPTER V.

DUTIES AND FEES.

24. Duty on excisable articles.
25. Ways of imposing duty.
26. Rate of duty on issue from bond.
27. Payment for monopoly.

CHAPTER VI.

LICENCES, PERMITS AND PASSES.

Sections.

28. Power to cancel or suspend licences.
29. Further power to withdraw licences.

CHAPTER VII.

OFFENCES AND PENALTIES.

30. Penalties for illegal import, etc., of excisable articles.
31. Penalty for illicit distillation.
32. * * * *
33. Penalty for offences in relation to hypodermic syringes.
34. Penalty for altering or attempting to alter denatured spirit.
35. Presumption as to offence under section 34 in certain cases.
36. Presumption as to any spirit which contains any denaturant.
37. Penalty for possession of excisable article.
38. Penalty for keeping or knowingly permitting the keeping of place for selling alcoholic liquor or intoxicating drug.
39. For offences not otherwise provided for.
40. Penalty for certain unlawful acts of licensed vendors.
41. Penalty for misconduct by licensees, etc.
42. Penalty for consumption in chemist's shop, etc.
43. Attempts and abetments to commit offences.
44. Presumption as to commission of offence in certain cases.
45. Liability of licence-holder for acts of employee or agent.
46. Enhanced punishment after previous conviction.
47. Things liable to confiscation.
48. Confiscation how ordered.
49. Power to compound offences.
50. For Excise-officer refusing to do duty.

CHAPTER VIII.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

51. Duty of owners, etc., to give information.
52. Duty of officers to report and assist Excise-officer.
53. Power of entry and inspection.
54. Powers of arrest and seizure.

Sections.

55. Power to issue a warrant for arrest or search.
56. Power to search without a warrant.
57. Powers of Excise-officers in matters of investigation.
58. Report by investigating officer.
59. Report by Excise-officer.
60. Arrests, searches, etc., how to be made.
61. Security for appearance in case of arrest without warrant.
61A. Person arrested or ordered to give security to allow photograph or finger and thumb impressions to be taken.
61B. Procedure in case of resistance or refusal to allow taking of same.
62. Magistrate having jurisdiction to try offences.
63. Prosecution restricted.
64. Security for abstaining from committing offence on conviction.
64A. Power to demand security.

CHAPTER IX.

MISCELLANEOUS.

65. Power to make rules.
66. Publication of rules and notifications.
67. Recovery of Government dues.
67A. Recovery of penalty on breach of condition of bond.
68. Bar of actions.
69. Time within which prosecutions may be instituted.

THE BURMA EXCISE ACT.

[BURMA ACT V. 1917.] (1st October, 1917.)

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

1. * * * *

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

(*a*) "alcoholic liquor" means all liquid containing more than 2 per cent. of alcohol by volume, also unfermented *tari* and any substance which the President of the Union may, by notification, declare to be alcoholic liquor for the purposes of this Act;

(*b*) "beer" includes ale, stout, porter and other alcoholic liquors prepared by fermentation and usually made from malt, and also

such other alcoholic liquors as may be declared by the President of the Union to be beer for the purposes of this Act ;

(*c*) " to bottle " means to transfer liquor from a cask or other vessel to a bottle, jar, flask, or similar receptacle whether any process of manufacture is employed or not, and includes to re-bottle ;

(*d*) * * * *

(*e*) " denatured " means rendered unfit for human consumption in such manner as may be prescribed by rule made in this behalf under section 65, sub-section (*2*), clause (*l*) ;

(*f*) " excisable article " means any alcoholic liquor or intoxicating drug as defined by or under this Act ;

(*g*) " Excise-officer " means any person or officer appointed or invested with powers under this Act ;

(*h*) " excise-revenue " means revenue derived or derivable from any duty, fee, tax, composition, penalty, payment, or confiscation imposed or ordered under the provisions of this Act or of any other law for the time being in force relating to alcoholic liquor or intoxicating drugs ; but does not include a fine imposed by a Court of law ;

(*i*) " export " means to take out of the Union of Burma ;

(*j*) * * * *

(*k*) " import " means to bring into the Union of Burma ;

(*l*) " intoxicating drug " means—

(i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis Sativa*, L.), including all forms known as *bhang*, *siddhi* or *ganja* ;

(ii) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ;

(iii) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom ; and

(iv) any other intoxicating or narcotic substance [or any fermenting agent][1] which the President of the Union may, by notification, declare to be an intoxicating drug, such substance [or agent][1] not being opium, coca-leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act ;

(*m*) " manufacture " includes—

(i) every process, whether natural or artificial, by which any excisable article is produced or prepared (including the tapping of *tari* producing trees and the drawing of *tari* from trees) ;

(ii) redistillation ; and

---

[1] Inserted by Act LXXIII, 1953.

(iii) every process for the rectification, flavouring, blending or colouring of alcoholic liquor;

(*n*) "medical practitioner" means—

(i) any person possessed of qualifications which render him eligible for registration under the Medical Act, 1858, and any Act of [Parliament of the United Kingdom of Great Britain and Ireland][1] amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of the Union of Burma, or

(ii) any dentist possessed of qualifications which render him eligible for registration as a dentist under the Dentists' Act, 1878, and any Act of Parliament of the United Kingdom of Great Britain and Ireland amending the same, or

(iii) any other person engaged in medical or dental practice, licensed as a medical practitioner for the purposes of this Act by the Excise Commissioner;

(*o*) "place" includes a building, shop, tent, enclosure, booth, vehicle, vessel and raft;

(*p*) expressions referring to "sale" include any transfer otherwise than by way of gift;

(*q*) "spirit" means any alcoholic liquor containing alcohol obtained by distillation;

(*r*) "*tari*" means the sap or juice whether fermented or unfermented of any kind of palm tree;

(*s*) "transport" means to move between places within the Union of Burma;

(*t*) "veterinary practitioner" means a person holding a veterinary diploma or certificate recognized by the President of the Union in this behalf.

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

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

Powers conferred by the Act may be exercised wholly or partially.

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

[1] Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

Power of President to exempt persons and excisable articles from the provisions of the Act.

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

Saving of enactments.

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

CHAPTER II.

ESTABLISHMENT AND CONTROL.

President's powers of appointment and control.

6. The President of the Union may by notification—

(*a*) appoint an officer, hereinafter referred to as the Excise Commissioner, who shall, subject to the orders of the President of the Union, have the control of the administration of the Excise department and of the collection of the excise-revenue;

(*b*) appoint any person or officer other than the Collector to exercise all or any of the powers and to perform all or any of the duties of a Collector under this Act, either concurrently with, in subordination to or to the exclusion of the Collector, subject to such control as the President of the Union may direct;

(*c*) appoint officers of the Excise department of such classes and with such designations, powers and duties under this Act as he may think fit;

(*d*) order that all or any of the powers and duties assigned to any officer under clause (*c*) shall be exercised by any Government officer or any person;

(*e*) delegate to the Financial Commissioner, to a Commissioner or to the Excise Commissioner all or any of his powers under this Act;

(*f*) permit the delegation subject to such conditions as he may think fit by the Financial Commissioner, by a Commissioner, by the Excise Commissioner or by a Collector of any powers conferred on him or them by this Act or exercised in respect of excise-revenue under any Act for the time being in force;

(*g*) declare in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act and by what authorities such orders may be revised, and prescribe the time for and manner of presenting and the procedure for dealing with appeals and revisions.

---

[1] Now the Tariff Act, No. LXXII of 1953.

CHAPTER III.

IMPORT, EXPORT AND TRANSPORT.

Restriction on import, export or transport.

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

(*a*) after payment of any customs or excise duty to which it may be liable or execution of a bond for such payment; and

(*b*) on compliance with such conditions as the President of the Union may impose.

Power to prohibit import, export or transport.

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

Passes to import, export or transport.

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

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

Passes granted by Collector.

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

CHAPTER IV.

MANUFACTURE, POSSESSION AND SALE.

Hemp cultivation prohibited.

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

Unlicensed manufacture, etc., prohibited.

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

(*a*) no excisable article shall be manufactured or collected;

(*b*) no distillery or brewery shall be constructed or worked; and

(*c*) no person shall use, keep or have in his possession any materials or apparatus whatsoever for the purpose of manufacturing any excisable article.

Unlicensed possession or use, etc., of hypodermic syringes prohibited.

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

(i) any hypodermic syringe, or

(ii) any other apparatus suitable for injecting any intoxicating drug,

except under and in accordance with the conditions of a licence granted under this Act:

Provided that this prohibition shall not apply to—

(*a*) a medical practitioner,

(*b*) a veterinary practitioner,

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

Establishment of distilleries, breweries and warehouses.

14. The Excise Commissioner may—

(*a*) establish premises in which alcoholic liquor may be manufactured under a licence granted under section 12 ;

(*b*) sanction the construction and working of a distillery or brewery ; and

(*c*) establish or sanction the establishment of a warehouse wherein any excisable article may be deposited, bottled or kept without payment of duty.

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

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

Possession of excisable articles generally.

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

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

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

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

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

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

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

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

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

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

Prohibition of sale without licence.

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

Provided that—

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

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

Grant of exclusive privileges as regards country alcoholic liquor.

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

Manufacture and sale in cantonments.

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

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

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

(*a*) to supply himself with such weights, measures and instruments as the Excise Commissioner may prescribe and to keep the same in good condition ; and

(*b*) on the requisition of any Excise-officer duly empowered in that behalf, at any time to weigh, measure or test any excisable article in his possesssion in such manner as the Excise-officer may require.

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

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

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

(*a*) in any part of such premises, for the purpose of selling or serving or otherwise assisting in the sale of liquor ; or

(*b*) in any part of such premises where alcoholic liquor is consumed, for any other purpose, except in accordance with such conditions as may be prescribed by the Collector with the previous approval of the Excise Commissioner.

Closing of shops for the sake of public peace.

23. The District Magistrate or, in Rangoon, the Commissioner of Police, by notice in writing to the licensee may require that any shop in which any excisable article is sold shall be closed at such times and for such periods as he may think necessary for the preservation of the public peace.

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

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

CHAPTER V.

DUTIES AND FEES.

Duty on excisable articles.

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

(*a*) imported, exported or transported in accordance with the provisions of section 7 ; or

(*b*) cultivated, collected or manufactured under any licence granted under section 11 or section 12 ; or

(*c*) manufactured in any premises established or in any distillery or brewery licensed under section 14 :

Provided that—

(i) duty shall not be imposed on any article which has been imported into the Union of Burma and was liable, on such importation, to duty under the Sea Customs Act or the Burma Tariff Act[1] ;

(ii) duty imposed on denatured spirit or beer manufactured in the Union of Burma shall, unless the President of the Union otherwise directs, be equal to the duty to which denatured spirit or beer, as the case may be, when imported into the Union of Burma by sea, is liable under the Burma Tariff Act[1].

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

Ways of imposing duty

25. A duty under section 24 may be imposed—

(*1*) on the quantity of excisable articles imported, exported, transported, cultivated, collected or manufactured in or issued

[1] Now the Tariff Act, No. LXXII of 1953.

from any premises established or distillery or brewery or warehouse licensed under section 14 ;

(*2*) in respect of spirit or beer or country fermented alcoholic liquor other than *tari* produced in the Union of Burma—

(*a*) on the quantity of materials used in the production thereof, or

(*b*) with reference to the degree of attenuation of the wash or wort.

Rate of duty on issue from bond.

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

Payment for monopoly.

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

CHAPTER VI.

LICENCES, PERMITS AND PASSES.

Power to cancel or suspend licences.

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

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

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

(i) the holder shall not be entitled to any compensation for its cancellation or suspension or to the refund of any fee paid or deposit made in respect thereof ;

(ii) the fee payable for the balance of the period for which such licence, permit or pass would have been current but for such cancellation or suspension may be recovered from the ex-licensee or his surety, if any, as excise-revenue ;

(iii) a fresh licence for the unexpired period or for the period of suspension may be granted in accordance with the provisions of this Act, or a manager to carry on the business during such period may be appointed by the Collector : Provided that when the fee or duty realized on account of such fresh licence or the profit derived from such management together with the amount recovered under clause (ii) exceeds the amount so recoverable the Collector may refund to the person from whom the recovery was made so much of the excess as does not exceed the amount actually recovered.

Further power to withdraw licences.

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

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

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

CHAPTER VII.

OFFENCES AND PENALTIES.

Penalties for illegal import, etc., of excisable articles.

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

(*a*) imports, exports, transports, manufactures, collects or possesses any excisable article; or

(*b*) save in the cases provided for in section 40, sells any excisable article; or

(*c*) constructs or works any distillery or brewery; or

(*d*) uses, keeps or has in his possession any materials or apparatus whatsoever for the purpose of manufacturing any excisable article; or

(*e*) removes any excisable article from any premises, distillery, brewery or warehouse established or licensed under this Act; or

(*f*) bottles any alcoholic liquor for the purposes of sale; or

(*g*) cultivates the hemp plant, or any plant declared to be an intoxicating drug by a notification under section 2 (*l*) (iv)[1]

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

Penalty for illicit distillation.

31. Whoever, in contravention of this Act or of any rule, notification or order made or of any licence, permit or pass obtained thereunder, manufactures any spirit shall be punishable with imprisonment which may extend to [one year and shall also be liable to fine.][1]

32. * * * *

Penalty for offences in relation to hypodermic syringes.

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

(*a*) any hypodermic syringe, or

(*b*) any other apparatus suitable for injecting any intoxicating drug,

[1] Substituted by Act XL, 1954.

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

Penalty for altering or attempting to alter denatured spirit.

34. Whoever—

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

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

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

Presumption as to offence under section 34 in certain cases.

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

(*a*) has himself made such alteration or attempt, or

(*b*) knows or has reason to believe that such alteration or attempt has been made.

Presumption as to any spirit which contains any denaturant.

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

Penalty for possession of excisable article.

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

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

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

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

(*a*) that any person has been convicted under sub-section (*1*) of selling any alcoholic liquor or of selling or administering any intoxicating drug in such place;

(*b*) that a written notice of such conviction has been served by the Collector on the person owning or occupying or being in control of such place ; and

(*c*) that at any time within six months after the date of service of such notice such place has again been kept or used for the purpose of selling alcoholic liquor or of selling or administering an intoxicating drug ;

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

For offences not otherwise provided for.

39. Whoever does any act in contravention of any of the provisions of this Act, or of any rule, notification or order made thereunder, and not otherwise provided for therein, shall be punishable with fine which may extend to two hundred rupees.

Penalty for certain unlawful acts of licensed vendors.

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

(*a*) sells or gives any excisable article to a person who is (i) intoxicated, or (ii) apparently under the age of eighteen years ; or

(*b*) employs or permits to be employed on any part of the li 1 premises any person whom he is prohibited from employing under this Act ; or

(*c*) permits intoxication, disorderly conduct or gaming on the licensed premises ; or

(*d*) permits persons whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes, to resort to or assemble on the licensed premises, whether for the purposes of crime or prostitution or for any other purpose ;

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

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

Penalty for misconduct by licensees, etc.

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

(*a*) fails without good and sufficient reason to produce such licence, permit or pass on the demand of any Excise-officer ; or

(*b*) contravenes any rule made under section 65 ; or

(*c*) does any act in breach of any of the conditions of the licence, permit or pass not otherwise provided for in this Act;

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

Penalty for consumption in chemist's shop, etc.

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

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

Attempts and abetments to commit offences.

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

[1](*2*) Whoever abets an offence punishable under this Act shall, whether such offence be or be not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be liable to the punishment provided for the offence.

Presumption as to commission of offence in certain cases.

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

(*a*) any excisable article, or any apparatus for administering any intoxicating drug, or for the manufacture of any excisable article; or

(*b*) any materials which have undergone any process towards the manufacture of an excisable article, or from which an excisable article has been manufactured

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

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

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

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

Enhanced punishment after previous conviction.

46. If any person, after having been previously convicted of an offence punishable under section 30, section 31, section 33, section 34, section 37 or section 38 or under similar provision in any enactment repealed by this Act, is subsequently convicted of an offence punishable under any of these sections,

[1] Inserted by Act LXXII, 1951.

he shall be liable to twice the punishment which might be imposed on a first conviction under this Act:

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

Things liable to confiscation.

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

(*a*) all excisable articles, materials, or apparatus which are found at the place of the offence;

(*b*) all receptacles, packages or coverings in which the said excisable articles, materials or apparatus are packed or stored; and

(*c*) all animals, vehicles, vessels, or other conveyances used in carrying the articles specified in clauses (*a*) and (*b*);

shall be liable to confiscation:

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

Confiscation how ordered.

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

(*2*) When there is reason to believe that an offence punishable under this Act has been committed but the offender is not known or cannot be found, or when any thing or animal liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector who may order confiscation:

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

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

Power to compound offences.

49. The Collector may accept from any person whose licence, permit or pass is liable to be cancelled or suspended under section 28, or who is reasonably suspected of having committed an offence under section 39, section 40, or section 41, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be, and in all cases whatsoever in which any property has been

seized as liable to confiscation under this Act may at any time before an order of confiscation has been passed by a Magistrate release the same on payment of such amount as he may fix in this behalf.

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

For Excise-officer refusing to do duty.

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

CHAPTER VIII.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

Duty of owners, etc., to give information

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

(*b*) every village-headman in whose village-tract, and

(*c*) every ward-headman of a town in whose ward,

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

Duty of officers to report and assist Excise-officer.

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

Power of entry and inspection.

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

(*a*) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any excisable article ;

(*b*) enter and inspect at any time during which sale is permitted, and at any other time during which the same may be open, any place at which any excisable article is kept for sale by any licensed person holding a licence under this Act ;

(*c*) examine accounts and registers and examine, test, measure or weigh any excisable articles, materials or apparatus found in the place ;

(*d*) seize and remove any apparatus which he has found to be inaccurate.

Powers of arrest and seizure.

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

(*a*) arrest without any warrant any person found committing an offence punishable under section 30, section 31, section 33, section 34, section 37 or section 38 ;

(*b*) seize, search and detain any excisable article or other thing or animal which he has reason to believe to be liable to confiscation under this Act or any other law for the time being in force relating to excise-revenue ;

(*c*) detain and search any person upon whom he may have reason to suspect any article which is so liable to confiscation to be.

Power to issue a warrant for arrest or search.

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

(*a*) for the search of any place in which he has reason to believe that any excisable articles, materials, or apparatus in respect of which such offence has been or is likely to be committed are kept or concealed ; and

(*b*) for the arrest of any person, who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

Power to search without a warrant.

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

(*a*) enter and search any place and may seize any thing found therein which he has reason to believe to be liable to confiscation under this Act, and

(*b*) detain and search, and, if he thinks proper, arrest without a warrant any person found in such place whom he has reason to believe to be guilty of such offence.

Powers of Excise-officers in matters of inivistigation.

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

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

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

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

Report by investigating officer.

58. If, on an investigation by an Excise-officer empowered under section 57, sub-section (*1*), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 49 or proceeds under section 57, sub-section (*3*), shall submit a report (which shall for the purposes of section 190 of the Code of Criminal Procedure be deemed to be a police-report) to a Magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police-reports.

Report by Excise-officer.

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

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

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

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

Security for appearance in case of arrest without warrant.

61. (*1*) When a person is arrested under this Act otherwise than on a warrant by a person or officer who is not empowered to grant bail, he shall be produced before or forwarded to—

(*a*) the nearest Excise-officer empowered to grant bail, or

(*b*) the nearest officer in charge of a police-station, whichever is nearer.

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

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

(*4*) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section.

Person arrested or ordered to give security to allow photograph or finger and thumb impressions to be taken.

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

Procedure in case of resistance or refusal to allow taking of same.

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

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

Magistrate having jurisdiction to try offences.

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

Prosecution restricted.

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

(*a*) under section 39, section 40 or section 41, except on the complaint or report of the Collector or of an Excise-officer authorized by him in this behalf ; or

(*b*) under any other section of this Act, except on his own knowledge or suspicion or on the complaint or report of an Excise or Police officer.

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

Security for abstaining from committing offence on conviction.

[1] **64.** (*1*) Whenever any person is convicted of an offence punishable under section 30, section 31 section 33, section 34, section 37, section 38 or section 43 (*2*), and the Court convicting him is of opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under those sections, the Court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means with or without sureties, for abstaining from the commission of such offence during such period, not exceeding three years, as it thinks fit to fix.

[1] Inserted by Act XL, 1954.

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

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

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

Power to demand security.

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

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

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

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

CHAPTER IX.

MISCELLANEOUS.

Power to make rules.

65. (*1*) The President of the Union may make rules for the purpose of carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing provision, the President of the Union may make rules—

(*a*) regulating the import, export, transport or possession of any excisable article ;

(*b*) regulating the manufacture, supply, storage or sale of any excisable article, including the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage, or sale of such article, and the fittings, implements and apparatus to be maintained therein ;

(*c*) regulating the bottling of alcoholic liquor for sale ;

(*d*) regulating the deposit of any excisable article in a warehouse, and the removal of any excisable article from any such warehouse or from any distillery or brewery ;

(*e*) regulating the periods and localities for which, and the persons or classes of persons to whom, licences under this Act may be

granted, and regulating the number of such licences which may be granted in any local area ;

(*f*) determining the limits of wholesale and retail sale respectively ;

(*g*) prescribing the procedure to be followed and the matters to be ascertained before any licence for such sale is granted for any locality ;

(*h*) prescribing the amount of security, if any, to be deposited by holders of licences, permits or passes for the performance of the conditions of the same ;

(*i*) prescribing the scale of fees or the manner of fixing or determining the fees payable in respect of any privilege, licence, permit, or pass, or in respect of the storing of any excisable article ;

(*j*) regulating the time, place and manner of payment of any duty or fee ;

(*k*) prescribing the authority by, the restrictions under and the conditions on which any licence, permit or pass may be granted, cancelled, suspended or surrendered, and the form thereof, including—

(i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable ;

(ii) the regulation or prohibition of the reduction of alcoholic liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength ;

(iii) the fixing of the strength, price or quantity in excess of or below which any excisable article should not be sold or supplied and the prescription of a standard of quality for any excisable article ;

(iv) the prohibition of the employment by a licence-holder of any person or class of persons to assist him in his business in any capacity whatsoever ;

(v) the prohibition of the sale of any excisable articles to any person or class of persons ;

(vi) the prohibition of sale except for cash ;

(vii) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises, and of the meeting or remaining of persons of bad character on such premises ;

(viii) the prescription of the days and hours during which any licensed premises may or may not be kept open, and provision for the closing of such premises on special occasions ;

(ix) the prescription of the nature of the premises in which any excisable article may be sold, and the notices to be exposed at such premises ;

(x) the prescription of the accounts to be maintained and the returns to be submitted by licence-holders ; and

(xi) the prohibition or regulation of the transfer of licences ;

(*l*) with regard to the denaturing of spirit—

(i) for declaring the substances with which and the processes by which spirit shall be denatured ;

(ii) for causing spirit to be denatured through the agency or under the supervision of such officers as may be prescribed ;

(iii) for ascertaining whether spirit has been denatured ;

(*m*) providing for the destruction or other disposal of any excisable article deemed to be unfit for use ;

(*n*) regulating the disposal of confiscated articles ;

(*o*) regulating the grant of expenses to witnesses.

Publication of rules and notifications.

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

Recovery of Government dues.

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

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

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

Recovery of penalty on breach of condition of bond.

[1] **67A.** Where any person, in compliance with any rule made under this Act, gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty, or an act in which the public are interested, as the case may be, within the meaning of the Contract Act, section 74 ; and, upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

Bar of actions.

68. No action shall lie in any civil Court against * * * *[2] the Government or against any Excise-officer for damages for any act in good faith done or ordered to be done in pursuance of this Act, or any law for the time being in force relating to excise-revenue.

Time within which prosecutions may be instituted.

69. All prosecutions of any Excise-officer, and all actions which may be lawfully brought against * * * *[2] the Government or against any

[1] Inserted by Act XLVI, 1954.

[2] Deleted by the Union of Burma (Adaptaion of Laws) Order, 1948.

Excise-officer, in respect of anything done in pursuance of this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

SCHEDULE. [1]

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

(*See* section 64.)

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

Dated this_____day of_____19

Signature.

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

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

Dated this_____day of_____19

Signature.

---

[1] Inserted by Act XL, 1954.

THE BURMA SALT ACT.

CONTENTS.

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

Sections.

1. * * * *
2. Definitions.
3. Power conferred by the Act may be exercised wholly or partially.
4. Power of President to exempt persons or salt from provisions of Act.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

5. President's powers of appointment and control.

CHAPTER III.

MANUFACTURE.

6. Manufacture of salt.

CHAPTER IV.

DUTY ON SALT.

7. Power of President to impose duty.
8. Rate of duty.

CHAPTER V.

OFFENCES AND PENALTIES.

9. Illegal manufacture and storage.
10. Illegal possession of salt.
11. Misconduct by licensee.
12. For offences not otherwise provided for.
13. Attempts to commit offences.
14. Liability of licensee.
15. Enhanced punishment after previous conviction.
16. Things liable to confiscation.
17. Confiscation how ordered.
18. Power to compound offences.

CHAPTER VI.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

19. Duty of owners, etc., to give information.
20. Duty of officers to report and assist salt-officers.
21. Power of entry and inspection.

Sections.

22. Powers of arrest and seizure.
23. Power to issue a warrant for arrest or search.
24. Power to search without a warrant.
25. Powers of salt-officers in matters of investigation.
26. Report by investigating officer.
27. Report by salt-officer.
28. Arrests, searches, etc., how to be made.
29. Security for appearance in case of arrest without warrant.
30. Magistrate having jurisdiction to try offences.
31. Prosecutions restricted.

CHAPTER VII.

MISCELLANEOUS.

32. Power to make rules.
33. Publication of rules and notifications.
34. Recoveries of Government dues.
35. Bar of actions.
36. Time within which prosecutions may be instituted.

THE BURMA SALT ACT.

[BURMA ACT II. 1917.] (1st January, 1918.)

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

1. * * * *

Definitions.

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

(*a*) "salt" means chloride of sodium and includes salt spontaneously produced, natural saline deposits, saline efflorescence, brine which has been concentrated by solar evaporation or otherwise, and salt or saline solutions made or produced from any saline substance or earth with which salt is naturally or otherwise impregnated or mixed;

(*b*) "salt manufacture" includes every process adopted for the excavation or collection of salt or for its separation from brine or earth or any other liquid or substance, and also every process for its purification or refinement;

(*c*) "salt revenue" means revenue derived or derivable from any duty, fee, tax, composition, penalty, payment, or confiscation imposed

or ordered under the provisions of this Act, or of any other law for the time being in force relating to salt, but does not include a fine imposed by a Court of law;

(*d*) "salt-officer" means any person or officer appointed or invested with powers under this Act;

(*e*) "place" includes a building, shop, tent, enclosure, booth, vehicle, vessel and raft.

Power conferred by the Act may be exercised wholly or partially.

3. All powers conferred by this Act on the President of the Union or the Financial Commissioner may be exercised wholly or partially with respect either to the whole of the Union of Burma or to any local area, as regards persons generally or any specified class of persons or any specified individual, and as regards salt manufacture generally or any specified method of salt manufacture.

Power of President to exempt persons or salt from provisions of Act.

4. Subject to such conditions as he may prescribe, the President of the Union may, by notification, exempt from all or any of the provisions of this Act any person or class of persons or any salt or any particular description of salt either generally or for any specified period or occasion.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

5. The President of the Union may, by notification,—

President's powers of appointment and control.

(*a*) appoint any person or officer other than the Collector to exercise all or any of the powers and to perform all or any of the duties of a Collector under this Act either concurrently with, in subordination to or to the exclusion of the Collector, subject to such control as the President of the Union may direct;

(*b*) appoint any person or officer to perform such other duties and exercise such other powers under this Act as he may think fit;

(*c*) order that all or any of the powers and duties assigned to any officer under clause (*b*) of this section shall be exercised by any Government officer or any person;

(*d*) delegate to the Financial Commissioner, to a Commissioner or to the Excise Commissioner all or any of his powers under this Act;

(*e*) permit the delegation, subject to such conditions as he may think fit, by the Financial Commissioner, by a Commissioner, by the Excise Commissioner or by Collectors, of any powers in respect of salt revenue conferred on him or them by or under this Act or by any other Act for the time being in force;

(*f*) declare in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act, and by what authorities such orders may be

revised, and prescribe the time for and manner of presenting and the procedure for dealing with appeals and revisions.

CHAPTER III.

MANUFACTURE.

Manufacture of salt.

6. No person shall manufacture salt except—

(*a*) in such areas as may be notified by the Financial Commissioner, and

(*b*) under and in accordance with the conditions of a licence granted by the Collector.

CHAPTER IV.

DUTY ON SALT.

Power of President to impose duty.

7. The President of the Union may, by notification, impose a duty at such rate or rates as he may think fit on salt manufactured in or imported by land into the Union of Burma.

Rate of duty.

8. Such duty shall ordinarily be levied at a fixed rate per hundred viss, but the President of the Union may, by notification, fix rates at which any person licensed may, by payment of an annual sum assessed upon the apparatus employed by him, compound for the duty which would be payable by him at the rate fixed under section 7 on the salt produced with the aid of such apparatus.

CHAPTER V.

OFFENCES AND PENALTIES.

Illegal manufacture and storage.

9. Whoever, in contravention of this Act or of any rule, notification or order made or of any licence obtained thereunder,—

(*a*) manufactures salt ; or

(*b*) owns, occupies or manages works for the manufacture of salt ; or

(*c*) stores or removes salt ;

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

Illegal possession of salt.

10. Whoever without lawful authority has in his possession any quantity of salt knowing that the same has been unlawfully manufactured, or knowing that the prescribed duty has not been paid thereon, shall be punishable with imprisonment which may extend to two months, or with fine which may extend to five hundred rupees, or with both.

Misconduct by licensee.

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

(*a*) fails without good and sufficient reason to produce such licence on the demand of a salt-officer ; or

(*b*) in any case not provided for by section 9 wilfully contravenes any rule made under section 32 ; or

(*c*) wilfully does anything in breach of any of the conditions of the licence not otherwise provided for in this Act ;

he shall be punishable with fine which may extend to two hundred rupees.

For offences not otherwise provided for.

12. Whoever does any act in contravention of any of the provisions of this Act, or of any rule, notification or order made thereunder, and not otherwise provided for therein, shall be punishable with fine which may extend to two hundred rupees :

Provided that no salt-officer shall be punished under this section for a breach of any duty imposed on him by this Act.

Attempts to commit offences.

13. Whoever attempts to commit any offence punishable under this Act or abets any such offence shall be liable to the punishment provided for the offence.

Liability of licensee.

14. The holder of a licence granted under this Act shall be liable to punishment as well as the actual offender for any offence under section 9, section 10 or section 11, or section 12 or section 13, committed by any person in his employ, as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence :

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

Enhanced punishment after previous conviction.

15. If any person, after having been previously convicted of an offence punishable under section 9 or section 10, or section 13 read with section 9, or under a similar provision in any enactment repealed by this Act, is subsequently convicted of an offence punishable under one of those sections he shall be liable to twice the punishment which might be imposed on a first conviction under this Act:

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

Things liable to confiscation.

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

(*a*) all salt and all materials and apparatus used in the manufacture of salt which are found at the place of the offence ;

(*b*) all receptacles, packages or coverings in which the said salt, materials and apparatus are packed or stored ; and

(*c*) all animals, vehicles, vessels, or other conveyances used in carrying the articles specified in clauses (*a*) and (*b*);

shall be liable to confiscation :

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

Confiscation how ordered.

17. (*1*) When in the trial of any person accused of an offence punishable under this Act the Magistrate decides that any thing or animal is liable to confiscation under the foregoing section, he may order confiscation or may give the owner of the thing or animal liable to be confiscated an option to pay such fine as he thinks fit in lieu thereof.

(*2*) When there is reason to believe that an offence punishable under this Act has been commited, but the offender is not known or cannot be found, or when any thing or animal liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector, who may order confiscation :

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

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

Power to compound offences.

18. The Collector may accept from any person whose licence is liable to be cancelled or suspended under any rule prescribed under section 32 (*2*) (*e*), or who is reasonably suspected of having committed an offence under section 11 or section 13, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be ; and, in all cases whatsoever in which any property has been seized as liable to confiscation under this Act, may, at any time before an order of confiscation has been passed by a Magistrate, release the same on payment of such amount as he may fix.

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

CHAPTER VI.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

Duty of owners, etc., to give information.

19. (*a*) The owner, or occupier, and the agent of any owner or occupier, of any place in or on which—

(*b*) every village-headman in whose village-tract, and

(*c*) every ward-headman of a town in whose ward—

any salt is manufactured, possessed or stored in contravention of this Act or of any rule, notification or order made thereunder shall be bound to give notice of the same to a Magistrate or to a revenue, police, excise or salt officer as soon as the same has come to his knowledge.

Duty of officers to report and assist salt-officers.

20. Every revenue, police, excise and customs officer shall be bound to give immediate information to a salt-officer of the commission of an offence punishable under this Act which may come to his knowledge, and to aid any salt-officer in carrying out the provisions of this Act upon request made by such officer.

Power of entry and inspection.

21. A salt-officer duly empowered in this behalf, may—

(*a*) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores salt;

(*b*) examine accounts and registers, and examine, test, measure or weigh any salt materials or apparatus found in that place;

(*c*) seize and remove any apparatus which he has found to be inaccurate.

Powers of arrest and seizure.

22. Subject to such restrictions as the President of the Union may prescribe, any salt, excise or police officer, and any revenue or customs officer duly empowered in this behalf, may at any time by day or by night—

(*a*) arrest without warrant any person found committing an offence punishable under section 9 or section 10, or section 13 read with section 9;

(*b*) seize, search and detain any thing or animal which he has reason to believe to be liable to confiscation under this Act or any other law for the time being in force relating to salt revenue; and

(*c*) detain and search any person upon whom he may have reason to suspect any article which is so liable to confiscation to be.

Power to issue a warrant for arrest or search.

23. If a Collector or Magistrate has reason to believe that an offence under section 9 or section 10, or section 13 read with section 9, has been or is likely to be committed, he may issue a warrant—

(*a*) for the search of any place in which he has reason to believe that any salt or any materials or apparatus, in respect of which such offence has been or is likely to be committed, are kept or concealed, and

(*b*) for the arrest of any person who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

Power to search without a warrant.

24. If a salt-officer duly empowered in this behalf has reason to believe that an offence under section 9 or section 10, or section 13 read with section 9, has been or is likely to be committed, and that a search-warrant cannot be obtained without affording the offender an opportunity to escape or of concealing evidence of the offence, he may, at any time by day or night,—

(*a*) enter and search any place and seize anything found therein which he has reason to believe to be liable to confiscation under this Act; and

(*b*) detain and search and, if he thinks proper, arrest without a warrant any person found in such place who, he has reason to believe, has been or is likely to be engaged in the commission of such offence.

Powers of salt-officers in matters of investigation.

25. (*1*) Any salt-officer duly empowered in this behalf may, as regards offences under sections 9 and 10, or section 13 read with section 9, exercise powers similar to those conferred on an officer in charge of a police-station by the provisions of the Code of Criminal Procedure:

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

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

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

Report by investigating officer.

26. If, on an investigation by a salt-officer empowered under section 25, sub-section (*1*), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 18 or proceeds under section 25, sub-section (*3*), shall submit a report (which shall, for the purposes of section 190 of the Code of Criminal Procedure, be deemed to be a police report) to a Magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police reports

Report by salt-officer.

27. When any salt-officer below the rank of Collector makes any arrest, seizure or search under this Act, he shall, within twenty-four

hours thereafter, make a full report of all the particulars of the arrest, seizure or search to his immediate official superior.

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

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

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

Security for appearance in case of arrest without warrant

29. (*1*) When a person is arrested under this Act otherwise than on a warrant by a person or officer who is not empowered to grant bail, he shall be produced before or forwarded to—

(*a*) the nearest salt-officer empowered to grant bail, or

(*b*) the nearest officer in charge of a police-station, whichever is nearer.

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

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

(*4*) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section.

Magistrate having jurisdiction to try offences.

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

Prosecutions restricted.

31. (*1*) No Magistrate shall take cognizance of an offence punishable under sections 9, 10, 11, 12, 13, 14 or 15 except on his own knowledge or suspicion or on the complaint or report of a salt-officer or a police-officer.

(*2*) The provisions of section 191 of the Code of Criminal Procedure shall not apply in any case in which a Magistrate takes cognizance of an offence under this Act otherwise than on the report of a police-officer.

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

CHAPTER VII.

MISCELLANEOUS.

Power to make rules.

32. (*1*) The Financial Commissioner, subject to the control of the President of the Union, may make rules for the purpose of carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing provision, the Financial Commissioner subject to the like control may make rules—

(*a*) prohibiting or regulating the manufacture, or storage of salt ;

(*b*) regulating the periods and localities for which, and the persons or classes of persons to whom, licences under this Act may be granted, and regulating the number of such licences which may be granted in any local area ;

(*c*) prescribing the procedure to be followed and the matters to be ascertained before any such licence is granted for any locality ;

(*d*) regulating the time, place and manner of payment of any duty or fee ;

(*e*) prescribing the conditions on which any licence may be granted, cancelled, suspended, or surrendered, and its form, and may, by such rules, among other matters—

(i) prescribe the scale of fees or the manner of fixing the fees payable in respect of any such licence ;

(ii) prescribe the amount of security, if any, to be deposited by holders of any licence for the performance of the conditions of the same ;

(iii) prescribe the accounts to be maintained and the returns to be submitted by licence-holders ; and

(iv) prohibit or regulate the transfer of licences ;

(*f*) regulating the denaturation of salt for use in industries ;

(*g*) providing for the destruction or other disposal of any salt deemed to be unfit for use ;

(*h*) regulating the disposal of confiscated articles ;

(*i*) regulating the grant of expenses to witnesses.

Publication of rules and notifications.

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

Recoveries of Government dues.

34. (*1*) All moneys due to Government under this Act may be recovered from the person primarily liable to pay the same or from his surety (if any) as if they were arrears of land-revenue.

(*2*) The revenue payable in respect of salt produced from any salt factory shall be the first charge upon the buildings and apparatus thereof and upon the salt and materials therein, and, except with the written consent of the

Collector, such buildings, apparatus, salt or materials shall not be liable to be taken in execution of a decree or order of any Court until all revenue due on salt produced therefrom has been paid.

Bar of actions.

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

Time within which prosecutions may be instituted.

36. All actions which may lawfully be brought against * * * * the Government or against any salt-officer, in respect of anything done or alleged to have been done in pursuance of this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

THE SUGAR (EXCISE DUTY) ACT.

[INDIA ACT XIV, 1934.] (1st May, 1934.)

1. * * * *

Definitions.

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

(*a*) " factory " means any premises wherein, or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power ;

(*b*) " owner " includes any person expressly or impliedly authorized by the owner of a factory to be his agent in respect of such factory ;

(*c*) " sugar " means any form of sugar containing more than ninety per cent. of sucrose ;

(*d*) " *khandsari* sugar " means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed ; and

(*e*) " palmyra sugar " means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

Imposition of duty on sugar.

3. (*1*) A duty of excise shall be levied on all sugar produced in any factory in the Union of Burma and either issued out of such factory on or after the 1st day of April, 1934, or used within such factory on or after the said date in the manufacture of any commodity other than sugar, and shall be payable by the owner of the factory.

(2) The duty payable under sub-section (*1*) shall be at the following rates, namely :—

(i) on *khandsari* sugar at the rate of one rupee and five annas per cwt. ;

(ii) on all other sugar except palmyra sugar at the rate of two rupees per cwt. ;

(iii) on palmyra sugar at such rate, if any, as may be fixed in this behalf by the President of the Union after such enquiry as he may think fit.

Recovery of duty with penalty.

4. (*1*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*2*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land-revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue of sugar from factory.

5. No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the President of the Union:

6. [1] * * * *

Penalty for issue of sugar from factory in contravention of section 5.

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees.

Penalty for evasion of duty or failure to supply information.

8. Whoever evades or attempts to evade the payment of any duty payable by him under this Act, or fails to supply any information which he is required by any rule made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Power of Courts to order forfeiture of sugar.

9. Any Court trying an offence under this Act may order that any sugar, together with the packages or coverings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

Application of the provisions of Sea Customs Act to the duty on sugar.

10. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on sugar imposed by section 3.

Power of the President to make rules.

11. (*1*) The President of the Union may, by notification in the Gazette, make rules to carry into effect the purposes and objects of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears ;

(*b*) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory, and provide for the appointment of officers of the Government to supervise within any factory such issue or use ;

(*c*) impose on the owners of factories, and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified ;

(*d*) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Act or rules have been committed, and the disposal of sugar so detained or confiscated ;

(*e*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar ; and

(*f*) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules.

(*3*) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

THE MATCHES (EXCISE DUTY) ACT.

[INDIA ACT XVI. 1934.] (1st May, 1934.)

1. * * * *

Definitions.

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

(*a*) "manufactory" means any premises wherein matches are manufactured ;

(*b*) "match" includes a firework in the form of a match and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match ;

(*c*) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory ;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making matchboxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in the Union of Burma, and issued out of such manufactory on or after the 1st day of April, 1934, and shall be payable by the owner of the manufactory.

Rates of duty.

4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty, but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and

(*b*) on all other matches, at such rate as the President of the Union may prescribe.

Recovery of duty with penalty.

5. (*1*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*2*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land-revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the President of the Union.

[1] **7.** * * * *

Power of President to direct use of banderols.

8. (*1*) The President of the Union may, by notification in the Gazette, direct that, after a date to be specified in the notification, no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in the Union of Burma except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

---

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

(*2*) The President of the Union may, by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in the Union of Burma except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(*3*) The President of the Union may exempt from the operation of any notification made under sub-section (*1*) matches intended for export from the Union of Burma.

(*4*) The President of the Union may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9. From such date [1] as may be fixed by the President of the Union by notification in the Gazette in this behalf—

(*a*) no person shall manufacture matches or splints or veneers in the Union of Burma except under and in accordance with a licence to manufacture issued under this Act ;

(*b*) no person shall import splints or veneers into the Union of Burma except under and in accordance with a licence to import ; and

(*c*) no person shall supply splints or veneers to any person who does not possess a licence to manufacture matches issued under this Act, nor otherwise than in such manner as may be prescribed by rules made under this Act.

Penalty for issue of matches from manufactory in contravention of section 6.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Act.

11. (*1*) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into the Union of Burma shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in the Union of Burma or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(*2*) Whoever abets an offence punishable under sub-section (*1*) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol.

12. (*1*) Whoever, in contravention of any direction made under sub-section (*1*) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupeese or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

[1] The 3rd of May, 1934, was fixed by the Governor-General in Council under this section as in force prior to separation ; see *Gazette of India*, 1934, Extraordinary, page 121.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without licence.

13. Whoever, in contravention of the provisions of section 9, manufactures matches or splints or veneers, or imports splints or veneers into the Union of Burma, or supplies splints or veneers to any person, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any Court trying an offence under this Act may order that any matches, splints or veneers, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

Application of the Sea Customs Act to the importation of matches, splints or veneers.

16. The law for the time being in force relating to Sea Customs and to goods importation of which is prohibited by section 18 of the Sea Customs Act shall apply in respect of matches, splints or veneers, the importation of which is prohibited by or under this Act, and the officers of Customs and the officers empowered under the Sea Customs Act to perform the duties imposed by that Act on a Customs-Collector and other officers of Customs shall have the same powers in respect of such matches, splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act:

Provided that the penalty for the offence specified in section 167, No. 8, of the Sea Customs Act shall, where the offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No. 8, of the Sea Customs Act in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Act.

Application of the provisions of the Sea Customs Act to the duty on matches.

17. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3.

18. (*1*) The President of the Union may, by notification in the Gazette, make rules to carry into effect the purposes and objects of this Act. Power of President to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the rate of duty referred to in clause (*b*) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence, and of matches on which duty has been paid or which are exempt from duty under this Act;

(*d*) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(*e*) impose on the owners of manufactories, and on persons engaged in the sale of matches, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;

(*f*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;

(*g*) regulate the sale of splints and veneers;

(*h*) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints and veneers in respect of which breaches of the Act or rules have been committed, and the disposal of matches, splints and veneers so detained or confiscated;

(*i*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;

(*j*) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty; and

(*k*) prescribe the nature of and the manner of affixing banderols or stamps.

(*3*) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

19. The President of the Union may, by notification in the Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes, to the following extent, namely: Power of President to provide for rebate of duty.

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

THE CIGARETTES DUTY ACT.

[BURMA ACT II, 1931.] (7th February, 1931.)

1. * * * *

Definitions.

[1] 2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "Cigarette" means tobacco manufactured from the plant Nicotiana contained in a paper wrapper and intended for consumption in that form;

(*b*) "manufactory" means any premises wherein cigarettes are manufactured; and

(*c*) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory.

Tax on cigarettes.

3. (*1*) A duty shall be levied on all cigarettes manufactured in [any manufactory in the Union of Burma, and issued out of such manufactory and shall be payable by the owner of the manufactory.][1] at eight annas per thousand in the case of cigarettes valued at Rs. 2-8-0 or less per thousand, and at Rs. 1-4-0 per thousand in the case of cigarettes valued at more than Rs. 2-8-0 but not more than Rs. 5 per thousand, and at Rs. 2-8-0 per thousand in other cases.

(*2*) The value of cigarettes for the purposes of this section shall be the market value determined in manner prescribed by rules made under this Act.

Refund of tax on cigarettes exported.

(*3*) In respect of all cigarettes exported from the Union of Burma on which a tax has been paid under this section a refund of such tax shall be made to the exporter.

Recovery of duty with penalty.

[1] 4. (*1*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*2*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

---

[1] Substituted by Act LI, 1954.

Issue of cigarettes from manufactory.

15. No person shall issue any cigarettes out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or until such rules are made, in accordance with the general or special orders of the President of the Union.

Prohibition of manufacture without licence.

16. From such date as may be fixed by the President of the Union by notification in this behalf no person shall manufacture cigarettes in the Union of Burma except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue of cigarettes from manufactory in contravention of section 5.

17. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Powers of the President to direct use of banderols.

18. (*1*) The President of the Union may, by notification, direct that, after a date to be specified in the notification, no cigarettes manufactured after date of issue of the notification, shall be issued from a manufactory in the Union of Burma except in packets, cartons, boxes, tins or other containers of whatsoever material, size or shape, bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

(*2*) The President of the Union may, by notification, direct that after a date to be specfied in the notification, no cigarettes shall be sold or offered or kept for sale in the Union of Burma except in packets, cartons, boxes, tins or other containers of whatsoever material, size or shape, bearing such a banderol or stamp so affixed.

(*3*) The President of the Union may exempt from the operation of any notification made under sub-section (*1*) cigarettes intended for export from the Union of Burma.

(*4*) The President of the Union may exempt from the operation of any notification made under sub-section (*2*), cigarettes of a particular kind or packed in a particular manner.

Penalty for manufacture without licence.

19. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures cigarettes shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Penalty for issue or sale of cigarettes without banderol.

[1] **10.** (*1*) Whoever in contravention of any direction made under sub-section (*1*) of section 8, issues any cigarettes from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

(*2*) Whoever in contravention of any direction made under sub-section (*2*) of section 8, sells or offers or keeps for sale any cigarettes shall be punishable with fine which may extend to one thousand kyats.

[1] Substituted by Act LI, 1954.

Penalty for evasion of duty or failure to supply information.

[1] **11.** Whoever evades the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules, to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand kyats, or with both.

Attempts to commit offences, and abetment.

[1] **12.** Whoever abets within the meaning of the Penal Code, the commission of an offence punishable under this Act or the rules made under this Act, or attempts to commit any such offence and in such attempt does any act towards the commission of the same, shall be punished as if he had committed the offence.

Powers of Court to order forfeiture.

[1] **13.** Any Court trying an offence under this Act may order that any cigarettes together with the packets, cartons, boxes, tins or other containers whatsoever, or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

Bar of actions.

[1] **14.** No action shall lie in any civil Court against the Government or against any officer of the Government for damages for any act in good faith done or ordered to be done in pursuance of this Act.

Power of President to make rules.

[1] **15.** (*1*) The President of the Union may, by notification, make rules to carry into effect the purposes and objects of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may--

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears ;

(*b*) provide for the distinguishing of cigarettes which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act ;

(*c*) regulate the issue of cigarettes out of any manufactory ;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of cigarettes the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified ;

(*e*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor ;

(*f*) provide for the detention of cigarettes for the purpose of exacting the duty, the confiscation, otherwise than under section 13, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated ;

(*g*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of cigarettes; and

[1] Substituted by Act LI, 1954.

(*h*) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(*3*) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand kyats, or with both.

THE MOTOR SPIRIT DUTIES ACT.

[INDIA ACT II, 1917.] (16th February, 1917.)

1. * * * *

Definitions.

2. "manufactory" means any place where motor spirit is refined or otherwise prepared;

"motor spirit" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle.

Imposition of excise duty on motor spirit manufactured in the Union of Burma.

3. (*1*) There shall be levied and collected at every manufactory in the Union of Burma on all motor spirit produced in such manufactory a duty at the rate of four annas on each imperial gallon.

Explanation.—Motor spirit is said to be produced, within the meaning of this section, when it is issued out of the premises of the manufactory.

(2) If any duty payable under sub-section (*1*) is not paid within the time fixed by a notice issued in accordance with any rules made under this Act, the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty so unpaid which such authority may in its discretion think it reasonable to require.

(*3*) All sums recoverable under sub-section (*1*) shall be recovered in the manner prescribed in the Burma Income-tax Act, section 46, with respect to the sums therein referred to.

Issue of motor spirit.

4. (*1*) No person shall issue any motor spirit out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that behalf, or, until such rules are made, in accordance with the general or special orders of the President of the Union.

(2) Whoever contravenes the provisions of sub-section (*1*) shall be punishable with fine which may extend to rupees one thousand, or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater.

Application of Sea Customs Act and rule-making power.

5. (*1*) The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals,

shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto, make rules—

(i) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribing the forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary ;

(ii) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty, and the issue of notices requiring payment, and for the recovery of unpaid duty ;

(iii) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein ;

(iv) generally carrying into effect the purposes hereinbefore specified.

(2) In making any rule under the rule-making power hereinbefore conferred, the President of the Union may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.

6. The provisions of this Act shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references to motor-spirit (other than the definition) were references to kerosene : provided that the duty on kerosene shall be levied and collected at the rate of two annas and three pies on each imperial gallon.

Explanation.—For the purposes of this section "kerosene" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which (*a*) is made from petroleum as defined in the Petroleum Act, and (*b*) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

THE FINANCE SUPPLEMENTARY AND EXTENDING ACT, 1931.

[GOVERNOR-GENERAL'S ACT.] (28th November, 1931.)

1—4. * * * *

5. Where any motor spirit or kerosene chargeable with duty under the Motor Spirit Duties Act, or under the said Act read with any other enactment or with any notification for the time being in force, is assessed to duty, there shall be levied and collected, as an addition to and in the same manner as the total amount so chargeable, a sum equal to one-quarter of such total amount.

THE IRON AND STEEL DUTIES ACT.

[INDIA ACT XXXI. 1934.] (1st November, 1934.)

1—3. * * * *

Excise duty on steel ingots.

4. A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in the Union of Burma after the 1st November, 1934,[1] and shall be payable by the manufacturer thereof.

Recovery of duty with penalty.

5. (*1*) If any duty payable under section 4 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land-revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Application of the provisions of the Sea Customs Act to the duty on steel ingots.

6. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on steel ingots imposed by section 4.

Rebate on export of steel ingots and articles manufactured therefrom.

7. When steel ingots on which the duty of excise imposed by this Act has been paid, or articles of iron or steel manufactured in the Union of Burma from such ingots, are exported out of the Union of Burma, there shall be payable to the exporter of such ingots or articles, subject to such conditions as the President of the Union may prescribe, a refund at the following rates, namely :—

on ingots, blooms and billets—a refund at the rate of four rupees per ton ;

on other manufactures of iron or steel—

(*a*) not fabricated—a refund at the rate of five and one-third rupees per ton ;

(*b*) fabricated—a refund at the rate of six rupees per ton.

Penalty for evasion of duty or failure to supply information.

8. Whoever evades, or attempts to evade, the payment of any duty of excise payable by him under this Act, or fails to supply any information which he is required by any rules made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

[1] Date of commencement of this Act.

Power of President to make rules.

9. (*1*) The President of the Union may, by notification in the Gazette, make rules to carry into effect the purposes and objects of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty payable under section 4, and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which and the time at which the duty shall be payable, and the recovery of arrears ;

(*b*) impose on manufacturers of steel ingots the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information, and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified ;

(*c*) authorize and regulate the inspection of any premises used for the manufacture of steel ingots ;

(*d*) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules ; and

(*e*) prescribe the conditions under which the refunds referred to in section 7 shall be payable.

(*3*) In making any rule under this section the President of the Union may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees.

THE SILVER (EXCISE DUTY) ACT.

[INDIA ACT XVIII, 1930.] (4th April, 1930.)

1. * * * *

Definition.

2. In this Act, "silver works" means any place where silver is extracted from ore.

Imposition and collection of an excise duty on silver.

3. (*1*) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March, 1930, a duty at the rate of three annas on each ounce.

(*2*) If any duty payable under sub-section (*1*) is not paid within the time fixed by a notice issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require.

(*3*) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (*2*), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Burma Income-tax Act.

Issue of silver from silver works.

4. (*1*) No person shall issue any silver out of the premises of any silver works except in accordance with the provisions of rules made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the President of the Union.

(*2*) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, whichever is greater.

Application of the provisions of the Sea Customs Act to the excise duty on silver.

5. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on silver imposed by section 3.

Power to make rules.

6. (*1*) The President of the Union may, by notification in the Gazette, make rules—

(*a*) imposing on owners of silver works the duty of furnishing returns and keeping records and books, prescribing the form of such returns, records and books and the particulars to be contained therein, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary ;

(*b*) providing for the regulation of the issue of silver out of the premises of silver works ;

(*c*) providing for the assessment of the duty, the issue of notices requiring payment, the authority to whom the duty shall be payable, and for the recovery of arrears ;

(*d*) providing for the inspection of silver works ; and

(*e*) generally, for carrying into effect the provisions of this Act.

(*2*) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees :

Provided that the breach of any rule made under clause (*b*) of sub-section (*1*) shall be punishable with the penalty prescribed in sub-section (*2*) of section 4.

THE BETTING TAX ACT.

[BURMA ACT IX, 1928.] (1st June, 1928.)

1. * * * *

Application of the Act.

2. (*1*) This Act shall apply only to betting at meetings for horse-races and pony-races.

(*2*) Nothing in this Act shall affect the provisions of the Gambling Act as to the time and place at which betting on races is permitted or the provisions of the Towns Act or the Village Act as to the holding of *pwès*.

Definitions.

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

(*a*) "race-meeting" means an assembly of persons for horse-racing or pony-racing to which the public have access whether on payment or otherwise ;

(*b*) the "director" of a race-meeting means the person (whether an individual, a corporate body, or an association) primarily responsible for the holding of the meeting ;

(*c*) "book-maker" means a person who carries on the business of making bets with the public in general ;

(*d*) "totalizator" means any machine, instrument, or contrivance for enabling persons to make bets with one another on the principle of a common pool ; and

(*e*) "prescribed" means prescribed by rules made under this Act.

Levy of betting-tax.

4. (*1*) The President of the Union may levy, upon all sums paid as bets into any totalizator at any race-meeting, a tax consisting of two and a half per cent of such bets and may, by notification, increase the tax to any percentage of such bets not exceeding five per cent.

(2) The President of the Union may levy upon every bet made with a book-maker at any race-meeting a tax of one rupee or such lesser amount as may be prescribed.

(*3*) The President of the Union shall, by notification, declare the areas in which betting-tax is to be levied under this section, and may make exemptions in respect of any race-meetings.

Collection of betting-tax.

5. All tax levied in respect of any totalizator or book-maker at any race-meeting shall be collected by the director of the race-meeting and paid to the Government in the manner prescribed.

Accounts and returns.

6. Every director of a race-meeting at which betting takes place shall cause accounts to be kept in the prescribed manner of all sums paid into every totalizator used at such meeting and of all bets made with book-makers at such meeting, and shall furnish such reports or returns as may be prescribed.

Inspectors.

7. The President of the Union may appoint persons, and may authorize them to appoint other persons, for any local area to inspect race-meetings and the accounts of betting thereat ; and every such person shall be deemed to be a public servant and shall be given free access to every race-meeting in the area under his supervision and to every place where betting is conducted at such race-meeting, and to all books of account relating to such betting, whether such books belong to the director of the race-meeting or to any book-maker.

Tax on up-country race-meetings.

8. Every director of a race-meeting held at any place, other than the race-course of the Rangoon Turf Club, in respect of which betting tax is not levied under section 4, shall pay to the Government in the prescribed manner a tax for such meeting of a prescribed amount not exceeding five hundred rupees :

Provided that the President of the Union may make exemptions from the said tax in respect of any race-meetings.

Recovery of taxes.

9. Where the director of any race-meeting fails to pay any tax payable by him under this Act the amount of such tax may be recovered with costs as an arrear of land-revenue on the certificate of a prescribed officer, by proceedings firstly, against the director and secondly, where the director is an association, against any one or more of the persons forming the association.

Power to make rules

10. The President of the Union may, by notification, make rules [1] for all matters which are required by this Act to be prescribed and generally for carrying into effect the provisions of this Act.

THE BURMA STAMP ACT

CONTENTS.

CHAPTER I.

PRELIMINARY.

Sections.

1. Application of Act.
2. Definitions.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

3. Instruments chargeable with duty.
4. Several instruments used in single transaction of sale, mortgage or settlement.
5. Instruments relating to several distinct matters.
6. Instruments coming within several descriptions in Schedule I.
7. Policies of sea-insurance.
8. Bonds, debentures or other securities issued on loans under the Local Authorities Loans Act.
9. Power to reduce, remit or compound duties.

B.—Of Stamps and the mode of using them.

10. Duties how to be paid.
11. Use of adhesive stamps.

---

1 For such rules, see *Burma Gazette*, 1928, Part I, page 446.

Sections.

12. Cancellation of adhesive stamps.
13. Instruments stamped with impressed stamps how to be written.
14. Only one instrument to be on same stamp.
15. Instrument written contrary to section 13 or 14 deemed unstamped.
16. Denoting duty.

C.—Of the Time of stamping Instruments.

17. Instruments executed in the Union of Burma.
18. Instruments other than bills and notes executed out of the Union of Burma.
19. Bills and notes drawn out of the Union of Burma.

D.—Of Valuations for Duty.

20. Conversion of amount expressed in foreign currencies.
21. Stock and marketable securities how to be valued.
22. Effect of statement of rate of exchange or average price.
23. Instruments reserving interest.
23A. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.
24. How transfer in consideration of debt, or subject to future payment, etc., to be charged.
25. Valuation in case of annuity, etc.
26. Stamp where value of subject-matter is indeterminate.
27 Facts affecting duty to be set forth in instrument.
28. Direction as to duty in case of certain conveyances.

E.—Duty by whom payable.

29. Duties by whom payable.
30. Obligation to give receipt in certain cases.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

31. Adjudication as to proper stamp.
32. Certificate by Collector.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. Examination and impounding of instruments.
34. Special provision as to unstamped receipts.

Sections.

35. Instruments not duly stamped inadmissible in evidence, etc.
36. Admission of instrument where not to be questioned.
37. Admission of improperly stamped instruments.
38. Instruments impounded, how dealt with.
39. Collector's power to refund penalty paid under section 38, sub-section (*1*).
40. Collector's power to stamp instruments impounded.
41. Instruments unduly stamped by accident.
42 Endorsement of instruments on which duty has been paid under section 35, 40 or 41.
43. Prosecution for offence against Stamp-law.
44. Persons paying duty or penalty may recover same in certain cases.
45. Power to Financial Commissioner to refund penalty or excess duty in certain cases.
46. Non-liability for loss of instruments sent under section 38.
47. Power of payer to stamp bills and promissory notes received by him unstamped.
48. Recovery of duties and penalties.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Allowance for spoiled stamps.
50. Application for relief under section 49 when to be made.
51. Allowance in case of printed forms no longer required by corporations.
52. Allowance for misused stamps.
53. Allowance for spoiled or misused stamps, how to be made.
54. Allowance for stamps not required for use.
55. Allowance on renewal of certain debentures.

CHAPTER VI.

REFERENCE AND REVISION.

56. Control of, and statement of case to, Financial Commissioner.
57. Statement of case by Financial Commissioner to High Court.
58. Power of High Court to call for further particulars as to case stated.
59. Procedure in disposing of case stated.
60. Statement of case by other Courts to High Court.
61. Revision of certain decisions of Court regarding the sufficiency of stamps.

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

Sections.

62. Penalty for executing, etc., instrument not duly stamped.
63. Penalty for failure to cancel adhesive stamp.
64. Penalty for omission to comply with provisions of section 27.
65. Penalty for refusal to give receipt, and for devices to evade duty on receipts.
66. Penalty for not making out policy, or making one not duly stamped.
67. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
68. Penalty for post-dating bills, and for other devices to defraud the revenue.
69. Penalty for breach of rule relating to sale of stamps and for unauthorized sale.
70. Institution and conduct of prosecutions.
71. Jurisdiction of Magistrates.
72. Place of trial.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

73. Books, etc., to be open to inspection.
74. Power to make rules relating to sale of stamps.
75. Power to make rules generally to carry out Act.
76. Publication of rules.
76A. Delegation of certain powers.
77. Saving as to Court-fees.
78. * * * *

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

THE BURMA STAMP ACT.

[INDIA ACT II. 1899.] (1st July, 1899.)

Application of Act.

1. On and after the 1st April, 1941, Schedule I of India Act II of 1899, as in force in Burma on the 1st September, 1935, shall have effect as Schedule I of this Act.

Definitions.

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

"Banker."

(*1*) " banker " includes a bank and any person acting as a banker;

"Bill of exchange."

(2) " bill of exchange " means a bill of exchange as defined by the Negotiable Instruments Act, and includes also a hundi, and any other document entitling or purporting to entitle any person

"Duly stamped."

(*11*) " duly stamped ", as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in the Union of Burma ;

"Executed" and "execution."

(*12*) " executed " and " execution ", used with reference to instruments, mean " signed " and " signature " ;

"Impressed stamp."

(*13*) " impressed stamp " includes—

(*a*) labels affixed and impressed by the proper officer, and

(*b*) stamps embossed or engraved on stamped paper ;

"Instrument."

(*14*) " instrument " includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded ;

"Instrument of partition."

(*15*) " instrument of partition " means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any revenue-authority or any civil Court and an award by an arbitrator directing a partition ;

"Lease."

(*16*) " lease " means a lease of immoveable property, and includes also—

(*a*) * * * *

(*b*) an undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for immoveable property ;

(*c*) any instrument by which tolls of any description are let ;

(*d*) any writing on an application for a lease intended to signify that the application is granted ;

"Marketable security."

(*16A*) " marketable security " means a security of such a description as to be capable of being sold in any stock market in India or Pakistan, in the Union of Burma, or in the United Kingdom ;

"Mortgage-deed."

(*17*) " mortgage-deed " includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates to, or in favour of, another, a right over or in respect of specified property ;

"Paper."

(*18*) " paper " includes vellum, parchment or any other material on which an instrument may be written ;

"Policy of insurance."

(*19*) " policy of insurance " includes—

(*a*) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event ;

(*b*) a life-policy and any policy insuring any person against accident or sickness, and any other personal insurance ;

(*20*) " policy of sea-insurance " or " sea-policy "— "Policy of sea-insurance" or "sea-policy."

(*a*) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel ; and

(*b*) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (*a*), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance ;

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance ;

(*21*) " power-of-attorney " includes any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it ; "Power-of-attorney."

(*22*) " promissory note " means a promissory note as defined by the Negotiable Instruments Act ; "Promissory note."

it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen ;

(*23*) " receipt " includes any note, memorandum or writing— "Receipt"

(*a*) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or

(*b*) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or

(*c*) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or

(*d*) which signifies or imports any such acknowledgment,

and whether the same is or is not signed with the name of any person;

(*24*) " settlement " means any non-testamentary disposition in writing of moveable or immoveable property made— "Settlement."

(*a*) in consideration of marriage,

(*b*) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(*c*) for any religious or charitable purpose ;

and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition ; and

"Soldier." (25) "soldier" includes any person below the rank of non-commissioned officer who is enrolled under * * * *[1] the Burma Army Act.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

Instruments chargeable with duty.

3. Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that Schedule as the proper duty therefor respectively, that is to say—

(*a*) every instrument mentioned in that Schedule which, not having been previously executed by any person, is executed in the Union of Burma on or after the first day of July 1899 [2] ;

(*b*) every bill of exchange payable otherwise than on demand or promissory note drawn or made out of the Union of Burma on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in the Union of Burma ; and

(*c*) every instrument (other than a bill of exchange or promissory note) mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the Union of Burma on or after that day, relates to any property situate, or to any matter or thing done or to be done, in the Union of Burma and is received in the Union of Burma :

Provided that no duty shall be chargeable in respect of—

(*1*) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;

(*2*) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or

---

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.
[2] Date of commencement of India Act II, 1899.

vessel, or any part, interest, share or property of or in any ship or vessel registered under * * * *[1] the Registration of Ships Act, as amende[illegible]

Several instruments used in single transaction of sale, mortgage or settlement.

4. (*1*) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that Schedule.

(*2*) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (*1*), be deemed to be the principal instrument :

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

Instruments relating to several distinct matters.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Instruments coming within several descriptions in Schedule I.

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I shall, where the duties chargeable thereunder are different be chargeable only with the highest of such duties :

Provided that nothing in this Act contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

Policies of sea-insurance.

7. (*1*) No contract for sea-insurance (other than such insurance as is referred to in section 506 of the Merchant Shipping Act, 1894) shall be valid unless the same is expressed in a sea-policy.

(*2*) No sea-policy made for time shall be made for any time exceeding twelve months.

(*3*) No sea-policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

(*4*) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

Bonds, debentures or other securities issued on loans under

8. (*1*) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loans Act, or of any other law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of one per centum on the total amount of the bonds, debentures or other

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

the Local Authorities Loans Act.

securities issued by it, and such bonds, debentures or other securities need not be stamped, and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

(2) The provisions of sub-section (*1*), exempting certain bonds, debentures or other securities from being stamped and from being chargeable with certain further duty, shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamped or not.

(*3*) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

Power to reduce, remit or compound duties.

9. The President of the Union may, by rule [1] or order published in the Gazette,—

(*a*) reduce or remit, whether prospectively or retrospectively, in the whole or any part of the Union of Burma, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(*b*) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

B.—Of Stamps and the mode of using them.

Duties how to be paid.

10. (*1*) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provisions herein contained: or

(*b*) when no such provision is applicable thereto—as the President of the Union may by rule direct.

(*2*) The rules [2] made under sub-section (*1*) may, among other matters, regulate,—

(*a*) in the case of each kind of instrument—the description of stamps which may be used ;

(*b*) in the case of instruments stamped with impressed stamps—the number of stamps which may be used ;

(*c*) in the case of bills of exchange or promissory notes written in any Oriental language—the size of the paper on which they are written.

[1] For such rules, see *Burma Gazette*, 1940, Part I, page 203.
[2] For such rules, see *Burma Gazette*, 1940, Part I, page 200.

11. The following instruments may be stamped with adhesive stamps, namely :— Use of adhesive stamps.

(*a*) instruments chargeable with the duty of one anna or half an anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets ;

(*b*) bills of exchange and promissory notes drawn or made out of the Union of Burma ;

(*c*) entry as an advocate on the roll of the High Court ;

(*d*) notarial acts ; and

(*e*) transfers by endorsement of shares in any incorporated company or other body corporate.

12. (*1*) (*a*) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again ; Cancellation of adhesive stamps.

(*b*) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(*2*) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(*3*) The person required by sub-section (*1*) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument. Instruments stamped with impressed stamps how to be written.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written : Only one instrument to be on same stamp.

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped. Instrument written contrary to section 13 or 14 deemed unstamped

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if Denoting duty.

application is made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument, by endorsement under the hand of the Collector or in such other manner (if any) as the President of the Union may by rule prescribe.

C.—Of the Time of stamping Instruments.

Instruments executed in the Union of Burma.

17. All instruments chargeable with duty and executed by any person in the Union of Burma shall be stamped before or at the time of execution.

Instruments other than bills and notes executed out of the Union of Burma.

18. (*1*) Every instrument chargeable with duty executed only out of the Union of Burma, and not being a bill of exchange or promissory note, may be stamped within three months after it has been first received in the Union of Burma.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the President of the Union may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

Bills and notes drawn out of the Union of Burma.

19. The first holder in the Union of Burma of any bill of exchange payable otherwise than on demand or promissory note drawn or made out of the Union of Burma shall, before he presents the same for acceptance or payment or endorses, transfers or otherwise negotiates the same in the Union of Burma, affix thereto the proper stamp and cancel the same :

Provided that,—

(*a*) if, at the time any such bill of exchange or note comes into the hands of any holder thereof in the Union of Burma, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled ;

(*b*) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

Conversion of amount expressed in foreign currencies.

20. (*1*) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of the Union of Burma, such duty shall be calculated on the value of such money in the currency of the Union of Burma according to the current rate of exchange on the day of the date of the instrument.

(2) The President of the Union may, from time to time, by notification, in the Gazette, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of the Union of Burma for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (*1*).

Stock and marketable securities how to be valued.

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Effect of statement of rate of exchange or average price.

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest.

23. Where interest is expressly made payable by the the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.

23A. (*1*) Where an instrument (not being a promissory note or bill of exchange)—

(*a*) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

(*b*) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article No. 5 (*c*) of Schedule I.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

How transfer in consideration of debt, or subject to future payment, etc., to be charged.

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideraton in respect whereof the transfer is chargeable with *ad valorem* duty :

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage-money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale :

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1) A owes B Rs. 1,000. A sells a property to B, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp-duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp-duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp-duty is payable on Rs. 10,000 less the amount of stamp-duty already paid for the mortgage.

Valuation in case of annuity, etc.

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where value of subject-matter is indeterminate.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp-duty,—

(*a*) when the lease has been granted by or on behalf of * * * *[1] the Government of the Union of Burma, at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to * * * *[1] the Government of the Union of Burma under the lease, or

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

(*b*) when the lease has been granted by any other person, at twenty thousand rupees a year :

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease :

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or section 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

Facts affecting duty to be set forth in instrument.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Direction as to duty in case of certain conveyances.

28. (*1*) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(*2*) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect o the distinct part of the consideration therein specified.

(*3*) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(*4*) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration ; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers :

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

Duties by whom payable

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,—

(*a*) in the case of any instrument described in any of the following Articles of Schedule I, namely:—

No. 2. (Administration bond).
No. 6. (Agreement relating to deposit of title-deeds, pawn or pledge).
No. 13. (Bill of exchange).
No. 15. (Bond).
No. 16. (Bottomry bond).
No. 26. (Customs bond).
No. 27. (Debenture).
No 32. (Further charge).
No. 34. (Indemnity-bond).
No. 40. (Mortgage-deed).
No. 49. (Promissory-note).
No. 55. (Release).
No. 56. (Respondentia bond).
No. 57. (Security bond or mortgage-deed).
No. 58. (Settlement).
No. 62 (*a*). (Transfer of shares in an incorporated company or other body corporate).
No. 62 (*b*). (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8).
No. 62 (*c*). (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—

by the person drawing, making or executing such instrument;

(*b*) in the case of a policy of insurance other than fire-insurance—by the person effecting the insurance;

(*bb*) in the case of a policy of fire-insurance—by the person issuing the policy;

(*c*) in the case of a conveyance (including a re-conveyance of mortgaged property)—by the grantee; in the case of a lease or agreement to lease—by the lessee or intended lessee;

(*d*) in the case of a counterpart of a lease—by the lessor ;

(*e*) in the case of an instrument of exchange—by the parties in equal shares ;

(*f*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates; and,

(*g*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a revenue-authority or civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

Obligation to give receipt in certain cases.

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction or part satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance shall, within one month after receiving or taking credit for such premium or consideration,, give a duly stamped receipt for the same.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

Adjudication as to proper stamp.

31. (*1*) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly :

Provided that—

(*a*) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable ; and

(*b*) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state

not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure ;

(*b*) in the case of a Judge of the Hight Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(*3*) For the purposes of this section, in cases of doubt,—

(*a*) the President of the Union may determine what offices shall be deemed to be public offices, and

(*b*) the President of the Union may determine who shall be deemed to be persons in charge of public offices.

Special provision as to unstamped receipts.

34. Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

Instruments not duly stamped inadmissible in evidence, etc.

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Provided that—

(*a*) any such instrument not being an instrument chargeable with a duty of one anna or half an anna only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

(*b*) where any person from whom a stamped receipt could have been demanded has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it ;

(*c*) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped ;

(*d*) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure

(*e*) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

Admission of instrument where not to be questioned.

36. Where an instrument has been admitted in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Admission of improperly stamped instruments.

37. The President of the Union may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certifiede to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

Instruments impounded, how dealt with.

38. (*1*) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

(*2*) In every other case, the person so impounding an instrument shall send it in original to the Collector.

Collector's power to refund penalty paid under section 38, sub-section (*1*).

39. (*1*) When a copy of an instrument is sent to the Collector under section 38, sub-section (*1*), he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(*2*) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

Collector's power to stamp instruments impounded.

40. (*1*) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (*2*), not being an instrument chargeable with a duty of one anna or half an anna only, or a bill of exchange or promissory note, he shall adopt the following procedure :—

(*a*) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;

(*b*) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the

proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit, an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees:

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (*a*) of sub-section (*1*) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Instruments unduly stamped by accident.

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna or half an anna only, or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

Endorsement of instruments on which duty has been paid under section 35, 40 or 41.

42. (*1*) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that—

(*a*) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35 shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;

(*b*) nothing in this section shall affect the Code of Civil Procedure, Order XIII, rule 9.

Prosecution for offence against Stamp-law.

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

Persons paying duty or penalty may recover same in certain cases.

44. (*1*) When any duty or penalty has been paid under section 35, section 37, section 40 or section 41, by any person in respect of an instrument, and by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(*2*) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(*3*) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

Power to Financial Commissioner to refund penalty or excess duty in certain cases.

45. (*1*) Where any penalty is paid under section 35 or section 40, the Financial Commissioner may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(*2*) Where, in the opinion of the Financial Commissioner, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, he may, upon application in writing made within three months of the order charging the same, refund the excess.

Non-liability for loss of instruments sent under section 38.

46. (*1*) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(*2*) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Power of payer to stamp bills and promissory notes received by him unstamped.

47. When any bill of exchange or promissory note chargeable with the duty of one anna is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill or note, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as

aforesaid, and such bill or note shall, so far as respects the duty, be deemed good and valid :

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill or note.

Recovery of duties and penalties.

48. All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

Allowance for spoiled stamps.

49. Subject to such rules as may be made by the President of the Union as to the evidence to be required or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(*a*) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit, for the purpose intended before any instrument written thereon is executed by any person ;

(*b*) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto ;

(*c*) in the case of bills of exchange payable otherwise than on demand or promissory notes—

(1) the stamp on any such bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon ;

(2) the stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands ;

(3) the stamp used or intended to be used for any such bill of exchange or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may

have been delivered to the payee: provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill or note;

(*d*) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning;

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;

(6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value;

(7) is deficient in value and the transaction intended to be thereby effected had been effected by some other instrument between the same parties and bearing a stamp of not less value;

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

Application for relief under section 49 when to be made.

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

(1) in the cases mentioned in clause (*d*) (5), within two months of the date of the instrument;

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled ;

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed :

Provided that,—

(*a*) when the spoiled instrument has been for sufficient reasons sent out of the Union of Burma, the application may be made within six months after it has been received back in the Union of Burma ;

(*b*) when from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

Allowance in case of printed forms no longer required by corporations.

51. The Financial Commissioner, or the Collector if empowered by the Financial Commissioner in this behalf, may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate ; provided that he is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance for misused stamps.

52. (*a*) When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty ; or,

(*b*) when any stamp used for an instrument has been inadvertently rendered useless under section 15 owing to such instrument having been written in contravention of the provisions of section 13 ;

the Collector may, on application made within six months after the date of the instnument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Allowance for spoiled or misused stamps how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

(*a*) other stamps of the same description and value ; or

(*b*) if required and he thinks fit, stamps of any other description to the same amount in value ; or,

(*c*) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

(*a*) that such stamp or stamps were purchased by such person with a *bonâ fide* intention to use them, and

(*b*) that he has paid the full price thereof, and

(*c*) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, were the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid:

Allowance on renewal of certain debentures.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture the value of the stamp on the original or on the new debenture, whichever shall be less :

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the President of the Union may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes :—

(*a*) the issue of two or more debentures in place of one original debenture, the total amount secured being the same ;

(*b*) the issue of one debenture in place of two or more original debentures, the total amount secured being the same ;

(*c*) the substitution of the name of the holder at the time of renewal for the name of the original holder ; and

(*d*) the alteration of the rate of interest or the dates of payment thereof.

CHAPTER VI.

REFERENCE AND REVISION.

Control of, and statement of case to, Financial Commissioner.

56. (*1*) The powers exercisable by a Collector under Chapter IV and Chapter V and under clause (*a*) of the first proviso to section 26 shall in all cases be subject to the control of the Financial Commissioner.

(*2*) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable,

he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Financial Commissioner.

(*3*) The Financial Commissioner shall consider the case and send a copy of his decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

Statement of case by Financial Commissioner to High Court.

57. (*1*) The Financial Commissioner may state any case referred to him under section 56, sub-section (*2*), or otherwise coming to his notice, and refer such case, with his own opinion thereon, to the High Court.

(*2*) Every such case shall be decided by not less than three Judges of the High Court, and in case of difference the opinion of the majority shall prevail.

Power of High Court to call for further particulars as to case stated.

58. If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Procedure in disposing of case stated.

59. (*1*) The High Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(*2*) The Court shall send to the revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

Statement of case by other Courts to High Court.

60. (*1*) If any Court, other than the High Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (*a*) to section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court.

(*2*) The High Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Financial Commissioner, and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(*3*) References made under sub-section (*1*), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate revenue Court, shall be made through the Court immediately superior.

Revision of certain decisions of Courts regarding the sufficiency of stamps.

61. (*1*) When any Court in the exercise of its civil or revenue jurisdiction, or any criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration,

(*2*) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

(*3*) When any declaration has been recorded under sub-section (*2*), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(*4*) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument :

Provided that—

(*a*) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty ;

(*b*) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

Penalty for executing, etc., instrument not duly stamped.

62. (*1*) Any person—

(*a*) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange payable otherwise than on demand or promissory note without the same being duly stamped ; or

(*b*) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped ; or

(*c*) voting or attempting to vote under any proxy not duly stamped

shall for every such offence be punishable with fine which may extend to five hundred rupees :

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to cancel adhesive stamp.

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for omission to comply with provisions of section 27.

64. Any person who, with intent to defraud the Government,—

(*a*) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth ; or

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances ; or

(*c*) does any other act calculated to deprive the Government of any duty or penalty under this Act ;

shall be punishable with fine which may extend to five thousand rupees.

Penalty for refusal to give receipt, and for devices to evade duty on receipts.

65. Any person who,—

(*a*) being required under section 30 to give a receipt, refuses or neglects to give the same ; or

(*b*) with intent to defraud the Government of any duty upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered ;

shall be punishable with fine which may extend to one hundred rupees.

Penalty for not making out policy, or making one not duly stamped.

66. Any person who—

(*a*) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(*b*) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy ;

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

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

67. Any person drawing or executing a bill of exchange payable otherwise than on demand or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who—

(*a*) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made ; or

(*b*) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same ; or

(*c*) with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force ;

shall be punishable with fine which may extend to one thousand rupees.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. (*a*) Any person appointed to sell stamps who disobeys any rule made under section 74 ;

(*b*) any person not so appointed who sells or offers for sale any stamp (other than a one-anna or half an anna adhesive stamp) ; and

[1] (*c*) any person who is in illegal possession of any stamp ;

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Institution and conduct of prosecutions.

70. (*1*) No prosecution in respect of any offence punishable under this Act shall be instituted without the sanction of the Collector or such other officer as the President of the Union generally, or the Collector specially, authorizes in that behalf.

(*2*) The Financial Commissioner, or any officer generally or specially authorized by him in this behalf, may stay any such prosecution or compound any such offence.

(*3*) The amount of any such composition shall be recoverable in the manner provided by section 48.

Jurisdiction of Magistrates.

71. No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

---

[1] Inserted by Act XXV, 1950.

72. Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which such offence might be tried under the Code of Criminal Procedure for the time being in force. Place of trial.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge. Books, etc., to be open to inspection.

74. The President of the Union may make rules [1] for regulating— Power to make rules relating to sale of stamps.

(*a*) the supply and sale of stamps and stamped papers,

(*b*) the persons by whom alone such sale is to be conducted; and

(*c*) the duties and remuneration of such persons:

Provided that such rules shall not restrict the sale of one-anna or half an anna adhesive stamps.

75. The President of the Union may make rules [1] to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof. Power to make rules generally to carry out Act.

76. (*1*) All rules made under this Act shall be published in the Gazette. Publication of rules.

(*2*) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

76A. The President of the Union may, by notification in the Gazette, delegate— Delegation of certain powers.

(*a*) all or any of the powers conferred on him by sections 2 (*9*), 33 (*3*) (*b*), 70 (*1*), 74 and 78 to the Financial Commissioner; and

(*b*) all or any of the powers conferred on the Financial Commissioner by sections 45 (*1*) (*2*), 56 (*1*) and 70 (*2*) to such subordinate revenue-authority as may be specified in the notification.

77. Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees. Saving as to Court-fees.

[2] **78.** * * * *

---

[1] For rules under this Act, see *Burma Gazette*, 1940, Part I, page 200.

[2] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

SCHEDULE I.

STAMP DUTY ON INSTRUMENTS.[1]

(See *section 3.*)

Description of Instrument.	Proper Stamp-duty.
[2]1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Two annas.
2. ADMINISTRATION BOND, including a bond given under section 6 of the Government Savings Banks Act, or section 291, section 375 or section 376 of the Succession Act :—	
(*a*) where the amount does not exceed Rs. 1,000 ;	The same duty as a BOND (No. 15) for such amount.
[2](*b*) in any other case	Fifteen rupees.
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.
ADVOCATE. *See* ENTRY AS AN ADVOCATE (No 30)	
[2]4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Three rupees.
Exemptions.	
Affidavit or declaration in writing when made—	
(*a*) as a condition of enrolment under * * * the Burma Army Act ;	
(*b*) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or	
(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AGREEMENT—	
[2](*a*) if relating to the sale of a bill of exchange ;	Six annas.
[2](*b*, if relating to the sale of a Government security or share in an incorporated company or other body corporate ;	Subject to a maximum of thirty rupees, three annas for every Rs. 10,000 or part thereof of the value of the security or share.
(*c*) if not otherwise provided for	One rupee.

[1] Under section 68 of the Rangoon Development Trust Act, the duty chargeable under Articles 23, 33 and 40 (*a*) of the Burma Stamp Act shall, in the case of instruments affecting immoveable property in the city of Rangoon, be increased by two per cent on the value of the property.

[2] Substituted by Act XXXVIII, 1946, which came into force on the 1st November 1946. For stamps on instruments executed between the 1st November 1946 and the 31st December 1946, see the Burma Stamp (Amendment) (Validating) Act (XIX of 1947) at page 427.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
5. AGREEMENT OR MEMORANDUM OF AGREEMENT—*concld.*	
Exemptions.	
Agreement or memorandum of agreement—	
(*a*) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;	
(*b*) made in the form of tenders to the Government of the Union of Burma for or relating to any loan.	
(*c*) * * * *	
(*d*) made under the Land Acquisition Act.	
AGREEMENT TO LEASE. *See* LEASE (No. 35).	
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or	
(2) the pawn or pledge of moveable property.	
Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
(*a*) if such loan or debt is repayabe on demand or more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange [No. 13 (*a*)] for the amount secured.
(*b*) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (*a*)] for the amount secured.
Exemption.	
Instrument of pawn or pledge of goods if unattested.	
7. APPOINTMENT IN EXECUTION OF A POWER, where made by any writing not being a will—	
[1] (*a*) of trustees	Twenty-five rupees.
[1] (*b*) of property, moveable or immoveable ...	Forty rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—	
(*a*) where the amount does not exceed Rs. 1,000	The same duty as a BOND (No. 15) for such amount.
[1] (*b*) in any other case	Ten rupees.
Exemptions.	
(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	

[1] *See* footnote 2 at page. 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
8. APPRAISEMENT OR VALUATION—*concld.*	
Exemptions—concld.	
(*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
[1] 9. APPRENTICESHIP-DEED—including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Ten rupees.
Exemption.	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY—	
(*a*) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500.	Twenty-five rupees.
(*b*) where the nominal share capital exceeds Rs. 2,500, but does not exceed Rs. 1,00,000.	Fifty rupees.
[1] (*c*) where the nominal share capital exceeds Rs. 1,00,000.	One hundred and fifty rupees.
Exemption.	
Articles of any association not formed for profit and registered under section 26 of the Burma Companies Act.	
See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
11. ARTICLES OF CLERKSHIP—or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an advocate of the High Court.	Two hundred and fifty rupees.
ASSIGNMENT. *See* CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. *See* POWER OF ATTORNEY (No. 48).	
AUTHORITY TO ADOPT. *See* ADOPTION-DEED (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
[1] (*a*) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ;	One rupee for each Rs. 100 or part thereof subject to a minimum of two rupees eight annas.
[1] (*b*) where it exceeds Rs. 1,000 and does not exceed Rs. 1,500 ;	Fifteen rupees.
[1] (*c*) where it exceeds Rs. 1,500 and does not exceed Rs. 2,000 ;	Twenty rupees.
[1] (*d*) for every additional Rs. 500 or part thereof in excess of Rs. 2,000.	Two rupees subject to a maximum of rupees one hundred.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.		
	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
13. BILL OF EXCHANGE as defined by section 2 (2), not being a BOND, bank note or currency note—			
[1] (*a*) where payable otherwise than on demand but not more than one year after date or sight—			
if the amount of the bill or note does not exceed Rs. 200;	0 (0	0 4 0	0 2 0
if it exceeds Rs. 200 and does not exceed Rs. 400 ;	0 12 0	0 6 0	0 4 0
if it exceeds Rs. 400 and does not exceed Rs. 600 ;	1 2 0	0 10 0	0 6 0
if it exceeds Rs. 600 and does not exceed Rs. 800 ;	1 8 0	0 12 0	0 8 0
if it exceeds Rs. 800 and does not exceed Rs. 1,000 ;	1 14 0	1 0 0	0 10 0
if it exceeds Rs. 1,000 and does not exceed Rs. 1,200 ;	2 4 0	1 2 0	0 12 0
if it exceeds Rs. 1,200 and does not exceed Rs. 1,600 ;	3 0 0	1 8 0	1 0 0
if it exceeds Rs. 1,600 and does not exceed Rs. 2,500 ;	4 8 0	2 4 0	1 8 0
if it exceeds Rs 2,500 and does not exceed Rs. 5,000 ;	9 0 0	4 8 0	3 0 0
if it exceeds Rs. 5,000 and does not exceed Rs. 7,500 ;	13 8 0	6 12 0	4 8 0
if it exceeds Rs. 7,500 and does not exceed Rs. 10,000 ;	18 0 0	9 0 0	6 0 0
if it exceeds Rs. 10,000 and does not exceed Rs. 15,000 ;	27 0 0	13 8 0	9 0 0
if it exceeds Rs. 15,000 and does not exceed Rs 20,000 ;	36 0 0	18 0 0	12 0 0
if it exceeds Rs. 20,000 and does not exceed Rs. 25,000 ;	45 0 0	22 8 0	15 0 0
if it exceeds Rs. 25,000 and does not exceed Rs 30,000 ;	54 0 0	27 0 0	18 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ;	18 0 0	9 8 0	6 0 0
(*b*) where payable at more than one year after date or sight.	The same duty as a BOND (No. 15) for the same amount.		
[1] 14. BILL OF LADING (including a through bill of lading).	Eight annas.		
Exemptions.	*N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.		
(*a*) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, and are to be delivered at another place within the limits of the same port.			

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
14. BILL OF LADING—*concld.*	
Exemptions.—concld.	
(*b*) Bill of lading when executed out of the Union of Burma and relating to property to be delivered in the Union of Burma.	
[1]15. BOND as defined by section 2 (5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act or by the Court Fees Act—	
where the amount or value secured does not exceed Rs. 10 ;	Three annas.
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	Six annas.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	Twelve annas.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	One rupee twelve annas.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Three rupees.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Four rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Five rupees.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Six rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Seven rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Eight rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Nine rupees.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;	Five rupees.
See ADMINISTRATION-BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY-BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).	
Exemption.	
Bond, when executed by—	
Any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a BOND (No. 15) for the same amount.
[1]17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.	Ten rupees.
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).	

See footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—	
[1] (*a*) where the purchase-money does not exceed Rs. 10;	Eight annas.
[1] (*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Twelve annas.
[1] (*c*) where the purchase-money exceeds Rs. 25 but does not exceed Rs. 50;	One rupee.
[1] (*d*) in any other case	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the purchase-money only.
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	Four annas.
See also LETTER OF ALLOTMENT OF SHARES (No. 36).	
20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Three rupees.
[2]21. CHEQUE as defined by section 2 (7) ...	Nil.
[1]22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Twenty rupees.
[1]23. [3]CONVEYANCE, as defined by section 2 (*10*) not being a TRANSFER charged or exempted under No. 62—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	Twelve annas.
where it exceeds Rs. 50 but does not exceed Rs. 100;	One rupee eight annas.
where it exceeds Rs. 100 but does not exceed Rs. 200;	Three rupees.
where it exceeds Rs. 200 but does not exceed Rs. 300;	Five rupees.
where it exceeds Rs. 300 but does not exceed Rs. 400;	Eight rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500;	Ten rupees.
where it exceeds Rs. 500 but does not exceed Rs. 600;	Twelve rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700;	Fourteen rupees.

[1] *See* footnote 2 at page 408.
[2] Substituted by Act LVII, 1953, which came into force on 1st October 1953.
[3] *See* footnote 1 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
23. CONVEYANCE—*concld.*	
where it exceeds Rs. 700 but does not exceed Rs. 800 ;	Sixteen rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900 ;	Eighteen rupees.
where it exceeds Rs. 900 but does not exceed Rs.1,000 ;	Twenty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;	Ten rupees.
Exemption.	
Assignment of copyright made under the Burma Copyright Act, 1914.	
CO-PARTNERSHIP-DEED. *See* PARTNERSHIP (No. 46).	
[1]24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee ;	One rupee eight annas.
(ii) in any other case	Three rupees.
Exemptions.	
(*a*) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purposes.	
(*b*) Copy of or extract from any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
[1]25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	
(*a*) if the duty with which the original instrument is chargeable does not exceed one rupee ;	The same duty as is payable on the original.
(*b*) in any other case	Three rupees.
Exemption.	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
26. CUSTOMS BOND—	
(*a*) where the amount does not exceed Rs.1,000 ;	The same duty as a BOND (No. 15), for such amount.
(*b*) in any other case	Ten rupees.
27. DEBENTURE (whether a mortgage debenture or not) being a marketable security transferable—	
(*a*) by endorsement or by a separate instrument of transfer ;	The same duty as a BOND (No. 15) for the same amount.
(*b*) by delivery	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the face amount of the debenture.
Explanation.—The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd*

Description of Instrument.	Proper Stamp-duty.
27. DEBENTURE—*concld.* *Exemption.* A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders : provided that the debentures so issued are expressed to be isrued in terms of the said mortgage-deed	
See also BOND (No. 15), and sections 8 and 55.	
DECLARATION OF ANY TRUST. *See* TRUST (No. 64).	
[1]28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	Two annas.
DEPOSIT OF TITLE-DEEDS. *See* AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6).	
DISSOLUTION OF PARTNERSHIP. *See* PARTNERSHIP (No. 46).	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Two rupees.
DOWER—Instrument of. *See* SETTLEMENT (No. 58).	
DUPLICATE—*See* COUNTERPART (No. 25).	
30. ENTRY AS AN ADVOCATE ON THE ROLL OF THE HIGH COURT.	Five hundred rupees.
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT. *See* COPY (No. 24).	
32. FURTHER CHARGE.—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 40 (that is, with possession) ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is, one of the description referred to in clause (*b*) of Article No. 40 (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of	The same duty as a CONVEYANCE (No 23, for a consideration equal to the total

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
32. FURTHER CHARGE—*concld.*	
the property is given or agreed to be given under such instrument ;	amount of the charge (including the original mortgage and any further charge already made) less the duty, already paid on such original mortgage and further charge.
(ii) if possession is not given	The same duty as a BOND (No. 15) for the whole amount payable or deliverable under such instrument.
33. [1]GIFT,—Instrument of, not being a SETTLEMENT (No. 58) OR WILL OR TRANSFER (No. 62).	The same duty as a CONVEYANCE (No. 23.) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service. *See* AGREEMENT (No. 5).	
34. INDEMNITY BOND ... ... INSPECTORSHIP-DEED. *See* COMPOSITION-DEED (No. 22). INSURANCE. *See* POLICY OF INSURANCE (No. 47).	The same duty as a SECURITY-BOND (No. 57.) for the same amount.
35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year ;	The same duty as a BOND (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than three years ;	The same duty as a BOND (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term in excess of three years ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease does not purport to be for any definite term ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to one-fifth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the anount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or

[1] *See* footnote 1 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
35. LEASE—*concld*	premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
Exemptions. (*a*) Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. (*b*) Leases of fisheries granted under the Fisheries Act or the Upper Burma Land and Revenue Regulation.	
[1]36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company.	Four annas.
See also CERTIFICATE OR OTHER DOCUMENT (No. 19).	
37. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.	Two annas.
LETTER OF GUARANTEE. *See* AGREEMENT (No 5).	
[1]38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(*a*) if accompanied by articles of association under section 17 of the Burma Companies Act ;	Thirty rupees.
(*b*) if not so accompanied	Eighty rupees.
Exemption. Memorandum of any association not formed for profit and registered under section 26 of the Burma Companies Act.	
40. MORTGAGE-DEED not being an "AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6)," BOTTOMRY BOND (No. 16), MORTGAGE OF	

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—	
[1](*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed.
(*b*) when possession is not given or agreed to be given as aforesaid ;	The same duty as a BOND (No. 15) for the amount secured by such deed.
Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article ;	
[2](*c*) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose, where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs.1,000 ;	Twelve annas.
and for every Rs.1 000 or part thereof secured in excess of Rs. 1,000.	Twelve annas.
Exemptions.	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Act or the Agriculturists' Loans Act, or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
41. MORTGAGE OF A CROP including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—for every sum secured not exceeding Rs.200 ;	Two annas.
and for every Rs.200 or part thereof secured in excess of Rs.200 ;	Two annas.
(*b*) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—for every sum secured not exceeding Rs.100 ;	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs.100.	Four annas.
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Three rupees.
See also PROTEST OF BILL OR NOTE (No 50).	

[1] *See* footnote 1 at page 408.
[2] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
43. NOTE OR MEMORANDUM sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—	
(*a*) of any goods exceeding in value twenty rupees;	Four annas
(*b*) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP.	One rupee.
See also PROTEST BY THE MASTER OF A SHIP (No. 51).	
ORDER FOR THE PAYMENT OF MONEY. *See* BILL OF EXCHANGE (No. 13).	
45. PARTITION—Instrument of [as defined by section 2 (*15*)].	The same duty as a BOND (No. 15) for the amount of the value of the separated share or shares of the property. *N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that— (*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas; (*b*) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue; (*c*) where a final order for effecting partition passed by any revenue authority or any civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such other order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.
[1]46. PARTNERSHIP—	
A.—INSTRUMENT OF—	
(*a*) where the capital of the partnership does not exceed Rs. 500;	Seven rupees eight annas.
(*b*) in any other case	Thirty rupees.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.	
46. PARTNERSHIP—*concld.*		
B.—DISSOLUTION OF	Fifteen rupees.	
PAWN OR PLEDGE—*See* AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6).		
47. POLICY OF INSURANCE—	If drawn singly.	If drawn in duplicate, for each part.
A.—SEA-INSURANCE (*see* section 7)—		
(1) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.	Half an anna.
(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;	One anna.	Half an anna.
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months;	Two annas.	One anna
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.	Two annas.
B.—FIRE INSURANCE AND OTHER CLASSES OF INSURANCE, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops, and other property against loss or damage—		
(1) in respect of an original policy—		
[1] (i) when the sum insured does not exceed Rs. 5,000;	One rupee.	
[1] (ii) in any other case;	Two rupees.	
(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.	
C.—ACCIDENT AND SICKNESS-INSURANCE—		
[1] (*a*) against railway accident valid for a single journey only.	Two annas.	
Exemption.		
When issued to a passenger travelling by the inter-mediate or the third class in any railway.		
[1] (*b*) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof.	Four annas: Provided that in case of a policy of insurance against death by accident, when the annual premium payable does not exceed Rs. 2-8-0 per Rs. 1,000 the duty on such instrument shall be two annas for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.	

[1] *See* footnote **2** at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
47. POLICY OF INSURANCE—*concld.*	
[1] CC.—INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Rs. 100 or part thereof payable as premium.	Two annas.
[1] D.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—	

	If drawn singly.	If drawn in duplicate, for each part.
(i) for every sum insured not exceeding Rs. 250.	Four annas.	Two annas.
(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500.	Eight annas.	Four annas.
(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000, and also for every Rs 1,000 or part thereof in excess of Rs 1,000.	Twelve annas.	Six annas.

Exemption

Policies of life-insurance granted in accordance with the rules for Postal Life-Insurance.

E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby. — One quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.

General Exemption.

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

[1] 48. POWER-OF-ATTORNEY [as defined by section 2 (*21*)], not being a PROXY (No. 52)—	
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	One rupee eight annas.
(*b*) when required in suits or proceedings under the Rangoon City Civil Court Act;	One rupee eight annas.
(*c*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*);	Three rupees.
(*d*) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Fifteen rupees.
(*e*) when authorizing more than five but not more than ten persons to act	Thirty rupees.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
48. POWER-OF-ATTORNEY—*concld.*	
jointly and severally in more than one transaction or generally;	
(*f*) When given for consideration and authorizing the attorney to sell any immoveable property;	The same duty as a CONVEYANCE (No. 23) for the amount of the consideration.
(*g*) in any other case	Three rupees for each person authorizep.
Explanation.—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.	*N.B.*—The term "registration" includes every operation incidental to registration under the Registration Act, 1908.
49. PROMISSORY NOTE [as defined by section 2 (22)]—	
(*a*) when payable on demand—	
[1] (i) when the amount or value does not exceed Rs. 250;	Two annas.
[1] (ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000;	Four annas.
[1] (iii) in any other case	Eight annas.
(*b*) when payable otherwise than on demand.	The same duty as a BILL OF EXCHANGE (No. 13) for the same amount payable otherwise than on demand.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Two rupees.
See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	
[1] **52.** PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (*a*) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (*b*) a local authority, or (*c*) proprietors, members or contributors to the funds of any institution.	Four annas.
[1] **53.** RECEIPT [as defined by section 2 (*23*)] for any money or other property the amount or value of which exceeds twenty rupees,	Two annas.
Exemptions.	
Receipt—	
(*a*) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (instruments executed	

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
53. RECEIPT—*contd.* *Exemptions.*—concld. on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured; (*b*) for any payment of money without consideration; (*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue; (*d*) for pay or allowances by non-commissioned officers, soldiers, or airmen of the Burma Military or Air Forces, when serving in such capacity, or by mounted police-constables; (*e*) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer, soldier, or airman of any of the said forces, and serving in such capacity; (*f*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers, soldiers or airmen and not serving the Government in any other capacity; (*g*) given by a headman for land-revenue or taxes collected by him; (*h*) given for money or securities for money deposited in the hands of any banker, to be accounted for: Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate, or such proposed or intended company or body, or in respect of a debenture being a marketable security. *See also* POLICY OF INSURANCE [No. 47-B (2)].	
[1] 54. RECONVEYANCE of mortgaged property or instrument of extinguishment of a mortgage.	Subject to a maximum of five rupees the same duty as a CONVEYANCE (No. 23) for the amount of the consideration for the mortgage.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A or Article 54) whereby a person renounces a claim upon another person or against any specified property—	
(*a*) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a BOND (No. 15) for such amount or value as set forth in the RELEASE.
[1] (*b*) in any other case	Twelve rupees eight annas.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a BOND (No. 15) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT. *See* SETTLEMENT (No. 58), TRUST (No. 64).	
57. SECURITY-BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract—	
(*a*) when the amount secured does not exceed Rs. 1,000;	The same duty as a BOND (No. 15) for the amount secured.
[1] (*b*) in any other case	Twelve rupees eight annas.
Exemptions.	
Bond or other instrument, when executed—	
(*a*) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;	
(*b*) executed by persons taking advances under the Land Improvement Loans Act or the Agriculturists' Loans Act or by their sureties, as security for the repayment of such advances;	
(*c*) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	
58. SETTLEMENT—	
A.—INSTRUMENT OF (including a deed of dower).	The same duty as a BOND (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement:
	Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
58. SETTLEMENT—*concld.*	
Exemptions.	
(*a*) Deed of dower executed on the occasion of a marriage between Muhammadans.	
(*b*) *Hudansa*, that is to say, any settlement of immoveable property executed by a Buddhist in the Union of Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.	
B.—REVOCATION OF	The same duty as a BOND (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.
See also TRUST (No. 64).	
59. SHARE-WARRANTS to bearer issued under the Burma Companies Act.	One and a half times the duty payable on a CONVEYANCE (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.
Exemptions.	
Share-warrant when issued by a company in pursuance of the Burma Companies Act, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—	
(*a*) one and a half per centum of the whole subscribed capital of the company, or	
(*b*) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital one and a half per centum of the additional capital so issued.	
SCRIP. *See* CERTIFICATE (No. 19).	
[1] 60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	Two annas.
61. SURRENDER OF LEASE—	
(*a*) when the duty with which the lease is chargeable does not exceed five rupees;	The duty with which such lease is chargeable.
(*b*) in any other case	Seven rupees eight annas.
Exemption.	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration)—	
(*a*) of shares in an incorporated company or other body corporate;	One-half of the duty payable on a CONVEYANCE (No. 23) for a consideration equal to the value of the share.
(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a CONVEYANCE (No. 23) for a consideration equal to the face amount of the debenture.
(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

[1] *See* footnote 2 at page 408.

SCHEDULE I—*concld.*

Description of Instrument.	Proper Stamp-duty.
62. TRANSFER—*concld.* (ii) in any other case	Seven rupees eight annas.
(*d*) of any property under the Administrator-General's Act, section 25;	Fifteen rupees.
(*e*) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Seven rupees eight annas or such smaller amount as may be chargeable under clauses (*a*) to (*c*) of this Article.
Exemptions.	
Transfers by endorsement—	
(*a*) of a bill of exchange, cheque or promissory note;	
(*b*) of bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;	
(*c*) of a policy of insurance;	
(*d*) of securities of the Government of India or Pakistan or of the Government of the Union of Burma.	
See also section 8.	
63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer.
Exemption.	
Transfer of any lease exempt from duty.	
64. TRUST—	
A.—DECLARATION OF—of or con erning any property when made by any writing not being a WILL.	The same duty as a BOND (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding fifteen rupees.
B.—REVOCATION OF—of or concerning any property when made by any instrument other than a WILL.	The same duty as a BOND (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding ten rupees.
See also SETTLEMENT (No. 58). VALUATION. *See* APPRAISEMENT (No. 8).	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Eight annas.

THE BURMA STAMP (AMENDMENT) (VALIDATING) ACT.

[BURMA ACT XIX, 1947.] (1st November, 1946.)

WHEREAS it is expedient to amend the Burma Stamp (Amendment) Act, 1946, (Burma Act No. XXXVIII of 1946);

It is hereby enacted as follows:—

1. (*1*) This Act may be called the Burma Stamp (Amendment) (Validating) Act, 1947.

(*2*) It extends to the whole of the Union of Burma.

(*3*) It shall be deemed to have come into force on the 1st November 1946.

2. Notwithstanding anything contained in section 2 of the Burma Stamp (Amendment) Act, 1946, all instruments executed between the 1st November 1946 and the 31st December 1946 (both days inclusive) shall be deemed to have been sufficiently stamped if they have been stamped with stamps of the value prescribed under the Burma Stamp Act.

THE FOREST ACT.

CONTENTS.

CHAPTER I.

PRELIMINARY.

Sections.

1. Exclusion of places from operation of Act.
2. * * * *
3. Definitions.

CHAPTER II.

RESERVED FORESTS.

Power to constitute Reserved Forests.

4. Power to constitute reserved forests.

Procedure, etc., on Proposal to constitute Reserved Forest.

5. Notifications by President of proposal to constitute a reserved forest.
6. Proclamation by Forest-settlement-officer.
7. Bar of accrual of forest-rights after proclamation.

Settlement of Rights, etc., before Reservation.

8. Enquiry by Forest-settlement-officer.
9. Powers of Forest-settlement-officer.

Sections.

10. Treatment of claim relating to practice of shifting cultivation.
11. Order on claim to right-of-way, water-course or pasture or to forest-produce.
12. Provision for right of pasture or to forest-produce admitted.
13. Order on other claims.
14. Appeal from order passed under this Chapter.
15. Presentation and hearing of appeals.
16. Revision by President.

Power to Abandon Proposal.

17. Abandonment of proposal to reserve.

Constitution of Reserved Forests and Powers, Rights and Duties therein.

18. Notification declaring forest reserved.
19. Extinction of rights not claimed.
20. Publication of translation of notification in neighbourhood of forest.
21. Power of President to revise arrangement made by Forest-settlement-officer.
22. Cancellation of right to practise shifting cultivation.
23. Acquisition of right in or over reserved forest:
24. Restrictions on right to forest-produce or pasturage continued under section 12.
25. Power to stop way or water-course in reserved forest.
26. Acts prohibited in a reserved forest.
27. Kindling of fires prohibited in or near a reserved forest.
28. Acts excepted from sections 26, 27, 54 and 55.

Cessation of Reserve.

29. Power to declare forest no longer reserved.

CHAPTER III.

GENERAL PROTECTION, ETC., OF FORESTS AND FOREST-PRODUCE.

30. Reserved trees in unsettled tracts.
31. Protection of reserved trees.
32. Levy of royalty on manufactured catechu, etc.
33. Power to make rules for protection of public forest-land.
Power to attach penalty to rules.
34. Nothing in this Chapter to prohibit acts done in certain cases.

CHAPTER IV.

DUTY ON IMPORTED FOREST-PRODUCE.

Sections.

35. Power to impose duty on forest-produce.
36. Duty on certain timber floated down the Ataran.
37. Power to exempt forest-produce from duty.
38. Provisions of Chapter not to limit purchase-money or royalty.

CHAPTER V.

CONTROL OF FOREST-PRODUCE IN TRANSIT, ETC.

General Control of Forest-produce in Transit, etc.

39. Power to make rules to regulate transit of forest-produce.
Power to attach penalty to rules.

Collection of Drift, Stranded and Other Timber.

40. Certain kinds of timber to be deemed the property of Government until title thereto proved.
41. Notice to claimants of timber collected under section 40.
42. Procedure on claim preferred to timber.
43. Disposal of unclaimed timber.
44. Payment to be made by claimant before delivery of timber.
45. Power to make rules as to salving, etc., of timber.
Power to attach penalty to rules.

CHAPTER VI.

PENALTIES AND PROCEDURE.

Police-powers, etc., and Protection and Seizure of Property.

46. Power to prevent commission of forest-offence.
47. Power to arrest without warrant.
48. Seizure of property liable to confiscation.
49. Power to seize cattle trespassing in a reserved forest.
50. Certain persons bound to furnish information and assist.
51. All persons bound to assist in case of accident at revenue-station.

Special Rules of Evidence.

52. Presumption in favour of forest-produce belonging to the State.
53. Evidence recorded by Forest-officer admissible in criminal trial.

Penalties.

Sections.

54. Penalty for trespass or damage in reserved forest.
55. Penalty for other offences in reserved forest.
56. Additional punishment in the case of offence committed by person having rights in reserved forest.
57. Power to alter fines fixed by Cattle-Trespass Act.
58. Penalty for causing damage to a reserved tree.
59. Penalty for breach of certain rules under Act.
60. Penalty for wrongful seizure.
61. Penalty for counterfeiting or defacing, or possessing implements for counterfeiting, marks on trees and timber and for altering boundary-marks.

Compounding of, and Compensation for, Forest-offences.

62. Power to compound forest-offences.
63. Compensation for damage caused by commission of forest-offence.

Disposal of Property Seized.

64. Forest-produce, tools, etc., when liable to confiscation.
65. Disposal, on conclusion of trial for forest-offence, of produce in respect of which offence was committed.
66. Procedure when offender is not known or cannot be found.
67. Procedure as to perishable property seized under section 48.
68. Appeal from order under section 64, 65 or 66.
69. Vesting of confiscated property in the State.
70. Saving of power to release property seized.

Recovery of Money under Act.

71. Recovery of money due to the Government.
72. Lien on forest-produce for money due to the State.
73. Recovery of penalty due under bond.

CHAPTER VII.

FOREST-OFFICERS.

74. Investiture of Forest-officers with certain powers.
75. Forest-officers to be deemed public servants.
76. Forest-officers not to trade.

CHAPTER VIII.

SUPPLEMENTAL PROVISION

Rules.

Sections.
77. Additional power to make rules.
78 Publication and effect of rules.

Limitation of Proceedings.

79. Indemnity for acts done in good faith.
80. The Government and its officers not liable for loss or damage in respect of certain forest-produce.

Acquisition of Land.

81. Land required under this Act to be deemed to be needed for a public purpose.

Saving of Rights of Profit.

82. Saving of rights of profit from the Land and Revenue Act.

THE FOREST ACT.

[BURMA ACT IV. 1902.] (19th April, 1902.)

CHAPTER I.

PRELIMINARY.

Exclusion of places from operation of Act.

1. The President of the Union may, by notification, exclude any place from the operation of this Act. Such exclusion shall not affect anything done, or the liability for any offence committed, or any fine or penalty imposed, in such area before such exclusion.

2. * * * *

Definitions.

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

"Cattle."

(1) "cattle" includes also elephants, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids;

"Classification-mark."

(2) "classification-mark" means a mark, other than a property-mark, placed on timber to denote its origin or the agency by which it has been handled, or for such other purpose as may be

specified by rules or by the conditions of an agreement with Government ;

[1](3) * * * *

'Forest-offence.'

(4) " forest-offence " means an offence punishable under this Act ;

"Forest-officer."

(5) " Forest-officer " means any person appointed by or under the orders of the President of the Union to be a Conservator, Deputy Conservator, Extra Deputy Conservator, Assistant Conservator, Extra Assistant Conservator, Forest-ranger, Deputy Forest-ranger, Forester or Forest-guard, or to discharge any function of a Forest-officer under this Act ;

"Forest-produce."

(6) " forest-produce " includes—

(*a*) the following when found in, or brought from a reserved forest, or public forest-land, that is to say—

(i) trees and leaves, flowers and fruits, and all other parts or produce not hereinafter mentioned of trees ;

(ii) plants not being trees (including grass, creepers, reeds and moss) and all parts of produce of such plants ;

(iii) wild animals and skins, tusks, horns, bones, silk cocoons, honey and wax, edible birds' nests, bats' guano and all other parts or produce of animals ; and

(iv) peat, surface-soil, rock and minerals (including lime-stone, laterite, mineral oils and all products of mines or quarries); and

(*b*) the following whether found in, or brought from, any such forest or forest-land or not, that is to say—

timber, charcoal, caoutchouc, catechu, wood-oil, resin ; natural varnish, bark, lac, mahua flowers and myrabolams ;

"Land at the disposal of the State."

(7) " land at the disposal of the State " means land in respect of which no person has acquired either—

(*a*) a permanent, heritable and transferable right of use and occupancy under any law for the time being in force ; or

(*b*) any right created by grant or lease made or continued by, or on behalf of, the * * [1] Government ;

"Magistrate."

(8) " Magistrate " means a Magistrate of the first or second class, and any Magistrate of the third class specially empowered by the President of the Union to try forest-offences ;

"Property-mark."

(9) " property-mark " means a mark placed on timber to denote that, after all purchase-money or royalties due to the Government shall have been paid, the owner of the mark has or will have a right of property in the timber ;

"Public forest-land."

(10) " public forest-land " means land at the disposal of the State and not included in a reserved forest ;

[1] Deleted by the Union of Burma (Adaptation of Laws) Order, 1948.

(11) " reserved forest " means and includes a forest and every part of a forest— "Reserved forest."

(*a*) declared to be a reserved forest under the provisions of section 18 of this Act or the corresponding section of any enactment previously in force in Burma ; or

(*b*) declared to be a reserved forest under the provisions of any rules in force in Lower Burma previous to the 1st July, 1882, and brought within the provisions of the Burma Forest Act, 1881,[1] by section 30 of that Act,

which shall not, at the time being, have ceased to be a reserve forest under section 29 of this Act or the corresponding provision of any such enactment or rules ;

(12) " river " includes also streams, canals, creeks and other channels, natural or artificial ; "River."

(13) " shifting cultivation " includes *taungya* cultivation and cultivation of such other kinds as the President of the Union may, by notification, declare to be shifting cultivation for the purposes of this Act ; "Shifting cultivation."

(14) " timber " includes trees when they have fallen, or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not ; and "Timber."

(15) " tree " includes palms, bamboos, stumps, brush-wood and canes. "Tree."

CHAPTER II.

RESERVED FORESTS.

Power to constitute Reserved Forests.

4. The President of the Union may constitute any land at the disposal of the State a reserved forest in manner hereinafter provided. Power to constitute reserved forests.

Procedure, etc., on Proposal to constitute Reserved Forest.

5. (*1*) Whenever it is proposed to constitute any land a reserved forest, the President of the Union shall publish a notification— Notification by President of proposal to constitute a reserved forest.

(*a*) specifying as nearly as possible the situation and limits of such land ;

(*b*) declaring that it is proposed to constitute such land a reserved forest ;

(*c*) appointing an officer (hereinafter called the Forest-settlement-officer) to inquire into and determine the existence, nature and extent of any rights claimed by, or alleged to exist in favour of, any person in or over any land comprised within such limits, and

[1] Repealed by the Burma Forest Act, 1902 (Burma Act IV, 1902).

any claims relating to the practice within such limits of shifting cultivation, and to deal with the same as provided in this Chapter.

(2) The Forest-settlement-officer shall ordinarily be a person other than a Forest-officer, but a Forest-officer may be appointed by the President of the Union to assist the Forest-settlement-officer in the enquiry prescribed by this Chapter.

Proclamation by Forest-settlement-officer.

6. When a notification has been published under section 5, the Forest-settlement-officer shall publish in the language of the country at the head-quarters of each township * * *[1] in which any portion of the land mentioned in such notification is situate, and in every town and village in the neighbourhood of such land, a proclamation—

(*a*) specifying as nearly as possible the situation and limits of the forest proposed for reservation;

(*b*) setting forth the substance of the provisions of the next following section;

(*c*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*d*) fixing a period of not less than three months from the date of the publication of such proclamation, and requiring every person claiming any right or making any claim referred to or mentioned in section 5 either to present to such officer within such period a written notice specifying, or to appear before him within such period and state the nature of, such right or claim.

Bar of accrual of forest-rights after proclamation.

7. (*1*) During the interval between the publication of such proclamation and the date fixed by the notification declaring the forest to be reserved as hereinafter provided, no right shall be acquired in or over the land mentioned in such notification, except by succession or under a grant or contract in writing made or entered into by, or on behalf of, the President of the Union or some person in whom such right or power to create such right was vested when the proclamation was published; and on such land no new house shall be built or plantation formed, no fresh clearings for cultivation or for any other purpose shall be made, and no trees shall be cut for the purpose of trade or manufacture except as hereinafter provided.

(2) Nothing in this section shall be deemed to prohibit any act done with the permission in writing of the Forest-settlement-officer, or any clearings lawfully made for shifting cultivation by persons in the habit of practising such cultivation on such land.

Settlement of Rights, etc., before Reservation.

Inquiry by Forest settlement-officer.

8. (*1*) The Forest-settlement-officer shall take down in writing all statements made under section 6, and shall enquire into all claims made under that section, and into the existence of any right or practice mentioned in section 5 in respect of which no claim is made.

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

(*2*) The Forest-settlement-officer shall at the same time consider and record any objection which the Forest officer, if any, appointed under section 5 to assist him, may make to any such claim or with respect to the existence of any such right or practice.

(*3*) In the case of a claim relating to the practice of shifting cultivation, the Forest-settlement-officer shall pass an order specifying the particulars of such claim, and permitting, or refusing to permit, such practice wholly or in part.

(*4*) In the case of any other claim the Forest-settlement-officer shall pass an order specifying the particulars of such claim and admitting or rejecting the same wholly or in part.

(*5*) The particulars recorded under sub-section (*3*) or sub-section (*4*) shall be such as may be necessary in order to define the nature, incidents and extent of the privilege solicited or right claimed.

Powers of Forest-settlement-officer.

9. (*1*) For the purposes of such enquiry the Forest-settlement-officer may exercise—

(*a*) the powers of a Demarcation-officer under the Boundaries Act, and

(*b*) the powers conferred on a civil Court by the Code of Civil Procedure for compelling the attendance of witnesses and the production of documents.

(*2*) Before the issue of the notification under section 18, the Forest-settlement-officer may, for sufficient reason and after due notice to the claimant and other persons concerned, within three months of any order passed under section 8, section 10, section 11, section 12, or section 13, review such order and pass a new order after holding such further enquiry as he may consider necessary :

Provided that no agreement or acquisition under section 12, sub-section (*1*), clause (*c*), or section 13, sub-section (*1*), clause (*a*) or clause (*c*), which has received the sanction of the President of the Union, shall be so reviewed without a like sanction or after such agreement has been performed or after possession has been taken of the land so acquired.

Treatment of claim relating to practice of shifting cultivation.

10. (*1*) If the practice of shifting cultivation is permitted wholly or in part under section 8, sub-section (*3*), the Forest-settlement-officer may—

(*a*) alter the limits of the forest proposed for reservation so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimants ; or

(*b*) cause certain portions of the forest proposed for reservation to be separately demarcated, and give permission to the claimants to practise shifting cultivation under such rules and conditions as he may prescribe.

(*2*) The practice of shifting cultivation shall be deemed a privilege subject to control, restriction and abolition by the President of the Union without payment of compensation, and, unless otherwise expressly permitted in the

notification issued under section 18, such cultivation shall be practised only by the person to whom such permission is granted.

Order on claim to right-of-way, water-course or pasture or to forest-produce.

11. When a claim to—

(*a*) a right-of-way,

(*b*) a right to a water-course or to the use of water, or

(*c*) a right of pasture or to forest-produce,

is admitted, wholly or in part, under section 8, sub-section (*4*), if the right is for the beneficial enjoyment of any land or building, the Forest-settlement-officer shall, in addition to the particulars required by sub-section (*5*) of that section, record the designation, position and area of such land, or the designation and position of such building.

Provision for right of pasture or to forest-produce admitted.

12. (*1*) When the Forest-settlement-officer has admitted, wholly or in part, and recorded under sections 8 and 11 a claim to a right of pasture or to forest-produce, he shall—

(*a*) as far as possible provide for the exercise of such right by altering the limits of the forest proposed for reservation so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimant, or

(*b*) as far as possible provide for the exercise of such right by recording an order containing the particulars specified in sub-section (2), and continuing to the claimant a right of pasture or to forest-produce (as the case may be), subject to the control of the President of the Union ; or

(*c*) subject to the sanction of the President of the Union, commute such right by paying a sum of money in lieu thereof, or, with the consent of the claimant, by the grant of land or in such other manner as such officer thinks fit.

(*2*) An order passed under clause (*b*) of sub-section (*1*) shall record, as far as practicable,—

(i) in the case of a right of pasture, the number and description of the cattle which the claimant is from time to time entitled to graze, the local limits within which, and the seasons during which, such pasture is permitted, and such other particulars as may be required in order to define the extent of the right which is continued and the mode in which it may be exercised ; and

(ii) in the case of a right to forest-produce, the quantity of such produce which the claimant is authorized to take or receive, and the local limits within which, the seasons during which, and the mode in which, the taking or receiving of such produce is permitted, and such other particulars as may be required in order to define the extent of the right which is continued and the mode in which it may be exercised.

Order on other claims

13. (*1*) If a claim to a right in or over any land other than a right referred to in section 11 is admitted, wholly or in part, under section 8, sub-section (*4*), the Forest-settlement-officer may—

(*a*) come to an agreement with the claimant for the surrender of the right subject to the condition that such agreement shall not be performed unless and until the sanction of the President of the Union has been obtained in that behalf ; or

(*b*) exclude the land from the limits of the forest proposed for reservation either by altering the external boundary of such forest or by demarcating the land within the external boundary ; or

(*c*) proceed to acquire such land in the manner provided by the Land Acquisition Act, as modified by sub-section (2) of this section.

(2) For the purpose of so acquiring such land—

(i) the Forest-settlement-officer shall be deemed to be a Collector proceeding under the Land Acquisition Act ;

(ii) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section 9 of that Act ;

(iii) the provisions of the preceding sections of that Act shall be deemed to have been complied with ;

(iv) the Collector, with the consent of the claimant, may award compensation in land, or partly in land and partly in money ; and

(v) possession of the land to be acquired shall not be taken on behalf of the Government, and no payment or transfer of land to the claimant shall be made, in pursuance of an award under this sub-section, unless and until the sanction of the President of the Union has been obtained in that behalf.

Appeal from order passed under this Chapter.

14. Any person who has made a claim under this Chapter may, within three months from the date of any order passed on such claim by the Forest-settlement-officer, under section 8, section 10, section 11, section 12, or section 13, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Deputy Commissioner, as the President of the Union may, by notification, appoint to hear appeals from such orders.

Presentation and hearing of appeals

15. (*1*) Every appeal under the last foregoing section shall be made by petition in writing, and may be delivered to the Forest-settlement-officer, who shall forward it without delay to the officer competent to hear the same.

(2) In Upper Burma the appeals shall be heard in the manner prescribed for the hearing of appeals under the Upper Burma Land and Revenue Regulation, and in Lower Burma under the Land and Revenue Act ; and such officer may, for the purpose of such appeal, exercise all the powers held by him under such Act or Regulation and the rules thereunder, and may, before the issue of the notification under section 18, likewise review any order passed by him on such appeal.

Revision by the President.

16. The President of the Union may, before the issue of the notification under section 18, revise any order passed by a Forest-settlement-officer or an appellate officer under the preceding sections, and may remand the case for further enquiry or pass any order which the Forest-settlement-officer could have passed :

Provided that no agreement or acquisition under section 12, sub-section (*1*), clause (*c*), or section 13, sub-section (*1*), clause (*a*) or clause (*c*), which has been sanctioned by the President of the Union as required by such section, shall be set aside after a part performance of such agreement or after possession of the land has been taken under such acquisition.

Power to Abandon Proposal.

Abandonment of proposal to reserve.

17. The President of the Union may, at any time before the publication of a notification under section 18, withdraw from a proposal to constitute any land a reserved forest. When such withdrawal is determined on, a proclamation shall be published by the Deputy Commissioner in the same places and in the same manner as the proclamation under section 6 was published, announcing that the proposed reservation has been abandoned. On the publication of such proclamation, the provisions of section 7 shall cease to apply to such land.

Constitution of Reserved Forests and Powers, Rights and Duties therein.

Notification claring forest reserved.

18. (*1*) When the following events have occurred, namely,—

(*a*) the period fixed under section 6 for preferring claims has elapsed, and all claims, if any, made within such period have been disposed of by the Forest-settlement-officer, and

(*b*) if such claims, have been made, the period fixed by section 14 for appealing from the orders passed on such claims has elapsed, and all appeals, if any, presented within such period have been disposed of by the appellate officer, and

(*c*) all lands, if any, to be included in the forest proposed for reservation which the Forest-settlement-officer has, under section 13, elected to acquire under the Land Acquisition Act, have become vested in the State under that Act,

the President of the Union may publish a notification specifying the limits of the forest which it is intended to reserve, declaring the same to be reserved from a date fixed by such notification, and mentioning the rights and privileges recognized and conceded in respect thereof.

(2) From the date so fixed such forest shall be deemed to be a reserved forest and thereupon shall, together with all the produce thereof and animals or things found therein, be deemed to be the property of the State, subject only to the rights and privileges mentioned in such notification.

Extinction of rights not claimed.

19. When the notification prescribed by section 18 has been issued, rights in respect of which no claim has been preferred under section 6, and of the existence of which no knowledge has been acquired by inquiry under section 8, shall be extinguished from the date therein fixed unless, before the

publication of such notification, the person claiming them has satisfied the Forest-settlement-officer that he had sufficient cause for not preferring such claim within the period fixed under section 6, in which case the Forest-settlement-officer shall enquire into the same and pass orders thereon in the same manner as if the claim had been presented in time ; and, notwithstanding anything hereinbefore contained, any order so passed shall be subject to review, appeal and revision in the manner and during the period hereinbefore allowed for an order passed prior to the issue of such notification.

Publication of translation of notification in neighbourhood of forest.

20. The Deputy Commissioner of the district in which the forest is situate shall, before the date fixed by such notification, cause a translation thereof in the language of the country to be published in the manner prescribed for the proclamation under section 6

Power of President to revise arrangement made by Forest-settlement-officer.

21. The President of the Union may, within five years from the publication of any notification under section 18, revise any arrangement made under section 10, section 12 or section 15, and may rescind or modify any order made under this Chapter, and direct that a further enquiry be held by the Forest-settlement-officer or any other officer appointed for this purpose, or that any one of the proceedings specified in section 12, sub-section (*1*), clauses (*a*) and (*b*), be taken in lieu of the other of such proceedings, or that a right admitted under section 8 be commuted in the manner mentioned in section 12, sub-section (*1*), clause (*c*).

Cancellation of right to practise shifting cultivation.

22. If any one of certain persons to whom permission has been granted to practise shifting cultivation under the provisions of section 10, sub-section (*1*), clause (*b*), omits for a continuous period exceeding five years to practise such cultivation, either himself or by some member of his family, and if such person has not during such period been engaged in the cultivation of *taungya* plantations in reserved forests on behalf of the Government, the President of the Union, after such enquiry as he considers necessary, may, by notification, cancel the permission granted to such person and reduce the area demarcated under the said provisions in such manner as he thinks fit.

Acquisition of right in or over reserved forests.

23. No right of any description shall be acquired in or over a reserved forest, except by succession or under a grant or contract in writing made by or with the previous sanction of the President of the Union, or by some person in whom such right, or the power to create such right, was vested when the notification under section 18 was published.

Restrictions on right to forest-produce or pasturage continued under section 12.

24. (*1*) Notwithstanding anything herein contained, no right continued under section 12 shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the President of the Union :

Provided that, when any such right is continued for the beneficial enjoyment of any land or building, it may be sold or otherwise alienated with such land or building without such sanction.

(2) If any person to whom a right has been continued under the provisions of section 12, sub-section (*1*), clause (*b*), ceases for a continuous period exceeding five years to exercise or practise such right, the President of the Union, after such enquiry as he considers necessary, may, by notification, cancel the right.

Power to stop way or water-course in reserved forest.

25. Any Forest-officer may, from time to time, with the previous sanction of the President of the Union, or of a Forest-officer authorized in this behalf, stop any public or private way or water-course in a reserved forest:

Provided that for the way or water-course so stopped another way or water-course which, in the opinion of the President of the Union, is equally convenient, already exists or has been provided or constructed by the Forest-officer stopping the way or water-course.

Acts prohibited in a reserved forest.

26. Subject to the provisions of section 28, it shall not be lawful for any person to do any of the following acts in a reserved forest, namely :—

(*a*) to trespass, or pasture cattle, or permit cattle to trespass, or

(*b*) to fell, cut, girdle, mark, lop or tap any tree, or injure by fire or otherwise any tree or timber, or

(*c*) to cause any damage by negligence in felling any tree or cutting or dragging any timber, or

(*d*) to kindle, keep or carry any fire except at such seasons and in such manner as a Forest-officer specially empowered in this behalf may from time to time notify, or

(*e*) to quarry stone, burn lime or charcoal, or collect, subject to any manufacturing process, or remove any forest-produce, or

(*f*) to clear or break up any land for cultivation or any other purpose, or

(*g*) to poison or dynamite water.

Kindling of fires prohibited in or near a reserved forest.

27. Subject to the provisions of section 28, it shall not be lawful for any person to set fire to a reserved forest, or, in contravention of any rules made by the President of the Union, to kindle any fire, or leave any fire burning in such manner as to endanger such a forest.

Acts excepted from sections 26, 27, 54 and 55.

28. Nothing in section 26, section 27, section 54 or section 55 shall be deemed to prohibit—

(*a*) the exercise, in accordance with the orders, if any, passed by the President of the Union under section 12, of any right continued under that section ; or

(*b*) any act done with the permission in writing of a Forest-officer specially empowered to grant such permission ; or

(*c*) any practice of shifting cultivation permitted under section 10 ; or

(*d*) the exercise of any right created by grant or contract in the manner described in section 23.

Cessation of Reserve.

Power to declare forest no longer reserved.

29. (*1*) The President of the Union may, by notification, direct that, from a date to be fixed by such notification, any forest, or any portion thereof, reserved under this Act shall cease to be reserved.

(*2*) From the date so fixed such forest or portion thereof shall cease to be reserved, but the rights, if any, which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

General Protection, etc., of Forests and Forest-produce.

Reserved trees in unsettled tracts.

30. (*1*) All standing teak trees wherever situated, except such as have been expressly alienated by grant or lease made by or on behalf of the * *[1] Government, shall be deemed to be the property of the State and shall be reserved trees.

(*2*) The President of the Union may, by notification, declare that any other trees, or trees of any specified class, standing on any land at the disposal of the State shall, from a date to be fixed by such notification, be reserved trees.

Protection of reserved trees.

31. No person shall fell, cut, girdle, mark, lop or tap any reserved tree, or injure by fire or otherwise any reserved tree or the timber of any such tree, except in accordance with rules made by the President of the Union in this behalf or as provided by the last section of this Chapter.

Levy of royalty on manufactured catechu, etc.

32. The President of the Union may, by notification, declare that all manufactured catechu or manufactured lac, or any bye-products from crude lac, on any other kind of forest-produce specified in section 3, sub-section (6), clause (*b*), whether obtained from land at the disposal of the State or from other lands, shall be subject to the payment of royalty at such rates as may be specified by the notification, and may also, by notification, declare certain areas from which catechu shall be exempt from royalty.

Power to make rules for protection of public forest-land.

33. (*1*) Any person may use free of restriction the forest-produce growing upon, or found on, public forest-land, other than reserved trees and their timber, except as prohibited or otherwise provided by rules made by the President of the Union under this section or by any other enactment or rules for the time being in force.

(*2*) The President of the Union may, by rules in respect of public forest-land,—

(*a*) regulate or prohibit the kindling of fires, and prescribe the precautions to be taken to prevent the spreading of fires;

(*b*) regulate or prohibit the felling, cutting, girdling, marking, lopping, tapping or injuring by fire or otherwise or any trees or timber,

[1] Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

the sawing, conversion and removal of timber, and the collection and removal of other forest-produce ;

(*c*) regulate or prohibit the manufacture of catechu, or the burning of charcoal ;

(*d*) regulate or prohibit the cutting of grass and pasturing of cattle, and regulate the payments, if any, to be made for such cutting or pasturing ;

(*e*) * * * *

(*f*) regulate the sale or free grant of forest-produce ; and

(*g*) prescribe the fees, royalties or other payments for forest-produce, and the manner in which such fees, royalties or other payments are to be levied whether in transit, or partly in transit, or otherwise:

Power to attach penalty to rules.

(*3*) The President of the Union may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

(*4*) The President of the Union may exempt any person, or class of persons or any local area from the operation of any rule under this section.

Nothing in this Chapter to prohibit acts done in certain cases.

34. Nothing in this Chapter, or in any rule under this Chapter, shall be deemed to prohibit any act done in the exercise of any right or with the permission in writing of a Forest-officer specially empowered to grant such permission.

CHAPTER IV.

DUTY ON IMPORTED FOREST-PRODUCE.

Power to impose duty on forest-produce.

35 (*1*) The President of the Union may levy a duty, in such manner, at such places and at such rates as he may prescribe by notification, on all forest-produce which is brought into the territories to which this Act extends from or through any place beyond those territories.

(*2*) In every case in which such duty is directed to be levied *ad valorem*, the President of the Union may, by notification, determine the manner in which the value is to be ascertained.

Duty on certain timber floated down the Ataran.

36. On all teak timber cut within the limits of the Ataran forest and floated down the Ataran River, duty shall be levied at the following rates, that is to say—

	Rs	A.	P.	
On logs above 5 feet in girth	4	0	0	per log.
On logs below 5 feet in girth, ...	2	0	0	" "
On stem pieces	0	9	0	" piece
On ship crooks	0	4	0	" crook.

These rates shall not apply to timber for which special rates have been fixed by any agreement entered into with the Government.

37. The President of the Union may exempt any forest-produce from the duty to which it is liable under section 35 or section 36. Power to exempt forest-produce from duty.

38. Nothing in this Chapter shall be deemed to limit, the amount, if any, chargeable as purchase-money or royalty in respect of any forest-produce. Provisions of Chapter not to limit purchase-money or royalty.

CHAPTER V.

CONTROL OF FOREST-PRODUCE IN TRANSIT, ETC.

General Control of Forest-produce in Transit, etc.

39. (*1*) The control of all rivers and their banks as regards the floating of timber, as well as the control of all forest-produce in transit by land or water, is vested in the State, and the President of the Union may make rules to regulate the transit of any forest-produce. Power to make rules to regulate transit of forest-produce.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the routes by which alone forest-produce may be imported into, exported from or moved within the territories to which this Act extends ;

(*b*) prohibit the import, export, collection or moving of forest-produce without a pass from an officer authorized to issue the same, or otherwise than in accordance with the conditions of such pass ;

(*c*) provide for the issue, production and return of such passes ;

(*d*) fix the fees payable for such passes ;

(*e*) in the case of timber formed into a raft or fastened to the shore, prohibit the loosening or the setting adrift of such timber by any person not the owner thereof or not acting on behalf of such owner or of the Government ;

(*f*) provide for the stoppage, reporting, examination and marking of forest-produce in transit in respect of which there is reason to believe that any money is payable to the Government, or to which it is desirable, for the purposes of this Act, to affix a mark ;

(*g*) establish revenue-stations to which forest-produce is to be taken by the persons in charge of it for examination, or for the realization of such money, or in order that such mark may be affixed to it, and prescribe the conditions under which forest-produce is to be brought to, stored at, and removed from, such revenue-stations ;

(*h*) provide for the management and control of such revenue-stations, and for regulating the appointment and duties of persons employed thereat ;

(*i*) authorize the transport of timber, the property of the State, across any land, and provide for the award and payment of compensation for any damage done by the transport of such timber ;

(*j*) prohibit the closing up or obstruction of the channel or banks of any river used for the transit of forest-produce, and the throwing of forest-produce, grass, brushwood, branches or leaves into any such river, or any other act which tends to cause the obstruction of such channel ;

(*k*) provide for the prevention and removal of any obstruction in the channel or on the banks of any such river, and for recovering the cost of such prevention or removal fron the person causing such obstruction ;

(*l*) prohibit, absolutely or subject to conditions, within specified local limits, the establishment of sawmills or sawpits, the converting, cutting, burning, concealing, marking or super-marking of timber, the altering or effacing of any property-marks or classification-marks on the same, and the possession of marking hammers or other implements used for marking timber ;

(*m*) regulate the use of marks for timber and the registration of such marks, authorize the refusal or cancellation of the registration of such marks, prescribe the time for which the registration of such marks is to hold good, limit the number of such marks which may be registered by any one person, and provide for the levy of fees for such registration ; and

(*n*) provide for the issue of licences to be in possession of marking hammers and for the levy of fees for such licences :

Power to attach penalty to rules.

(*3*) The President of the Union may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

(*4*) The President of the Union may direct that any rule made under this section shall not apply to any specified class of forest-produce or to any specified local area.

Collection of Drift, Stranded and Other Timber.

Certain kinds of timber to be deemed property of the Government until title thereto proved.

40. (*1*) The President of the Union may, by notification, prescribe or empower a Forest-officer to prescribe, for any river rafting stations, below which timber shall not be allowed to float except when joined together in rafts.

(*2*) Timber afloat on any river below a rafting station, otherwise than in rafts under control, shall be deemed to be " adrift ".

(*3*) Timber falling under any of the following descriptions, namely,—

(*a*) timber, including timber in rafts not under control, found adrift, beached, stranded or sunk,

(*b*) timber bearing marks which have not been registered under rules made under section 39,

(*c*) timber which has been super-marked, or on which marks have been obliterated, altered or defaced by fire or otherwise, and

(*d*) in such areas as the President of the Union by notification directs, all unmarked timber,

shall be deemed to be the property of the Government unless and until any person establishes his right thereto as provided in this Chapter.

(*4*) Such timber may be collected by any Forest-officer or other person authorized by rule made under section 45 or by special order of a Forest-officer specially empowered in this behalf to collect the same, and may be brought to such stations as the Conservator may from time to time notify as stations for the reception of drift timber.

(*5*) The President of the Unin may, by notification, exempt any class of timber from the provisions of this section.

Notice to claimants of timber collected under section 40.

41. (*1*) Public notice shall from time to time, as occasion may require, be given by a Forest-officer specially empowered in this behalf of timber collected under the last foregoing section.

(*2*) Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than one month from the date on which such notice is given, a written statement of such claim.

Procedure on claim preferred to timber.

42. (*1*) When any such statement is presented as aforesaid, the Forest-officer may, after making such inquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

(*2*) If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the civil Court and retain the timber pending the receipt of an order from such Court for its disposal.

(*3*) Any person whose claim has been rejected under this section may, within six months from the date of such rejection, institute a suit to recover possession of the timber claimed by him, but no person shall recover any compensation against the Government or against any Forest-officer on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

(*4*) No such timber shall be subject to the process of any civil Court until it has been delivered or until a suit brought under this section has been decided.

(*5*) Every suit instituted under this section shall be subject to the provisions of section 80 of the Code of Civil Procedure :

Provided that the notice required by the said provisions shall be given within three months from the date of the rejection, under sub-section (*1*), of the intending plaintiff's claim.

Disposal of unclaimed timber.

43. Where no statement is presented in the manner and within the period prescribed by notice issued under section 41, or where such statement having been so presented and the claim rejected, the claimant omits to institute a suit

to recover possession of such timber within the further period mentioned in section 42, the ownership of such timber shall vest in the State free from all incumbrances, or, when such timber has been delivered to another person under section 42, in such other person free from all incumbrances not created by him.

Payment to be made by claimant before delivery of timber.

44. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until such sum as may be due for salving, collecting, moving, storing and disposing of the timber has been paid by him to the Forest-officer or other person entitled to receive the same.

Power to make rules as to salving, etc., of timber.

45. (*1*) The President of the Union may make rules to regulate the following matters, namely :—

(*a*) the salving, collection and disposal of all timber mentioned in section 40 ;

(*b*) the use and registration of boats used in salving and collecting timber ;

(*c*) the amount to be paid for salving, collecting, moving, storing and disposing of such timber ; and

(*d*) the manner of publication of public notices under section 41.

Power to attach penalty to rules.

(*2*) The President of the Union may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER VI.

PENALTIES AND PROCEDURE.

Police-powers, etc., and Protection and Seizure of Property

Power to prevent commission of forest-offence.

46. Every Forest-officer and every police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

Power to arrest without warrant.

47. (*1*) Any Forest-officer or police-officer may, without orders from a Magistrate and without a warrant, arrest any person reasonably suspected of having been concerned in any forest-offence punishable with imprisonment for one month or upwards, if such person refuses to give his name and residence, or gives a name or residence which there is reason to believe to be false, or if there is reason to believe that he will abscond.

(*2*) Every officer making an arrest unde sub-section (*1*) shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case or to the officer in charge of the nearest police-station.

Seizure of property liable to confiscation.

48. (*1*) When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in the commission of such offence, may be seized by any Forest-officer or police-officer.

(*2*) Every officer seizing any property under this section shall place on such property, or the receptacle, if any, in which it is contained, a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made :

Provided that, when the forest-produce with respect to which such offence is believed to have been committed is the property of the State and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

Power to seize cattle trespassing in a reserved forest.

49. Cattle trespassing in a reserved forest shall be deemed to be cattle doing damage to a public plantation within the meaning of section 11 of the Cattle-Trespass Act, and may be seized and impounded as such by any Forest-officer, or officer of police as defined in the said Act.

Certain persons bound to furnish information and assist.

50. Every person who exercises any right in a reserved forest, or who is permitted to remove any forest-produce from, or to pasture cattle, or practise shifting cultivation in, such forest, and every person who is employed by such person in such forest, and every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community, shall be bound to furnish, without unnecessary delay, to the nearest Forest-officer or police-officer, any information which he may possess respecting the occurrence of a fire in or near such forest, or the commission of or intention to commit any forest-offence ;

and shall assist any Forest-officer or police officer—

(*a*) in extinguishing any fire occurring in such forest ; and

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest ;

and shall assist any Forest-officer or police-officer demanding his aid—

(*c*) in preventing the commission in such forest of any forest-offence ; and

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

All persons bound to assist in case of accident at revenue-station.

51. In case of any accident or emergency involving danger to any property at a revenue-station, every person employed at such revenue-station, whether by the Government or by any private person, shall render assistance to any Forest-officer or police-officer demanding his aid in averting such danger and securing such property from damage or loss.

Special Rules of Evidence.

Presumption in favour of forest-produce belonging to the State.

52. When, in any proceedings taken under this Act or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the State, such produce shall be presumed to be the property of the State until the contrary is proved.

Evidence recorded by Forest-officer admissible in criminal trial.

53. Any evidence recorded by a Forest-officer under clause (*d*) of section 74 shall be admissible in any subsequent inquiry or trial before a Magistrate or Court, provided that it has been taken in the presence of the accused person and recorded in the manner provided by section 355, section 356 or section 357 of the Code of Criminal Procedure.

Penalties.

Penalty for trespass or damage in reserved forest.

54. Subject to the provisions of section 28, whoever in a reserved forest—

(*a*) trespasses, or pastures cattle, or permits cattle to trespass, or

(*b*) causes any damage by negligence in felling any tree or cutting or dragging any timber,

shall be punishable with fine which may extend to fifty rupees, or, when the damage resulting from his offence amounts to more than twenty-five rupees, to double the amount of such damage.

Penalty for other offences in reserved forest.

55. Subject to the provisions of section 28, whoever—

(*a*) makes any fresh clearing or does any other act in contravention of section 7, or

(*b*) sets fire to a reserved forest, or, in contravention of any rules made by the President of the Union, kindles any fire, or leaves any fire burning, in such manner as to endanger such aforest, or

in a reserved forest—

(*c*) kindles, keeps, or carries any fire except at such seasons and in such manner as a Forest-officer specially empowered in this behalf may from time to time notify, or

(*d*) fells, cuts, girdles marks, lops or taps any tree or injures by fire or otherwise any tree or timber, or

(*e*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes any forest-produce, or

(*f*) clears or breaks up any land for cultivation or any other purpose,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to [two thousand][1] rupees, or with both.

Additional punishment in the case of offence.

56. Whenever fire is caused wilfully or by gross negligence in a reserved forest by any person having rights in such forest or permission to practise shifting cultivation therein, or by any person in his employment, or whenever

[1] Substituted by Act XXXII, 1948.

any persons having rights in such forest contravenes the provisions of section 24, the President of the Union may, notwithstanding that a penalty has been inflicted under section 55 in respect of such fire, direct that in such forest or any specified portion thereof the exercise of all or any of such rights shall be extinguished, or be suspended for such period as he thinks fit, and may withdraw any permission to practise shifting cultivation in such forest or portion thereof. committed by person having rights in reserved forest.

57. The President of the Union may, by notification, direct that, in lieu of the fines fixed by section 12 of the Cattle-Trespass Act, there shall be levied for each head of cattle impounded under section 49 of this Act such fines as he thinks fit, but not exceeding the following, namely :— Power to alter fines fixed by Cattle-Trespass Act.

	Rs.	A.	P.
For each elephant	10	0	0
For each buffalo	2	0	0
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	1	0	0
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid ...	0	8	0

58. Whoever fells, cuts, girdles, marks, lops or taps any reserved tree or injures by fire or otherwise any reserved tree or the timber of any such tree, except in accordance with rules made by the President of the Union in that behalf or as permitted under the provisions of section 34, shall be punishable— Penalty for causing damage to a reserved tree.

(*a*) if the offence has been committed in respect of a teak or any other reserved tree, or the timber of any such tree, standing or found on land at the disposal of the State, with imprisonment which may extend to six months, or fine which may extend to [two thousand][1] rupees, or with both; or

(*b*) if the offence has been committed in respect of a teak tree or teak timber standing or found on land not at the disposal of the State, with fine which may extend to twenty rupees, or, when the damage resulting from his offence amounts to more than ten rupees, to double the amount of such damage.

59. (*1*) Whoever— Penalty for breach of certain rules under Act.

(*a*) except as permitted by section 34, commits a breach of any rule made by the President of the Union under section 33, to which a penalty has been attached by a rule made under the provisions of that section; or

(*b*) commits a breach of any rule made by the President of the Union under section 39, to which a penalty has been attached by a rule made under the provisions of sub-section (3) of that section; or

(*c*) commits a breach of any rule made by the President of the Union under section 45, to which a penalty has been attached by a rule made under the provisions of that section; or

[1] Substituted by Act XXXII, 1948.

(*d*) commits a breach of any rule made by the President of the Union under section 77, to which a penalty has been attached by a rule made under the provisions of that section;

shall be liable to the punishment prescribed therefor in such rule.

(2) If an offence referred to in clause (*b*) of sub-section (*1*) is committed—

(i) after sunset and before sunrise, or

(ii) after preparation for resistance to the execution of any law or any legal process, or

(iii) after a previous conviction of the offender for a like offence,

the convicting Court may inflict double the penalty prescribed for such offence.

Penalty for wrongful seizure.

60. (*1*) Whoever, being a Forest-officer or police-officer, vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(*2*) Any fine imposed under sub-section (*1*), or any portion thereof, shall, if the convicting Court so directs, be given as compensation to the person aggrieved by such seizure.

Penalty for counterfeiting or defacing, or possessing implements for counterfeiting, marks on trees and timber and for altering boundary-marks.

61. Whoever, with intent to cause damage or injury to the public or to any person or to cause wrongful gain as defined in the Penal Code,—

(*a*) knowingly counterfeits upon any tree or timber, or has in his possession any implement for counterfeiting, a mark used by Forest-officers to indicate that such tree or timber is the property of the State or of some person, or, that it may lawfully be felled or removed by some person, or

(*b*) unlawfully affixes to any tree or timber a mark used by Forest-officers, or

(*c*) alters, defaces, or obliterates any such mark placed on any tree or timber by or under the authority of a Forest-officer, or

(*d*) alters, moves, destroys or defaces any boundary-mark of any forest-land to which any provisions of this Act apply,

shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Compounding of, and Compensation for Forest-offences.

Power to compound forest-offences.

62. [1](*1*) The President of the Union may, by notification, empower a Forest officer in charge of a range or ranges, a Forest-ranger, or any Forest-officer of higher rank,—

(*a*) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 60 or section 61, a sum of money not exceeding [five hundred] [2] rupees by way of compensation for the offence which such person is suspected to have committed, and

[1] Substituted by Act XVIII, 1947.
[2] Substituted by Act XXXII, 1948.

(*b*) when any property has been seized as liable to confiscation, to release the same on payment of [a sum of money equivalent to double of the value] [1] thereof as estimated by such officer.

(2) On the payment of such [sum or sums of money] [1], as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

Compensation for damage caused by commission of forest-offence.

63. (*1*) When any person is convicted of felling, cutting, girdling, marking, lopping or tapping trees or timber, or of injuring them by fire or otherwise, in contravention of this Act, the convicting Court [shall] [1], in addition to any other punishment which it may award, order that person to pay to the Government such compensation [not exceeding fifty rupees for each tree or log of timber with respect to which the offence was committed, as it deems just, or as is equivalent to the value of the damage resulting from such offence, whichever is higher.] [1]

(2) If the person convicted of the offence committed it as the agent or servant of another person, the convicting Court may, unless after hearing that other person it is satisfied that the commission of the offence was not a consequence of his instigation or of any neglect or default on his part, order him, instead of the person who committed the offence, to pay the compensation referred to in sub-section (*1*).

(3) An appeal from any order under sub-section (*1*) or sub-section (2) shall lie to the Court to which orders made by the convicting Court are ordinarily appealable, and the order passed on such apppeal shall be final.

Disposal of Property Seized.

Forest-produce, tools, etc., when liable to confiscation.

64. (*1*) When any person is convicted of a forest-offence, all forest-produce which is not the property of the State and in respect of which such offence has been committed, and all tools, boats, carts and cattle used in the commission of such offence, shall be liable, by order of the convicting Court, to confiscation.

(2) Such confiscation may be in addition to any other penalty prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which offence was committed.

65. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of the State or has been confiscated, be taken possession of by a Forest-officer specially empowered in this behalf, and, in any other case, may be disposed of in such manner as the Court may order.

[1] Substituted by Act XXXII, 1948.

Procedure when offender is not known or cannot be found.

66. (*1*) When the offender is not known or cannot be found, the Magistrate inquiring into the offence, if he finds that an offence has been committed, may, on application in this behalf, order the property in respect of which the offence has been committed to be confiscated and taken possession of by a Forest-officer specially empowered in this behalf, or to be made over to such Forest-officer or other person as the Magistrate considers entitled to the same :

Provided that no such order shall be made till the expiration of one month from the date of the seizure of such property, or without hearing the person, if any, claiming any right thereto, and the evidence, if any, which he may produce in support of his claim.

(*2*) The Magistrate shall either cause a notice of any application under sub-section (*1*) to be served upon any person whom he has reason to believe to be interested in the property seized, or publish such notice in any way which he thinks fit.

Procedure as to perishable property seized under section 48.

67. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section 48 and subject to speedy and natural decay, and may deal with the proceeds as he might have dealt with such property, if it had not been sold.

Appeal from order under section 64, 65 or 66.

68. Any person claiming to be interested in property seized under section 48 may, within one month from the date of any order passed by a Magistrate under section 64, section 65 or section 66, present an appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Vesting of confiscated property in the State.

69. When an order for the confiscation of any property has been passed under section 64 or section 66 and the period limited by section 68 for presenting an appeal from such order has elapsed and no such appeal has been presented, or when, on such an appeal being presented, the appellate Court confirms such order in respect of the whole or a portion of such property, such property or portion, as the case may be, shall vest in the State free from all incumbrances.

Saving of power to release property seized.

70. Notwithstanding anything hereinbefore contained, any Forest-officer empowered in this behalf by the President of the Union may direct at any time the immediate release of any property seized under section 48 which is not the property of the State and the withdrawal of any charge made in respect of such property.

Recovery of Money under Act.

Recovery of money due to the Government.

71. All money, other than fines, payable to the Government under this Act, or on account of the price of any forest-produce or of expenses incurred in the execution of this Act in respect of any forest-produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of revenue.

72. (*1*) When any such money as is referred to in the last foregoing section is payable for, or in respect of, any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer specially empowered in this behalf and may be retained by him until such amount has been paid. Lien on forest-produce for money due to the State.

(*2*) If the amount is not paid when due, such Forest-officer may sell the produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

(*3*) The surplus, if any, if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to the State.

73. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Contract Act, be recovered from him in case of such breach as if it were an arrear of revenue. Recovery of penalty due under bond.

CHAPTER VII.

FOREST-OFFICERS.

74. The President of the Union may invest any Forest-officer with all or any of the following powers, to be exercised for the purpose of this Act, namely :— Investiture of Forest-officers with certain powers.

(*a*) the powers of a Demarcation-officer under the Boundaries Act ;

(*b*) the powers of a civil Court to compel the attendance of witnesses and production of documents ;

(*c*) power to issue search-warrants under the Code of Criminal Procedure ;

(*d*) power to hold inquiries into forest-offiences, and in the course of such inquiries to receive and record evidence ;

(*e*) power to notify the seasons and manner in which fire may be kindled, kept or carried in a reserved forest ;

(*f*) power to grant any permission referred to in sections 28 and 34 ;

(*g*) power to notify stations for the reception of drift-timber ;

(*h*) power to give public notice of timber collected under section 40 ;

(*i*) power to take possession of property under this Act ;

(*j*) power to direct the release of property or withdrawal of charges.

75. All Forest-officers shall be deemed to be public servants within the meaning of the Penal Code. Forest-officers to be deemed public servants.

Forest-officers not to trade.

76. No Forest-officer shall, as principal or agent, trade in forest-produce, or be or become interested in any lease or mortgage of any forest or forest-produce or in any contract for working any forest, whether in the Union of Burma or foreign territory.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

Rules.

Additional power to make rules.

77. (*1*) In addition to the powers hereinbefore conferred, the President of the Union may make rules to carry out the objects and purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) declare by what Forest-officer or class of Forest-officers the powers or duties conferred or imposed by or under this Act on a Forest-officer are to be exercised or performed ;

(*b*) regulate the procedure of Forest-settlement-officers ;

(*c*) regulate the rewards to be paid to officers and informers from the proceeds of fines and confiscations under this Act or from the public treasury ; and

(*d*) provide for the issue, production and return of licences for regulating any matter provided for in this Act and fix the fees payable for such licences.

(*3*) The President of the Union may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Publication and effect of rules.

78. All rules made by the President of the Union under this Act shall be published in the Gazette, and shall thereupon have the same effect as if enacted by this Act.

Limitation of Proceedings.

Indemnity for acts done in good faith.

79. No suit or criminal prosecution shall lie against any public servant for anything done under this Act, or in good faith intended to be done under this Act.

The Government and its officers not liable for loss or damage in respect of certain forest-produce.

80. The Government shall not be responsible for any loss or damage which may occur in respect of any forest-produce while at a revenue-station, or while detained elsewhere for the purposes of this Act, or in respect of any timber collected under section 40 ; and no Forest-officer or Police-officer shall be responsible for any such loss or damage unless he causes the same negligently, maliciously or fraudulently.

Acquisition of Land.

81. Whenever it appears to the President of the Union that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of section 4 of the Land Acquisition Act.

Land required under this Act to be deemed to be needed for a public purpose.

Saving of Rights of Profit.

82. Nothing in the Land and Revenue Act shall be deemed to affect, or ever to have affected, any right by which one person is entitled to remove and appropriate for his own profit any part of the soil belonging to another person or to the State, or anything growing in or attached to, or subsisting upon, the land of another person or of the State.

Saving of rights of profit from the Land and Revenue

THE FISHERIES ACT.

CONTENTS.

Preliminary.

Sections.

1-2. * * * *

3. Definitions.

4. Fishery to be under charge of Deputy Commissioner of district unless otherwise provided for.

5. Power to exempt fishery from provisions of Act.

Rights in Fisheries.

6. Bar to rights to fish unless permitted under Act or expressly granted by Government.

7. Angling permitted free subject to certain restrictions.

8. Classification of fisheries.

9. Disposal of rights in fisheries by Deputy Commissioner.

10. Disposal of rights in fisheries by Financial Commissioner and by officers specially empowered.

10A. Lease of fisheries draining cultivated land.

Further Protection of Fisheries.

11. No fixed obstruction to be erected except when expressly permitted.

11A. The use of poisons and explosives, to facilitate the catching of fish, prohibited.

Sections.

12. Prohibition of new canals or channels to certain fisheries.
13. Power to protect specified species of fish, and turtle and tortoise eggs.
14. Power to prohibit approach of persons or animals to turtle or tortoise banks.

Powers to Arrest, Search, etc.

15. Power to prevent commission of fishery offence.
16. Power to arrest without warrant.
17. Power to inspect fishing implements and seize implements and fish, etc.
18. Power to search for poisons and preparations for illegally stupefying fish.
19. What Fishery-officers may exercise powers under section 17 or section 18.
20. Police-officers to aid Fishery-officers.

Penalties.

21. Penalty for unlawfully fishing or erecting weir, etc., or poisoning, etc., fish or interfering with lawful use of waters.
22. Penalty for possession of materials for poisoning, etc., fish.
23. Penalty for making canal to fishery, or killing or taking protected fish or eggs, or trespassing, etc., on protected turtle bank.
24. Penalty for wrongful arrest, seizure or search.

Forfeiture of Property and Removal of fixed Obstructions, etc.

25. Convicting Court may order forfeiture of fishing implements, etc.
26. Removal of fixed obstructions and closure of canals at expense of person making same.

Recovery of Moneys under Act and of Loans to Fishermen.

27. Recovery of fees, rents, etc.
28. Recovery of loans.
29. Liability of joint-borrowers as among themselves.

Procedure of Revenue-officers.

30. Procedure of land and revenue enactments to be followed in executive proceedings under Act.

Bar to Jurisdiction of Civil Courts.

31. Civil Courts to refer certain questions to Deputy Commissioner.

Rules.

32. Power to make rules.

Exemption of Fishery Security Bonds from Registration.

33. Exemption of fishery security bonds from provisions of the Registration Act.

THE FISHERIES ACT.

[BURMA ACT III, 1905.] (22nd April, 1905.)

WHEREAS the exclusive right of fishing in the Union of Burma in such fisheries as are hereinafter mentioned belongs by the custom of the country to the State ; Preamble.

AND WHEREAS it is expedient to declare and amend the law providing for the protection of this right, and for conceding the enjoyment of it to the public or to individuals, gratuitously or in consideration of fees or rent, and subject to suitable restrictions and conditions ; It is hereby enacted as follows :—

Preliminary.

1-2. * * * *

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

(1) "fish" includes, besides other fish, turtle, estuary tortoises, sea-slug, (beche-de-mer), shell-fish and mother-of-pearl shells ; "Fish".

(2) "fishery" means any collection of water (or any part thereof separately classified under section 8), running or still, tidal or non-tidal, which is of itself of a permanent nature, or is or has recently been connected with any waters of a permanent nature, in which fish may be found ; and it includes the sea and the sandbanks on which turtle and estuary tortoises habitually lay their eggs ; "Fishery."

(3) the verb "to fish", with its grammatical variations, includes the catching of turtle or estuary tortoises, the collecting of their eggs and the collecting of sea-slugs (beche-de-mer), shell-fish or mother-of-pearl shells ; "To fish."

(4) " fishing implement " means any implement, weapon, engine or contrivance for catching or facilitating the catching of fish ; "Fishing implement."

(5) " Fishery-officer " means any person appointed by or under the orders of the Government, of the Financial Commissioner or of a Commissioner to be an *Inkunwun* or a Superintendent or Inspector of Fisheries or to discharge any function of a Fishery-officer under this Act ; and "Fishery-officer."

(6) the terms " leasable fishery ", " reserved fishery ", " open fishery " and " protected fishery " mean, respectively, a fishery for the time being classified under such denomination in accordance with the provisions of section 8. "Leasable fishery," "reserved fishery," "open fishery," and "protected fishery."

4. (*1*) The Financial Commissioner may, by notification, direct that any fishery shall, for the purposes of this Act, be under the charge of the Deputy Commissioner of any particular district. Fishery to be under charge of Deputy Commissioner of

district unless otherwise provided for.

(2) Every fishery not provided for by a notification under sub-section (1) shall, for the purposes of this Act, be deemed to be under the charge of the Deputy Commissioner of the district in which such fishery is situate.

Power to exempt fishery from provisions of Act.

5. The President of the Union may, by notification, exempt any fishery from all or any of the provisions of this Act either generally or subject to such restrictions as he thinks fit.

Rights in Fisheries.

Bar to rights to fish unless permitted under Act or expressly granted by Government.

6. No right to fish in any fishery shall be acquired, or be deemed to have been acquired, by the public or by any person, except in one of the modes hereinafter described :

Provided that nothing contained in this Act shall prejudice or derogate from any express grant of a right to fish made by the British Government before the 22nd April, 1905. [1]

Angling permitted free subject to certain restcrictions.

7. (1) Except as provided in sub-section (2), nothing contained in this Act shall be held, nor shall the issue of any grant, lease or licence under this Act be held, to prevent any person from angling with rod and line only in any fishery ;

Provided that no one person shall use more than four rods and lines at one time.

(2) The Deputy Commissioner may by proclamation,—

(*a*) in respect of any fishery under his charge, prohibit, absolutely or subject to conditions, angling for fish or for certain specified kinds of fish in such fishery, or in any part thereof, for such time as may be fixed by such proclamation ; or

(*b*) in respect of any fishery under his charge artificially stocked with fish, direct that all fish, or all fish of a particular kind, which are under a certain size to be specified in the proclamation, shall, if captured therein, be returned alive to the water of such fishery.

Classification of fisheries.

8. (1) Every fishery may, from time to time, be placed in one or other of the following classes, namely :—

(*a*) leasable fisheries ;
(*b*) reserved fisheries ;
(*c*) open fisheries ;
(*d*) protected fisheries.

(2) Subject to any special exception prescribed by rule or directed by the Financial Commissioner, so long as any fishery continues to be in any such class, no rights of fishery arising under any other class shall be disposed of therein ;

and subject as aforesaid, no fishery shall be transferred to another class until after the termination of all rights of fishery therein of the class in which it had been so placed.

Disposal of rights in

9. The Deputy Commissioner may, in respect of any fishery under his charge, and subject to the rules for the time being in force in this behalf and

[1] Date of commencement of this Act.

the restrictions and conditions prescribed thereunder with respect to such class of fishery,— fisheries by Deputy Commissoner.

(1) if it is a leasable fishery, lease to any person the exclusive right to fish, or to fish with specified fishing implements or in a specified manner or for specified fish, in such fishery and, when so authorized by such rules, grant any other such leases which are not in any way inconsistent with, or in derogation of the rights (if any) previously conferred in respect of such fishery ; or

(2) if it is a reserved fishery, dispose, in the manner prescribed by rules made under section 32, of the more limited rights to fish to be permitted in such reserve ; or

(3) if it is an open fishery,—

(*a*) grant licences to any number of persons to use specified fishing implements in such fishery, and

(*b*) permit the public, or the inhabitants of any town or village, or any other class of persons, to fish in such fishery, free of charge, with such specified fishing implements, or in such manner, or on such terms and subject to such restrictions, as may be defined in the order permitting the same ; or

(4) if it is a protected fishery, permit all or any persons entitled, or authorized by the owner or occupier of the land, to enter thereon, to fish in such fishery, free of charge, with such specified fishing implements or in such manner or on such terms and subject to such restrictions, as may be defined in the order permitting the same.

10. (*1*) The Financial Commissioner may, by notification, grant permission to fish, free of charge,— Disposal of rights in fisheries by Financial Commissioner and by officers specially empowered.

(*a*) in any open fishery, to all or any of the classes of persons mentioned in section 9, sub-section (*3*), clause (*b*) ; and

(*b*) in any protected fishery, to all or any persons entitled, or authorized by the owner or occupier of the land, to enter thereon.

(2) The Commissioner may, by notification, empower any Subdivisional, Township or Fishery Officer to exercise, subject to the control of the Deputy Commissioner, any of the powers conferred under section 9.

10A. (*1*) The lease of a fishery or of part of a fishery draining cultivated land may, on application made by owners of such land or of part of such land, be granted to them by the Deputy Commissioner under whose charge the fishery is situated, at a rent approved by him, subject to the rules for the time being in force in this behalf. Lease of fisheries draining cultivated land.

(*2*) The Deputy Commissioner of the district in which a fishery is situated shall decide for purposes of sub-section (*1*) what cultivated land is drained by the said fishery.

(*3*) No lease shall be granted under sub-section (*1*) unless the owners of land applying for the lease—

(*a*) own more than half the area of cultivated land drained by the fishery, or

(*b*) undertake to pay the approved rent.

(*4*) When a lease has been granted with reference to clause (*a*) of sub-section (*3*), the rent shall be distributed among the whole of the owners of the land drained in proportion to the land-revenue assessed on their lands.

(*5*) When a lease has been granted with reference to clause (*b*) of sub-section (*3*), the rent shall be distributed among the owners of the land who made the application in proportion to the land-revenue assessed on their lands.

(*6*) Before any lease is granted under sub-section (*1*), the Deputy Commissioner shall publish notices calling for objections to the grant of such lease and shall pass oders thereon before the lease is granted.

(*7*) Nothing in sub-sections (*4*) and (*5*) shall prevent the owners of the land drained, or such of them as make application, from agreeing among themselves how the rent shall be distributed. Any such agreement shall be signed and shall be forwarded in original to the Deputy Commissioner who may accept or reject the agreement.

(*8*) If the rent as distributed under sub-section (*4*) or under sub-section (*5*) or (when the agreement has been accepted by the Deputy Commissioner) under sub-section (*7*) is not paid on due date, it shall be deemed to be an arrear of land-revenue which has accrued on or is due in respect of such land of the owners concerned as is drained by the fishery and shall be recoverable as such.

(*9*) A lease of a fishery or of part thereof which has been granted under this section may be sub-demised by the lessee with such restrictions on the manner of working as he may see fit to add to the covenants in the lease.

Further Protection of Fisheries.

No fixed obstruction to be erected except when expressly permitted.

11. No weir, bank or dam shall be erected, placed, maintained or used in any fishery without a special permission under the hand of the Deputy Commissioner of the district, or in contravention of the rules made under section 32, clauses (*g*) and (*h*) :

Provided that nothing contained in this section shall prohibit either—

(*a*) a lessee of a leasable fishery or a licensee of any right to fish in any fishery from erecting, placing, maintaining or using therein any fishing implement which he is permitted by his lease or licence and by the rules for the time being in force to use in such fishery ; or

(*b*) the owner or occupier of any land from erecting or maintaining any bank or dam of the kind ordinarily known as a *kazin* for the purpose of cultivation in any part of a protected fishery which is not a well-defined water-course.

11A. (*1*) No person shall use any dynamite or other explosive substance in any fishery with intent thereby to destroy or facilitate the catching of fish. The use of poisons and explosives, to facilitate the catching of fish, prohibited.

(*2*) No person shall, with intent thereby to destroy or facilitate the catching of fish, except as permitted by an order under sub-section (*3*), put or knowingly permit to be put, or cause or knowingly permit to flow into any fishery, lime, *bônlônthi*, poison, or other noxious material which, when put or permitted to flow into water, kills or stupefies fish or makes it difficult for fish to remain in or near that part of the water in which the same is put or caused or permitted to flow.

(*3*) In any district to which the Financial Commissioner may by notification declare this sub-section to be applicable, the Deputy Commissioner may in respect of any fishery by an order in writing grant permission for the use of lime, *bônlônthi*, poison or other noxious material for the purpose of catching or facilitating the catching of fish.

12. No person shall, without the permission of the Deputy Commissioner of the district, make or cause to be made any canal or channel which may affect any leasable fishery or any reserved fishery, either by reducing or increasing the quantity of water, or changing the quality of the water of such fishery, or by the introduction of silt reducing the flooded area in or in the neighbourhood of such fishery. Prohibition of new canals or channels to certain fisheries.

13. (*1*) The President of the Union may, by notification, prohibit— Power to protect specified species of fish, and turtles and tortoise eggs.

(*a*) the killing or capture or other interference with any species of fish specified in such notification ; or

(*b*) the removal, opening or other interference with any nest of eggs laid by any species of turtle or tortoise specified in such notification.

(*2*) Any person residing near a fishery in which such species of fish or eggs may be found, and any person who takes part in fishing operations in any such fishery, found in possession of any species of fish or eggs of which the capture or removal has been prohibited by a notification under sub-section (*1*), may be presumed to be the person who captured or removed the same unless he satisfactorily accounts for his possession of the same.

14. The Deputy Commissioner, having charge of any bank on which turtle or tortoises lay their eggs, may, by proclamation published in the villages near such bank, forbid all persons, other than the lessee thereof and his servants, to enter upon or approach, or to suffer or permit any cattle or other animals under their contol, or owned by them, to enter upon or approach, such bank during such months and periods as he may think fit. Power to prohibit approach of persons or animals to turtle or tortoise banks.

Powers to Arrest, Search, etc.

15. Every Fishery-officer shall prevent and may interfere for the purpose of preventing any offence punishable under this Act or the rules thereunder. Power to prevent commission of fishery offence.

Power to arrest without warrant.

16. (*1*) Any Fishery-officer may, without the orders of a Magistrate and without a warrant, arrest any person reasonably suspected of having been concerned in any offence punishable under this Act or the rules thereunder with imprisonment for one month or upwards, if such person refuses to give his name and residence, or gives a name and residence which there is reason to believe to be false, or if there is reason to believe that he will abscond.

(*2*) Every officer making an arrest under sub-section (*1*) shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case, or to the officer in charge of the nearest police-station.

Power to inspect fishing implements and seize implements and fish, etc.

17. (*1*) For the purpose of satisfying himself that the provisions of this Act and of the rules thereunder are being complied with, a Fishery-officer may inspect any fishing implements, and any fish, and any turtle and tortoise eggs in the possession of or under the control of any person concerned in, or reasonably suspected to have been concerned in, fishing operations, and for that purpose may enter any house, vessel or other premises owned or occupied by any such person, and may seize any vessel and any easily moveable fishing implements and any fish and eggs, if he has reason to believe that such vessel or fishing implements have been used, or that such fish or eggs have been caught or collected, in contravention of this Act or of the rules thereunder, and shall, as soon as may be, report such seizure to the Magistrate having jurisdiction to try the offence on account of which such seizure was made, and, if the property seized is not perishable and is easily carried, shall at the same time send such property to such Magistrate.

(*2*) If any property seized under sub-section (*1*) is of a perishable nature, the Fishery-officer making the seizure shall sell it by auction in the nearest village in the presence of the headman, if any, and of two or more elders, and shall send the proceeds of such sale to such Magistrate, together with a report of the quantity and kind of fish so disposed of, signed by such elders and the headman, if any.

Power to search for poisons and preparations for illegally stupefying fish.

18. A Fishery-officer who has reason to suspect that any person is committing an offence punishable under section 22 may search such person, and may enter and search any premises occupied by such person, and if he finds any explosive substance, lime, *bônlônthi*, poison or noxious material, intended for the purpose of killing, stupefying or otherwise affecting fish in the manner specified in section 22, may seize the same, and shall forthwith take or send it, with a complaint or police-report in respect of the offence believed to have been committed, before the nearest Magistrate having jurisdiction to try such offence.

What Fishery-officers may exercise powers under section 17 or section 18.

19. No Fishery-officer shall exercise any of the powers conferred by section 17 or section 18 unless he is specially empowered to do so by or under the orders of the President of the Union, of the Financial Commissioner or of a Commissioner.

20. It shall be the duty of every police-officer to aid any Fishery-officer in the due execution of this Act upon request made by such Fishery-officer. Police-officers to aid Fishery officers.

Penalties.

21. Any person who— Penalty for unlawfully fishing or erecting weir, etc., or poisoning, etc., fish or interfering with lawful use of waters.

(*a*) fishes in any fishery not having a right to fish therein or in a way in which he is not entitled to fish therein ; or

(*b*) uses in any fishery any fishing implement which he is not entitled to use, or to use in such manner, therein ; or

(*c*) except as permitted by the proviso to section 11, erects, places, maintains or uses any weir, bank or dam in any fishery without a special permission under the hand of the Deputy Commissioner of the district, or in contravention of the rules for the time being in force under section 32, clauses (*g*) and (*h*) ; or

(*d*) uses any dynamite or other explosive substance in any fishery with intent thereby to destroy or facilitate the catching of fish ; or

(*e*) except as permitted by an order under sub-section (*3*) of section 11A, puts or knowingly permits to be put, or causes or knowingly permits to flow into any fishery any lime, *bônlônthi*, poison or other noxious material in contravention of section 11A ; or

(*f*) interferes with, or makes any demand in consideration of, the lawful use of the water of any fishery for purposes unconnected with the taking of fish ;

shall be punished, for a first offence, with imprisonment for a term which may extend to three months, or with fine which may extend to two hundred rupees, or with both, and for a second or subsequent offence, with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

22. (*1*) Any person who, with intent to use or permit the use of the same in contravention of section 11A, possesses any explosive substance or any lime, *bônlônthi*, poiso nor other noxious material which, when put or permitted to flow into water, kills or stupefies fish or makes it difficult for fish to remain in or near that part of the water in which the same is put or permitted to flow, 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 Penalty for possession of materials for poisoning, etc., fish.

(*2*) No person shall be prosecuted under this section without the previous sanction of the Deputy Commissioner of the district.

(*3*) In any prosecution under this section the Court may presume that any such explosive substance, lime, *bônlônthi*, poison or noxious material found in the possession or under the control of any person who—

(*a*) holds any lease or licence entitling him to fish in any fishery

(*b*) is employed or works under any such lessee or licensee, or

(*c*) is in the habit of fishing or has made preparation for the purpose of fishing, or

(*d*) resides under the same roof as any person specified in the preceding clauses,

was kept by him with intent to use or permit the use of the same for the purpose of destroying or facilitating the catching of fish.

Penalty for making canal to fishery, or killing or taking protected fish or eggs, or trespassing, etc., on protected turtle bank.

23. Any person who—

(*a*) without the permission of the Deputy Commissioner of the district, makes or causes to be made any canal or channel which may affect any leasable fishery or any reserved fishery in any of the ways specified in section 12 ; or

(*b*) in contravention of the provisions of a notification under section 13, sub-section (*1*), kills, captures or in any way interferes with any species of fish specified in such notification, or takes, opens or in any way interferes with a nest of eggs laid by any turtle or tortoise of a species specified in such notification ; or

(*c*) in contravention of the provisions of a proclamation under section 14, enters upon or approaches, or suffers or permits any cattle or other animal under his charge or control or of which he is owner to enter upon or approach, any bank in which turtle or tortoises lay their eggs ;

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.

Penalty for wrongful arrest, seizure or search.

24. (*1*) Any Fishery-officer who—

(*a*) vexatiously and unnecessarily arrests any person or seizes any property on pretence of making such arrest or of seizing property liable to seizure under this Act ; or

(*b*) without reasonable ground of suspicion, enters or searches any building, vessel or place, or searches any person, under pretence of making such entries or search under this Act ;

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(*2*) Any fine imposed under sub-section (*1*), clause (*a*), or any portion thereof, shall, if the convicting Magistrate so directs, be given as compensation to the person aggrieved by such seizure.

Forfeiture of Property and Removal of Fixed Obstructions, etc.

Convicting Court may order forfeiture of fishing implements, etc.

25. On the conviction of any person for an offence punishable under this Act or the rules thereunder, the convicting Court may, in addition to any other penalty prescribed for such offence, order the forfeiture of any fishing implement, weir, dam or vessel erected, placed, maintained or used in contravention of this Act or the rules thereunder, and of any fish obtained thereby, and of any fish or eggs caught or collected in contravention of this Act or the rules thereunder.

Removal of fixed obstructions and closure of canals at expense of person making same.

26. The Deputy Commissioner in charge of a fishery may order the removal of any weir, bank, dam or fishing implement erected, placed, maintained or used therein in contravention of this Act or the rules thereunder, and may order the closure of any canal or channel made in contravention of the provisions of section 12 :

and the expense, if any, of such removal or closure may be recovered from any person erecting, placing, maintaining, making or using such weir, bank, dam, fishing implement, canal or channel in contravention of this Act or the rules thereunder, as if it were an arrear of revenue, in addition to any penalty or forfeiture imposed under this Act.

Recovery of Moneys under Act and of Loans to Fishermen.

Recovery of fees, rents, etc.

27. All fees, rents and other money due to Government in respect of any licence, lease or permission granted under this Act may be recovered as if it were an arrear of revenue.

Recovery of loans.

28. Every loan made in accordance with rules made under section 32, sub-section (*1*), clause (*i*), all interest, if any, chargeable thereon, and costs, if any, incurred in making or recovering the same, shall, when they become due, be recoverable from the person to whom the loan was made, or from any person who has become surety for the repayment thereof, as if they were arrears of revenue or costs incurred in recovering the same due by the person to whom the loan was made or his surety.

Liability of joint borrowers as among themselves.

29. When a loan is made under this Act to any persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which, as among themselves, each is bound to contribute is entered upon the order granting the loan, and is signed or marked by each of them or his agent duly authorized in this behalf and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which, as among themselves, each of these persons is bound to contribute.

Procedure of Revenue-officers.

Procedure of land and revenue enactments to be followed in executive proceedings under Act.

30. The provisions of the Land and Revenue Act, or, in Upper Burma, of the Upper Burma Land and Revenue Regulation, as amended by subsequent enactments for the time being in force, and the rules, notifications and directions thereunder—

(*a*) as to appeals, reviews and revisions ;

(*b*) concerning the superintendence and control of Revenue-officers, and the distribution and withdrawal of business ;

(*c*) concerning procedure, processes, notices and proclamations ; and

(*d*) concerning the costs of proceedings and the recovery of money under such enactments ;

shall, so far as may be, apply, *mutatis mutandis*, to and for the purpose of the proceedings of Revenue-officers under this Act.

Bar to Jurisdiction of Civil Courts.

Civil Courts to refer certain questions to Deputy Commissioner.

31. (*1*) If in any proceeding before a civil Court any question arises—

(*a*) as to whether any fishery is a leasable fishery or a reserved fishery ; or

(*b*) as to the boundaries of any leasable fishery or of any reserved fishery, or as to the boundaries of any such fishery as leased, or subject to any right disposed of, under section 9, sub-section (*1*) or sub-section (*2*), or as to the boundaries of any cultivated land drained by a fishery as leased under section 10A ; or

(*c*) whether a lessee or licensee of any such leasable fishery or reserved fishery disposed of under section 9, sub-section (*1*) or sub-section (*2*), is working the fishery in accordance with the terms of his lease or licence ; or

(*d*) whether and to what extent any leasable fishery or any reserved fishery is affected by the making of any such canal or channel as is mentioned in section 12 ;

the Court shall refer such question to the Deputy Commissioner who has charge of such fishery.

(*2*) On any question being so referred to him, the Deputy Commissioner shall, without delay, make such enquiry as he may think necessary, and shall certify his decision to such civil Court.

(*3*) The decision of the Deputy Commissioner under sub-section (*2*) shall be conclusive as to the question so referred :

Provided that, where any party desires to appeal from the decision of the Deputy Commissioner on any questions so referred to any Revenue-officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, postpone its judgment so as to admit of such appeal being preferred, and in the event of a decision being given on appeal different from that given by the Deputy Commissioner, the decision of such appellate officer shall be conclusive as to the question so referred.

Rules.

Power to make rules.

32. (*1*) Subject to the control of the President of the Union, the Financial Commissioner may make rules consistent with this Act,—

(*a*) for the survey and demarcation of the limits of leasable, reserved and open fisheries and of the lands drained by such fisheries ;

(*b*) for ascertaining or deciding in which of the classes mentioned in section 8 each fishery shall be placed ;

(*c*) for regulating the conditions and restrictions on and subject to which, and the procedure by which, rights to fish, or to fish with specified fishing implements or in a specified manner or for specified fish, in leasable fisheries may be disposed of by lease to individuals or by licences under section 9, sub-section (*1*), or section 10A, sub-section (*1*) ;

(*d*) for prohibiting all or any fishing operations in reserved fisheries, or regulating the conditions and restrictions on and subject to which, the mode in which, and the procedure by which, the rights to use certain specified fishing implements in reserved fisheries may be disposed of under section 9, sub-section (*2*) ;

(*e*) for fixing the rates at which, and regulating the conditions and restrictions on and subject to which, licences to use fishing implements in open fisheries may be granted under section 9, sub-section (*3*), clause (*a*) ;

(*f*) for regulating the conditions and restrictions on and subject to which permission to fish or use fishing implements free of charge—

(i) in any open fishery, may be granted to the public, or the inhabitants of any town or village or any other classes of persons under section 9, sub-section (*3*), clause (*b*) ; or

(ii) in any protected fishery, may be granted to the persons entitled or authorized by the owner or occupier of the land to enter thereon ;

(*g*) for regulating the terms, conditions and restrictions on and subject to which permission may be granted under section 11 to erect, place, maintain or use weirs, banks and dams in any fishery ;

(*h*) for the construction and maintenance of free gaps in weirs ;

(*i*) as to loans to be made to fishermen for the relief of distress, the purchase of boats, nets, salt and other fishing and curing implements, equipment and materials, and for other objects connected with their industry ; and

(*j*) generally for carrying out the purposes of this Act and prescribing the procedure and the practice thereunder.

(*2*) The President of the Union may, by a rule under this section, attach to the breach of any rule made under this section any punishment not exceeding imprisonment for a term which may extend to one month, or fine which may extend to two hundered rupees, or both.

(*3*) All rules made under this section shall be published in the Gazette, and shall thereupon have the same effect as if enacted by this Act.

Exemption of Fishery Security Bonds from Registration.

Exemption of fishery security bonds from provisions of the Registration Act.

33 (*1*) Notwithstanding the Registration Act, nothing contained in that Act shall be deemed to require the registration of any bond, deed or other document purporting to be or to be evidence of any mortgage or assignment of property to the Government or to any officer of the Government for the purpose of securing the payment of any money due or to become due to Government under this Act or in connection with any fishery.

(*2*) A copy of such bond, deed or other document whereby immoveable property is mortgaged shall be sent by the officer who grants the lease or licence

to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file a copy in his Book No. 1.

THE ENTERTAINMENT TAX ACT.

[BURMA ACT XLVIII. 1947.] (1st October. 1947.)

It is hereby enacted as follows:—

1. This Act shall apply to such specific area or areas, and different dates may be appointed for different areas, as the President of the Union may by notification direct in this behalf.[1]

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

(*a*) "admission" means admission as a spectator or one of an audience;

(*b*) "admission to an entertainment" includes admission to any place in which the entertainment is held;

(*c*) "entertainment" includes any exhibition, performance or amusement to which persons are admitted for payment;

(*d*) "payment for admission" includes—

(i) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving a tax is demanded;

(ii) any payment for seats or any other accommodation in a place of entertainment;

(iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to payment, if any, for admission to the entertainment;

(*e*) "proprietor" in relation to any entertainment includes any person responsible for the management thereof;

(*f*) "prescribed" means prescribed by rules made under this Act:

3. (*1*) Save as provided in this Act, a tax shall be charged, levied and paid on every payment for admission to any entertainment at the following rates, namely,—

(*a*) where the payment excluding the amount of tax does not exceed Re. 1 the tax payable thereon shall be annas 2;

---

[1] This Act has been applied to the whole of the Rangoon City area with effect from 1st Octobe r1947 (*See Burma Gazette*, 1947, Part I, p 611); to the whole of the Mandalay Town area, Moulmein Town area and Bassein Town area within their respective Municipal limits with effect from 1st January 1948 (*See Burma Gazette* 1947, Part I, p. 852),; and to the whole of the Maymyo Town area within Municipal limits with effect from 1st January 1949 (*See Burma Gazette*, 1948, Part I, p. 1554).

(*b*) where the payment excluding the amount of tax exceeds Re. 1 but does not exceed Rs. 3 the tax payable thereon shall be annas 8 ;

(*c*) where the payment excluding the amount of tax exceeds Rs. 3 the tax payable thereon shall be 25 per cent of the payment charged for admission.

(*2*) If the entertainment is given for the purpose of inducing or promoting business or by way of business advertisements and if no fee is charged for admission to such entertainment there shall be levied a tax of Rs. 100 for each such entertainment :

Provided that the President of the Union may, by general or special order, make any exemption, reduction in rate or other modification as may be specified therein in respect of tax leviable on any entertainment or class of entertainment under this section.

4. (*1*) Save as otherwise provided by this Act, no person shall be admitted for payment to any entertainment where the payment is subject to any entertainment-tax except with a ticket issued by the Government indicating that the proper entertainment-tax has been paid.

[1] *Explanation.*—The expression " a ticket issued by the Government " includes a ticket imprinted or impressed with a stamp with the authority of the Government and a ticket to which is fixed an unused adhesive stamp issued by the Government.

(*2*) The President of the Union may, on the application of a proprietor of any entertainment in respect of which the entertainment-tax is payable under sub-section (*1*) of section 3, allow the proprietor, on such condition as the President of the Union may prescribe, to pay the amount of tax due—

(*a*) by a lump sum payment on an agreed percentage on the gross sum received by the proprietor on account of payments for admission to the entertainment ; or

(*b*) in accordance with the receipts recorded by any mechanical contrivance which automatically registers the number of persons admitted.

(*3*) The provisions of sub-section (*1*) of this section shall not apply to any entertainment in respect of which the tax is payable in accordance with the provisions of sub-section (*2*).

5. The President of the Union may, by notification, appoint officers, as may be prescribed in this behalf, to carry into effect the purpose and object of this Act.

6. (*1*) Any officer appointed by the President of the Union may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at all reasonable times, for the purpose of seeing whether the provisions of this Act or any rules made thereunder have been complied with.

[1] Inserted by Act LXX, 1947.

(2) If any person prevents or obstructs the entry of any officer appointed under this Act, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be liable on conviction before a magistrate to imprisonment for a term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.

(3) Every officer appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Penal Code.

7. No proprietor shall issue or possess at the place of entertainment any ticket which authorizes or which is to be used for authorizing any person to be admitted to the entertainment where admission fee is charged, unless the price of admission is clearly printed or stamped thereon.

8. No entertainment-tax shall be charged on payments for admission to any entertainment,—

(*a*) when the whole of the payment for admission thereof is devoted to philanthropic or charitable purposes ; or

(*b*) when the entertainment is wholly of educational character ; or

(*c*) when the entertainment is provided for partly educational or partly scientific purposes by a society, institution or committee not conducted or established for profit or gain.

[1] **8A.** (*1*) If the tax payable under this Act is not paid within the time prescribed, it shall be deemed to be in arrear.

(2) Any arrear of entertainment-tax, including the expenses of its collection, shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Burma Income-tax Act.

9. (*1*) The President of the Union may, by notification, make rules[2] for the purpose of carrying out the provisions of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules may prescribe or provide for—

(*a*) the supply and use of tickets, or for the stamping of tickets sent to be stamped, and for securing the defacement of stamps when used ;

(*b*) the use of tickets covering the admission of more than one person or season tickets ;

(*c*) the payment of the tax on the transfer from one part of a place of entertainment to another ;

(*d*) the payment of tax in respect of seats or other accommodation for which additional charge is made ;

(*e*) the control of the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ;

---

[1] Inserted by Act LXX, 1947.

[2] For such rules, *see Burma Gazette*, 1947, Part I, p. 611.

(*f*) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments * * *[1];

(*g*) the keeping of proper accounts of all tickets used under this Act and of all payments received in respect of entertainments for which tax is payable under this Act ;

(*h*) the presentation and disposal of applications for exemption from payment of the entertainment-tax under this Act or for the refund thereof ;

(*i*) the method of payment of the tax due under sub-section (*2*) of section 3 ;

(*j*) the payment of cost of printing entertainment-tax tickets.

(*3*) In making any rule under this section the President of the Union may provide that a breach of the rules shall, where no penalty is provided therefor by this Act, be punishable with imprisonment for a term not exceeding six months, or with fine not exceeding one thousand rupees, or with both.

THE CONTROL OF IMPORTS AND EXPORTS (TEMPORARY) ACT. *

[BURMA ACT LVI. 1947.] (30th September, 1947.)

It is hereby enacted as follows :—

1. (*1*) This Act may be called the Control of Imports and Exports (Temporary) Act, 1947.

(*2*) It shall come into force at once and shall remain in force until the President of the Union, by notification, directs that it shall cease to be in force.

2. In this Act :—

(*a*) " Customs-collector " means a Customs-collector as defined in the Sea Customs Act, or a Collector of Land Customs appointed under the Land Customs Act ;

(*b*) " Import " and " Export " mean respectively bringing into, and taking out of, the Union of Burma by sea, land or air ;

(*c*) " Officer of Customs " means an officer of Customs appointed under the Sea Customs Act, or a Land Customs Officer appointed under the Land Customs Act.

3. (*1*) The President of the Union may, by order published in the Gazette, make provision for prohibiting, restricting or otherwise controlling, in all cases or in specified classes of cases, and subject to such exceptions, if any, as may be specified in such order,—

(*a*) the import, export, carriage coastwise or shipment as ships' stores, of goods of any specified description ;

(*b*) the bringing into any port or place in the Union of Burma of goods of any specified description intended to be taken out of

---

[1] Deleted by Act LXX, 1947.

* Published in Judicial Department Notification No. 373, dated 30th September 1947 (*Burma Gazette*, 1947, Part I, p. 638).

the Union of Burma without being removed from the ship or conveyance in which they are being carried.

[1](*1A*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the order made thereunder may—

(*a*) provide for the issue of import or export licences ;

(*b*) fix a period for which a licence shall remain valid ;

(*c*) prescribe a fee payable in respect of each licence at a rate not exceeding five per cent of the value of the goods covered by such licence ;

(*d*) prescribe the circumstances under which a licence shall be re-validated and the fees payable by the holder thereof on such re-validation at a rate not exceeding five per cent of the value of the goods covered by such licence.

(2) All goods to which any order under sub-section (*1*) applies shall be deemed to be goods of which the import or export has been prohibited or restricted under section 19 of the Sea Customs Act and all the provisions of that Act shall apply thereto, except that section 183 thereof shall have effect as if for the word " shall " therein the word " may " were substituted.

(*3*) Notwithstanding anything contained in the Sea Customs Act, the President of the Union may, by order published in the Gazette, prohibit, restrict or impose conditions on the clearance, whether for home consumption or for shipment abroad, of any goods or class of goods imported into the Union of Burma.

4. All proceedings pending and liabilities existing under orders or notifications made under Rule 84 of the Defence of Burma Rules, which continue to be enforceable by the Imports and Exports Control Act, 1947, at the commencement of this Act shall continue to be enforceable as if the Imports and Exports Control Act, 1947, have not been repealed.

[2]**5.** (*1*) If any person contravenes any order made under this Act, he shall, without prejudice to any confiscation or penalty to which he may be liable under the provisions of the Sea Customs Act, as applied by sub-section (2) of section 3, be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine.

(2) Notwithstanding anything contained in any other law for the time being in force, if the contravention of any such order is in respect of paddy or rice or rice products, the offender shall be punishable with transportation for life or with imprisonment for a term which shall not be less than seven years, and with whipping and the property in respect of which, or in connection with which, such offence is committed, shall be liable to confiscation.

(*3*) Any person [who attempts to contravene any such order, or][3] who abets the contravention of any such order, shall be liable to the same punishment as is provided for the contravention thereof.

---

[1] Inserted by Act XLVIII, 1949.
[2] Substituted by Act LXXXIV, 1947.
[3] Inserted by Act XLIX, 1953

16. * * * *

7. (*1*) No order made in exercise of any power conferred by or under this Act shall be called in question in any Court.

(2) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any order made thereunder.

8. Subject to the provisions of section 4, the Imports and Exports Control Act, 1947, is hereby repealed.

ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန်အက်ဥပဒေ။

[၁၉၄၈ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၄၆။] (၁၉၄၈ ခု၊ ဒီဇင်ဘာလ ၁ ရက်။)

ရောင်းဝယ်လုပ်ကိုင်မှုမရှိသော ဝင်ငွေပေါ်တွင် အထူးခွန် စည်းကြပ်ရန် သင့်သည်ဖြစ်သောကြောင့်၊ အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

အမည်တို၊ တည်ရာနယ်အ ဒုန်းနှင့် စတည် ရန်နေ့ရက်။

၁။ ။(၁) ၍အက်ဥပဒေကို ၁၉၄၈ ခုနှစ်၊ ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် အက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ၍အက်ဥပဒေသည်၊ ပြည်ထောင်စုနိုင်ငံတဝှန်းလုံးနှင့် သက်ဆိုင်ရမည်။

(၃) ၍အက်ဥပဒေသည်၊ ပြည်ထောင်စုနိုင်ငံတော် သမတ က အမိန့်ကြော်ငြာစာ ထုတ်ပြန်ကြော်ငြာ၍ သတ်မှတ်သည့်နေ့ တွင် အာဏာတည်ရမည်။

အဓိပ္ပါယ် ပိုင်း ခြား ဇေါ် ပြချက်။

၂။ ။၍အက်ဥပဒေတွင်၊ အကြောင်းအရာနှင့်ဖြစ်စေ၊ ရှေ့နောက်စကား၏ အဓိပ္ပါယ်နှင့် ဖြစ်စေ မဆန့်ကျင်လျှင်—

(၁) "အခွန်စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်ပြုသည့်ငွေ" ဟူသည်မှာ၊ မြန်မာနိုင်ငံ အမြတ်ဘော်ခွန်အက်ဥပဒေအရ အမြတ်တော်ခွန်၊ သို့တည်းမဟုတ် နောက်ထပ်အခွန်တော် စည်းကြပ်ရန် ကိစ္စများအလို့ငှါ သတ်မှတ်ထားသော အထက်ခွန်စနှင့်စပ်လျဉ်း၍၊

[1](က) ဗုဒ္ဓ ၇ ပါ ကိစ္စများအလို့ငှါ ကုန်သည်အစုစပ် လုပ်ငန်းဟု မှတ်ယူရသည့် ကုမ္ပဏီမျိုးမဟုတ်သော ကုမ္ပဏီတခု ဖြင့်လျှင်၊ အထက်ခွန်တန့်ခ်ီ၏ ပဌမနေ့တွင် ဇယား (၂) အရ တွက်ချိန်ရသော မ-တည်ငွေရင်း၏ ခြောက်ရာခိုင်နှုန်းဖြင့်စေ၊ ငွေတသိန်းဖြင့်စေ၊ ထိုငွေနှစ်ရပ်အနက် များရာငွေကိုသော်၎င်း၊

(ခ) အလုပ်လုပ်ကိုင်သော ကုန်ဘက်စပ် လုပ်ကိုင်သူနှစ်ဦးထက် မိုသည့် ကုန်သည်အစုစပ် လုပ်ငန်းဖြစ်လျှင်၊ ငွေတသိန်းကိုသော်၎င်း၊

(ဂ) အလုပ် လုပ်ကိုင်သော ကုန်ဘက်စပ် လုပ်ကိုင်သူ သုံးဦး ပါဝင်သည့် ကုန်သည်အစုစပ် လုပ်ငန်းဖြစ်လျှင်၊ ငွေတသိန်းခွဲကိုသော်၎င်း၊

---

[1] Deleted by Act XXIII, 1949.

[2] ၁၉၄၈ ခု၊ ဒီဇင်ဘာလ ၁ ရက်။ ။ပြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၄၈ ခု၊ အိုင်း ၁၊ စာမျက်နှာ ၁၅၅၄ ပွင့်ကြည့်။

[3] ၁၉၄၉ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၅၀ အရပြင်ဆင်ပြီး၊ တဖန် ၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၃၀ အရပြင်ဆင်သည်။

(ဆ) အလုပ်လုပ်ကိုင်သော ကုန်ဘက်စပ် လုပ်ကိုင်သူလေးဦး၊ သို့တည်းမဟုတ် လေးဦးထက်ပို၍ ပါဝင်သည့် ကုန်သည်အစုစပ် လုပ်ငန်း ဖြစ်လျှင်၊ ငွေခွန်စံသိန်းကိုသော်၎င်း၊

(ဇ) ပစ္စည်းမခွဲဝေရသေးသော ဟိန္ဒူလူမျိုး အိမ်ထောင်သားစု ဖြစ်လျှင်၊ ငွေခွန်စံသိန်းကိုသော်၎င်း၊

(စ) အခြားအချက်တွင် ငွေတသိန်းကိုသော်၎င်း ဆိုလိုသည့်ပြင်၊ နောက်လာမည့် အထက်ခွန်စနှုန်း စပ်လျဉ်း၍ နှစ်စဉ်ပြဋ္ဌာန်းသည့် ဘဏ္ဍာတော် အက်ဥပဒေတွင် သတ်မှတ်ထားသော ငွေကိုလည်းဆိုလိုသည်။

(၂) "ရောင်းဝယ်လုပ်ကိုင်မှု" ဆိုသည့် စကားရပ်တွင်၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန် အက်ဥပဒေပုဒ်မ ၁၀ ပါ ပြဋ္ဌာန်းချက်များနှင့်အညီ၊ စည်းကြပ်ထိုက်သည့် အမြတ်အစွန်းများ ရရှိသော ကုန်သွယ် ရောင်းဝယ်မှု တခုခု၊ သို့တည်းမဟုတ် ကူးသန်းရောင်းဝယ်မှုဘခုခု၊ သို့တည်းမဟုတ် အထည်ဝတ္ထုလုပ်ကိုင်မှုတခုခုသော်၎င်း၊ ကုန်သွယ်ရောင်းဝယ်မှု၊ သို့တည်းမဟုတ် ကူးသန်းရောင်းဝယ်မှု၊ သို့တည်းမဟုတ် အထည်ဝတ္ထု လုပ်ကိုင် မှုမျိုး သဘောပါသည့် အစမ်းလုပ်ကိုင်မှု တခုခုသော်၎င်းပါဝင်သည်။

သို့သော် ကုမ္ပဏီက၊ သို့တည်းမဟုတ် ဥပဒေတခုခုဖြင့်ဖြစ်စေ၊ ဥပဒေတခုခုအရ ဖြစ်စေ၊ ဖွဲ့စည်းထားသည့်အသင်းက၊ သို့ဘည်းမဟုတ် ပုဂ္ဂိုလ်တဦးတယောက်က၊ သို့တည်းမဟုတ် ပစ္စည်း မခွဲဝေရသေးသော ဟိန္ဒူလူမျိုး အိမ်ထောင်သားတစုက၊ သို့တည်းမဟုတ် ကုန်သည်အစုစပ် လုပ်ငန်းက၊ သို့တည်းမဟုတ် အခြားအသင်းက၊ လုံးလုံးလျားလျားဖြစ်စေ၊ အဓိကဖြစ်စေလုပ်ကိုင် သောလုပ်ငန်းများသည်၊ ငွေချေးစာချုပ်စသည်များ ဝယ်ယူခြင်းဖြင့် ငွေကိုရင်းနှီးသော၊ သို့တည်း မဟုတ် အမြတ်အစွန်းထွက်ပေါ်သည့် အခြားပစ္စည်းများကို လက်ဒှိုထား၍ ရင်းနှီးသော လုပ်ငန်းများ ဖြစ်လျှင်၊ ၎င်အဓိပ္ပါယ်ဖေါ်ပြချက်နှင့်ပတ်သက်၍၊ ထိုလုပ်ငန်းများသည် အထက်ဆိုခဲ့သည့် ကုမ္ပဏီ၊ သို့တည်းမဟုတ် အသင်း၊ သို့တည်းမဟုတ် ပုဂ္ဂိုလ်၊ သို့တည်းမဟုတ် ပစ္စည်း မခွဲဝေရသေးသော ဟိန္ဒူလူမျိုး အိမ်ထောင်သားတစု၊ သို့တည်းမဟုတ် ကုန်သည် အစုစပ် လုပ်ငန်း၊ သို့တည်းမဟုတ် အခြားအသင်းက လုပ်ကိုင်သည့် ရောင်းဝယ်လုပ်ကိုင်မှု ဖြစ်သည်ဟူ၍ မှတ်ယူရမည်။

ထို့ပြင် မြန်မာနိုင်ငံအမြတ်တော်ခွန် အက်ဥပဒေပုဒ်မ ၁၁ ပါ ပြဋ္ဌာန်းချက်များနှင့် အညီ၊ စည်းကြပ်ထိုက်သည့် အမြတ်အစွန်းများ ရရှိသော ပညာသည်တို့ အလုပ်အကိုင် တခုခုကို၊ သို့တည်းမဟုတ် အသက်မွေးဝမ်းကျောင်း အလုပ်အကိုင်သည်၊ ဆိုခဲ့သည့် ပုဂ္ဂိုလ်၊ သို့တည်း မဟုတ် ပစ္စည်းမခွဲဝေရသေးသော ဟိန္ဒူလူမျိုး အိမ်ထောင်သားစု၊ သို့တည်းမဟုတ် ကုမ္ပဏီ၊ သို့တည်း မဟုတ် ကုန်သည်အစုစပ် လုပ်ငန်း၊ သို့တည်းမဟုတ် အခြားအသင်းက လုပ်ကိုင်သော ရောင်းဝယ် လုပ်ကိုင်မှု ဖြစ်သည်ဟူ၍ မှတ်ယူရမည်။

ထို့ပြင် ၎င်အက်ဥပဒေနှင့်သက်ဆိုင်သော ရောင်းဝယ်လုပ်ကိုင်မှုအမျိုးမျိုးကိုတဦးတည်းက လုပ်ကိုင် ဆောင်ရွက်ပါမူ၊ ထိုရောင်းဝယ် လုပ်ကိုင်မှု အမျိုးမျိုးကို ၎င်အက်ဥပဒေပါ ကိစ္စများ အလိုင့်၊ ရောင်းဝယ်လုပ်ကိုင်မှု တခုတည်းဟူ၍ မှတ်ယူရမည်။

(၃) "အထက်ခွန်စ်" ဟူသည်မှာ၊ ၎င်အက်ဥပဒေနှင့် သက်ဆိုင်သည့် ရောင်းဝယ် လုပ်ကိုင်မှုခွန်စ်ဝင်လျှင်၌၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန် အက်ဥပဒေတွင် အဓိပ္ပါယ်ဖေါ်ပြထားသော အထက်ခွန်စ်ကိုဆိုလိုသည်။

(၄) "ကုမ္ပဏီ" ဟူသည်မှာ၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန် အက်ဥပဒေတွင် အဓိပ္ပါယ်ဖေါ်ပြထားသော ကုမ္ပဏီကိုဆိုလိုသည်။

(၅) "ကုန်သည်အစုစပ်လုပ်ငန်း"၊ "ကုန်ဘက်စပ်လုပ်ကိုင်သူ"နှင့် "ကုန်ဘက်စပ်လုပ်ကိုင်ခြင်း"ဆိုသည့် စကားရပ်များသည်၊ ကုန်ဘက်စပ်လုပ်ကိုင်ခြင်း အက်ဥပဒေတွင် ဖေါ်ပြထားသည့် အဓိပ္ပါယ်အတိုင်းဖြစ်သည်။

(၆) "ဆုံးရှုံးသည့် ငွေ" ဟူသည်မှာ၊ ဤအက်ဥပဒေပါ ကိစ္စများအလို့ငှါ၊ အမြတ်အစွန်း များကို တွက်စစ်သောနည်းလမ်းဖြင့် တွက်စစ်၍ ရသော ဆုံးရှုံးသည့်ငွေကို ဆိုလိုသည်။

(၇) "သူ"ဆိုသောစကားရပ်တွင်၊ ပစ္စည်းမဲ့ဝေရသေးသော ဟိန္ဒူလူမျိုး အိမ်ထောင်သားစုပါဝင်သည်။

(၈) "ပြဋ္ဌာန်းသည်" ဟူသည်မှာ၊ ဤအက်ဥပဒေ အရ ပြုလုပ်သည့် နည်းဥပဒေဖြင့် ပြဋ္ဌာန်းသည်ကိုဆိုလိုသည်။

(၉) "အမြတ်အစွန်း" ဟူသည်မှာ၊ [ဇယား ၁][1] နှင့်အညီ သတ်မှတ်ထားသည့် အမြတ်အစွန်းကိုဆိုလိုသည်။

(၁၀) "စည်းကြပ်ထိန်းသည့် အမြတ်အစွန်း" ဟူသည်မှာ၊ အထက်နှစ်အတွင်း ရရှိသော အမြတ်အစွန်းမှ၊ ထိုနှစ်အတွက် အမြတ်တော်ခွန် စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်ပြုသည့်ငွေကိုနှုတ်၍၊ ကုန်အမြတ်အစွန်းကိုဆိုလိုသည်။

(၁၁) ကုန်သည်အစုစပ် လုပ်ငန်းတွင် ပါဝင်သည့် "အလုပ် လုပ်ကိုင်သော ကုန်ဘက်စပ်လုပ်ကိုင်သူ" ဟူသည်မှာ၊ ထိုကုန်သည် အစုစပ်လုပ်ငန်း၏ ကုန်ဘက်စပ်လုပ်ကိုင်သူကို ဆိုလိုသည်။ ထိုသူသည် ကုန်ဘက်စပ် လုပ်ကိုင်ခြင်း ပဋိညာဉ်ပါ စည်းကမ်းချက်များအရ၊ ကုန်သည်အစုစပ်လုပ်ငန်းဆိုင်ရာ ရောင်းဝယ် လုပ်ကိုင်မှုကို အခါခပ်သိမ်းလိုပင် ဆောင်ရွက်သူ ဖြစ်ရမည်။

၃။ ။အမြတ်တော်ခွန်မင်းကြီး၊ လက်ထောက် အမြတ်တော်ခွန် မင်းကြီးနှင့် အမြတ် တော်ခွန် ဝန်ထောက်သည်၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန်အက်ဥပဒေအရ၊ မိမိတို့စီရင်ပိုင်သည့် များ။ နယ်မြေများ၊ အမှုအခင်းများနှင့်ပတ်သက်၍၊ သုံးစွဲနိုင်သည့်အာဏာများကို၊ ထိုနယ်မြေ၊ ထိုအမှု အခင်းများနှင့် ပတ်သက်၍၊ ဤအက်ဥပဒေအရလည်း သုံးစွဲနိုင်ခွင့်ရရှိရမည်။ အခွန်အရာရှိ

၄။ ။ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ ဤအက်ဥပဒေနှင့်သက်ဆိုင် သည့် ရောင်းဝယ်လုပ်ကိုင်မှုနှင့်ဝင်လျှင်း၍၊ မြန်မာနိုင်ငံအမြတ်တော်ခွန်အက်ဥပဒေအရ၊ အခွန်တော် စည်းကြပ်သည့် အထက်နှစ်တွင် ပုဂ္ဂိုလ်အသီးသီး၊ ပစ္စည်းမဲ့ဝေ ရသေးသော ဟိန္ဒူ လူမျိုး အိမ်ထောင်သားစုအသီးသီး၊ ကုမ္ပဏီအသီးသီး၊ ကုန်သည်လုပ်ငန်းအသီးသီးနှင့် အခြားအသင်း အသီးသီးကရရှိသော အခွန်တော်စည်းကြပ်ထိန်းသည့် အမြတ်အစွန်းပေါ်၌ (ဤအက်ဥပဒေတွင် "ရောင်းဝယ် လုပ်ကိုင်မှု အမြတ်အစွန်းခွန်"ဟု ရည်ညွှန်းသော) အခွန်ကော်ကို စည်းကြပ် တောင်းခံပေးဆောင်ရမည်။ထိုအခွန်တော်သည်၊ စည်းကြပ်ထိန်းသည့်အမြတ်အစွန်း၏ ဆယ့်ခြောက် သုံးပိုင်းနှစ်ပိုင်း ရာခိုင်နှုန်းနှင့်ညီမျှရမည်။ နောက်လာမည့် အထက်နှစ်နှင့်စပ်လျဉ်း၍ ပြဋ္ဌာန်းသည့် ဘဏ္ဍာတော်အက်ဥပဒေဖြင့် သတ်မှတ်သောရာခိုင်နှုန်းနှင့်ညီမျှရမည်။

---

[1] "ဇယား"ဆိုသည့်စကားရပ်အစား "ဇယား ၁"ဆိုသည့် စကားရပ်ကို ၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၃၀ အရထည့်သွင်းသည်။

သို့သော် မြန်မာနိုင်ငံအမြတ်တော်ခွန် အက်ဥပဒေပုဒ်မ ၄၊ ပုဒ်မငယ် (၃)ပါ ပြဋ္ဌာန်းချက်များအရ၊ အမြတ်ဘော်ဒွန်စည်းကြပ်ခြင်းမှ က သွတ်ခွင့်ပြုထားသော အမြတ်အစွန်းကို ၎င်း အက်ဥပဒေအရ ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် စည်းကြပ်ခြင်းမှလည်း လုံးဝကင်းလွတ်ခွင့်ပြုရမည်။

အက်ဥပဒေနှင့် သက်ဆိုင်ခြင်း။

၅။ ။၎င်းအက်ဥပဒေသည်၊ အထက်ခွစ်ကရရှိသော အမြတ် အစွန်း၏ တစိတ်တဒေသအတွက် မြန်မာနိုင်ငံ အမြတ်တော်ခွန် အက်ဥပဒေပုဒ်မ ၄ ပါ ပြဋ္ဌာန်းချက်များအရ၊ အမြတ်တော်ခွန် စည်းကြပ်ခြင်းခံရသည့် ရောင်းဝယ်လုပ်ကိုင်မှု အသီးသီးနှင့် သက်ဆိုင်ရမည်။

ရောင်းဝယ်လုပ်ကိုင်မှုနှစ်စည်းပုံပြောင်းလဲခြင်း။

၆။ ။(၁) ၎င်းအက်ဥပဒေအရ၊ အခွန်တော်စည်းကြပ်သည့် အချိန်အခါ၌၊ ကုန်သည်အစုစပ်လုပ်ငန်းဒွန်စည်းပုံ ပြောင်းလဲကြောင်း၊ သို့တည်းမဟုတ် ကုန်သည်အစုစပ် လုပ်ငန်းအသစ်ဒွန်စည်းပြီးကြောင်းသိရလျှင်၊ ထိုကုန်သည်အစုစပ် လုပ်ငန်းနှင့် ကုန်သည်အစုစပ်လုပ်ငန်းတွင် ပါဝင်သူတို့အပေါ်၌၊ ၎င်းအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ အခွန်တော်စည်းကြပ်သည့် အချိန်အခါ၌၊ ကုန်သည်အစုစပ်လုပ်ငန်းကို ဒွန်စည်းထားသည့်အတိုင်း၊ အထက်ခွစ်တွန်စ်လုံးအတွက် ထိုကုန်သည်အစုစပ်လုပ်ငန်း ဒွန်စည်းခွဲနေဆဲသကဲ့သို့ရင်း၊ အခွန်တော် စည်းကြပ်သည့် အခါ၌၊ ထိုကုန်သည်အစုစပ်လုပ်ငန်းတွင် ပိမိဆိုင်ရာဆိုင်ခွင့် အချိုးအစားအလိုက် ထိုခွစ်ဆိုင်ရာ အမြတ်အစွန်းအစုကျကို ထိုကုန်သည် အစုစပ်လုပ်ငန်းတွင် ပါဝင်သူအသီးသီးရရှိကိသကဲ့သို့ရင်း၊ အခွန်တော်စည်းကြပ်ရမည်။

(၂) ၎င်းအက်ဥပဒေအရ အခွန်တော် စည်းကြပ်သည့် အချိန်အခါ၌၊ ၎င်းအက်ဥပဒေနှင့် သက်ဆိုင်သော ရောင်းဝယ်လုပ်ကိုင်မှုတခုခုကို ဆောင်ရွက်နေသူ တဦးဦးထံမှ အခြားသူ တဦးတယောက်က ထိုရောင်းဝယ်လုပ်ကိုင်မှုကို ဆက်ခံ၍ ဆောင်ရွက်နေကြောင်း တွေ့ရှိလျှင် ထိုသို့ဆက်ခံ၍ဆောင်ရွက်နေသူအပေါ်၌၊ အထက်ခွစ်တွန်စ်ပတ်လုံး ထိုရောင်းဝယ်လုပ်ကိုင်မှုကိုဆောင်ရွက်နေသူအဖြစ်ဖြင့်ငင်း၊ ထိုခွစ်အတွက် အမြတ် အစွန်းအားလုံး ရရှိသူအဖြစ်ဖြင့်ငင်း၊ အခွန်တော် စည်းကြပ်ရမည်။

အချို့အချက်များတွင်အမြတ်အစွန်းများကိုစုံစုံတွက်စစ်ခြင်း။

၇။ ။တခုထက်ပိုသော ရောင်းဝယ်လုပ်ကိုင်မှုများမှ ဖြစ်ထွန်းလာသည့် အမြတ်အစွန်းကို ရထိုက်သောပုဂ္ဂိုလ်တဦးတယောက်သည်၊ထိုရောင်းဝယ်လုပ်ကိုင်မှုများအနက် အနည်းဆုံးရောင်းဝယ်လုပ်ကိုင်မှုတခုကို ဆောင်ရွက်နေသည့် ကုန်သည်အစုစပ်လုပ်ငန်းတွင် ကုန်ဘက်စပ် လုပ်ကိုင်သူဖြစ်လျှင်၊ အမြတ်တော်ခွန်ဝန်ဆောင်က လက်ထောက်အမြတ်တော်ခွန်မင်းကြီးထံမှ အမိန့်ကိုကြိုတင်ရယူပြီးနောက်၊ ထိုရောင်းဝယ် လုပ်ကိုင်မှုအားလုံးမှ ထိုပုဂ္ဂိုလ်ရမည့်အစုကျ အမြတ် အစွန်းဝေစုများ၊ သို့တည်းမဟုတ် ထိုပုဂ္ဂိုလ် ခံရမည့် အစုကျ ဆုံးရှုံးသည့် ငွေများကို စုံစုံတွက်စစ် ရမည်။ ထိုသို့စုံစုံတွက်စစ်၍ရသော ငွေသည်၊ ထိုပုဂ္ဂိုလ် ဆောင်ရွက်သော ရောင်းဝယ် လုပ်ကိုင်မှု အမြတ် အစွန်းများဖြစ်သည်ဟူ၍ မှတ်ယူလျက်၊ ထိုအမြတ်အစွန်းများအတွက် ထိုပုဂ္ဂိုလ် အပေါ်၌ အခွန်တော် စည်းကြပ်ရမည်။

သို့သော် ၎င်းပုဒ်မပါကိစ္စများအလို့ငှါ၊ အများပြည်သူတို့ ဆိုင်ရာ ဆိုင်ခွင့်များစွာ မရှိသော ကုမ္ပဏီသည်၊ကုန်သည်အစုစပ်လုပ်ငန်းဖြစ်သည်ဟူ၍မှတ်ယူ ရမည်ဖြစ်ပြီး၊ထိုကုမ္ပဏီတွင် ဆိုင်ရာ ဆိုင်ခွင့်ရှိသူတို့ သည်လည်း ထိုကုန်သည် အစုစပ် လုပ်ငန်းတွင် ပါဝင်သော ကုန် ဘက် စပ် လုပ်ကိုင်သူများဖြစ်သည်ဟူ၍ မှတ်ယူရမည်။ သို့တည်းမဟုတ် အစုရှင် တဦးတည်းသာ လုပ်ကိုင်သည့် ကုမ္ပဏီဖြစ်လျှင်၊ထိုကုမ္ပဏီသည် ထိုအစုရှင်ဆောင်ရွက်သည့်ရောင်းဝယ်လုပ်ကိုင်မှုဖြစ်သည်ဟူ၍မှတ်ယူရမည်။

ထို့ပြင် ယင်းသို့မှတ်ယူသည်အတိုင်း အဆိုပါဘဏ္ဍာကြေး အမြတ်အစွန်းများကိုတွက်စစ်ရမည်။ ထို့ပြင် ပုဂ္ဂိုလ် တဦးတယောက်အပေါ်၌ အခွန်တော် စည်းကြပ်ရန်အလို့ငှါ၊ ဆိုခဲ့သည်အတိုင်း စုရုံးတွက်စစ်ထားသော အမြတ်အစွန်းများကို၊ သို့တည်းမဟုတ် ဆုံးရှုံးသည့်ငွေများကို ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ၊ ဆိုင်ရာ ရောင်းဝယ် လုပ်ကိုင်မှု အသီးသီးနှင့် အမြတ် အစွန်း များတွင်၊ သို့တည်းမဟုတ် ဆုံးရှုံးသည့် ငွေများတွင် မထည့်သွင်းရ။ ထို့ပြင် ထိုရောင်းဝယ် လုပ်ကိုင်မှုတွင် အခြား ကုန်ဘက်ဝယ် လုပ်ကိုင်သူများအပေါ်မှတပါး၊ ဤရောင်းဝယ်လုပ်ကိုင်မှုနှင့် ပတ်သက်၍၊ ဤအက်ဥပဒေအရ အခွန်တော်စည်းကြပ်ခြင်းမပြုရ။

အမြတ်တော်ခွန် ကိစ္စများအတွက်ဝင်ငွေတွက်စစ်ခြင်း၊ ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန်ကို နှုတ်ခွင့်ပြုခြင်း။

၈။ ။အထက်နှစ်အတွက် တဦးတယောက်သော သူကပေးဆောင် ရမည့် ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန် ငွေပေါင်းကို အမြတ်တော်ခွန်နှင့် နောက်ထပ် အခွန်တော် စည်းကြပ်ရန် ကိစ္စအလို့ငှါ တွက်စစ်၍ရသော ဝင်ငွေ စုစုပေါင်းမှ နှုတ်ခွင့်ပြုရမည်။

အခွန်တော်စည်းကြပ်ရန် နို့တစ်စာချအပ်ခြင်း။

၉။ ။(၁) အမြတ်တော်ခွန်ဝန်ထောက်သည်၊ ဤအက်ဥပဒေပါ ကိစ္စများ အလို့ငှါ၊ ဤအက်ဥပဒေနှင့် သက်ဆိုင်သည့် ရောင်းဝယ်လုပ်ကိုင်မှုကို ဆောင်ရွက်နေသည်ဟု မိမိယုံကြည်သော သူထံဖြစ်စေ၊ အခြား တနည်းနည်းဖြင့် ရောင်းဝယ် လုပ်ကိုင်မှု အမြတ် အစွန်း ခွန် ပေးရမည်ဟု မိမိယုံကြည်သောသူထံဖြစ်စေ နို့တစ်စာ ချအပ်၍ (ထိုနို့တစ်စာတွင် ဇယားပြထားသည့်အခြားအကြောင်းအရာများနှင့်တကွ) အထက်နှစ်အတွင်း မိမိရရှိသော အမြတ် အစွန်း စုစုပေါင်းနှင့် ပတ်သက်သည့် စာရင်းတခုကို ပြဋ္ဌာန်းထားသည့် ပုံစံဖြင့်၊ ပြဋ္ဌာန်း ထားသည့် နည်းလမ်း အတိုင်း မှန်ကန်ကြောင်း ဇယားပြလျက်၊ နို့တစ်စာတွင် သိးခြား ဇယားပြထားသည့် နို့တစ်စာ ချအပ်သည့်နေ့ရက်မှ လေးဆယ့်ငါးရက်အောက် မနည်းသော ကာလအတိုင်းအခြားအတွင်း တင်သွင်းရမည်ဟုဆင့်ဆို နိုင်သည်။

သို့သော်အမြတ်တော်ခွန် ဝန်ထောက်သည်၊ စာရင်းတင်သွင်းရန် နေ့ရက်ကို မိမိသဘော အတိုင်းရွေ့ဆိုင်းနိုင်သည်။

(၂) ပုဒ်မခွဲ (၁)အရ နို့တစ်စာချအပ်ခံရသူတဦးတယောက်ထံသို့ နို့တစ်စာ ချအပ်၍ မိမိအလိုရှိသော ငွေစာရင်းများကို၊ သို့တည်းမဟုတ် စာချုပ်စာတမ်း များကို နို့တစ်စာတွင် သိးခြား ဇယားပြထားသည့်နေ့ရက်၌ဘင်ပြရန်၊ သို့တည်းမဟုတ် တင်ပြစေရန်ဆင့်ဆိုနိုင်သည်ဖြင်း၊ မိမိအလိုရှိသော နောက်ထပ်ငွေစာရင်းများကို၊ သို့တည်းမဟုတ် အခြားသက်သေခံချက်များကို တင်သွင်းရန်ဆိုခဲ့သည့် နည်းလမ်းအတိုင်း အခါကာလ အားလျော်စွာ နောက်ထပ် နို့တစ်စာများ ချအပ်၍လည်း ဆင့်ဆို နိုင်သည်။

အခွန်တော်စည်းကြပ်ခြင်း။

၁၀။ ။(၁) အမြတ်တော်ခွန်ဝန်ထောက်သည်၊ပုဒ်မ ၉ အရ မိမိလိုအပ်သည့်သက်သေခံချက်များရှိလျှင်၊ ထိုသက်သေခံချက်များကို စဉ်းစားဆင်ခြင်ပြီးနောက်၊ အမိန့်စာဖြင့် ရောင်းဝယ် လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် စည်းကြပ်ထိုက်သော အမြတ်အစွန်းအပေါ်တွင် အခွန်တော်စည်းကြပ်ရမည်ဟုပြင်၊ ဤသို့စည်းကြပ်ခြင်းကို အခြေပြု၍ ပေးဆောင်ရမည့် ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းကိုလည်း သတ်မှတ်ရမည်။ ထို့ပြင် အမြတ်တော်ခွန်ဝန်ထောက်သည်၊ မိမိချမှတ်သော အမိန့်၏မိတ္တူတစောင်ကို အခွန်တော် စည်းကြပ်ခြင်းခံရသူထံ ပေးပို့ရမည်။

(၂) အထက်နှစ်နှင့် စပ်လျဉ်း၍ပေးဆောင်ရမည့်ရောင်းဝယ်လုပ်ကိုင်မှုအမြင့် အစွန်းခွန်ကို၊ ထိုနှစ်တွင်ရောင်းဝယ်လုပ်ကိုင်မှုကိုဆောင်ရွက်သော၊သို့တည်းမဟုတ် ဆောင်ရွက်သည်ဟု မှတ်ယူရသောသူက ပေးဆောင်ရမည်။

(၃) အထက်နှစ်တွင် နှစ်ဦး၊ သို့တည်းမဟုတ် နှစ်ဦးထက်ပိုသောသူများက၊ရောင်းဝယ်လုပ်ကိုင်မှုကို တွဲဘက်ဆောင်ရွက်ခဲ့လျှင်၊ ထိုသူများအပေါ်တွင် တွဲဘက်သျှက်အခွန်တော်စည်းကြပ်ရမည်။ ထို့ပြင် ကုန်ဘက်စင် လုပ်ကိုင်သည့် အချက်တွင်၊ ကုန်ဘက်စင် လုပ်ကိုင်သည့်အလုပ်တိုက်အမည်ဖြင့် အခွန်တော်စည်းကြပ်နိုင်သည်။

(၄) တဦးတည်းဖြစ်စေ၊အခြားသူတဦးတယောက်နှင့်၊သို့တည်းမဟုတ်အခြားသူများနှင့် တွဲဘက်၍ဖြစ်စေ၊ အထက်ပါပြဋ္ဌာန်းချက်များအရ အခွန်တော် စည်းကြပ်ခြင်းခံရသူ တဦးတယောက်သေဆုံးသွင်း၊ ထိုသူ၏တရားဝင် ကိုယ်စားလှယ် အပေါ်တွင် တဦးတည်း ဖြစ်စေ၊ အခြားသူ တဦးတယောက်နှင့်၊ သို့တည်းမဟုတ် အခြားသူများနှင့် တွဲဘက်၍ဖြစ်စေ အခွန်တော် စည်းကြပ်နိုင်သည်။

အခွန်တော်မစည်းကြပ်ရဘဲကျန်နေသည့် အမြတ်အစွန်း။

၁၁။ ။အမြတ်တော်ခွန်ဝန်ထောက်သည်၊ သတင်းသေချာစွာ ရရှိသောကြောင့် စုံစမ်းစစ်ဆေးရာ၌၊ အထက်နှစ်တွင် ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် စည်းကြပ် ထိုက်သောအမြတ်အစွန်း များကို မစည်းကြပ်ရသဲ့ ကုန်နေကြောင်းကို သော်၎င်း၊ စည်းကြပ်ထိုက်သည့်အောက်နည်း၍ စည်းကြပ်ကြောင်းကိုသော်၎င်းတွေ့ရှိလျှင်၊ အမြတ်တော်ခွန်ဝန်ထောက်သည် ပုဒ်မ ၉ အရ နို့တစ်စာတွင် ထည့်သွင်းသည့် လိုအပ်ချက် အားလုံး ဖြစ်စေ၊ တခုခုဖြစ်စေ၊ ပါရှိသော နို့တစ်စာ တစောင်ကို၊ ထိုနှစ်ကုန်ဆုံး ပြီးသည့်နောက် နှစ်နှစ်အတွင်း မည်သည့် အချိန်တွင်မဆို၊ ရောင်းဝယ် လုပ်ကိုင်မှုအမြတ်အစွန်းခွန် စည်းကြပ်ခြင်းခံထိုက်သူထံ၊ချအင်၍ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန်စည်းကြပ်ထိုက်သည့် အမြတ် အစွန်း ငွေပေါင်းကို ဧည်းကြပ် နိုင်သည်၊ သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်နိုင်သည်။ ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များသည် ထိုပုဒ်မအရ ချအပ်သည့် နို့တစ်စာနှင့် သက်ဆိုင်သကဲ့သို့၊ဤနို့တစ်စာနှင့်လည်းသက်ဆိုင်နိုင်သမျှသက်ဆိုင်ရမည်။

အပြစ်ဒဏ်များ။

၁၂။ ။အမြတ်တော်ခွန်ဝန်ထောက်က၊ဤအက်ဥပဒေအရ မှုခင်းကိစ္စများကိုဆောင်ရွက်ရာ၌၊ ပုဒ်မ ၉၊ ပုဒ်မခွဲ (၁) အရ လိုအပ်သည့်စာရင်းကိုဘင်သွင်းရန်ဖြစ်စေ၊ ထိုပုဒ်မ၊ပုဒ်မခွဲ (၂) အရ အမြတ်တော်ခွန်ဝန်ထောက်အလိုရှိသောငွေစာရင်းများ၊ သို့တည်းမဟုတ် စာချုပ်စာတမ်းများ၊ သို့တည်းမဟုတ် အခြားသက်သေခံချက်များတင်သွင်းရန်၊ သို့တည်းမဟုတ် တင်သွင်းစေရန် ဖြစ်စေ၊ လုံလောက်သော အကြောင်းမရှိဘဲ ပျက်ကွက်သည်ဟူ၍သော်၎င်း၊ ရောင်းဝယ်လုပ်ကိုင်မှု၏ အမြတ်အစွန်းများနှင့် ပတ်သက်သည့် အကြောင်းအရာများကို ထိန်ဝှက်ထားသည်ဟူ၍သော်၎င်း၊ထိုအမြတ်အစွန်းများနှင့် ပတ်သက်သည့်မမှန်ကန်သော အကြောင်းအရာများကိုတမင်သက်သက်တင်သွင်းသည်ဟူ၍သော်၎င်း ထင်မြင်သဘောရရှိလျှင်၊ အမြတ်တော်ခွန် ဝန်ထောက်သည်၊ ပေးဆောင် ရမည့် ရောင်းဝယ်လုပ်ကိုင်မှုအမြတ်အစွန်းခွန်အပြင်—

(က) ပုဒ်မ ၉၊ ပုဒ်မခွဲ (၁) အရ၊ လိုအပ်သည့် စာရင်းကို တင်သွင်းရန် ထိုသူ ပျက်ကွက်လျှင်၊ ပေးဆောင်ရမည့် ရောင်းဝဘ် လုပ်ကိုင်မှု အမြတ်အစွန်း ခွန် ထက်မပိုသောငွေကိုသော်၎င်း၊

(ခ) အခြားအချက်တွင်စာရင်းတင်သွင်းသည့်အဘိုးဖြစ်သောဝင်ငွေကို မှန်သည့် ဝင်ငွေအဖြစ်လက်ခံခဲ့လျှင်၊ မပေးမဆောင်ရသဲ့ လွဲချောင်ကင်းလွတ်စေမည့် ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ် အစွန်းခွန် ငွေအရေအတွက်ထက် မပိုသောငွေကိုသော်၎င်း၊ ဒဏ်ငွေအဖြစ်ဖြင့် ပေးဆောင်ရမည်ဟု ထိုသူအား၊ဆင့်ဆိုနိုင်သည်။

၁၃။ ။(၁) စည်းကြပ်ထိုက်သောရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန်ကို၊အမြတ်တော်ခွန် ဝန်ထောက်က စည်းကြပ်သည့် အတိုင်း မကျေနပ်၍ ကန့်ကွက်သူသည်၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေအရ မိမိအပေါ်တွင် အခွန်တော်မစည်းကြပ်ထိုက်ဟု ငြင်းဆိုသူသည်၊ သို့တည်းမဟုတ် အမြတ်တော်ခွန် ဝန်ထောက်ကတပ်ရိုက်သည့်ငွေဒဏ်ကို မကျေနပ်၍ကန့်ကွက်သူသည်၊လက်ထောက် အမြတ်တော်ခွန်မင်းကြီးထံ အယူခံဝင်နိုင်သည်။ လက်ထောက် အမြတ်တော်ခွန် မင်းကြီးထံ အယူခံဝင်ခြင်း။

(၂) အယူခံဝင်လိုလျှင်၊မကျေနပ်၍ကန့်ကွက်သည့်အမြတ်အစွန်းခွန်ကို၊သို့တည်းမဟုတ် ဒဏ်ငွေကိုတောင်းဆိုသည့် နို့တစ်စာရရှိသည့် နေ့ရက်မှ သာမန်အားဖြင့် လေးဆယ့်ငါးရက်အတွင်း အယူခံလွှာ တင်သွင်းရမည်။ သို့သော် လက်ထောက် အမြတ်တော်ခွန်မင်းကြီးက အယူခံ ဝင်သူမှာ ထိုကာလအတိုင်းအခြားအတွင်းအယူခံလွှာကို မသွင်းနိုင်းလောက်အောင် လုံလောက်သောအကြောင်း များရှိသည်ဟု ယုံဆလျှင်၊ လက်ထောက် အမြတ်တော်ခွန် မင်းကြီးသည်၊ အယူခံလွှာကို ထိုကာလ အတိုင်းအခြားစေ့တုန်သော်လည်း လက်ခံနိုင်သည်။

(၃) အယူခံလွှာကို ပြဋ္ဌာန်း ထားသည့်ပုံစံဖြင့် တင်သွင်းရမည့်ပြင်၊ ပြဋ္ဌာန်းထားသည့် နည်းလမ်းအတိုင်း မှန်ကန်ကြောင်းလည်းဖေါ်ပြရမည်။

(၄) လက်ထောက် အမြတ်တော်ခွန်မင်းကြီးသည်၊အယူခံကိုကြားနာစစ်ဆေး၍ဆုံးဖြတ်ရမည်။ ထိုနောက် လက်ထောက်အမြတ်တော်ခွန်မင်းကြီးသည်၊ ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ မိမိသင့်သည်းသင်မြင်သော အမိန့်များ ချမှတ်နိုင်သည်။ ထိုအမိန့်များတွင် စည်းကြပ်သည့် အခွန်တော်ကို တိုးမြှင့်သော၊ သို့တည်း မဟုတ် ငွေဒဏ်ကို တိုးမြှင့်သော အမိန့်ကိုလည်း ထည့်သွင်းနိုင်သည်။

သို့သော် စည်းကြပ်သည့် အခွန်တော်ကိုတိုးမြှင့်သော၊ သို့တည်းမဟုတ်ဒဏ်ငွေကိုတိုးမြှင့်သောအမိန့်ကြောင့် နှစ်နာခံရသောသူအား၊ ထိုကဲ့သို့ မတိုးမြှင့်သင့်ဟု အကြောင်းပြရန် သင့်လျော်လုံလောက်သော အခွင့်အရေးမပေးဘဲ ထိုအမိန့်မျိုးကို မချမှတ်ရ။

၁၄။ ။အမြတ်တော်ခွန်မင်းကြီးသည်၊မိမိလက်အောက်အရာရှိတို့ဦးဦးက ဤအက်ဥပဒေအရ ဆောင်ရွက်သည့် မည်သည့်မှုခင်းမှတ်တမ်းကိုမဆို၊ မိမိသဘောအလျောက်တောင်းယူနိုင်သည်။ ဆိုခဲ့သည့် မှုခင်းမှတ်တမ်းကို ရရှိသောအခါ။အမြတ်တော်ခွန်မင်းကြီးသည်၊မိမိသင့်သည်ထင်မြင်သည့် အတိုင်း စုံစမ်းစစ်ဆေးပြီးနောက်၊သို့တည်းမဟုတ်စုံစမ်းစစ်ဆေးစေပြီးနောက်၊ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲအမိန့်များ ချမှတ်နိုင်သည်။ ပြန်၍ပြင်ဆင်နိုင်သည့် အာဏာ။

သို့သော် အမြတ်တော်ခွန်မင်းကြီးသည်၊အခွန်တော်စည်းကြပ်ခံသူ၏လျှောက်လဲချက်ကို မကြားနာဘဲ၊သို့တည်းမဟုတ် သူ့အား လျှောက်လဲပြောဆိုခွင့်မပေးဘဲ ထိုသူနှစ်နာစေသည့်အမိန့်ကို မချမှတ်ရ။

၁၅။ ။အခွန်တော် စည်းကြပ်မှုများကို၊ သို့တည်းမဟုတ် အယူခံမှုများကိုစစ်ဆေးစဉ် ရေးမှတ်ထားသည့် သက်သေထွက်ချက်တွင်ပါရှိသော မှားယွင်းချက်ကိုသော်၎င်း၊မှုခင်းမှတ်တမ်းတွင် ထင်ရှားသော မှားယွင်းချက်ကိုသော်၎င်း၊ အမြတ်တော်ခွန်မင်းကြီးသည်၊ ဤအက်ဥပဒေအရ၊ လက်ထောက်အမြတ်တော်ခွန်မင်းကြီးကဖြစ်စေ၊ အမြတ်တော်ခွန် ဝန်ထောက်ကဖြစ်စေ၊ အမိန့်ချမှတ်သည့် နေ့ရက်မှ နှစ်နှစ်အတွင်း မည်သည့်အချိန်တွင်မဆို ပြင်ဆင်နိုင်သည်။ ထို့ပြင်အမြတ်တော်ခွန်မင်းကြီးသည်၊ ဤအက်ဥပဒေနှင့်သက်ဆိုင်သည့် ရောင်းဝယ် လုပ်ကိုင်မှုကို ၊လုပ်ကိုင်သူက မှုခင်းမှတ်တမ်းတွင် မှားယွင်းသည်ဟုညွှန်ပြလျှင်၊ ထိုအမှားအယွင်းကိုလည်းဆိုခဲ့သည့်အချိန်ကာလအတိုင်း အခြားအတွင်း ပြင်ဆင်နိုင်သည်။ အမှားအယွင်းများကိုပြင်ဆင်ခြင်း။

သို့သော် ဘိုပြင်ဆင်ချက်များသည်တဦးတယောက်သောသူ၏အပေါ်၌အခွန်တော် တိုးမြှင့်စည်းကြပ်မည်၊ သို့တည်းမဟုတ် ငွေဒဏ် တိုးမြှင့် စီရင်မည့် ပြင်ဆင်ချက်များဖြစ်လျှင်၊ ထိုပြင်ဆင်ချက်များကို ထိုသူ့အား လျှောက်လဲပြောဆိုရန် သင့်လျော်လုံလောက်သောအခွင့်အရေးမပေးဘဲမပြုလုပ်ရ။

[၁] ၁၅-က။ ။နိုင်ငံတော်သမတသည်အမိန့်ကြော်ငြာစာ [၂] ထုတ်ပြန်၍ ထိုအမိန့်ကြော်ငြာစာတွင် သီးခြားဖေါ်ပြသော အစီအစဉ်များကို အခြားနိုင်ငံတခုခု၏ အစိုးရနှင့်ပူးပေါင်းဖြစ်သည်ဟု ကျေညာနိုင်သည်။ ထိုအစီအစဉ်များသည် ဤအက်ဥပဒေအရငင်း၊ ထိုဒေသခြားနိုင်ငံရှိအလားတူတရားဥပဒေများအရငင်း၊ အခွန်မျိုးတူနှစ်ထပ် စည်းကြပ်ခြင်းကို လွှဲရှောင်ရန် ပြုလုပ်သည့် အစီအစဉ်များဖြစ်ရမည်။ယင်းသို့ကျေညာသောအခါ ဤအက်ဥပဒေအခြားနေရာများတွင် မည်သို့ပင်ပါရှိစေကာမူ အဆိုပါအစီအစဉ်များသည် ယင်းသို့လွှဲရှောင်ခြင်းနှင့် စပ်လျဉ်းသမျှ အကျိုးသက်ရောက်ရမည်။

ဤအက်ဥပဒေပါ ကိစ္စများ အလို့ငှါအမြတ်တော်ခွန်စာရွက်စာတမ်းများကိုအသုံးပြုနိုင်ခြင်း။

၁၆။ ။(၁) မြန်မာနိုင်ငံ အမြတ်တော်ခွန်အက်ဥပဒေတွင် မည်သို့ပင်ပါရှိစေကာမူ၊ ထိုအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ ပြုလုပ်သည့် ထုတ်ဖေါ်ပြောဆိုချက်တွင်၊ သို့တည်းမဟုတ် တင်သွင်းသည့် စာရင်းတွင်ပါရှိသော အကြောင်းအရာ အားလုံးကိုဖြစ်စေ၊ ထိုအက်ဥပဒေပါကိစ္စများအလို့ငှါ ရရှိထားသော၊ သို့တည်းမဟုတ် ရှာဖွေစုဆောင်းထားသော အကြောင်းအရာ အားလုံးကို ဖြစ်စေ၊ ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ အသုံးပြုနိုင်သည်။

(၂) ဤအက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များအရ ပြုလုပ်သည့် ထုတ်ဖေါ်ပြောဆိုချက်တွင်၊ သို့တည်းမဟုတ် တင်သွင်းသည့်စာရင်းတွင်ပါရှိသည့် အကြောင်းအရာအားလုံးကိုဖြစ်စေ၊ ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ ရရှိထားသော၊ သို့တည်းမဟုတ် ရှာဖွေစုဆောင်းထားသော အကြောင်းအရာ အားလုံးကိုဖြစ်စေ၊ မြန်မာနိုင်ငံ အမြတ်တော်ခွန်အက်ဥပဒေပါ ကိစ္စများအလို့ငှါ အသုံးပြုနိုင်သည်။

တရားစွဲဆိုခြင်းနှင့်ပြစ်မှုများကိုသဘောတူပြေငြိမ်ခြင်း။

၁၇။ ။(၁) ရာဇသတ်ကြီးဥပဒေအရ ပြစ်ဒဏ်ထိုက်သင့်သည့်ပြစ်မှုဘာခုခုကို၊ ဤအက်ဥပဒေနှင့်ပတ်သက်၍၊ ကျူးလွန်သည့်အတွက် မည်သူကိုမျှ၊ လက်ထောက်အမြတ်ဘော်ခွန်မင်းကြီး၏ အမိန့်မရဘဲ တရားစွဲဆိုခြင်းမပြုရ။

(၂) ဤအက်ဥပဒေနှင့်ပတ်သက်၍ ကျူးလွန်သည့်၊ ရာဇသတ်ကြီး ဥပဒေအရ ပြစ်ဒဏ်ထိုက်သင့်သော ပြစ်မှု၏အကြောင်းခြင်းရာများနှင့် ဤအက်ဥပဒေအရ ပြစ်ဒဏ်စီရင်ပြီးသည့် ပြစ်မှု၏ အကြောင်းခြင်းရာများသည် တခုတည်းဖြစ်လျှင်၊ ရာဇသတ်ကြီးဥပဒေအရ ပြစ်ဒဏ်ထိုက်သင့်သည့် ပြစ်မှုအတွက် တရားမစွဲဆိုရ။

(၃) လက်ထောက် အမြတ်တော်ခွန် မင်းကြီးသည်၊ ဤအက်ဥပဒေနှင့်ပတ်သက်၍ ကျူးလွန်သည့် ရာဇသတ်ကြီး ဥပဒေ ဒုတိယ ၁၇၇ အရ ပြစ်ဒဏ် ထိုက်သင့်သော ပြစ်မှုတိုတရား မဖွဲ့ဆိုသေးမီဖြစ်စေ၊ စွဲဆိုပြီးနောက်ဖြစ်စေ သဘောတူပြေငြိမ်းနိုင်သည်။

နည်းဥပဒေများပြုလုပ်ရန် အာဏာ။

၁၈။ ။(၁) ဘဏ္ဍာရေးမင်းကြီးသည်၊ ပြည်ထောင်စုနိုင်ငံတော်သမတ၏ ကြိုးကြပ်အုပ်ချုပ်ခြင်းကို လိုက်နာသူက၊ ဤအက်ဥပဒေပါကိစ္စများကို ဆောင်ရွက်ရန်အလို့ငှါ နည်းဥပဒေများပြုလုပ်နိုင်သည်။

---

[၁] ၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၃၀ အရ ထည့်သွင်းသည်။

[၂] ၁၉၅၃ ခု၊ မတ်လ ၁၂ ရက်နေ့စွဲပါ ဘဏ္ဍာရေးနှင့်အခွန်တော်ဝန်ကြီးဌာန ပြန်တမ်း အမှတ် ၉၅ (မြန်မာနိုင်ငံပြန်တမ်း။ ၁၉၅၃ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၂၉၀)တွင်ကြည့်။

ကိစ္စများအလို့ငှါ။ ထိုကုမ္ပဏီ၏ အမြတ်အစွန်းများကို တွက်ရာတွင်၊ မပါဝင်သော သီးသန့်ငွေများ (Reserves) ၏ အစုစုပေါင်းမှ အမြတ်အစွန်းများထဲဘွင် ထည့်၍ မရေတွက်ရသောအမြတ်ဝင်ငွေကို ဖြစ်ထွန်းစေသည့် အရင်းအနှီးများ၏ (investments)၊ သို့တည်းမဟုတ် အခြားပစ္စည်းများ၏တန်ဘိုးငွေကို နုတ်ပြီးနောက် ကျန်သောငွေဖြစ်ရမည်။

ရှင်းလင်းချက်။ ။တန်ဘိုးပြင်ဆင်၍ ဖြစ်စေ၊ အခြားနည်းဖြင့်ဖြစ်စေ၊ ပစ္စည်းများကို စာရင်းစာအုပ်ဘွင် ဇနီးဂီ၍ထည့်ခြင်း၊ သို့တည်းမဟုတ် စာရင်းစာအုပ်တွင်ရှိသော ပစ္စည်းတန်ဘိုးကို တိုးမြှင့်ခြင်းအားဖြင့် ဖြစ်ပေါ် လာသော ''သီးသန့်ငွေ''သည်၊ သို့တည်းမဟုတ် ''အစုရှယ်ယာများအတွက်ပေးသွင်းပြီးသော မ-တည် ငွေရင်း''သည်၊ ၅၂အက်ဥပဒေအရ အထက်နှစ် တန်စ်အတွက် အခွန်စည်းကြပ်ခြင်းမှ ကင်းလွတ်ခွင့်ပြုသည့်ငွေကို တွက်ရာ၌ မ-တည် ငွေရင်းဖြစ်သည်ဟု မမှတ်ယူရ။ ထို့ပြင် မ-တည်ငွေရင်းဆိုသော စကားရပ်တွင် သီးသန့်ငွေ၊ သို့တည်းမဟုတ် မ-တည် ငွေရင်းအဖြစ်သို့ ပြောင်းထားသော အမြတ်အစွန်းများ ဖြင့်သည်ဟု စာရင်းတွင် ဖေါ်ပြထားခြင်းမရှိသော အမြတ်အစွန်းလက်ကျန်ငွေများ မပါဝင်စေရ။

(၂) နည်းဥပဒေ (၁) တွင် မည်သို့ပင် ပါရှိစေကာမူ၊ ၅၂အက်ဥပဒေပြဋ္ဌာန်းချက်များအရ ကုမ္ပဏီတခု၏ အမြတ်အစွန်းများမှ တစိတ်တဒေသ သာလျှင် အခွန် စည်းကြပ်ထိုက်သ့ဉ်၊ ထိုကုမ္ပဏီ၏ မ-တည်ငွေရင်းသည် အဆိုပါ နည်းဥပဒေ (၁) အရ တွက်၍ရသော မ-တည်ငွေရင်းထဲမှအချိုးကျနုတ်၍ ကျန်သောငွေငပါင်းဖြစ်ရမည်။ အချိုးကျနုတ်ရမည့်ငွေကို အောက်ပါအတိုင်း တွက်ရမည်။

ထိုနုတ်ရမည့်ငွေနှင့် နည်းဥပဒေ (၁) အရ တွက်၍ရသော မ-တည်ငွေရင်း၏ အချိုးအစားသည် အခွန်မစည်းကြပ်ထိုက်သော အမြတ်အစွန်းများနှင့် အမြတ်အစွန်းငွေစုစုပေါင်း၏ အချိုးအစားနှင့်တူညီစေရမည်။

(၃) ကုမ္ပဏီတခုသည်၊ အစုရှယ်ယာများ ထုတ်ရောင်းရာ၌ အပိုဆောင်း၍ရသောငွေများမှ ရောင်းဝယ် လုပ်ကိုင်မှုထဲဘွင် ထားရှိသမျှသော ငွေကိုနည်းဥပဒေ (၁) အလို့ငှါပေးသွင်းပြီးသော မ-တည်ငွေရင်းတွင်ပါဝင်သည်ဟုယူဆရမည်။

ဟော်တယ်နှင့်ပျော်ပွဲစားရုံခွန်အက်ဥပဒေ။

[၁၉၄၉ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၁၈။] (၁၉၄၉ ခု၊ ဩဂုတ်လ ၁ ရက်။)

အောက်ပါအတိုင်းအက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

သက်ဆိုင်ခြင်းနှင့် စတည်ရန်နေရက်။

၁။ ။၅၂အက်ဥပဒေသည်၊ နိုင်ငံတော်သမ္မတက အဓိန့်ကြော်ငြာစာထုတ်ပြန်ကျေညာ၍ သတ်မှတ်သည့်ရပ်ကွက်၊ သို့တည်းမဟုတ် ရပ်ကွက်များတွင် သတ်မှတ်သည့်နေ့ရက်၊ သို့တည်းမဟုတ် နေ့ရက်များမှစ၍ အာဏာတည်စေရမည်။[၁]

---

[၁] ၅၂အက်ဥပဒေသည်၊ ၁၉၄၉ ခု၊ ဩဂုတ်လ ၁ ရက်နေ့၌ ရန်ကုန်နေပြည်တော် တဝှန်းလုံးတွင် စတင်အာဏာတည်သည်။ ။မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၄၉ ခု၊ အိုင်း၁၊ စာမျက်နှာ ၅၉၄ တွင်ကြည့်။

၂။ ။ဤဥပဒေတွင် အကြောင်းအရာနှင့် ဖြစ်စေ၊ ရွှေနောက် စကားတို့၏အဓိပ္ပါယ်နှင့် အဓိပ္ပါယ်ဖော်ပြခက်များ ဖြစ်စေ၊ မဆန့်ကျင်လျှင်—

(က) ''ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံ'' ဆိုသည်မှာ၊ အခန်းနှင့် စားဘွယ်သောက်ဘွယ်ကိုသော်ဘ်း၊စားဘွယ်သောက်ဘွယ်သက်သက်ကိုသော်ဘ်း၊ ရောင်းချရေး အတွက် ထားရှိသောနေရာဖြစ်စေ၊ စားဘွယ် သောက်ဘွယ် ရောင်းချသည့်နေရာနှင့် ပူးစွဲထားသော ဟော်တယ်ကိုဖြစ်စေ ဆိုလိုသည်။ ထိုစကားရပ်တွင်အခါအားလျော်စွာအဓိပ္ပာယ်ရက အဓိန့်ကြော်ငြာစာထုတ်ပြန်ကျေညာချိန်၊ ပြည်သူ့ဟော်တယ်၊ဘို့တည်းမဟုတ် ပျော်ပွဲစားရုံကိုညွှန်ကြားသည့် အများပြည်သူတို့ စားသောက်ရာ ဆိုင်အချိုးအစား၊ သို့တည်းမဟုတ် အချိုးအစားများ၊ ကာဇေးများ၊ စားခန်း သောက်ခန်းများ၊ တည်ခိုရာ အခန်းများ၊ မှုဖိုများ၊ အချိုအချဉ်ဆိုင်များ၊ သို့တည်းမဟုတ် လူတို့စား သုံးရန်အတွက် စားဘွယ်သောက်ဘွယ် ဝတ္ထုပစ္စည်းများကို ရောင်းချသော နေရာများ ပါဝင်သည်။

(ခ) ''စားဘွယ်သောက်ဘွယ်'' ဆိုသည်မှာ၊ မည်သည့်အစားအသောက်မျိုးကိုမဆို ဆိုလိုသည်။

*(ဂ) ''ဧဘိုးအခများ'' ဆိုသည်တွင်၊ ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံတွင်၊ အခန်းငှါးသည့် အခင်္ဂဖြင့်စေ၊ အစားအသောက် အတွက် ကျသင့်သည့် ဧဘိုးငွေဖြင့်စေ၊ ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံမှ ပြင်ပသို့ ပေးပို့ရောင်းချသော စားဘွယ်သောက်ဘွယ်များအတွက် ကျသင့်သော တန်ဘိုးများဖြစ်စေ၊ အသုံးခံ ဆောင်ရွက်မှုများနှင့် အခြားလွယ်ကူရန် ဆောင်ရွက်ပေးမှုများအတွက် ကျသင့်သည့် အဘိုးအခများဖြစ်စေ ပါဝင်သည်။

(ဃ) ''ပိုင်ရှင်'' ဆိုသည်မှာ၊ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံနှင့် ပတ်သက်၍၊ ထိုဟော်တယ်နှင့်ပျော်ပွဲစားရုံကို စီမံအုပ်ချုပ်ရာ၌ တာဝန်ရှိသူမည်သူကိုမဆို ဆိုလိုသည်။

(င) ''အခန်း'' ဆိုသည်မှာ၊ ခရီးသည်များ၊ သို့တည်းမဟုတ် အခြားလူများ အတွက် နေထိုင်ရန်၊ သို့တည်းမဟုတ် တည်းခိုရန်၊ ပိုင်ရှင်တဦးက ချထားသော နေရာကို ဆိုလိုသည်။

*(စ) ''တည်းခိုစားသုံးသူ'' ဆိုသည်မှာ၊ လက်ငင်းသော်ငင်း၊ အကြွေးသော်ငင်း၊ အခမဲ့သော်ငင်း၊ ပြည်သူ့ ဟော်တယ်နှင့် ပျော်ပွဲစားရုံတွင် အခန်းငှါးသူ၊ သို့တည်းမဟုတ် စားဘွယ် သောက်ဘွယ်ကို စားသုံးသူ၊ သို့တည်းမဟုတ် ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံမှ ပြင်ပသို့ စားဘွယ်သောက်ဘွယ်ကို မှာယူစားသုံးသူ မည်သူကိုမဆို ဆိုလိုသည်။

(ဆ) ''ပြဋ္ဌာန်းထားသည်'' ဆိုသည်မှာ၊ ဤအက်ဥပဒေအရ ပြုလုပ်သည့် နည်းဥပဒေများဖြင့် ပြဋ္ဌာန်းထားသည်ကို ဆိုလိုသည်။

*(ဇ) ''မင်းကြီး'' ဆိုသည်မှာ၊ ကုန်သွယ်လုပ်ငန်းခွန် မင်းကြီးကို ဆိုလိုသည်။

---

* ၁၉၅၀ ပြည့်နှစ်၊ အက်ဥပဒေအမှတ် ၇ အရ အစားထည့်သွင်းသည်။
* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၆ အရ ထည့်သွင်းသည်။

လိုင်စင်မရှိဘဲ ဟော်တယ် နှင့် ပျော်ပွဲစားရုံခွင့် ခြင်းကိုတားမြစ်ခြင်း။

၃။ ။(၁) ဤအက်ဥပဒေကို အမိန့်ကြော်ငြာစာဖြင့် သက်ဆိုင်စေသည့်မည်သည့်နေရာ ရပ်ကွက်တွင်မဆို၊ထိုအမိန့်ကြော်ငြာစာအတွက်သတ်မှတ်ထားသောနေ့ရက်မှစ၍၊ ဤအက်ဥပဒေအရ ထုတ်ပေးသော လိုင်စင်နှင့် နိုင်ငံတော် သမတက ကန့်သတ်ထားသည့် စည်းကမ်းချက်များအရမှ တပါး၊ မည်သူမဆိုပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံများကို မဖွင့်ရ။

*(၂) ဤအက်ဥပဒေပါ ကိစ္စအလျှောက်၊ ဟော်တယ်၊ သို့တည်းမဟုတ် ပျော်ပွဲစားရုံ တခုခုသည်၊ လိုင်စင်ယူရန် လိုမလို ဟူသောပြဿနာ ပေါ်ပေါက်လျှင်၊မင်းကြီးသည် ထိုပြဿနာကို ဆုံးဖြတ်ရမည်။ မင်းကြီး၏ဆုံးဖြတ်ချက်သည် အပြီးအပြတ် အတည်ဖြစ်ရမည်။

အွန်စည်းကြပ်ခြင်း။

၄။ ။(၁) ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံတွင်အခန်းငှါးသည်ဖြစ်စေ၊စားဘွယ်သောက်ဘွယ်ကို ရောင်းချသည်ဖြစ်စေ၊ စားသုံးသည်ဖြစ်စေ၊ ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံမှ ပြင်ပသို့ စားဘွယ် သောက်ဘွယ်ကို ပေးပို့ရောင်းချသည်ဖြစ်စေ၊ ပိုင်ရှင်ကတောင်းဆိုသော အဘိုးအခများ အပေါ်တွင် ရာခိုင်နှုန်း နှစ်ဆယ် အွန်စည်းကြပ်ရမည်။ ထိုအွန်ကို အစိုးရ ကိုယ်စား၊ ပိုင်ရှင်က တည်ခိုစားသုံးသုထံမှ စည်းကြပ်ကောက်ခံရမည်။

ခြွင်းချက်။ ။သို့ရာတွင်ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံတွင်အခန်းကိုအခမဲ့သော်၎င်း၊ အကြွေးသော်၎င်း၊ ငှါးသည်ဖြစ်စေ၊ စားဘွယ်သောက်ဘွယ်ကို အခမဲ့သော်၎င်း၊ အကြွေးသော်၎င်း၊ ရောင်းချသည်ဖြစ်စေ၊ စားဘွယ်သောက်ဘွယ်ကို ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံမှ ပြင်ပသို့အခမဲ့သော်၎င်း၊ အကြွေးသော်၎င်း၊ ပေးပို့ရောင်းချသည်ဖြစ်စေ၊ ပိုင်ရှင်သည် အဘိုးအခငွေကို လက်ငင်းရသကဲ့သို့၊ ထိုးကျသင့်သော အဘိုးအခပေါ်တွင် အွန်ကို အပြည့်စည်းကြပ်ရမည်။

ခြွင်းချက်။ ။ထို့ပြင် ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံအတွင်း၊ ပြင်ပမှယူဆောင်လာ၍ စားသောက်သော စားဘွယ်သောက်ဘွယ်များ၏ တန်ဘိုးအပေါ်၌လည်း၊ အထက်တွင်ဖော်ပြထားသည့် နှုန်းအတိုင်း အွန်စည်းကြပ်လျက်၊ ထိုးစားဘွယ် သောက်ဘွယ်များကို အဆိုပါ ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံက ရောင်းချသည်ဆိုပါက တောင်းဆိုမည့် ဈေးနှုန်းများအတိုင်း၊ အဘိုးအခများကို တွက်ချက်ရမည်။

*(၂) လိုင်စင်ယူထုံးထွင့်ထားသော ဟော်တယ်သည်၊သို့တည်းမဟုတ်ပျော်ပွဲစားရုံသည်၊ ပုဒ်မ ၃၊ ပုဒ်မခွဲ (၁)အရ လိုင်စင်ယူရန်လိုသည်ဟု မင်းကြီးက ဆုံးဖြတ်လျှင်၊ ထိုဟော်တယ်၏၊ သို့တည်းမဟုတ် ပျော်ပွဲစားရုံ၏ပိုင်ရှင်သည်၊ ထိုဟော်တယ်ကို၊ သို့တည်းမဟုတ် ပျော်ပွဲစားရုံကို ဖွင့်သည့်နေ့မစ၍ ထိုကသင့်ကုန်ရှိသော အွန်ကိုပေးရမည်။

*(၃) ပုဒ်မခွဲ (၁)အရ ကောက်ခံသော အွန်နှုန်းပုဒ်မခွဲ (၂)အရပေးရမည့်အွန်ကို၊ ပိုင်ရှင်က အစိုးရအား နိုင်ငံတော်သမတက ပြဋ္ဌာန်းသော နည်းလမ်းအတိုင်းပေးရမည်။

ခြွင်းချက်။ ။သို့ရာတွင်ပိုင်ရှင်သည်၊ တည်ခိုစားသုံးသူတို့အားပြေစာများထုတ်ပေးခြင်းကို၊သို့တည်းမဟုတ်လုပ်ငန်းဆိုင်ရာစာရင်းအင်းများစံနှုန်းတကျထားရှိခြင်းကိုမပြုလျှင်၊ ထိုသို့မပြုခဲ့သော နေ့ရက်များတွင် ပိုင်ရှင်က တောင်းဆိုသင့်သည့် အဘိုးအခများကို ပုဒ်မ ၁၁ အရ ခန့်ထားခြင်း ခံရသော မည်သည့်အရာရှိကမဆို မိမိသဘောအတိုင်း သင့်လျော်သော အဘိုးအခကို ဆုံးဖြတ်၍၊ ထိုအဘိုးအခအပေါ်တွင် အွန်စည်းကြပ်ရမည်။ ထိုအရာရှိသည်၊ ဤကဲ့သို့ဆုံးဖြတ်ခြင်းမပြုမီ၊ ပိုင်ရှင်အား ချေပပြောဆိုခွင့်ပေးရမည်။

---

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၆ အရ ထည့်သွင်းသည်။
* ၁၉၅၀ ပြည့်နှစ်၊ အက်ဥပဒေအမှတ် ၇ အရ အစားထည့်သွင်းသည်။

[၁](၄) တည်းခိုစားသုံးသူထံမှ ထိုက်သင့်ကျန်ရှိသောအခွန်ကိုကောက်ခံရန်ပျက်ကွက်လျှင် ပိုင်ရှင်သည်၊ ထိုအခွန်ကို ပေးဆောင်ရမည်။ ထိုပေးဆောင်ခြင်းသည်၊ ၎အက်ဥပဒေအရ ထိုက်သင့်သောပြစ်ဒဏ် အပြင်ပေးဆောင်ခြင်းဖြစ်စေရမည်။

[၂](၅) လူတဦးတယောက်သည်၊ ဥပစာတခု၏အတွင်း၌သော်၎င်း၊ ပြင်ပ၌သော်၎င်း၊ နေရာဒွေခြားသတ်မှတ်ရှိ၊ထိုနေရာများတွင်စားဘွယ် သောက်ဘွယ်များကို အခြားသူအမည်နှင့် ရောင်းချနေသည်ဟု ယုံဆရန်လုံလောက်သော အကြောင်းရှိလျှင်၊ မင်းကြီးက၊ထိုသူသည်၊ထိုသို့နေရာဒွေခြား ရောင်းချနေသည့်ဆိုင်ခွဲများ၏ စီမံအုပ်ချုပ်သူဖြစ်သည်ဟု အဘယ်ကြောင့် မဆုံးဖြတ်ထိုက်ကြောင်း ချေပရန်၊ ထိုသူအား ဆင့်ဆိုနိုင်သည်။ မင်းကြီးသည်၊ ထိုသူ၏ချေပချက်ကို မကျေနပ်လျှင်သော်၎င်း၊ မိမိသင့်သည်ဟုထင်မြင်သည့်အတိုင်း စုံစမ်းစစ်ဆေး၍ သင့်တော်သည့် ဆုံးဖြတ်ချက် ချမှတ်နိုင်သည်။ မင်းကြီး၏ဆုံးဖြတ်ချက်သည် အပြီးအပြတ်အတည်ဖြစ်ရမည်။

၅။ ။(၁) ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံ၌၊တထိုင်တည်းစားသုံးရာတွင် မှာသောစားဘွယ်သောက်ဘွယ် အမျိုးမျိုးအတွက် ပေးဆောင်ရန် အခွန်ကို မှာယူသုံးဆောင်သော စားဘွယ်သောက်ဘွယ်တခုစီ၏ တန်ဘိုးအပေါ်၌၊ ပိုင်ရှင်သည် သီးခြားမတွက်ချက်ဘဲ၊ အားလုံးသောစားဘွယ်သောက်ဘွယ်များ၏ တန်ဘိုးအပေါ်၌ တွက်ချက်ရမည်။

(၂) လူအများစုပေါင်း၍ သုံးဆောင်ရန် စားဘွယ်သောက်ဘွယ်များကို မှာသည့်အခါ ပိုင်ရှင်သည် အခွန်တော်ကို တွက်ချက်ခွန် စားဘွယ်သောက်ဘွယ်များ၏ တန်ဘိုးကို တဦးစီမတွက်ချက်ဘဲ၊ အားလုံးသော လူများအတွက်၊ စုပေါင်း၍ တွက်ချက်တောင်းဆိုရမည်။

ရှင်းလင်းချက်။ ။စုပေါင်း၍သုံးဆောင်ခြင်းဆိုသည်မှာ၊မှာယူသော မည်သည့်စားဘွယ်သောက်ဘွယ်ကဲ့သို့၊ လူစုတွင်ပါဝင်သော လူအသီးသီးသည် အခြားအပေါင်းဝင်များနှင့် အတူသုံးဆောင်ခြင်း၊ သို့တည်းမဟုတ် ထိုလူစုကို အခြားပုဂ္ဂိုလ်တဦး၊ သို့တည်းမဟုတ် ပုဂ္ဂိုလ်များ ဧည့်ခံကျွေးမွေးခြင်းကို ဆိုလိုသည်။

၆။ ။(၁) တည်းခိုစားသုံးသူသည်၊ အခွန်ကိုပိုင်ရှင်အား ပေးရမည်။ ပိုင်ရှင်သည် အတိုးအခများနှင့် အခွန်ကိုမှန်ကန်စွာ ရေးသားထားသော ဟော်တယ်နှင့်ပျော်ပွဲစားရုံ၏ ပြေစာကို ထုတ်ပေးပြီး အခွန်ကောက်ခံရမည်။ [ထိုပြေစာကို ၎အက်ဥပဒေအရ ခန့်အပ်ထားသောအာဏာရှိ တဦးဦးက စစ်ဆေးရန် ဘေးဆိုခဲ့သော်၊ တည်းခိုစားသုံးသူသည် ထုတ်ပေးရမည်။][၂] အခွန်ဆောင်ရန်နည်းလမ်း။

(၂) ပုဒ်မခွဲ (၁) အရထုတ်ပေးထားသောပြေစာတိုင်း၌ ပိုင်ရှင်သည် အတိုးရကထုတ်ထားသည့် မသုံးရသေးသောအခွန်တော်တံဆိပ်ခေါင်း၊ သို့တည်းမဟုတ် တံဆိပ်ခေါင်းများကို၊ ပုဒ်မ ၄ အရ ထိုက်သင့်ကျရှိသော အခွန်တော်ပေးပြီးကြောင်း အထိမ်းအမှတ်ဖြင့်ကပ်ရမည်။ ၎သို့ကပ်ပြီးသည်နှင့်တပြိုင်နက်၊ ပိုင်ရှင်သည် ၎င်းတံဆိပ်တော်ခေါင်းများကို ထပ်မံ မသုံးစွဲနိုင်စေခြင်း အလို့ငှါ ပယ်ဖျက်၊ သို့တည်းမဟုတ် ပုံသဏ္ဌာန်ပျက်အောင်ပြုလုပ်ရမည်။

၇။ ။ပုဒ်မ ၃၊ ၄၊ ၅ နှင့် ၆ ပါပြဋ္ဌာန်းချက်များကို ကျူးလွန်သူ မည်သူမဆို ပြစ်မှုစီရင်ခြင်းခံရသောအခါ၊ တန္ခစ်ထိထောင်ဒဏ်ဖြစ်စေ၊ တထောင်ထိ ငွေဒဏ်ဖြစ်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြစ်စေ စီရင်ခြင်းခံရမည်။ ပုဒ်မ ၃၊ ၄၊ ၅ နှင့် ၆ ကိုကျူးလွန်သည့်အတွက်ပြစ်ဒဏ်။

[၃] ခြွင်းချက်။ ။သို့ရာတွင်—

(၁) ပဌမအကြိမ် ကျူးလွန်သည့် ပြင်္ဂပြစ်လျှင်၊ အဲဆိုပါ ထောင်ဒဏ်သည်၊ တလအောက်မနည်းစေရ။ ငွေဒဏ်သည် ကျပ်တရာအောက်မနည်းစေရ။

---

[၁] ၁၉၅၁ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၆ အရ ထည့်သွင်းသည်။
[၂] ၁၉၅၀ မြို့နှန်၊ အက်ဥပဒေအမှတ် ၇ အရထည့်သွင်းသည်။

(၂) ဒုတိယအကြိမ် ကျူးလွန်သည်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ နှစ်လ အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်နှစ်ရာအောက် မနည်းစေရ။

(၃) တတိယအကြိမ် ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊အဆိုပါ ထောင်ဒဏ်သည်၊လေး လအောက် မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်သေးရာအောက်မနည်းစေရ။

(၄) စတုတ္ထအကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါ ထောင်ဒဏ်သည်၊ ၎င်းလ အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ကျပ်ရှစ်ရာအောက် မနည်းစေရ။

(၅) ပဉ္စမအကြိမ်၊ သို့တည်းမဟုတ် နောက်အကြိမ် ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ တန့်အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ကျပ် တထောင်အောက် မနည်းစေရ။

အလွန်ဆောင်ရန်အခြေးနည်းလမ်း။

၀။ ။(၁) နိုင်ငံတော်သမတသည်၊အမိန့်ကြော်ငြာစာထုတ်ပြန်ကျေညာခ်ျဟော်တယ် နှင့် ပျော်ပွဲစား၏၊သို့တည်းမဟုတ် ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစား၏ အမျိုးအစား၏ပိုင်ရှင်၊သို့တည်း မဟုတ် ပိုင်ရှင်များအား ထမ်းဆောင်ရန်ရှိသော အခွန်ကို၊ ပြေစာပေါ်တွင် အခွန်တော် တံဆိပ် ခေါင်းများမကပ်ဘဲ၊ အခြားနည်းလမ်းဖြင့်ပေးစေရန် နိုင်ငံတော်သမဂက ညွှန်ကြားသည့် စည်းကမ်း ချက်များအရ ေဆာင်ခိုင်သည်။

(၂) ပုဒ်မခွဲ (၁) အရ ပြဋ္ဌာန်းချက်များနှင့် အညီ အခွန်တော်ကို ထမ်းဆောင်ရွဲ့ သော်၊ ပုဒ်မ ၆၊ ပုဒ်မခွဲ (၂)ပါ ပြဋ္ဌာန်းချက်များနှင့် [သက်ဆိုင်ခြင်းမရှိရ။][1]

အခွန်တိမ်းရှောင်ခြင်း၊ အကြောင်းအရာမြေကြီးရန် ပျက်ကွက်ခြင်း စသည်များအတွက်ပြစ်ဒဏ်။

၉။ ။(၁) မည်သူမဆို ဤအက်ဥပဒေအရ၊ ထိုက်သင့်ကျရှိသော အခွန်တော်ကို တိမ်းရှောင်၊ သို့တည်းမဟုတ် တိမ်းရှောင်ရန်အားထုတ်ခဲ့သော်၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေအရ ပြဋ္ဌာန်းထားသော နည်းဥပဒေများအရ၊ ဖြေကြားရမည်ဖြစ်သော အကြောင်းအရာကို ဖြေကြားရန် ပျက်ကွက်ခဲ့သော်၊ သို့တည်းမဟုတ် သိလျက်နှင့်မမှန်သောအကြောင်းအရာကို ဖြေကြားသည်ရှိသော်၊ တန့်စထိ ထောင်ဒဏ်ဖြင့်စေ၊ တထောင်ထိ ငွေဒဏ်ဖြင့်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြင့်စေ ဒီရင်ခြင်းခံရမည်။

[2]ခြွင်းချက်။ ။သို့ရာတွင်—

(၁) ပဌမအကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါ ဒေါင်ဒဏ်သည်၊ တလ အောက် မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်တရာအောက်မနည်းစေရ။

(၂) ဒုတိယအကြိမ် ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊အဆိုပါထောင်ဒဏ်သည်၊ နှစ်လ အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်နှစ်ရာအောက်မနည်းစေရ။

(၃) တတိယအကြိမ် ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါ ထောင်ဒဏ်သည်၊ လေးလအောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်လေးရာအောက် မနည်း စေရ။

(၄) စတုတ္ထအကြိမ် ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊အဆိုပါထောင်ဒဏ်သည်၊၎င်လ အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်ရှစ်ရာအောက်မနည်းစေရ။

(၅) ပဉ္စမအကြိမ်၊ သို့တည်းမဟုတ် နောက်အကြိမ် ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည် တန့်အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ် တထောင်အောက်မနည်းစေရ။

ပြစ်မှုကျူးလွန်ရန်အားပေးကူညီသည့်အတွက်ပြစ်ဒဏ်။

(၂)မည်သူမဆို ပုဒ်မခွဲ (၁)တွင်ပြဋ္ဌာန်းထားသည့် ပြစ်ဒဏ်ထိုက်သင့်သောပြစ်မှုတခုကို အားပေးကူညီခဲ့သော်၊ ၎င်းသို့ အားပေးကူညီခြင်းကြောင့် ထိုပြစ်မှုသည်၊ ထပ်ကြောက်သည် ဖြစ်စေ၊

[1] ၁၉၅၀ ပြည့်နှစ်၊ အက်ဥပဒေအမှတ် ၇ အရ အစားထည့်သွင်းသည်။
[2] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၆ အရ ထည့်သွင်းသည်။

မထမြောက်သည်ဖြစ်စေ၊ ထိုသူအား ရာဇသတ်ကြီး ပုဒ်မ ၁၁၆ တွင်၊ မည်သို့မဆိုပါ၌ခံစေကာမူ၊ပြစ်မှု ကျူးလွန်ခြင်းအတွက်၊ ပြဋ္ဌာန်းထားသောပြစ်ဒဏ်ကို ခံစေရမည်။

အခွန်မပြေ ကုန်ငွေကို အရေ တောင်းခံခြင်း။

၁၀။ ။(၁) ဤအက်ဥပဒေအရ ပေးဆောင်ရန် ရှိသော အခွန်ကို ပြဋ္ဌာန်းထားသည့် အချိန်အတွင်း၊ သို့တဲ့ည်းမတုတ် နည်းနာအဘိုင်း မပေးဆောင်ခဲ့သော်၊ ထိုးငွေကို မပြေ ကျန်ငွေဟု မှတ်ယူရမည်။

(၂) မည်သည့်မပြေကျန်ငွေကို ကောက်ခံရသည့် အဘွက် စဒိတ်ငွေနှင့်တပါတည်း၊ မပြေခြင်းတော်မပြေကျန်ငွေကဲ့သို့ တောင်းခံရမည်။ ဤကဲ့သို့ တောင်းခံခြင်းသည်၊ ဤအက်ဥပဒေအရ ထိုက်သင့်သောပြစ်ဒဏ် အစားတောင်းခံခြင်းမဟုတ်၊ ထိုးပြစ်ဒဏ်များအပြင် တောင်းခံခြင်း ဖြစ်စေရမည်။

အရာရှိများခန့် ထားနိုင်သည့် အာဏာ။

၁၁။ ။နိုင်ငံတော် သမတသည်၊ ဤအက်ဥပဒေပါကိစ္စများနှင့် ရည်ရွယ်ချက်များကို ဆောင်ရွက်ရန်အလို့ငှါ၊ အဓိနှံကြော်ငြာစာ ထုတ်ပြန်ကေညာ၍ အရာရှိများကို ခန့်ထားနိုင်သည်။

ဝင်ရောက်စစ် ဆေးနိုင်သည့် အာဏာ။

၁၂။ ။(၁) ပုဒ်မ ၁၁ အရ၊ ခန့်ထားခြင်းခံရသော မည်သည့်အရာရှိမဆို၊ ဤအက် ဥပဒေပါပြဋ္ဌာန်းချက်များ၊သို့တည်းမဟုတ် ထိုးအရပ်ပေါ်လုပ်ထားသော နည်းဥပဒေများ၊အဓိနှံကြော်ငြာ စာများ၊ညွှန်ကြားချက်များ၊သို့တည်းမဟုတ် အဓိနှံများကို လိုက်နာဆောင်ရွက်ခြင်းရှိ မရှိ ကြည့်ရှုစစ် ဆေးရန်အလို့ငှါ၊သင့်လျော်သောအချိန်အခါများ၌၊ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံတွင်းသို့ဖြစ်စေ၊ ဟော်တယ်နှင့် ပျော်ပွဲစားရုံအဖြစ် သာမန်အားဖြင့် အသုံးပြုသည့်မည်သည့်နေရာဘွင်းသို့မဆိုဖြစ်စေ၊ လူတို့စားသုံးရန်ဖြစ်သော စားဘွယ်သောက်ဘွယ် ဝတ္ထုပစ္စည်းတို့ကို ရောင်းချသော မည်သည့်နေရာ အဆောက်အဦ၊ သီးသန့် ထားသည့်နေရာ၊ ဆိုင်ကန့်သွင်းတွင်းသို့ မဆိုဖြင့်စေ [ဟော်တယ်နှင့်၊ သို့တည်းမဟုတ် ပျော်ပွဲစားရုံနှင့်သက်ဆိုင်သော စာရင်းအင်း၊ငွေစာရင်းစာအုပ်၊စာမှတ် စာတမ်းများ ထားရှိရာ မည်သည့် အဆောက်အဦတွင်းသို့မဆိုဖြစ်စေ]* ဝင်ရောက်စစ်ဆေးနိုင်သည်။

တားဆီးပိတ် ပင်သည့် အတွက်ပြစ်ဒဏ်။

*(၂) ပိုင်ရှင်သည်၊ ဤအက်ဥပဒေအရ ထိုက်သင့်ကျရှိသောအခွန်တော်ကို တိမ်းရှောင်ရန် အားထုတ်နေသည်ဟု သက်မကင်းရန် လုံလောက်သော အကြောင်းရှိလျှင်၊ မင်းကြီးသည်၊ ထိုအကြောင်းကိုရေးသား၍၊ ပုဒ်မ ၁၁ အရ ခန့်ထားခြင်းခံရသော အရာရှိတဦးဦးအား၊ထိုပိုင်ရှင်၏ စာရင်းအင်း၊ သို့တည်းမဟုတ်ငွေစာရင်းစာအုပ်၊ သို့တည်းမဟုတ် စာမှတ် စာတမ်း လိုအပ်သမျှကို သိမ်းယူရန်ညွှန်ကြားနိုင်သည့်ပြင်၊ ထိုသို့သိမ်းယူသော စာရင်းအင်းကို၊ သို့တည်းမဟုတ် ငွေ စာရင်းစာအုပ်ကို၊ သို့တည်းမဟုတ် စာမှတ်စာတမ်းကို စစ်ဆေးရန်အလို့ငှါသော်၎င်း၊ တရားစွဲဆိုရန် အလို့ငှါသော်၎င်း၊ လိုအပ်သည့် ကာလအပိုင်းအခြား အတွင်းသာလျှင် ဆက်လက်သိမ်းယူထားစေ ရမည်။

(၃) မည်သူမဆို ပုဒ်မ ၁၁ အရ ခန့်ထားသော အရာရှိ၏ ဝင်ရောက် စစ်ဆေးခြင်းကို တားဆီးလျှင်၊ ထိုသူအား တည်ဆဲတရားဥပဒေတခုခုအရ စီရင်နိုင်သည့် ပြစ်ဒဏ်များအပြင်၊ တန့်ထိ ထောင်ဒဏ်ဖြစ်စေ၊ တထောင်ထိငွေဒဏ်ဖြစ်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြစ်စေ စီရင်ခြင်းကိုလည်းခံရမည်။

*ခြွင်းချက်။ ။သို့ရာတွင်—

(၁) ပဌမအကြိမ်ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ တလ အောက်မနည်းစေရ။ ငွေဒဏ်သည် ကျပ်တရာအောက်မနည်းစေရ။

(၂) ဒုတိယအကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြင့်လျှင်၊ အဆိုပါထောင်ဒဏ်သည် နှစ်လ အောက်မနည်းစေရ။ ငွေဒဏ်သည် ကျပ်နှစ်ရာအောက်မနည်းစေရ။

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၆၆ အရထည့်သွင်းသည်။

(၃) တတိယအကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ လေးလအောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်လေးရာအောက်မနည်းစေရ။

(၄) စတုတ္ထအကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ ရှစ်လအောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်ရှစ်ရာအောက်မနည်းစေရ။

(၅) ပဉ္စမအကြိမ်၊ သို့တည်းမဟုတ် နောက်အကြိမ်ကျူးလွန်သည့်ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါထောင်ဒဏ်သည်၊ တန်စ်အောက်မနည်းစေရ။ ငွေဒဏ်သည်၊ ကျပ်တထောင်အောက်မနည်းစေရ။

ဤအက်ဥပဒေ အရခန့်ထားသောအရာရှိသည်၊ ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟု မှတ်ယူရခြင်း။

(၄) ပုဒ်မ ၁၁ အရ ခန့်ထားသော အရာရှိအသီးသီးမှာ၊ ရာဇသတ်ကြီး ဥပဒေပုဒ်မ ၂၁ အဓိပ္ပါယ်အရ၊ ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟုမှတ်ယူရမည်။

အခွန်တော်အရာရှိ၊ ရဲအရာရှိ၊ သို့တည်းမဟုတ် ယင်းမှုံးအရာရှိများက၊ ဤအက်ဥပဒေအရ ခန့်ထားသောအရာရှိများကို ကူညီရမည့်ဘာဝန်။

၁၃။ ။မည်သည့်အခွန်ဘော်အရာရှိ၊ ရဲအရာရှိ၊ သို့တည်းမဟုတ်ယင်းမှုံးအရာရှိမဆို၊ ဤအက်ဥပဒေကိုကျူးလွန်မှုဘာခုခုကိုကြားသိခဲ့ပါက၊ ချက်ခြင်းပင် ထိုအကြောင်းအရာဘို၊ ပုဒ်မ ၁၁ အရ ခန့်ထားသော အရာရှိထံ ပေးပို့ရမည်။ ထိုးပြင် ဤကဲ့သို့ ခန့်ထားခြင်းခံရသော အရာရှိက၊ ဤအက်ဥပဒေပါပြဋ္ဌာန်းချက်များကို လိုက်နာဆောင်ရွက်ရန်၊ အကူအညီတောင်းပါက ကူညီမစရမည်။

ကင်းလွတ်ခွင့်၊ နှုန်းထားလျှော့ခွင့်၊ သို့တည်းမဟုတ် အခြားပြင်ဆင်ခွင့်အာဏာ။

[၁] ၁၄။ ။စည်းကြပ်ကောက်ခံရမည့်အခွန်နှင့်စပ်လျဉ်း၍၊ မည်သည့် ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံ၊ သို့တည်းမဟုတ် မည်သည့်ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံအမျိုးအစားပေါ်တွင်မဆို၊ သို့ဘည်းမဟုတ် မည်သည့်ပြည်သူ့ဟော်ဘယ်နှင့်ပျော်ပွဲစားရုံတွင်ဆောင်းနှသော မည်သည့်စားဘွယ် သောက်ဘွယ်မျိုးပေါ်တွင်မဆို၊ နိုင်ငံတော်သမတသည်၊ သာမန်အမိန့်ဖြင့်၊ သို့တည်းမဟုတ် အထူးအမိန့်ဖြင့် သီးခြားသတ်မှတ်ထားသည့်ကင်းလွတ်ချက်ကို၊ သို့တည်းမဟုတ် အခွန်နှုန်းလျှော့ပေါ့ချက်ကို၊ သို့တည်းမဟုတ် အခြားပြင်ဆင်ချက်များကိုပြုလုပ်နိုင်သည်။

နည်းဥပဒေများ ပြုလုပ်နိုင်သည့် အာဏာ။

[၂] ၁၅။ ။(၁) နိုင်ငံတော်သမတသည်၊ ဤအက်ဥပဒေပါကိစ္စများနှင့် ရည်ရွယ်ချက်များကို ဆောင်ရွက်ရန်အလို့ငှါ၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်ကျေညာ၍၊ နည်းဥပဒေများ [၂] ပြုလုပ်နိုင်သည်။

(၂) အထူးသဖြင့် ဆိုခဲ့ပြီးသော အခွင့်အာဏာများ၏ ယေဘုယျသဘောကို မထိခိုက်စေဘဲ နည်းဥပဒေများသည် အောက်ပါကိစ္စများကို ပြဋ္ဌာန်းနိုင်သည်။

(က) ပြည်သူ့ဟော်တယ်နှင့်ပျော်ပွဲစားရုံများကို မှတ်ပုံတင်သွင်းခြင်း၊ ထိုးကိစ္စနှင့် စပ်လျဉ်း၍ လိုက်နာရမည့်စည်းကမ်းနည်းလမ်းများကိုရေးဆွဲခြင်း။

---

[၁] ၁၉၅၀ ပြည့်နှစ်၊ အက်ဥပဒေအမှတ် ၇ အရ အစားထည့်သွင်းသည်။

[၂] ဤအက်ဥပဒေအရ နည်းဥပဒေများကို၊ ပြန်မာနိုင်ငံပြန်တမ်း ၁၉၄၉ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၅၃၄ တွင် ထုတ်ပြန်ကျေညာသည်။ ထိုးနည်းဥပဒေ ပြင်ဆင်ချက်များကို မြန်မာနိုင်ငံပြန်တမ်း၊ ၁၉၅၀ ပြည့်နှစ်၊ အပိုင်း ၁၊ စာမျက်နှာ ၇၁၆ တွင် ထုတ်ပြန်ကျေညာသည်။

(ခ) လိုင်စင်များကိုထုတ်ပေးခြင်း၊ ၎င်းလိုင်စင်များ၏ပုံစံနှင့်စည်းကမ်းချက်များ၊ ထိုးပြင် ပေးဆောင်ရမည့် လိုင်စင်ခများကိုကန့်သတ်ခြင်း။

(ဂ) လိုင်စင်များကို ခေတ္တရပ်ဆိုင်းထားခြင်း၊ ရုပ်သိမ်းခြင်းနှင့်အသစ်လဲလှယ်ခြင်း။

(ဃ) ဤအက်ဥပဒေအရ အခွန်ပေးဆောင်ရသည့်အခွန်၊ သို့တည်းမဟုတ် စားဘွယ်သောက်ဘွယ်များအတွက်ရရှိသော အတိုးအခများနှင့် အခွန်ငွေအရေပါ်၏ စာရင်းအင်းများကို ကောင်းစွာ ထိန်းသိမ်းထားရှိစေခြင်း၊ ပြည်သူ့ဟော်တယ်နှင့် ပျော်ပွဲစားရုံပိုင်ရှင်က တည်းခိုစားသုံးသူတို့အား၊ ထုတ်ပေးသည့် လက်ခံပြေစာများကို သိမ်းဆည်းထားစေခြင်း၊ ပုဒ်မ ၁၁ အရ ခန့်ထားသောအာဏာရှိများကြည့်ရှုစစ်ဆေးရန်အတွက် ၎င်းစာရင်းအင်းများနှင့်ပြေစာလက်ခံများကိုတင်ပြစေခြင်း။

(င) ပိုင်ရှင်ထံမှ လိုအပ်သည့်အစီရင်ခံစာများနှင့် စာရင်းအင်းများကို ပိုင်ရှင်ကတင်ပြခြင်း။

(စ) ဟော်တယ်နှင့် ပျော်ပွဲစားအခွန်တော် တံဆိပ်ခေါင်းတို့ကိုပုံနှိပ်ခြင်း၊ ထုတ်ဝေခြင်းနှင့်ရောင်းချခြင်း၊ ၎င်းပြင် မည်သူမဆိုဝါသာ ကြီးကြပ်ရောင်းချရမည်ဟု ကန့်သတ်ခြင်း။

(ဆ) ပိုင်ရှင်အား ဟော်တယ်နှင့် ပျော်ပွဲစားရုံအခွန်တော် တံဆိပ်ခေါင်းများကို လုံလောက်စွာကြိုတင်၍ ဝယ်ယူထားရှိစေခြင်း၊ ၎င်းတံဆိပ်တော်ခေါင်းများနှင့် စပ်လျဉ်း၍ စာရင်းအင်းများကိုထားရှိတင်ပြစေခြင်း။

(ဇ) ဤအက်ဥပဒေအရစည်းကြပ်သော၊ သို့တည်းမဟုတ် ကောက်ခံသောအခွန်နှင့်စပ်လျဉ်းသည့် လျှောက်လွှာများ၊ အယူခံလွှာများကိုတင်သွင်းခြင်း၊ စီရင်ဆုံးဖြတ်ခြင်း။

(ဈ) အသုံးမချသေးသော အခွန်တော် တံဆိပ်ခေါင်းများအတွက် ငွေကိုပြန်အမ်းခြင်း၊ ပျက်စီးယိုယွင်းနေသည့်တံဆိပ်တော်ခေါင်းများကို အသစ်လဲလှယ်ပေးခြင်း။

(ည) မှားယွင်းရှိဖြစ်စေ၊ ပိုခဲ့ရှိဖြစ်စေ၊ ပေးဆောင်သည့်အခွန်ကိုပြန်အမ်းခြင်း။

(ဋ) မည်သည့် ပြည်သူ့ဟော်တယ်ပျော်ပွဲစားရုံပိုင်ရှင်အား အခွန်စည်းကြပ်ခြင်းနှင့် စပ်လျဉ်း၍၊ စစ်ဆေးမေးမြန်းရန်ဆင့်ခိုခြင်း၊ လာရောက်စေခြင်း။

(၃) ဤပုဒ်မအရ၊ နည်းဥပဒေဘစုံတဲ့ပြုလုပ်ချက်၌ဥပဒေများ၊ အမိန့်ကြော်ငြာစာများ၊ ညွှန်ကြားချက်များ၊ သို့တည်းမဟုတ် အမိန့်များကိုကျူးလွန်သည့်အတွက် ဤအက်ဥပဒေတွင် အခြားပြစ်ဒဏ် သတ်မှတ်ခြင်းမရှိသျှင်၊ ဤကိစ္စအတွက်အာဏာအပ်နှင်းခြင်းခံရသောအရာရှိသည်၊ ပြစ်မှုကျူးလွန်သူအား၊ နှစ်ရာထိငွေဒဏ်၊ ထို့ပြင်ပြစ်မှုကိုဆက်လက်ကျူးလွန်ပါက၊ ပဌမပြစ်မှု ကျူးလွန်ပြီးနောက်၊ နောက်ထပ်ဆက်လက်ကျူးလွန်သော ပြစ်မှု၏ ကာလအပိုင်းအခြားအတွက် တနေ့လျှင်တရာထိ ငွေဒဏ်စီရင်စေရန် နိုင်ငံတော်သမတက ပြဋ္ဌာန်းနိုင်သည်။

၁၆။ ။နိုင်ငံတော်သမတသည်၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်ကျေညာ၍၊ ပုဒ်မ ၁၅ နှင့် ဤပုဒ်မအရ မိမိအား အာဏာလွှဲအပ်မိမိအားအပ်နှင်းထားသည့်အာဏာများမှတပါး၊ ဤအက်ဥပဒေအရ မိမိ၏အခြားသော အာဏာ အားလုံးကိုသော်၎င်း၊ အာဏာ အရပ်ရပ်ကိုသော်၎င်း၊ မိမိလက်အောက်ခံ မည်သူသို့မဆို၊ သို့တည်းမဟုတ် မည်သည့်အရာရှိသို့မဆို လွှဲအပ်နိုင်သည်။

၁၉၅၂ ခုနှစ်၊ ရောင်းခွန်အက်ဥပဒေ။

[၁၉၅၂ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၁၀။] (၁၉၅၂ ခု၊ အောက်တိုဘာလ ၁ ရက်။)

အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ်ပြဋ္ဌာန်းလိုက်သည်။

အမည်နှင့် စတင်အာဏာ တည်သည့်နေ့ရက်။

၁။ ။(၁) ဤအက်ဥပဒေကို ၁၉၅၂ ခုနှစ်၊ ရောင်းခွန်အက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ဤအက်ဥပဒေသည် နိုင်ငံတော် သမတက၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်၍ သတ်မှတ်သည့်နေ့ရက်[၁]တွင် စတင်အာဏာတည်ရမည့်ပြင်၊ အရပ်ဒေသများကို ပိုင်းခြားပြီး၊ နေ့ရက်များကို ခွဲခြားချိန်သတ်မှတ်နိုင်သည်။

အဓိပ္ပါယ် ဖော်ပြချက်။

၂။ ။ဤအက်ဥပဒေတွင် အကြောင်းအရာနှင့် ဖြစ်စေ၊ ရွေ့နောက်စကားတို့၏အဓိပ္ပါယ် နှင့်ဖြစ်စေ၊ မဆန့်ကျင်လျှင်—

(က) ''အခွန်စည်းကြပ်ရေးအာဏာပိုင်'' ဆိုသည်မှာ၊ မင်းကြီးကိုဆိုလိုသည်ပြင်၊ ထိုစကားရပ်တွင် ပုဒ်မ ၃၊ ပုဒ်မခွဲ (၁) အရ ခန့်ထားခဲ့၊ မင်းကြီးက ဤအက်ဥပဒေအရ၊ အခွန်စည်းကြပ်ရန် မိမိ၏အာဏာကို လွှဲအပ်ထားသည့် အခြားအရာရှိလည်းပါဝင်သည်။

(ခ) ''အခွန်စည်းကြပ်ခံရသူ''ဆိုသည်မှာ ဤအက်ဥပဒေအရ၊ အခွန်ပေးဆောင်ရမည့်သူကိုဆိုလိုသည်။

(ဂ) ''မင်းကြီး''ဆိုသည်မှာ ပုဒ်မ ၃၊ ပုဒ်မခွဲ (၁) အရ၊ ခန့်ထားသော ကုန်သွယ်လုပ်ငန်းခွန်မင်းကြီးကိုဆိုလိုသည်။

(ဃ) ''ကုန်စည်''ဆိုသည်မှာ တရားစွဲဆို ပိုင်ခွင့်ရှိသော တောင်းဆိုချက်၊ အစု (stocks)၊ အစုရှယ်ယာနှင့် အာမခံစာချုပ်မှအပ၊ ရွှေပြောင်းနိုင်သည့် ပစ္စည်းအမျိုးမျိုးကို ဆိုလိုသည်။

(င) ''ကုန်တင်သွင်းသူ''ဆိုသည်မှာ ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်းသို့ ကုန်စည်များကို ရောက်ကြောင်းဖြင့်၊ သို့တည်းမဟုတ် ကုန်းကြောင်းဖြင့်၊ သို့တည်းမဟုတ် လေကြောင်းဖြင့် တင်သွင်းသူကိုဆိုလိုသည့်ပြင်၊ ထိုစကားရပ်တွင် ထိုသို့တင်သွင်းသော အသင်းတခုခုလည်းပါဝင်သည်။ အသင်းဆိုသည့် စကားရပ်တွင် သမဝါယမအသင်း၊ ကလပ်၊ အဖွဲ့အစည်း၊ ဖက်စပ်လုပ်ငန်း၊ ပစ္စည်းမဲ့ဝေရသေးသော ဟိန္ဒူမိသားစု၊ သို့တည်းမဟုတ် ကုမ္ပဏီလည်းပါဝင်သည်။

(စ) ''ကုန်းပေါ်ဆောက်တန်ဘိုး'' ဆိုသည်မှာပင်လယ်အကောက်တော်အက်ဥပဒေ (Sea Customs Act) ပုဒ်မ ၂၀ အရ စည်းကြပ်သည့် အကောက်တော်နှင့် ကုန်ချစရိတ်များကို ထည့်မပေါင်းထားသည့် ပင်လယ်အကောက်တော်အက်ဥပဒေ ပုဒ်မ ၃၀ အရ သတ်မှတ်ထားသော ကုန်စည်များ၏ တန်ဘိုးအမှန်ကို၊ သို့တည်းမဟုတ် မြန်မာနိုင်ငံအကောက်တော်နှုန်း အက်ဥပဒေ (Burma Tariff Act)[၂] ပုဒ်မ ၂၊ ပုဒ်မခွဲ (၂) အရသတ်မှတ်ထားသော အကောက်တော်နှုန်းစည်းကြပ်သည့် တန်ဘိုးကိုဆိုလိုသည်။ ထို့ပြင်

---

[၁] ၁၉၅၂ ခု၊ အောက်တိုဘာလ ၁ ရက်။ ။မြန်မာနိုင်ငံ ပြန်တမ်း၊ ၁၉၅၂ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၉၁၃ တွင်ကြည့်။

[၂] ၎င်းအက်ဥပဒေကို၊ ၁၉၅၃ ခုနှစ်၊ အကောက်တော်ခွန်နှုန်း အက်ဥပဒေ (အမှတ် ၇၂) အရ ရုပ်သိမ်းပြီးဖြစ်သည်။

ကုန်စည်များသည် ၎င်းတို့၏ တန်ဘိုးပေါ်တွင် မဟုတ်ဘဲ၊ အခြားအခြေခံ ပေါ်တွင် အကောက်တော်စည်းကြပ်သည့် ကုန်စည်များဖြစ်၍ တန်ဘိုးအလျောက် အမှန်စင်စစ် အကောက်တော် စည်းကြပ်ရမည်ဖြစ်လျှင် အထက်အဆိုပါပုဒ်မ ၂၀ အရ စည်းကြပ်သော အကောက်တော်နှင့် ကုန်ချစရိတ်များကို ထည့်ပေါင်းထားသည့် အဆိုပါပုဒ်မ ၃၀ အရ သတ်မှတ်သော တန်ဘိုးအမှန်ကိုဆိုလိုသည်။

(ဆ) ''ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ'' ဆိုသည်မှာ ကုန်ပြုလုပ်ရေး လုပ်ငန်းသက်သက်လုပ်ကိုင်သူကိုဖြစ်စေ၊ ထိုလုပ်ငန်းသက်သက်မဟုတ်ဘဲ လုပ်ကိုင်သူကိုဖြစ်စေ ဆိုလိုသည်ပြင်၊ ထိုဧကရာဇ်တွင် စာပုံနှိပ်သူ၊ စာထုတ်ဝေသူ၊ ကျောက်ပုံနှိပ်သူ၊ သို့တည်းမဟုတ် ပုံထွင်းသူမှစ၍ မိမိပိုင် ဝတ္ထုပစ္စည်းများဖြင့်ဖြစ်စေ၊ သူတပါးပိုင်ဝတ္ထုပစ္စည်းများဖြင့်ဖြစ်စေ (အလုပ်သမားမဟုတ်သော) ကုန်ပြုလုပ်သူတဦးဦးလည်းပါဝင်သည်။

ခြွင်းချက်။ ။သို့ရာတွင် တဦးတယောက်သောသူသည်၊ အခြားသူတဦးတယောက်က ထုတ်ပေးသည့် ဝတ္ထုပစ္စည်းအားလုံးဖြင့်ဖြစ်စေ၊ အချို့အဝက်ဖြင့်ဖြစ်စေ၊ ထိုအခြားသူသုံးစွဲရန်အတွက်မဟုတ်ဘဲ၊ ရောင်းရန်အတွက် ကုန်စည်များပြုလုပ်ပေးခဲ့လျှင်၊ ထိုဝတ္ထုပစ္စည်းထုတ်ပေးသူကို ကုန်ပြုလုပ်သူဟု မှတ်ယူရမည်။ ကုန်စည်များပြုလုပ်သူကို ကုန်ပြုလုပ်သူမဟုတ်ဟုမှတ်ယူရမည်။

ထိုစကားရပ်တွင် အောက်ပါတို့လည်းပါဝင်သည်။

(၁) ကုန်ပြုလုပ်သူ၏၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ၏ပစ္စည်းထိန်း၊ လူခွဲအဖြစ်ဆုံးဖြတ်ကျေညာခံရသည့်ကိစ္စတွင် ယုံကြည်အပ်နှံခံရသူ၊ ကြေးမြီစာရင်းရှင်းလင်းဆပ်ပေးသူ၊ သေတမ်းစာ အတည်ပြုသူ အမွေထိန်း၊ သို့တည်းမဟုတ် အုပ်ထိန်းသူ၊ ထို့ပြင်ပေးဘုယျအားဖြင့်၊ ကုန်ပြုလုပ်သူ၏၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ၏ လုပ်ငန်းကိုဆက်လက်ဆောင်ရွက်သော၊ သို့တည်းမဟုတ် ထိုသူပိုင်ပစ္စည်းများကို ယုံကြည်အပ်နှံခံရသူအဖြစ်စိမ်ထုခဲ့သောသူတဦးတယောက်။

(၂) မိမိတို့ကိုယ်တိုင်သော်၎င်း၊ မိမိတို့၏ အမည်ဖြင့်သော်၎င်း၊ အခြားသူများက မိမိတို့အတွက်သော်၎င်း၊ ပြုလုပ်သော ကုန်စည်များကို မိမိတို့ရောင်းသည်ဖြစ်စေ၊ မရောင်းသည်ဖြစ်စေ၊ ဖြန့်ဖြူးသည်ဖြစ်စေ၊ မဖြန့်ဖြူးသည်ဖြစ်စေ၊ တင်ပို့သည်ဖြစ်စေ၊ မတင်ပို့သည်ဖြစ်စေ၊ အခြားနည်း ထုခဲ့သည်ဖြစ်စေ၊ မထုခဲ့သည်ဖြစ်စေ၊ ထိုကုန်စည်များနှင့်စပ်လျဉ်းသည့် မူပိုင်ခွင့်၊ ပိုင်ဆိုင်ခွင့်၊ ရောင်းခွင့်၊ သို့တည်းမဟုတ်အခြားအခွင့်အရေးကိုပိုင်ဆိုင်သော လက်ရှိထားသော၊ ရထိုက်သည်ဟု တောင်ဆိုသော၊ သို့တည်းမဟုတ် အသုံးပြုသောသူ တဦးတယောက်၊ ဖက်စပ်လုပ်ငန်းတခုခု၊ သို့တည်းမဟုတ် ကုမ္ပဏီတခုခု။

(၈) ''တပိုင်းတစပြုလုပ်ပြီးသောကုန်စည်များ'' ဆိုသည်မှာ၊ အခွန်စည်းကြပ်ခံရသည့် ပစ္စည်းတွင် ထည့်သွင်းခြင်းဖြင့်အစိတ်အပိုင်းအဖြစ်ပါဝင်ရန်ဖြစ်သော ကုန်စည်များကိုသာဆိုလိုသည်။

(၅) ''ပြဋ္ဌာန်းသည်'' ဆိုသည်မှာ၊ ၎င်းအက်ဥပဒေအရ၊ ပြုသည့်နည်းဥပဒေများဖြင့် ပြဋ္ဌာန်းသည်ကို ဆိုလိုသည်။

(ည) ''မှတ်ပုံတင်ကုန်တင်သွင်းသူ''ဆိုသည်မှာ ဤအက်ဥပဒေအရမှတ်ပုံတင်ထားသော ကုန်ဘင်သွင်းသူကိုဆိုလိုသည်။

(ဋ) ''မှတ်ပုံတင်ကုန်ပြုလုပ်သူ၊သို့တည်းမဟုတ် မှတ်ပုံတင် ကုန်ထုတ်လုပ်သူ'' ဆိုသည်မှာ ဤအက်ဥပဒေအရ မှတ်ပုံတင်ထားသော ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူတို့ဦးကိုဆိုလိုသည်။

(ဌ) ''ရောင်းခြင်း''ဆိုသည်မှာ လက်ငင်းပေးငွေအတွက်ဖြစ်စေ၊ ဆိုင်းငံ့ပေးငွေအတွက်ဖြစ်စေ၊ အခြားအဘိုး စားနားအတွက်ဖြစ်စေ၊ ကုန်စည်ပိုင်ဆိုင်ခွင့်လွှဲပြောင်းခြင်းကိုဆိုလိုသည်။

ရှင်းလင်းချက် (၁)။ ။ရောင်းသူသည်၊ ကုန်စည်၏အဘိုးငွေကို ပေးဆပ်စေရန်၊ ထိုကုန်စည်ပိုင်ဆိုင်ခွင့်ကိုအာမခံအဖြစ်ဖြင့်မိမိထံ၌ဆက်လက်ထားရှိစေကာမူ အငှါးဝယ်စံနစ် (hire-purchase)ဖြင့်ဖြစ်စေ၊ အခြား အရစ်ကျပေးစံနစ်ဖြင့်ဖြစ်စေ၊ ကုန်စည်လွှဲပြောင်းခြင်းကို ရောင်းခြင်းဖြစ်သည်ဟုမှတ်ယူရမည်။

ရှင်းလင်းချက် (၂)။ ။ကုန်စည် ရောင်းရေးအက်ဥပဒေ(Sale of Goods Act) တွင် မည်သို့ပင်ပါရှိစေကာမူ၊

(ကက) အရောင်းပရိညာဉ်ကို ပြုသည့်အခါက၊ ထိုပရိညာဉ်နှင့်စပ်လျဉ်းသော ကုန်စည်သည်၊ ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်း၌ အမှန်စင်စစ်ရှိနေလျှင်၊ သို့တည်းမဟုတ်

(ခခ) ကုန်စည်၏ အမျိုးအမည်ကိုဖေါ်ပြကာ အနာဂတ်ကာလ၌ ရောင်းရန်ပြုသော ပရိညာဉ်အဘိမှာမှု၊ ထိုပရိညာဉ်ကိုပြုပြီးသည့်နောက် မည်သည့်အချိန်ကာလတွင်မဆို၊ ထိုကုန်စည်ကိုပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်း၌ အမှန်စင်စစ်ထုတ်လုပ်လျှင်—

အရောင်းပရိညာဉ်ကိုမည်သည့်အရပ်၌မဆို ပြုလုပ်သော်လည်း၊ ထိုကဲ့သို့သော ကုန်စည်ရောင်းခြင်းကို၊ ဤအက်ဥပဒေပါကိစ္စများ အလို့ငှါ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်း၌ ရောင်းခြင်းဟု မှတ်ယူရမည်။

(ဍ) ''ရောင်းရင်း''ဆိုသည်မှာ ကုန်စည်ရောင်းသည့်အတွက် ကုန်ပြုလုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူအား အဘိုးစားနားအခြေခြင့် ပေးသင့်သောငွေထဲမှ၊ကုန်သွယ်မှုသာမန်ထုံးစံအတိုင်း ခွင့်ပြုသော လျော့နှုန်းကိုနှုတ်ပြီးသည့်နောက်၊ ကုန်ရှိသောငွေကိုဆိုလိုသည်။ သို့ရာတွင်တန်ဆာခကိုသော်၎င်း၊ပေးအပ်ခကိုသော်၎င်း၊ တပ်ဆင်ခကိုသော်၎င်း၊ ထုပ်ပိုးခကိုသော်၎င်း၊ သီးသန့်၍ တင်ထားလျှင်၊ ထိုအခမှတပါး ထိုကုန်စည်ကိုပေးအပ်သည့်အခါ၌ဖြစ်စေ၊ မပေးအပ်မီကဖြစ်စေ၊ ကုန်ပြုလုပ်သူက၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူက၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူက ထိုကုန်စည်ကို တနည်းနည်းပြုပြင်ပေးရသည့်အတွက် တင်ထားသော အဘိုးငွေပါဝင်သည်။

(ဎ) ''နှစ်''ဆိုသည်မှာ ဘဏ္ဍာဘော်နှစ်ကိုဆိုလိုသည်။

ရောင်းခွန်အရာရှိများ။ ၃။ ။(၁) ဤအက်ဥပဒေပါ ကိစ္စများကိုဆောင်ရွက်ရန်အလို့ငှါ၊ နိုင်ငံတော်သမတသည်၊ ကုန်သွယ်လုပ်ငန်းခွန်မင်းကြီးဟု ခေါ်အပ်သော အရာရှိတဦးကိုခန့်ထားနိုင်သည်။ ထိုမင်းကြီး

ကိုကူညီဆောင်ရွက်ရန်၊ အခြားအရာရှိများကိုလည်း မိမိယင်္ဂလျော်သည် ထင်မြင်သည့် အတိုင်း ခန့်ထားနိုင်သည်။

(၂) ပုဒ်မခွဲ (၁) အရ၊ ခန့်ထားခြင်းခံရသူများသည် ၎င်အက်ဥပဒေဖြင့်သော်၎င်း၊ ၎င်အက်ဥပဒေအရသော်၎င်း၊ အပ်နှင်းထားသော အာဏာများနှင့်အလုပ်ဝတ္တရားများကို သုံးစွဲဆောင်ရွက်ရမည်။

(၃) ပုဒ်မခွဲ (၁) အရ၊ ခန့်ထားခြင်းခံရသူများသည် ရာဇသတ်ကြီးပုဒ်မ ၂၁ ၏ အဓိပ္ပါယ်အရ၊ ပြည်သူ့ဝန်ထမ်းဖြစ်သည်ဟု မှတ်ယူရမည်။

၄။ ။(၁) အောက်ဖေါ်ပြရာပါ ကုန်စည်များ၏ တန်ဘိုးပေါ်တွင်၊ အခွန်စည်းကြပ် အခွန်စည်းကြပ်ခြင်း။
ကောက်ခံရမည်။

(က) မှတ်ပုံဝင်ကုန်ပြုလုပ်သူက၊ သို့တည်းမဟုတ် မှတ်ပုံဝင် ကုန်ထုတ်လုပ်သူက အခွန်ပေးဆောင်ရမည့် ပြဋ္ဌာန်းသည့် ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်း ထုတ်လုပ်သော၊ သို့တည်းမဟုတ် ပြုလုပ်သောဖြင်ံခံကုန်စည်များ (luxury goods)၊ သို့တည်းမဟုတ် သာမန်ကုန်စည်များ (standard goods)၊ သို့တည်းမဟုတ် အထူး အခွင့်အရေးရသော ကုန်စည်များ (privileged goods) အားလုံး။

(ခ) ကုန်တင်သွင်းသူက အခွန်ပေးဆောင်ရမည့် ပြဋ္ဌာန်းထားသည့် ပြည်ထောင်စု မြန်မာနိုင်ငံအတွင်းသို့ တင်သွင်းသော ဖြင်ံခံကုန်စည်များ၊ သို့တည်းမဟုတ် သာမန်ကုန်စည်များ၊ သို့တည်းမဟုတ် အထူး အခွင့် အရေး ရသောကုန်စည်များအားလုံး။

(၂) အဆိုပါကုန်စည်များ၏တန်ဘိုးပေါ်တွင် စည်းကြပ်ကောက်ခံရမည့် အခွန်သည် အောက်ဖေါ်ပြရာပါ နှုန်းများအတိုင်း စည်းကြပ်ကောက်ခံသည့် အခွန်ဖြစ်ရမည်။

ဖြင်ံခံကုန်စည်များ။ ။၁၅ ရာခိုင်လျှော်နှုန်း၊ သို့တည်းမဟုတ် ၁၈.၇၅ ရာခိုင်
ဆိုင်းငံ့နှုန်း။

သာမန်ကုန်စည်များ။ ။၁၀ ရာခိုင်လျှော်နှုန်း၊ သို့တည်းမဟုတ် ၁၂.၅၀ ရာခိုင်
ဆိုင်းငံ့နှုန်း။

အထူးအခွင့်အရေးရသောကုန်စည်များ။ ။၅ ရာခိုင်လျှော်နှုန်း၊ သို့တည်းမဟုတ်
၆.၂၅ ရာခိုင် ဆိုင်းငံ့နှုန်း။

လျှော်နှုန်းကို မှတ်ပုံဝင်ကုန် ပြုလုပ်သူကဖြစ်စေ၊ မှတ်ပုံဝင်ကုန် ထုတ်လုပ်သူကဖြစ်စေ၊ မှတ်ပုံဝင်ကုန်တင်သွင်းသူကဖြစ်စေ အကောက်ဌာနမှ ကုန်စည်များမထုတ်ယူမီ၊ သို့တည်းမဟုတ် မထုခွဲမီ ခွင့်ပြုရမည်။ ဆိုင်းငံ့နှုန်းကိုမှတ်ပုံဝင် ကုန်ပြုလုပ်သူကဖြစ်စေ၊ မှတ်ပုံဝင် ကုန်ထုတ်လုပ်သူကဖြစ်စေ၊ မှတ်ပုံဝင်ကုန်တင်သွင်းသူကဖြစ်စေ၊ ကုန်စည်များကိုထုတ်ယူသည့်နေ့မှ၊ သို့တည်းမဟုတ် ထုခွဲသည့်နေ့မှ သုံးလအတွင်းသော်၎င်း၊ နိုင်ငံတော်သမ္မတက အမိန့်ကြော်ငြာစာဖြင့် သတ်မှတ်သည့် ကာလအပိုင်းအခြားအတွင်းသော်၎င်း ပြဋ္ဌာန်းသည့်အာဒေသတောင်းခံ ခွင့်ပြုရမည်။

(၃) ကုန်စည်များ၏တန်ဘိုးမှာ အောက်ပါအတိုင်းဖြစ်သည်။

(က) ပုဒ်မခွဲ (၁)၊ အပိုဒ်(က) နှင့်သက်ဆိုင်သည့် ကုန်စည်များဖြစ်လျှင်—
ရောင်းရငွေ။

(ခ) အဆိုပါ ပုဒ်မခွဲ(၁)၊ အပိုဒ် (ခ) နှင့် သက်ဆိုင်သည့် ကုန်စည်များ
ဖြစ်လျှင်—ကုန်းပေါ်ရောက်တန်ဘိုး။

(၄) ပုဒ်မခွဲ(၁)၊ အပိုဒ်(က)တွင် ဖော်ပြထားသည့် ကုန်စည်များနှင့်စပ်လျဉ်းသည့် အခွန်ကို—

(က) ကုန်စည်များကိုဝယ်သူအား ပေးအပ်သည့်အခါဖြစ်စေ၊

(ခ) ကုန်စည်ပိုင်ဆိုင်ခွင့်ကို ဝယ်သူသို့ လွှဲပြောင်းသည့်အခါဖြစ်စေ

လက်ဦးကျရာအခါတွင်ပေးဆောင်ရမည်။

* * * *

(၅) ပုဒ်မခွဲ(၁)၊ အပိုဒ်(ခ)တွင် ဖော်ပြထားသည့် ကုန်စည်များကို တင်သွင်းသည့် အခါ၊ ထိုကုန်စည်များနှင့်စပ်လျဉ်းသည့် အခွန်ကို—

(က) တင်သွင်းသည့်ကုန်စည်များ ကုန်ရုံသို့မသွင်းမီ တိုက်ရိုက်ထုတ်ယူလျှင်—ထိုသို့ထုတ်ယူစေရန် အကောက်တော်ဌာနက အမိန့်မချမှတ်မီ ပေးဆောင်ရမည်။

(ခ) တင်သွင်းသည့်ကုန်စည်များကို အကောက်တော် ပေးဆောင်၍ ထုတ်ယူလျှင်—ထိုကုန်စည်များကို ကုန်ရုံမရွှေ့ပြောင်းမီ ပေးဆောင်ရမည်။

(ဂ) ကုန်စည်များကို ကုန်းကြောင်းဖြင့် တင်သွင်းလျှင်—နိုင်ငံခြားမှ ထုတ်ယူသွားရန် အခွင့်အမိန့်ထုတ်မပေးမီ ပေးဆောင်ရမည်။

ထို့ပြင် ကုန်စည်များ ထုတ်ယူခြင်းနှင့်ငင်း၊ သယ်ယူပို့ဆောင်ခြင်းနှင့်ငင်း၊ ရွှေ့ပြောင်းခြင်းနှင့်ငင်း၊ နိုင်ငံခြားမှကုန်စည်များ ထုတ်ယူခြင်းနှင့်ငင်း အသီးသီးသက်ဆိုင်သည့် ပင်လယ်အကောက်တော် အက်ဥပဒေနှင့် ကုန်းတက်ဆိုင်ရာအကောက်တော်အက်ဥပဒေ (Land Customs Act) ပါ ပြဋ္ဌာန်းချက်များသည်၊ အဆိုပါအက်ဥပဒေများ၏ ဂိုဏ်များနှင့် သက်ဆိုင်တိုသကဲ့သို့၊ ၎င်အက်ဥပဒေအရ၊ အခွန်ပေးဆောင်ခြင်းနှင့်လည်း သက်ဆိုင်နိုင်သမျှ သက်ဆိုင်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် ၎င်အက်ဥပဒေစတင်အာဏာမတည်မီကတင်သွင်းသည့်ကုန်စည်များဖြစ်လျှင်အခွန်ကို ၎င်အက်ဥပဒေ စတင်အာဏာတည်သည့်နေ့ရက်တွင် ကုန်တင်သွင်းသူများ၏ လက်ဝယ် မရောင်းရသဲ့ ကုန်ရှိနေသေးသည့် ၁၉၄၉ ခုနှစ်၊ အထွေထွေရောင်းခွန် အက်ဥပဒေအရ အခွန်စည်းကြပ်ခြင်း မခံရသေးသော ကုန်စည်လက်ကုန်များ၏ တန်ဘိုးပေါ်တွင် ပုဒ်မခွဲ(၂) အရ၊ သတ်မှတ်သော နှုန်းများအတိုင်း ပြဋ္ဌာန်းသည့်အမြိုန်အတွင်း ပဌမအဆင့်တွင်သာ ကုန်တင်သွင်းသူက ပေးဆောင်ရမည်။

အချို့ကိစ္စများတွင်အခွန်အတွက် တန်ဘိုးသတ်မှတ်ခြင်း။

(၆) ပြည်ဆောင်စုမြန်မာနိုင်ငံအတွင်း ကုန်စည်များထုတ်လုပ်ရာဝယ်၊ သို့တည်းမဟုတ် ပြုလုပ်ရာဝယ် အောက်ပါဆောင်ရွက်မှုများကြောင့်၊ အခွန်စည်းကြပ်ရန်အတွက် တန်ဘိုးသတ်မှတ်ရန် ခက်ခဲသည့်အခြေအနေမျိုးရှိလျှင်၊ မင်းကြီးသည်၎င်အက်ဥပဒေအရ၊ အခွန်စည်းကြပ်ရန်အတွက်တန်ဘိုးကို သတ်မှတ်နိုင်သည်ပြင်၊ ထိုဆောင်ရွက်မှုအရပ်ရပ်သည်၎င်အက်ဥပဒေပါကိစ္စများအလို့ငှါ၊ ရောင်းခြင်းဖြင့်သည်ဟုမှတ်ယူရမည်။

(က) အဆိုပါကုန်စည်များ အငှါးချထားခြင်းကိုသော်၎င်း၊ အဆိုပါကုန်စည်များ ပိုင်ဆိုင်ခွင့်မဟုတ်ဘဲ၊ အသုံးပြုပိုင်ခွင့်ကိုသော်၎င်း၊ ရောင်းသည်၊ သို့တည်းမဟုတ် ပေးသည့် ဆောင်ရွက်မှု၊ သို့တည်းမဟုတ်

(ခ) အဆိုပါ ကုန်စည်များသည် အကောက်တော် စည်းကြပ်ခံရသည့် ကုန်စည်များဖြစ်လျှင်၊ ထိုသို့စည်းကြပ်သော အကောက်တော်မှာ၊ မည်သူ့မည်မျှ

---

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၂ အရ ခြွင်းချက်ကို ပယ်ဖျက်သည်။

ဖြစ်သည်ကို မသေချာသောကြောင့်၊ သို့တည်းမဟုတ် အခြားအကြောင်းများကြောင့် တန်ဘိုးခန့်မှန်းငွေ ယုံကြည်စိတ်ချလောက်သော အကြောင်းမဟုတ်၍၊ ကုန်စည်များ၏ တန်ဘိုးကို မခန့်မှန်းနိုင်သည့် ဆောင်ရွက်မှု၊ သို့တည်းမဟုတ်

(ဂ) အဆိုပါကုန်စည်များကို တန်ဘိုးမထည့်သွင်းဘဲ၊ လုပ်ခအတွက် သက်သက်ချပ်ဆိုသည့် ပဋိညာဉ်ဖြင့်ဖြစ်စေ၊ အခြား လုပ်ရိုး လုပ်စဉ် မဟုတ်သော၊ သို့တည်းမဟုတ် ထူးခြားသောနည်းလမ်း၊ သို့တည်းမဟုတ် စည်းကမ်းချက်များဖြင့် ဖြစ်စေ၊ ပြုလုပ်သော ဆောင်ရွက်မှု၊ သို့တည်းမဟုတ်

(ဃ) အဆိုပါ ကုန်စည်များကိုကုန်ပြုလုပ်သူက၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူက ရောင်းရန်မဟုတ်ဘဲ၊ မိမိသုံးစွဲရန်အတွက် ပြုလုပ်သည့် ဆောင်ရွက်မှု။

(၇) အထက်ဘွင် ဖေါ်ပြခဲ့သော ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူမှတပါး၊ အခြားသူတဦးတယောက်သည်၊ ထိုသူများအနက်တဦးဦးထံမှ၊ သို့တည်းမဟုတ် တဦးဦးနှင့်ပတ်သက်၍၊ တရားဥပဒေအရ ဆောင်ရွက်ခြင်းကြောင့်ဖြစ်စေ၊ တဆက်တည်းဖြစ်သော အောက်ပုဒ်မအရ၊ အခွန်မစည်းကြပ်ထိုက်သော ဆောင်ရွက်မှုတခုခုကြောင့်ဖြစ်စေ၊ ကုန်စည်ရောင်းခွင့်ကို ရရှိခဲ့သော်၊ ၎င်းက အဆိုပါကုန်စည်ရောင်းခြင်းကို၊ ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ ၊သို့တည်းမဟုတ် ကုန်တင်သွင်းသူ ဆိုင်သင့်ရာရာက ရောင်းဘိသကဲ့သို့အခွန်ကောက်ခံရမည်ပြင်၊ အခွန်ကိုလည်း ထိုရောင်းသူကပေးဆောင်ရမည်။

အခွန်လွှတ်ငြိမ်းခွင့်ရသည့် ကုန်စည်အချို့။

၅။ ။ပုဒ်မ ၄ တွင် မည်သို့ပင်ပါရှိစေကာမူ၊ အောက်ပါကုန်စည်များပေါ်တွင် အခွန်မပေးဆောင်ရ။

(က) ကုန်စည်များသည်၊ တိုင်းတစပြုလုပ်ပြီးသော ပစ္စည်းများဖြစ်လျှင် မှတ်ပုံဝင်ကုန်ပြုလုပ်သူတဦးက၊ သို့တည်းမဟုတ် မှတ်ပုံဝင်ကုန်ထုတ်လုပ်သူတဦးက အခြားမှတ်ပုံဝင်ကုန်ပြုလုပ်သူတဦးသို့၊ သို့တည်းမဟုတ် မှတ်ပုံဝင်ကုန်ဌာတ်လုပ်သူတဦးသို့ ရောင်းသည့်ကုန်စည်များ။

(ခ) ကုန်ပြုလုပ်သူက၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူက၊ တနှစ်လျှင်ပြဋ္ဌာန်းသည့် ငွေပေါင်းဒေသက် နည်း၍ ရောင်းရသော ကုန်စည်များ။

(ဂ) ကုန်စည်များသည် တိုင်းတစပြုလုပ်ပြီးသော ကုန်စည်များဖြစ်လျှင်၊ မှတ်ပုံဝင်ကုန်ပြုလုပ်သူက၊ သို့တည်းမဟုတ် မှတ်ပုံဝင်ကုန်ထုတ်လုပ်သူက တင်သွင်းသော ကုန်စည်များ။

* * * *

[၁](ဃ) မှတ်ပုံဝင်ကုန်ပြုလုပ်သူတဦးက၊ သို့တည်းမဟုတ် မှတ်ပုံဝင် ကုန်ထုတ်လုပ်သူတဦးက၊ အခြားမှတ်ပုံဝင် ကုန်ပြုလုပ်သူ တဦးသို့၊ သို့တည်းမဟုတ် မှတ်ပုံဝင်ကုန် ထုတ်လုပ်သူတဦးသို့ရောင်းသည့် ကုန်စည်များ။

ကုန်စည်များ၏ ကုန်းပေါ်ရောက်တန်ဘိုးကိုငြင်းဆို ဝိုင်ခွင့်မရှိခြင်း။

၆။ ။၅၏အက်ဥပဒေပါ စကားကြောင့်၊ အခွန်စည်းကြပ်ခံရသူမှာ၊ သို့တည်းမဟုတ် ၅၏အက်ဥပဒေအရ ဆောင်ရွက်သည့် အာဏာပိုင်တဦးဦးမှာ၊ ကုန်စည်များ၏ ကုန်းပေါ်ရောက်တန်ဘိုးသည်၊ မှားသည်၊ မှန်သည်ဟု ငြင်းဆိုပိုင်ခွင့်မရှိစေရ၊ သို့တည်းမဟုတ် မှားသည်၊ မှန်သည်ဟု ငြင်းဆိုပိုင်ခွင့်ရှိသည်ဟု အဓိပ္ပါယ်မကောက်ယူရ။

[၁] ရှိရင်းအဖို့ (ဃ)ကို ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၂ အရ ပယ်ဖျက်၍အဖို့ (ဂ)ကိုအဖို့ (ဃ) အဖြစ်ဖြင့် ပြန်လည်အဖိုးစဉ်သည်။

စပ်လျဉ်းသည့် အစီရင်ခံစာရင်းကို၊ ပြဋ္ဌာန်းသည့်နည်းလမ်းအတိုင်း၊ ပြဋ္ဌာန်းသည့် အချိန်ကာလ အတွင်းတွင် တင်သွင်းရမည်။

(၂) (က) ဒုကယ်၌ မင်းကြီးက ပုဒ်မခွဲ(၁)အရ တင်သွင်းသော အစီရင်ခံစာရင်းသည် မှန်ကန်သည်၊ ပြည့်စုံသည်ဟု ယူဆခဲ့သော်၊ ထိုအစီခံစာရင်းအပေါ်တွင် အခြေပြု၍၊ အခွန်စည်းကြပ်ရမည်။

(ခ) အကယ်၍ ပုဒ်မခွဲ(၁)အရ ပြဋ္ဌာန်းသည့်နေ့ရက်မတိုင်မီ၊ အစီရင်ခံစာရင်းကို မတင်သွင်းလျှင်၊ သို့တည်းမဟုတ် တင်သွင်းသော အစီရင်ခံစာရင်းသည် မမှန်ကန်ဟု သော်၎င်း၊ မပြည့်စုံဟုသော်၎င်း မင်းကြီးကယူဆလျှင်၊ မင်းကြီးက အသင့်လျော်ဆုံးဟု ထင်မြင်သည့်အတိုင်း အခွန်ငွေကြပ်ရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် မင်းကြီးသည်၊ ဤအပိုဒ်အရ အရေးမယူမီ၊ ထိုအခွန်စည်းကြပ်ခံရသူက တင်သွင်းသော အစီရင်ခံစာရင်းမှန်ကန်ကြောင်း၊ သို့တည်းမဟုတ် ပြည့်စုံကြောင်း အထင်အရှားပြနိုင်စေရန်၊ ထိုအခွန်စည်းကြပ်ခံရသူအား၊ သင့်လျော်သော အခွင့်အရေးကိုပေးရမည်။

(၃) အကယ်၍ မင်းကြီးက၊ကုန်ပြုလုပ်သူသည်၊သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူသည်၊ သို့တည်းမဟုတ် ကုန်ဘင်္သွင်းသူသည် ကာလအပိုင်းအခြားတခုနှင့် စပ်လျဉ်း၍၊ ဤအက်ဥပဒေအရ အခွန်ပေးဆောင်ရန် တာဝန်ရှိကြောင်း၊ ထို့ပြင် မှတ်ပုံတင်ရန် လျှောက်ထားခြင်းကို တမင်မပြုဘဲနေကြောင်း သတင်းရရှိသဖြင့်၊ ဟုတ်မှန်သည်ဟု ယူဆကျေနပ်ခဲ့သော်၊ ထိုသူအားချေပနိုင်ရန် မင်းကြီးက သင့်လျော်သော ပြောရေးဆိုခွင့်ကို ပေးပြီးနောက်၊ အဆိုပါကာလအပိုင်းအခြားနှင့် နောက်ကာလအပိုင်းအခြား အားလုံးအတွက် မိမိက အသင့်လျော်ဆုံးဟု ထင်မြင်သည့်အတိုင်း အခွန်စည်းကြပ်ရမည်။ ထို့ပြင် မင်းကြီးက အခွန်စည်းကြပ်ခံရသူသည်၊ ထိုသို့ စည်းကြပ်သော အခွန်အပြင်၊ ထိုသို့စည်းကြပ်သော အခွန်ငွေ တဆခွဲထက် မပိုသောငွေကို ဒဏ်ကြေးအဖြစ်ဖြင့် ပေးဆောင်ရမည်ဟုညွှန်ကြားနိုင်သည်။

(၄) ဤပုဒ်မအရ အခွန်စည်းကြပ်ခြင်းသည်၊ သို့တည်းမဟုတ် ဒဏ်ကြေးတပ်ရိုက်ခြင်းသည်၊ ဤအက်ဥပဒေပါ ပြစ်မှုတခုခုကိုကျူးလွန်သည့်အတွက် တရားစွဲဆိုခြင်းကို မထိခိုက်စေရ။

အခွန်ပေးခြင်းနှင့် ရယူခြင်း။

၁၁။ ။(၁) ဤအက်ဥပဒေအရ အခွန်ပေးဆောင်ထိုက်သူတိုင်းသည်၊အခွန်စည်းကြပ်သော၊ သို့တည်းမဟုတ် တောင်းဆိုသော နှိုတစ်စာတွင်သတ်မှတ်သည့် နည်းလမ်းနှင့် အချိန်အတွင်း အခွန်ကိုပေးဆောင်ရမည်။

(၂) ပုဒ်မခွဲ(၁)အရ သတ်မှတ်သည့် အချိန်ကို ကိုးခဲ့ပေးရန် လျှောက်ထားသော အခါ မင်းကြီးသည် ထိုအချိန်ကို တိုးခဲ့ပေးနိုင်သည်။

(၃) ပုဒ်မခွဲ (၁)အရ ထုတ်ဆင့်သော နှိုတစ်စာတွင်၊ သတ်မှတ်သည့် နေ့ရက်ကျော်လွန်ပြီးနောက် မပေးသွင်းရသေးသော အခွန်နှင့်တကွ ဒဏ်ကြေးပေးရန်ရှိလျှင်၊ ထိုအခွန်နှင့် ဒဏ်ကြေးကိုပါ [ဒဏ်ငွေဖြစ်သကဲ့သို့သော်ငင်း၊ မြေခွန်တော်မပေါ် ကုန်ငွေကဲ့သို့သော်ငင်း ရယူနိုင်ရမည်]*။

အခွန်ငွေပြန်ပေးခြင်း။

၁၂။ ။ဤအက်ဥပဒေအရ အခွန်စည်းကြပ်ခံရသူက ပေးသွင်းခဲ့သည့် အခွန်ငွေသည်၊ ပေးထိုက်သောအခွန်ငွေထက် ပိုနေလျှင်၊ ထိုပိုငွေကိုပြန်ပေးရန် တောင်းဆိုသောအခါ၊ မင်းကြီးသည် ပြဋ္ဌာန်းသည့်နည်းလမ်းအတိုင်း ထိုအခွန်စည်းကြပ်ခံရသူအား ငွေပြန်ပေးရမည်၊ သို့တည်း

* ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၂ အရ အစားထည့်သွင်းသည်။

မဟုတ် အခွန်စည်းကြပ်ခံရသူက သဘောတူလျှင်၊ အခြားကာလအပိုင်းအခြားနှင့် စပ်လျဉ်း၍ ထိုအခွန်စည်းကြပ်ခံရသူက ပေးရန်ရှိသည့်အခွန်ငွေတွင် ထိုပိုငွေကို ခွဲခြံပေးရမည်။

ခြွင်းချက်။ ။၅၂အက်ဥပဒေအရ ပေးသွင်းပြီးသောအခွန်ငွေကို၊ ထိုအခွန်စည်းကြပ်သည့် အမိန့်ချမှတ်ပြီးသည့်နေ့မှ နောက်နှစ်ဆယ့်လေးလ အတွင်း၌သော်၎င်း၊ ထိုအခွန် စည်းကြပ်သည့် အမိန့်နှင့်စပ်လျဉ်းသည့် အယူခံမှုတွင်ဖြစ်စေ၊ ပြင်ဆင်မှုတွင်ဖြစ်စေ၊ လွှဲအပ်မှုတွင်ဖြစ်စေ အပြီးသတ် အမိန့်ချမှတ်ပြီးသည့်နေ့မှ နောက်တဆယ့်နှစ်လအတွင်း၌သော်၎င်း၊ ထိုကာလအပိုင်းအခြား နှစ်ရပ် အနက် နောက်ကျလျက်ကုန်ဆုံးသောကာလအပိုင်းအခြားအတွင်း ပြန်ပေးရန်တောင်းဆိုခြင်းမပြုလျှင်၊ ထိုသို့တောင်းဆိုခြင်းကို ခွင့်မပြုရ။

စာရင်းအင်းများ။

၁၃။ ။အခွန်စည်းကြပ်ခံရသူသည်သော်၎င်း၊ ပုဒ်မ ၉၊ ပုဒ်မခွဲ (၁) အရ၊ အစိုရင်ခံစာရင်းတင်သွင်းရန် ရွေးတစ်ထုတ်ဆင့်ခြင်း ခံရသူသည်သော်၎င်း၊ မှန်ကန်သော စာရင်းအင်းကို မြန်မာဘာသာဖြင့်၊ သို့တည်းမဟုတ် အင်္ဂလိပ်ဘာသာဖြင့် ပြုလုပ်ထားရှိရမည်။ ထိုစာရင်းအင်းတွင် မိမိရောင်းသောကုန်စည်နှင့် ဝယ်သောကုန်စည်များ၊ သို့တည်းမဟုတ် တင်သွင်းသော ကုန်စည်များနှင့်တကွ၊ ထိုကုန်စည်များ၏တန်ဘိုးကို ဖေါ်ပြရာတွင်၊ ကုန်စည်များကို အမျိုးအစားအလိုက် သီးခြားဖေါ်ပြရမည်။ အကယ်၍မင်းကြီးက အစိုရင်ခံစာရင်းများကို မိမိကျနစွာ စစ်ဆေးရန်အတွက် ထိုစာရင်းအင်းသည် ရှင်းလင်းသင့်သလောက် မရှင်းလင်းသည့် အပြင်၊ နားလည်နိုင်ဘွယ်လည်း မရှိဟု ယူဆခဲ့သော်၊ ထိုအခွန်စည်းကြပ်ခံရသူအား နှိုတစ်စာဖြင့် မိမိညွှန်ကြားသည့် အတိုင်း စာရင်းအင်းများကို (အခွန်ကျနစွာ စည်းကြပ်ခြင်းကိစ္စအတွက် လိုအပ်သောကုန်စည်ရောင်းဝယ်သည့်၊ သို့တည်းမဟုတ် တင်သွင်းသည့်မှတ်တမ်းများပါဝင်သည်) ပြုလုပ်ထားရှိရန် ဆင့်ဆိုနိုင်သည်။

စာရင်းအင်းများနှင့် စာမှတ်စာတမ်းများကို တင်ပြစေခြင်းနှင့်ဥပစာများကို ရှာဖွေခြင်း။

၁၄။ ။(၁) မင်းကြီးသည် ပြဋ္ဌာန်းသည့်စည်းကမ်းချက်များနှင့် မဆန့်ကျင်စေဘဲ၊ အခွန်စည်းကြပ်ခံရသူတဦးတယောက်အား၊ စာရင်းအင်းများကို၊ သို့တည်းမဟုတ် မှတ်ပုံစာအုပ်များကို၊ သို့တည်းမဟုတ် စာမှတ်စာတမ်းများကို၊ မိမိထံတင်ပြရန် ဆင့်ဆိုနိုင်သည်၊ သို့တည်းမဟုတ် အခွန်စည်းကြပ်ခံရသူ၏ လက်ရှိကုန်စည်များနှင့်၎င်း၊ အခွန်စည်းကြပ်ခံရသူ တင်သွင်းသည့်ကုန်စည်များ ဝယ်ယူခြင်း၊ ရောင်းခြင်း၊ ပေးအပ်ခြင်းများနှင့်ပင် စပ်လျဉ်းသည့် ၅၂အက်ဥပဒေ ကိစ္စအလို့ငှါ လိုအပ်သောအကြောင်းစုံကို မိမိထံပေးရန်ဆင့်ဆိုနိုင်သည်။

(၂) အခွန်စည်းကြပ်ခံရသူ၏ လက်ရှိဖြစ်သော၊ သို့တည်းမဟုတ် ဝယ်ယူထားဧသော၊ သို့တည်းမဟုတ် ရောင်းသော၊ သို့တည်းမဟုတ် ပေးအပ်သော၊ သို့တည်းမဟုတ် တင်သွင်းသော ကုန်စည်များနှင့်စပ်လျဉ်းသည့် စာရင်းအင်းများ၊ မှတ်ပုံစာအုပ်များ၊ စာမှတ်စာတမ်းများ အပြင်၊ အခွန်စည်းကြပ်ခံရသူ၏ လုပ်ငန်းဌာနများတွင်၎င်း၊ ကုန်ရုံများတွင်၎င်း၊ ထားသည့်ကုန်စည်များကို သင့်လျော်သည့်အချိန်၌ မင်းကြီးက စစ်ဆေးနိုင်ရမည်။

(၃) မင်းကြီးသည် အခွန်စည်းကြပ် ခံရသူက ၅၂အက်ဥပဒေအရ ပေးရမည့်အခွန် ပေးခြင်းမှ တိမ်းရှောင်ရန် အားထုတ်နေသည်ဟု သက်ဆင်းရန် အကြောင်းရှိလျှင်၊ ထိုအကြောင်းကို မှတ်တမ်းတင်ကာ ထိုအခွန် စည်းကြပ်ခံရသူ၏ စာရင်းအင်းများကို၊ သို့တည်းမဟုတ် မှတ်ပုံစာအုပ်များကို၊ သို့တည်းမဟုတ် စာမှတ်စာတမ်းများကို လိုအပ်သမျှ မင်းကြီးက သိမ်းယူနိုင်သည်။ ထို့ပြင် ထိုသို့သိမ်းယူခြင်းအတွက် ရရှိကြောင်းလက်မှတ်ကို အခွန်စည်းကြပ်ခံရသူအား၊ ထုတ်ပေးရမည့်အပြင်၊ သိမ်းယူသောစာရင်းအင်းများကို၊ သို့တည်းမဟုတ် မှတ်ပုံစာအုပ်များကို၊ သို့တည်းမဟုတ် စာမှတ်စာတမ်းများကို စစ်ဆေးရန်အလို့ငှါငင်း၊ တရားရွဲဆိုရန်အလို့ငှါငင်း လိုအပ်သည့် ကာလအပိုင်းအခြားအတွင်းသာလျှင် ဆက်လက်သိမ်းထားရမည်။

(၄) ပုဒ်မခွဲ (၂)၊ သို့တည်းမဟုတ် ပုဒ်မခွဲ (၃) ကိစ္စများအလို့ငှါ မင်းကြီးသည် အခွန်စည်းကြပ်ခံရသူ၏ လုပ်ငန်းဌာနကို၊ သို့တည်းမဟုတ် ကုန်ရုံကို ဝင်ရောက်ရှာဖွေနိုင်သည်။

၁၅။ ။နိုင်ငံတော်သမတက၊ သာမန်အမိန့်ဖြင့်သော်ငင်း အထူးအမိန့်ဖြင့်သော်ငင်း မင်းကြီး၏ တာ
ချုပ်သောစည်းကမ်းချက်၊ ချုတ်ချယ်ချက်များရှိလျှင်၊ ထိုစည်းကမ်းချက်၊ ချုတ်ချယ်ချက်များနှင့် ဝန်ဝတ်တရား
မဆန့်ကျင်စေဘဲ၊ မင်းကြီးသည် ဤအက်ဥပဒေအရ မိမိအားအပ်နှင်းထားသည့်အာဏာနှင့် အလုပ် များကိုလွှဲအပ်
ဝတ်တရားများအနက်၊ မည်သည့်အာဏာနှင့် အလုပ်ဝတ်တရားကိုမဆို၊ မိမိအားကူညီဆောင်ရွက် ခြင်း။
စေရန် ပုဒ်မ ၃ အရ ခန့်ထားသောသူအား၊ အမိန့်စာဖြင့်လွှဲအပ်နိုင်သည်။

၁၆။ ။(တရားရုံးတော်တွင် စစ်ဆေးနေသောအမှုမှအပ) ဤအက်ဥပဒေပါ ကိစ္စများ အငြင်းပွါး မှု
အတွက်— များကိုဆုံးဖြတ် ပိုင်သောမင်း
(က) လူတဦးတယောက်သည်၊ သို့တည်းမဟုတ် ဖက်စပ်လုပ်ငန်းသည်၊ သို့တည်း ကြီး၏အာဏာ။
မဟုတ် ဖက်စပ်လုပ်ငန်း၏ဆိုင် ခဲသည်၊ သို့တည်းမဟုတ် ဖက်စပ်လုပ်ငန်း၏
ဌာနတခုသည် အခွန်ကြေးကြိုပ်ခံရသူ ဟုတ်မဟုတ်၊ သို့တည်းမဟုတ်
(ခ) ဆောင်ရွက်မှုသည် ရောင်းခြင်း ဟုတ် မဟုတ်၊ သို့တည်းမဟုတ်
(ဂ) အခွန်စည်းကြိုပ်ခံရသူတဦးဦးမှာ မှတ်ပုံတင်ရန် တာဝန်ရှိမရှိ၊ သို့တည်းမဟုတ်
(ဃ) ရောင်းခြင်းတခုခုနှင့်၊ သို့တည်းမဟုတ် တင်သွင်းသည့်ကုန်စည် တခုခုနှင့်
စပ်လျဉ်း၍ အခွန်ပေးဆောင်ရန် ရှိ မရှိ
နှင့်စပ်လျဉ်း၍ ပြဿနာပေါ်ပေါက်ခဲ့သော် မင်းကြီးသည် ထိုပြဿနာကို ဆုံးဖြတ်ရမည်။

ခြင်းချက်။ ။သို့ရာတွင် ထိုသို့ဆုံးဖြတ်ခြင်းနှင့်သက်ဆိုင်သည့် ကုန်စည်ရောင်းခြင်းနှင့်
သော်ငင်း၊ တင်သွင်းသည့်ကုန်စည်၏တန်ဘိုးနှင့်သော်ငင်း စပ်လျဉ်း၍၊ အခွန်စည်းကြိပ် ခံရသူက
အခွန်ပေးခြင်းမှ တမင်တိမ်းရှောင်ခဲ့သည်ဟု၊ သို့တည်းမဟုတ် တိမ်းရှောင်ရန်အားထုတ်ခဲ့သည်ဟု
မင်းကြီးကမယုံဆလျှင်၊ အဆိုပါဆုံးဖြတ်ချက်သည် မဆုံးဖြတ်မီက ပြုခဲ့သောရောင်းခြင်းနှင့်၊ သို့တည်း
မဟုတ် တင်သွင်းသည့်ကုန်စည်၏ တန်ဘိုးနှင့်စပ်လျဉ်းသည့် ထိုအခွန်စည်းကြပ်ခံရသူ၏ ဤအက်
ဥပဒေအရ အခွန်ထိုက်သင့်ခြင်းကို ထိခိုက်စေရ။

၁၇။ ။ဤအက်ဥပဒေပါကိစ္စများအလိုငှါ၊ မင်းကြီးသို့ အောက်ပါ အကြောင်းအရာများ မင်းကြီးသို့ အပ်
နှင့်စပ်လျဉ်း၍ တရားရုံးများသို့ အပ်နှင်းသော တူညီသည့်အာဏာများရှိရမည်။ နှင်းသောတ
(က) ကုမ်းကိုန်လွှာဖြင့် သက်သေခံချက်ကိုလက်ခံခြင်း၊ ရားရုံး အာဏာ
(ခ) မည်သူ့ကိုမဆို လာရောက်ရန်ဆင့်ဆိုခြင်း၊ ထိုသို့လာရောက်ရန် အတင်း များ။
အကြပ်ပြုခြင်းနှင့် ကုမ်းသစ္စာကိုန်ဆိုစေ၍ စစ်ဆေးခြင်း၊
(ဂ) စာရင်းအင်းများ၊ စာမှတ်စာတမ်းများကိုတင်ပြရန် အတင်းအကြပ်ပြုခြင်း၊
(ဃ) သက်သေကိုစစ်ဆေးရန် ကော်မရှင်အမိန့်ထုတ်ခြင်း၊
ထို့ပြင် မင်းကြီးကစစ်ဆေးသော မှုခင်းကိစ္စသည် ရာဇသတ်ကြီးပုဒ်မ ၁၉၆ ပါ ကိစ္စများအလိုငှါ
ငင်း၊ ရာဇသတ်ကြီးပုဒ်မ ၁၉၃ နှင့် ၂၂၀ ၏ အဓိပ္ပါယ်အရငင်း၊ တရားစီရင်မှုဆိုင်ရာ မှုခင်းကိစ္စ
ဖြစ်သည်ဟု မှတ်ယူရမည်။

၁၀။ ။ဤအက်ဥပဒေအရသော်ငင်း၊ ဤအက်ဥပဒေအရပြုသည့် နည်းဥပဒေများအရ တရားစွဲဆိုခြင်း
သော်ငင်း၊ မင်းကြီးကဖြစ်စေ၊ ပုဒ်မ ၃ အရ ခန့်ထားသောအခြားအရာရှိကဖြစ်စေ၊ အခွန်စည်းကြပ် များကို ပိတ်ပင်
ခြင်းကို၊ သို့တည်းမဟုတ် အမိန့်ချမှတ်ခြင်းကို၊ မည်သည့်တရားမရုံးတွင်မျှ ငြင်းဆိုပိုင်ခွင့်မရှိစေရ။ ခြင်း။
ထို့ပြင် ပုဒ်မ ၁၉ နှင့် ၂၀ ပါ ပြဋ္ဌာန်းချက်များအရမှတပါး၊ အဆိုပါ အခွန်စည်းကြပ်ခြင်းနှင့်၊
သို့တည်းမဟုတ် အမိန့်ချမှတ်ခြင်းနှင့် စပ်လျဉ်း၍၊ အယူခံမှုအတွက်ဖြစ်စေ၊ ပြင်ဆင်အမှုတွက်ဖြစ်စေ၊
လျှောက်ထားခိုင်ခွင့်မရှိစေရ။

အယူခံမှုနှင့် ပြင်ဆင်မှု။

၁၉။ ။ဤအက်ဥပဒေအရ အခွန်စည်းကြပ်ခြင်းကိုဖြစ်စေ၊ ဒဏ်ကြေးတပ်ချိတ်ခြင်းကိုဖြစ်စေ၊ အခြားအမိန့်ချမှတ်ခြင်းကိုဖြစ်စေ ကန့်ကွက်သောအခွန်စည်းကြပ်ခံရသူသည် ပြဋ္ဌာန်းသည့်ပုံစံနှင့် နည်းလမ်းအတိုင်း၊ ပြဋ္ဌာန်းသည့် ကာလအတိုင်းအခြားအတွင်း၊ ပြဋ္ဌာန်းသည့်အာဏာပိုင်ထံသို့အယူခံနိုင်သည်၊ သို့တည်းမဟုတ် ပြင်ဆင်ရန်လျှောက်ထားနိုင်သည်။

တရားလွှတ်တော်သို့အပ္ပလွှဲအပ်ခြင်း။

၂၀။ ။(၁) ပုဒ်မ ၁၉ အရ၊ ပြဋ္ဌာန်းထားသည့်အာဏာပိုင်ကချမှတ်သည့်အမိန့်သည်၊ အခွန်စည်းကြပ်ခံရသူ၏ဤအက်ဥပဒေအရအခွန်ပေးဆောင်ရမည့်တာဝန်နှင့်သက်ဆိုင်ခဲ့သည်ရှိသော်၊ ထိုသို့အမိန့်ချမှတ်သည့် နေ့မစ၍ ရက်ပေါင်းခြောက်ဆယ်အတွင်းတွင်၊ ထိုအခွန်စည်းကြပ်ခံရသူသည်၊ ထိုအမိန့်နှင့်စပ်လျဉ်း၍ ပေါ်ပေါက်သည့် ဥပဒေအချက်အလက်ဆိုင်ရာပြဿနာဂိုတရားလွှတ်တော်သို့လွှဲအပ်စေရန် ပြဋ္ဌာန်းသည့် အာဏာပိုင်ထံ အခင်္ဂေ ကျပ်တရာ တင်သွင်း၍ လျှောက်ထား တောင်းဆိုနိုင်သည်။ ပြဋ္ဌာန်းသည့်အာဏာပိုင်ကသဘောတူလျှင် ထိုအမှု၏အကြောင်းဖေါ်ပြချက်ကိုရေးဖွဲ့တရားလွှတ်တော်သို့လွှဲအပ်ရမည်။

(၂) အကယ်၍ ပြဋ္ဌာန်းသည့်အာဏာပိုင်သည် ထိုအမှုကိုတရားလွှတ်တော်သို့လွှဲအပ်ရန် ငြင်းပယ်လျှင် ထိုသို့ ငြင်းပယ်သည့် အကြောင်းပြချက်များကို မှတ်တမ်း တင်ရမည်။ ပြဋ္ဌာန်းသည့် အာဏာပိုင်က ထိုသို့ငြင်းပယ်သည့်နေ့မစ၍ရက်ပေါင်းသုံးဆယ်အတွင်းတွင် လျှောက်ထားသူသည်—

(က) မိမိလျှောက်လွှာကို ပြန်လည်ရုပ်သိမ်းနိုင်သည်။ (အကယ်၍ပြန်လည်ရုပ်သိမ်းလျှင် ပေးသွင်းထားသော အခင်္ဂေကို ပြန်လည်ထုတ်ပေးရမည်။) သို့တည်းမဟုတ်

(ခ) ပြဋ္ဌာန်းသည့်အာဏာပိုင် ငြင်းပယ်သည်ကိုမကျေနပ်လျှင်တရားလွှတ်တော်သို့ လျှောက်ထားနိုင်သည်။

(၃) ပုဒ်မခွဲ (၂)၊ အပိုဒ် (ခ) အရ တင်သွင်းသော လျှောက်လွှာကိုလက်ခံရရှိသဖြင့်၊ တရားလွှတ်တော်က ပြဋ္ဌာန်းသည့် အာဏာပိုင်၏ ငြင်းပယ်ခြင်းသည် တရားမျှတခြင်းမရှိဟုယူဆလျှင်၊ ပြဋ္ဌာန်းသည့်အာဏာပိုင်အား အမှု၏ အကြောင်းဖေါ်ပြချက်ကိုရေးစေ၍တရားလွှတ်တော်သို့လွှဲအပ်ရန် ညွှန်ကြားနိုင်သည်။ ထိုအခါ ပြဋ္ဌာန်းသည့် အာဏာပိုင်သည် အမှု၏အကြောင်း ဖေါ်ပြချက်ကို ရေးဖွဲ့ ညွှန်ကြားသည့်အတိုင်းလွှဲအပ်ရမည်။

(၄) ဤပုဒ်မအရ လွှဲအပ်သောအမှု၏ အကြောင်း ဖေါ်ပြချက်သည်၊ ပေါ်ပေါက်သည့် ဥပဒေအချက်အလက်ဆိုင်ရာ ပြဿနာကို ဆုံးဖြတ်နိုင်ရန် မပြည့်စုံဟု တရားလွှတ်တော် ကယူဆလျှင်၊ တရားလွှတ်တော်သည် မိမိကညွှန်ကြားသည့်အတိုင်း၊ ထိုအမှု၏အကြောင်းဖေါ်ပြချက်၌ ဖြည့်စွက်ခြင်းများကိုသော်ငင်း၊ ပြောင်းလွဲခြင်းများကိုသော်ငင်း ပြုစေရန်ထိုအမှုကိုပြဋ္ဌာန်းထားသည့်အာဏာပိုင်ထံသို့ ပြန်ပို့နိုင်သည်။

(၅) တရားလွှတ်တော်သည်၊ ထိုအမှုကိုကြားနာပြီးနောက် အမှုတွင်ပေါ်ပေါက်သည့် ဥပဒေအချက်အလက်ဆိုင်ရာပြဿနာကို ဆုံးဖြတ်ရမည်ဖြစ်ပြီး၊ ထိုသို့ဆုံးဖြတ်ရသည့်အကြောင်းပြချက်များပါရှိသော စီရင်ချက်ကို ချမှတ်ရမည်။ ထိုစီရင်ချက်မိတ္တူတစောင်ကို၊ တရားလွှတ်တော်အတွင်းဝန်က လက်မှတ်ရေးထိုး တရားရုံးတော် တံဆိပ်ခတ်၍ ပြဋ္ဌာန်း ထားသည့် အာဏာပိုင်ထံသို့ ပေးပို့ရမည်။ ထိုအခါ ပြဋ္ဌာန်းသည့်အာဏာပိုင်သည် တရားလွှတ်တော်က ချမှတ်သည့် စီရင်ချက်အတိုင်း၊ အမှုကို ပြီးပြတ်အောင် ဆောင်ရွက်ရမည်။

(၆) ဤပုဒ်မအရပ္ပိုသောလွှဲအပ်မှုတွင်စရိတ်များ [ပုဒ်မခွဲ (၁) အရတင်သွင်းသော အခင်္ဂေနှင့်စပ်လျဉ်း၍ ဆုံးဖြတ်ခြင်းပါဝင်သည်။] သည် တရားလွှတ်တော်၏သဘောအတိုင်းဖြစ်စေရမည်။

(၇) ပုဒ်မခွဲ (၁)အရတင်သွင်းသော လျှောက်လွှာနှင့်စပ်လျဉ်းသည့် ပြဋ္ဌာန်းသည့် အာဏာပိုင်၏ အမိန့်အရ အခွန်ပေးဆောင်ရန်ရှိလျှင်၊ ထိုသို့ အခွန် ပေးဆောင်ခြင်းကို၊ အဆိုပါ လျှောက်လွှာနှင့်စပ်လျဉ်း၍ ဆုံးဖြတ်ခြင်းသည်၊ သို့တည်းမဟုတ် ထိုလျှောက်လွှာကြောင့် ပြုသည့် လွှဲအပ်မှုသည် မပြီးမပြတ်ရှိနေသည့်အတွင်းတွင်၊ ဆိုင်းငံ့ထားခြင်းမရှိစေရ။ သို့ရာတွင် ပြဋ္ဌာန်းသည့် အာဏာပိုင်၏ အမိန့်အရ ပေးသွင်းရမည့် အခွန်ကို လွှဲအပ်မှုတွင် လျှော့ရန် အမိန့် ကျခဲ့သော်၊ ပေးသွင်းပြီး အခွန်ငွေပိုကို ပုဒ်မ ၁၂ ပါပြဋ္ဌာန်းချက်များနှင့် အညီပြန်ပေးရမည်။

ပြစ်မှုများနှင့် ပြစ်ဒဏ်များ။

၂၁။ ။(၁) မည်သူမဆို—

(က) ပုဒ်မ ၈ အရ၊ မှတ်ပုံတင်ခြင်းအလို့ငှါ လျှောက်လွှာတင်ရန်၊ သို့တည်းမဟုတ် ထပ်မံမှတ်ပုံတင်ရန် ပျက်ကွက်လျှင်၊ သို့တည်းမဟုတ်

(ခ) ၅၂အက်ဥပဒေအရ မိမိအပေါ်တွင် စည်းကြပ်သော အခွန်ကိုသော်၎င်း၊ မိမိက ပေးဆောင်ရမည့် အခွန်ငွေကိုသော်၎င်း၊ [အခြားကြေးငွေကို သော်၎င်း၊] [၁] ခွင့်ပြုထားသည့်အချိန်အတွင်းပေးဆောင်ရန်ပျက်ကွက်လျှင်၊ သို့တည်းမဟုတ်

(ဂ) မမှန်သောအစီရင်ခံစာရင်းကိုမမှန်ကြောင်း သိလျက်နှင့်တင်သွင်းလျှင်သော်၎င်း၊ ၅၂အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်အရဖြစ်စေ၊ ၅၂အက်ဥပဒေအရပြုသည့် နည်းဥပဒေများအရဖြစ်စေ၊ တင်သွင်းရမည့် အစီရင်ခံစာရင်းကို တင်သွင်းရန်ပျက်ကွက်လျှင်သော်၎င်း၊ သို့တည်းမဟုတ်

(ဃ) ၅၂အက်ဥပဒေအရ မိမိပေါ်တွင် စည်းကြပ်သော အခွန်ကို သော်၎င်း၊ မိမိက ပေးရမည့်အခငွေကိုသော်၎င်း၊ [အခြားကြေးငွေကိုသော်၎င်း၊] [၁] ပေးခြင်းမှ လိမ်လည် လှည့်ဖြားလျက် တိမ်းရှောင်လျှင်၊ သို့တည်းမဟုတ်

(င) ပုဒ်မ ၁၄၊ ပုဒ်မခွဲ (၁) အရ မိမိပိုက်နာရန် ဆင့်ဆိုခြင်းကို မလိုက်မနာခြင်းဆန်လျှင်၊ သို့တည်းမဟုတ်

(စ) မမှန်သော ငွေစာရင်းအင်းများကိုဖြစ်စေ၊ မမှန်သော မှတ်ပုံ စာအုပ်များကိုဖြစ်စေ၊ မမှန်သောစာမှတ်စာတမ်းများကိုဖြစ်စေ၊ မမှန်ကြောင်းသိလျက်နှင့် တင်ပြလျှင်သော်၎င်း၊ မမှန်သောအကြောင်းအရာကိုမမှန်ကြောင်းသိလျက်နှင့် ပေးလျှင်သော်၎င်း၊ သို့တည်းမဟုတ်

(ဆ) ပုဒ်မ ၁၄ အရ၊ အရာရှိ၏စစ်ဆေးခြင်းကိုသော်၎င်း၊ ရှာဖွေခြင်းကိုသော်၎င်း၊ သိမ်းယူခြင်းကို သော်၎င်း၊ တားဆီးလျှင်၊ သို့တည်းမဟုတ်

(ဇ) ၅၂အက်ဥပဒေပါပြဋ္ဌာန်းချက်တခုခုကို တမင်ဆန့်ကျင်ရှုံ့ဆောင်ရွက်လျှင်

ထိုသူသည်၊ မိမိကပေးဆောင်ရမည့်အခွန်ကို ပေးဆောင်ရမည့်အပြင်၊ ခြောက်လထိအလုပ်ခဲ့ ထောင်ဒဏ်ဖြစ်စေ၊ ကျပ်တထောင်ထက်မပိုသော ငွေဒဏ်ဖြစ်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြစ်စေ၊ စီရင်ခြင်းခံရမည်။ ထို့ပြင် ထိုသူကျူးလွန်သည့် ပြစ်မှုသည် ဆက်လက်ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျှင်၊ ပြစ်မှုကျူးလွန်သည့် ပဌမနေ့မှတပါး နောက်ထပ် ဆက်လက်ကျူးလွန်သည့်ပြစ်မှု ကာလ အပိုင်း အခြား အတွင်း အခြားနေ့ရက်များ အတွက်၊ တရက်လျှင် ကျပ်၁၀၀ဆယ်ထက် မပိုသောငွေဒဏ်စီရင်ခြင်းခံရမည်။

ခြွင်းချက်။ ။သို့ရာတွင် အပိုဒ် (ခ)အရ သော်၎င်း၊အပိုဒ် (ဃ)အရ သော်၎င်း၊ ပြစ်မှုထင်ရှားစီရင်သောအခါ၊ရာဇဝတ်တရားသူကြီးသည်၊ ပြစ်မှုထင်ရှားစီရင်ခြင်းခံရသူက ပေးဆောင်ရန် ပျက်ကွက်ခဲ့သော၊ သို့တည်းမဟုတ် ပေးဆောင်ခြင်းမှ တိမ်းရှောင်ခဲ့သော၊ အခွန်ကိုဖြစ်စေ၊ အခငွေကို ဖြစ်စေ၊ အခြားကြေးငွေကိုဖြစ်စေ၊ မိမိ၏အမိန့်၌ သီးခြားဖေါ်ပြရမည်။ ထို့ပြင် ထိုသို့ သီးခြားဖေါ်ပြ

[၁] ၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၂ အရ ထည့်သွင်းသည်။

ထားသော အခွန်ကို ဖြစ်စေ၊ အခင်္ဂေကို ဖြစ်စေ၊ အခြား ကြေးငွေကို ဖြစ်စေ၊ ဒဏ်ငွေ [၀] ဖြစ်သကဲ့သို့ ရယူစေရမည်။

(၂) မင်းကြီး၏ ကြိုတင်အခွင့်အမိန့်မရှိဘဲ မည်သည့် တရားရုံးကမျှ ဤအက်ဥပဒေပါ၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေအရပြုသည့် နည်းဥပဒေပါ ပြဋ္ဌာန်းချက်များကိုဆန့်ကျင်ကျူးလွန်သော ပြစ်မှုကို အရေးယူပိုင်ခွင့်မရှိစေရ။ ထို့ပြင် ပဌမတန်း အာဏာရ ရာဇ၀တ်တရား သူကြီးခုံးအောက် အဆင့်အတန်းနိမ့်သောမည်သည့်တရားရုံးကမျှ ထိုပြစ်မှုမျိုးကို စစ်ဆေးခြင်းမပြုရ။

ပြစ်မှုများကို စုံစမ်း စစ်ဆေးခြင်း။

၂၂။ ။(၁) ပြဋ္ဌာန်းသည့်စည်းကမ်းချက်များနှင့်မဆန့်ကျင်စေဘဲ၊ မင်းကြီးသည်ပုဒ်မ ၃ အရ၊ ခန့်ထားသော အခြား အရာရှိအား၊ ဤအက်ဥပဒေ အရ၊ ပြစ်ဒဏ် စီရင်နိုင်သော ပြစ်မှုကို စုံစမ်းစစ်ဆေးစေရန် အာဏာလွှဲအပ်နိုင်သည်။

(၂) ထိုသို့အာဏာလွှဲအပ်ခြင်းခံရသော အရာရှိသည်စုံစမ်းစစ်ဆေးခြင်းပြုရာတွင်၊ အရေးယူပိုင်သော ပြစ်မှုကို စုံစမ်းစစ်ဆေးနိုင်ရန်၊ ရဲဌာနကိုအုပ်ချုပ်သော အရာရှိအား၊ ရာဇ၀တ်ကျင့်ထုံးဥပဒေဖြင့် အပ်နှင်းထားသော အာဏာများကို သုံးစွဲရမည်။

ပြစ်မှုများပြေငြိမ်းခြင်း။

၂၃။ ။(၁) ရာဇ၀တ်ကျင့်ထုံးဥပဒေတွင်မည်သို့ပင်ပါရှိစေကာမူ၊ မင်းကြီးသည် ပုဒ်မ ၂၁ အရ၊ တရားမစွဲဆိုခွင့်ရှိသော်ငင်း၊ တရားစွဲဆိုနေဆဲ သော်ငင်း၊ ပုဒ်မ ၂၁၊ ပုဒ်မခွဲ (၁) အရ၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေ အရ ပြုသည့် နည်းဥပဒေများအရ၊ ပြစ်မှုကျူးလွန်သည်ဟု စွပ်စွဲခြင်း ခံရသူထံမှ—

(က) ဤအက်ဥပဒေအရ ပေးဆောင်ရမည့်အခွန်ကို ပေးဆောင်ရန်ပျက်ကွက်သော၊ သို့တည်းမဟုတ် ပေးဆောင်ခြင်းမှ တိမ်းရှောင်သော ပြစ်မှုဖြစ်လျှင်၊ အဆိုပါ ပေးဆောင်ရမည့် အခွန်အပြင်၊ ကျပ်တထောင်ထက်မပိုသောငွေကိုသော်ငင်း၊ ပေးဆောင်ရမည့် အခွန်နှစ်ဆကိုသော်ငင်း၊ များရာကို၊

(ခ) အခြား အမှုတွင်၊ ကျပ်တထောင်ထက် မပိုသောငွေကို၊

ပြစ်မှု ပြေငြိုးကြေးအဖြစ်ဖြင့် လက်ခံနိုင်သည်။

(၂) ပုဒ်မခွဲ (၁) အရ မင်းကြီးကသတ်မှတ်သောငွေကိုပေးလျှင်၊ တရားခံ အပေါ်၌၊ ထိုပြစ်မှုအတွက် ထပ်မံ၍အရေးယူခြင်းမပြုရ။

အခွန်စည်းကြပ် ခြင်း အစီရှိသည် တို့ကို ရာဇ၀တ် မှုများ ခွင့်ပြုခြင်းဆို ပိုင်ခွင့် မရှိခြင်း။

၂၄။ ။ဤအက်ဥပဒေအရ အခွန် စည်းကြပ်ခြင်း၏၊ သို့တည်းမဟုတ် အခင်္ဂေ သော်ငင်း၊ အခြားကြေးငွေသော်ငင်း၊ ကောက်ခံခြင်း၏ ခိုင်လုံ ခြင်းကို၊ သို့တည်း မဟုတ် အခွန်ကို သော်ငင်း၊ အခင်္ဂေကို သော်ငင်း၊ အခြား ကြေးငွေကို သော်ငင်း၊ ထိုသို့စည်းကြပ် ကောက်ခံ သဖြင့်၊ လူတဦး တယောက်၏ အခွန်ပေးဆောင်ရမည့်ဘာ၀ဝန်ကို၊ ဤအက်ဥပဒေအရဖြစ်စေ၊ အခြားဥပဒေအရဖြစ်စေ၊ ရာဇ၀တ်မှုတွင်သော်ငင်း၊ အခြား မှုခင်းကိစ္စတွင်သော်ငင်း ရာဇ၀တ် စီရင် ပိုင်ခွင့် အာဏာ ရှိသော မည်သည့်တရားရုံးမှာမျှ ငြင်းဆိုပိုင်ခွင့်မရှိစေရ။

ကင်းလွတ်ခွင့်။

၂၅။ ။ဤအက်ဥပဒေ အရ၊ သို့တည်းမဟုတ် ဤအက်ဥပဒေအရပြုသည့်နည်းဥပဒေများအရ သဘောရိုးဖြင့် ဆောင်ရွက်သည့်၊ သို့တည်းမဟုတ် ဆောင်ရွက်ရန် ကြံရွယ်သည့် ကိစ္စ အတွက်၊ မည်သည့်အစိုးရရာထမ်းမှထမ်းကိုမဆို တရားမမှသော်ငင်း၊ ရာဇ၀တ်မှုသော်ငင်း၊ အခြားတရားမှုခင်း သော်ငင်း မစွဲဆိုရ။

---

[၀] "ငွေဒဏ်" ဆိုသည်မှာ စကားရပ်အစား၊ ၁၉၅၁ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၂ အရ ထည့်သွင်းသည်။

ပြည်သူ့ဝန်ထမ်းက အကြောင်းအရာကို ထုတ်ဖော်ခြင်း။

၂၆။ ။(၁) ဤအက်ဥပဒေအပြေါ်သည်ဖေါ်ပြချက်ဥသော်ငင်း၊ တင်သွင်းသည့်အစီရင်ခံစာရင်းဥသော်ငင်း၊ တင်ပြသည့်စာရင်းအင်းဥ၊ သို့တည်းမဟုတ် စာမှတ်စာတမ်းဥသော်ငင်း၊ ပါရှိသော အကြောင်းအရာသည်၊ သို့တည်းမဟုတ် ရာဇဝတ်စီရင်ပိုင်ခွင့် အာဏာ ရှိသောတရားရုံးတွင် စစ်ဆေးသည့် မှုခင်းကိစ္စများမှတပါး၊ ဤအက်ဥပဒေ အရ အရေးယူသည့် အခြား မှုခင်းကိစ္စတွင်ပေးသော သက်သေခံချက် မှတ်တမ်းပါ အကြောင်း အရာသည်၊ လျှို့ဝှက်သည့် ကိစ္စဖြစ်သည်ဟု မှတ်ယူရမည်။ ထို့ပြင် ဤအက်ဥပဒေပါ ပြဋ္ဌာန်းချက် အရမှတပါး၊ သက်သေခံ အက်ဥပဒေတွင် မည်သို့ပင် ရှိစေကာမူ၊ မည်သည့်တရားရုံးကမျှ အစိုးရ အရာထမ်းအား၊ သို့တည်းမဟုတ် အမှုထမ်းအား၊ ထိုဖေါ်ပြချက်ကိုသော်ငင်း၊ ထိုအစီရင်ခံစာရင်းကိုသော်ငင်း၊ ထိုစာရင်းအင်းကိုသော်ငင်း၊ ထိုစာမှတ်စာတမ်းကိုသော်ငင်း၊ ထိုမှတ်တမ်းကိုသော်ငင်း၊ အသီးသီး၏ အစိတ်အပိုင်းကိုသော်ငင်း တင်ပြစေရန်၊ သို့တည်းမဟုတ် ၎င်းတို့နှင့်စပ်လျဉ်း၍ သက်သေခံစေရန် ဆင့်ဆို နိုင်သည့် အာဏာမရှိစေရ။

(၂) အစိုးရအရာထမ်းသည်၊ သို့တည်းမဟုတ် အမှုထမ်းသည်၊ ပုဒ်မခွဲ (၁) တွင် ဖေါ်ပြထားသော အကြောင်းအရာတခုခုကို ထုတ်ဖေါ်ပြောဆိုလျှင်၊ ထိုသူသည် ခြောက်လထိ ထောင်ဒဏ်ဖြစ်စေ၊ ငွေဒဏ် ဖြစ်စေ၊ ဒဏ်နှစ်ရပ်လုံးဖြစ်စေ၊ စီရင်ခြင်းခံရမည်။

ခြင်းချက်။ ။သို့ရာတွင် ဤပုဒ်မပါ မည်သည့်အချက်မှာမျှ အောက်ပါ အကြောင်းအရာများ ထုတ်ဖေါ်ခြင်းနှင့်မသက်ဆိုင်စေရ။

(က) အဆိုပါ ဖေါ်ပြချက်၊ အစီရင်ခံစာရင်း၊ စာရင်းအင်းများ၊ စာမှတ်စာတမ်းများသက်သေခံချက်၊ ကျမ်းကျိန်လွှာ၊ သို့တည်းမဟုတ် ကျမ်းကျိန်ထွက်ဆိုချက်နှင့် စပ်လျဉ်း၍၊ ရာဇသတ်ကြီးအရ တရားစွဲဆိုရန် ကိစ္စအလို့ငှါသော်ငင်း၊ ဤအက်ဥပဒေအရ တရားစွဲဆိုရန်ကိစ္စအလို့ငှါသော်ငင်း၊ အဆိုပါအကြောင်းအရာများကို ထုတ်ဖေါ်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ခ) ဤအက်ဥပဒေအတိုင်း ဆောင်ရွက်သူတဦးတယောက်အား၊ ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ၊ အဆိုပါအကြောင်းအရာများကို ထုတ်ဖေါ်ပြောဆိုရန် လိုအပ်လျှင်၊ ထိုအကြောင်းအရာများကို ထုတ်ဖေါ်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဂ) ရှိတစ်စာ ချအပ်ရန်အလို့ငှါ၊ သို့တည်းမဟုတ် အခွန်အရတောင်းခံရန် အလို့ငှါ၊ ဤအက်ဥပဒေအရ တရားဥပဒေနှင့်အညီ အရေးယူ ဆောင်ရွက်ရန် လိုအပ်သည့်အတိုင်း၊ အဆိုပါအကြောင်းအရာများကို ထုတ်ဖေါ် ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဃ) တံဆိပ်တော်မလုံလောက်သောစာချုပ်စာတမ်းများကို သိမ်းချုပ်ရန်အလို့ငှါ၊ ပြည်သူ့ဝန်ထမ်း တဦးတယောက်က မြန်မာနိုင်ငံတံဆိပ်တော် အက်ဥပဒေအရ၊ မိမိ၏အာဏာများကို တရားဥပဒေနှင့်အညီ၊ သုံးစွဲရန်လိုအပ်သည့် အတိုင်း အဆိုပါအကြောင်းအရာများကို ထုတ်ဖေါ်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(င) အစိုးရက အမှုသည်အဖြစ် ပါဝင်သောတရားမမှုတွင်၊ သို့တည်းမဟုတ်အခြားတရားမှုခင်းတွင် ဤအက်ဥပဒေအရ စွဲဆိုသည့်တရားမှုခင်းမှ ပေါ်ပေါက်လာသောကိစ္စနှင့် စပ်လျဉ်းသည့် အကြောင်း အရာများကို တရားမရုံးသို့ ထုတ်ဖေါ်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(စ) နိုင်ငံတော်စာရင်းစစ်ချုပ်အား၊ပြည်ထောင်စု မြန်မာနိုင်ငံတော်ဖွဲ့စည်းအုပ်ချုပ်ပုံအခြေခံဥပဒေအရမိမိ၏၊အလုပ်ဝတ်တရားများကိုဆောင်ရွက်နိုင်စေခြင်း၌ အဆိုပါအကြောင်းအရာများကို ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဆ) ရောင်းခွန်ရင်္ခေများကို၊သို့တည်းမဟုတ် ပြန်ပေးငွေများကို စာရင်းစစ်ဆေးရန် နိုင်ငံတော်စာရင်းစစ်ချုပ်က ခန့်ထားသည့်အရာရှိ တဦး တယောက်အား၊ အဆိုပါ အကြောင်းအရာများကို ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဇ) ကုန်သွယ် ၊လုပ်ငန်းခွန်ဌာနမှ အရာရှိတဦးတယောက်၏ အပြုအမူကိုစုံစမ်းစစ်ဆေးမှု ပြုလုပ်ရာတွင် ထိုစုံစမ်းစစ်ဆေးမှုနှင့် သက်ဆိုင်သည့် အဆိုပါအကြောင်းအရာများကို၊ အဆိုပါ စုံစမ်းစစ်ဆေးမှု ပြုလုပ်ရန် ခန့်ထားသော အရာရှိသို့ဖြစ်စေ၊တရားဥပဒေအရဖွဲ့စည်းထားသည့် ရာထူးဝန်အဖွဲ့က အဆိုပါစုံစမ်းစစ်ဆေးမှုမှ ဖြစ်ပေါ်လာသောကိစ္စနှင့် စပ်လျဉ်း၍၊ ၎င်း၏အလုပ်ဝတ်တရားများကို ဆောင်ရွက်သည့်အခါ၊ ထိုအဖွဲ့သို့ဖြစ်စေ၊ ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဈ) ပြည်နယ်အစိုးရအား အခွန်စည်းကြပ်နိုင်စေရန်၊ သို့တည်းမဟုတ် စည်းကြပ်သည့်အခွန်ကို ကောက်ခံတောင်းဆိုနိုင်စေရန် ကိစ္စအလို့ငှါ၊ လိုအပ်သည့် အကြောင်းအရာများကို ပြည်နယ်အစိုးရအရာရှိတဦးတယောက်အား ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ည) ပင်လယ် အကောက်တော် အက်ဥပဒေအရ၊ သို့တည်းမဟုတ် နိုင်ငံတွင်း အကောက်တော်စည်းကြပ်သည့် အခြားအက်ဥပဒေတခုခုအရ၊ အာဏာများကိုသုံးစွဲသည့်အာဏာပိုင်အား၊ အဆိုပါအာဏာများ နည်းလမ်းတကျသုံးစွဲနိုင်စေရန် လိုအပ်သည့်အကြောင်းအရာများကို ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဋ) လူတဦးတယောက်သည်၊ မည်သည့်နှစ်၊ သို့တည်းမဟုတ် နှစ်များတွင်မဆို ရောင်းခွန် စည်းကြပ်ခြင်းခံရသည် မခံရသည်ဟူသော အကြောင်းအရာများကို၊ တည်ခဲ တရားဥပဒေ တရပ်ရပ်ပါ ပြဋ္ဌာန်းချက်များအရ၊ သက်သေထင်ရှားပြရန်လိုအပ်လျှင်၊ ထိုသို့လိုအပ်သမျှသော အကြောင်းအရာများကို၊ သက်ဆိုင်ရာအာဏာပိုင်အားထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဌ) ပြည်ထောင်စုမြန်မာနိုင်ငံတော်ဘဏ်အား၊ နိုင်ငံအချင်းချင်းရင်းနှီးငွေများနှင့် ပေးရန်လက်ကျန်ငွေများကို၊ ငွေစာရင်းစစ်တမ်းများ ပြုလုပ်နိုင်စေခြင်း၌၊ ထိုဘဏ်က လိုအပ်သည့် အကြောင်းအရာများကို ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဍ) ပြည်သူ့ဝန်ထမ်း တဦးဦး၏အပြုအမူနှင့် ကိုယ်ရေးကိစ္စများကိုစုံစမ်းစစ်ဆေးရန်ကိစ္စအလို့ငှါ၊ ပြည်ထောင်စုအစိုးရ၊ သို့တည်းမဟုတ် ပြည်နယ်အစိုးရ အရာရှိတဦးဦးက၊ သို့တည်းမဟုတ် ဌာနတခုက လိုအပ်သည့် သတင်းများကို ထုတ်ဖော်ပြောဆိုခြင်း၊ သို့တည်းမဟုတ်

(ဎ) နိုင်ငံတော်သမတက၊ အခွန်တော် အကျိုးငှါ၊ ဤအက်ဥပဒေပါ ယေဘုယျပြဋ္ဌာန်းချက်များအတိုင်းလိုက်နာခြင်း၌ မရှိ ယုံကြည်ကျေနပ်ရန်ကိစ္စအလို့ငှါ၊ အဆိုပါအကြောင်းအရာများကို မိမိအားထုတ်ဖော်ရန် လိုအပ်သည်ဟုယူဆလျှင်၊ ထိုအကြောင်းအရာများကို ထုတ်ဖော်ပြောဆိုခြင်း။

၂၇။ ။(၁) ကုန်ပြုလုပ်သူသည်၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူသည်၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူသည် ဇက်စပ်လုပ်ငန်း၊ သို့တည်းမဟုတ် သီးခြားပုဂ္ဂိုလ်များပါဝင်သည့်အလုပ်ဖြစ်လျှင်၊ ထိုဇက်စပ်လုပ်ငန်းတွင်ဇက်စပ်ပါဝင်သူများ၊ သို့တည်းမဟုတ် ထိုအလုပ်တွင်ပါဝင်သူများအနက် မည်သူ့ကိုမဆို၊ ကုန်ပြုလုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူအား ပြစ်ဒဏ်ပေးနိုင်သည့် ပြင်ပမှတခုခုအတွက်၊ ဤအက်ဥပဒေအရ တရားစွဲဆိုခွင့် ပြစ်ဒဏ်စီရင်နိုင်သည်။ မည်သူသည် ကုန်ပြုလုပ်သူ၊ ကုန်ထုတ်လုပ်သူ၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူဖြစ်ကြောင်း ဆုံးဖြတ်ခြင်း။

ခြင်းချက်။ ။သို့ရာတွင် ထိုဇက်စပ်လုပ်ငန်းတွင်၊ သို့တည်းမဟုတ် အလုပ်တွင် ပါဝင်သူတို့ အနက် ပြည်ထောင်စုမြန်မာနိုင်ငံ၌ နေထိုင်သူတဦးတယောက်ကို ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ ကုန်ပြုလုပ်သူအဖြစ်၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူအဖြစ်၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူအဖြစ် အမည် တင်သွင်းထားပြီးကြောင်းဖြင့် ထိုဇက်စပ်လုပ်ငန်းက၊ သို့တည်းမဟုတ် အလုပ်ကမင်းကြီးအား မှီတစ်စားပေးပို့နိုင်သည်၊ ထို့ပြင် ထိုပုဂ္ဂိုလ်သည် ယင်းသို့နေထိုင်သမျှ ကာလပတ်လုံး မိမိအား အမည် တင်သွင်း ခန့်ထားခြင်းကို ပယ်ဖျက်သည့်နောက်ထပ်မှီတစ်စာကို မင်းကြီးကမရမီသော်ငင်း၊ မိမိသည် ထိုဇက်စပ်လုပ်ငန်းတွင်၊ သို့တည်းမဟုတ် အလုပ်တွင်အစုပါဝင်သူအဖြစ်မှ၊ သို့တည်းမဟုတ် အလုပ်ဝင် အဖြစ်မှရပ်စဲခြင်းမပြုမီသော်ငင်း၊ ဤအက်ဥပဒေပါကိစ္စများအလို့ငှါ၊ ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူဖြစ်သည်ဟူ၍မှတ်ယူရမည်။

(၂) ကုန်ပြုလုပ်သူသည်၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူသည်၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူသည် အများပိုင်ကုမ္ပဏီဖြစ်လျှင်ထိုကုမ္ပဏီ၏ဒါရိုက်တာလူကြီးများအနက် မည်သည့် ဒါရိုက်တာလူကြီးကိုမဆို၊ သို့တည်းမဟုတ် အနည်းပိုင်ကုမ္ပဏီဖြစ်လျှင် ထိုကုမ္ပဏီတွင်အစုပါဝင်သူများ အနက် မည်သည့်အစုပါဝင်သူကိုမဆို ကုန်ပြုလုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူအား၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူအား ပြစ်ဒဏ်ပေးနိုင်သည့် ပြစ်မှုတခုခုအတွက် ဤအက်ဥပဒေအရ တရားစွဲဆိုခွင့်ပြစ်ဒဏ်စီရင်နိုင်သည်။

ခြင်းချက်။ ။သို့ရာတွင် ထိုကုမ္ပဏီသည် အများပိုင်ကုမ္ပဏီဖြစ်လျှင် ပြည်ထောင်စု မြန်မာနိုင်ငံတွင်နေထိုင်သည့် ဒါရိုက်တာလူကြီးတဦးဦးကိုသော်ငင်း၊ အနည်းပိုင်ကုမ္ပဏီဖြစ်လျှင် ပြည်ထောင်စု မြန်မာနိုင်ငံတွင် နေထိုင်သည့် အစုပါဝင်သူ တဦးဦးကိုသော်ငင်း၊ ဤအက်ဥပဒေပါ ကိစ္စအလို့ငှါ ကုန်ပြုလုပ်သူအဖြစ်၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူအဖြစ်၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူအဖြစ် အမည်တင်သွင်းထားပြီးဖြင့်ကြောင်းဖြင့်၊ မင်းကြီးအား မှီတစ်စားပေးပို့နိုင်သည်။ ထို့ပြင် ထို ဒါရိုက်တာလူကြီးသည်၊ သို့တည်းမဟုတ် အစုပါဝင်သူသည် ယင်းသို့နေထိုင်သမျှ ကာလပတ်လုံး၊ မိမိအား အမည်တင်သွင်းခန့်ထားခြင်းကို ပယ်ဖျက်သည့်နောက်ထပ်မှီတစ်စာကို မင်းကြီးကမရမီသော်ငင်း၊ မိမိသည် ဒါရိုက်တာလူကြီးအဖြစ်မှ၊ သို့တည်းမဟုတ် အစုပါဝင်သူအဖြစ်မှ ရပ်စဲခြင်းမပြုမီသော်ငင်း၊ ဤအက်ဥပဒေပါ ကိစ္စများအလို့ငှါ ကုန်ပြုလုပ်သူ၊ သို့တည်းမဟုတ် ကုန်ထုတ်လုပ်သူ၊ သို့တည်းမဟုတ် ကုန်တင်သွင်းသူ ဖြစ်သည်ဟူ၍မှတ်ယူရမည်။

၂၀။ ။(၁) နိုင်ငံတော်သမတသည်၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်၍ ဤအက်ဥပဒေပါ ကိစ္စများအလို့ငှါ နည်းဥပဒေများ[1]ကို ပြဋ္ဌာန်းသည်။ နည်းဥပဒေ ပြဋ္ဌာန်းရန် အာဏာ။

(၂) အထူးအားဖြင့်၊ အထက်ဖေါ်ပြပါ အာဏာ၏ ယေဘုယျသဘောကို မထိခိုက်စေဘဲ၊ အောက်ပါကိစ္စများအတွက်၊ နည်းဥပဒေများပြဋ္ဌာန်းနိုင်သည်။

(က) ပြဋ္ဌာန်းရန် ဤအက်ဥပဒေက လိုအပ်သည်ဟု အတည်အလင်း ဖေါ်ပြထားသော၊ သို့တည်းမဟုတ် အတည်အလင်းခွင့်ပြုထားသော ကိစ္စအားလုံး။

---

[1] ဤအက်ဥပဒေအရ နည်းဥပဒေများကို မြန်မာနိုင်ငံမြန်တဓ်း၊ ၁၉၅၂ ခု၊ အပိုင်း ၁၊ စာမျက်နှာ ၈၇၆ တွင်ထုတ်ပြန်ကြေညာသည်။

(ခ) ခန့်မှန်းခြေ ရောင်းရငွေ၊ သို့တည်းမဟုတ် ကုန်းပေါ်ရောက် တန်ဘိုးပေါ်တွင် အခွန်စည်းကြပ်ခြင်းကိစ္စ၊ အခွန်ကို အရစ်ကျဖြစ်စေ၊ တလုံးတည်းဖြစ်စေ၊ ပေးဆောင်ခြင်းကိစ္စ။

(ဂ) ရပ်စလိုက်သော၊ သို့တည်းမဟုတ် ဝိုင်ဆိုင်ခွင့် လက်ပြောင်းသောလုပ်ငန်းများနှင့် စပ်လျဉ်း၍၊ ဤအက်ဥပဒေအရ အခွန်စည်းကြပ်ခြင်းကိစ္စ။

(ဃ) အရွယ် မရောက်သေးသူများနှင့် အခြား တရားမဝင်သူများကသော်၎င်း၊ ပြည်ထောင်စု မြန်မာနိုင်ငံ ပြင်ပ၌ နေထိုင်သူများကသော်၎င်း၊ ဝိုင်သော လုပ်ငန်းများနှင့်စပ်လျဉ်း၍ ဤအက်ဥပဒေအရအခွန်စည်းကြပ်ခြင်းကိစ္စ။

(င) တရားရုံးကဖြစ်စေ၊ တရားရုံး၏ အမိန့်အရဖြစ်စေ၊ ခန့်ထားသော အုပ်ထိန်းခြင်းမကင်းသူ၊ ထိန်းသိမ်းရေးရုံး၏၊ သို့တည်းမဟုတ် အမွေထိန်းအရာရှိချုပ်၏၊ သို့တည်းမဟုတ် ပစ္စည်းထိန်း အရာရှိချုပ်၏၊ သို့တည်းမဟုတ် ပစ္စည်းထိန်း၏၊သို့တည်းမဟုတ်မန်နေဂျာ၏အုပ်ချုပ်ခြင်းကိုခံရသော ပစ္စည်း ဥစ္စာအားလုံးကိုသော်၎င်း၊ တစိတ်တဒေသ ကိုသော်၎င်း၊ ဝိုင်သည့်သူ၏ လုပ်ငန်းများနှင့် စပ်လျဉ်း၍ အခွန်စည်းကြပ်ခြင်းကိစ္စ။

(စ) အဲခွန်မစည်းကြပ်ဝိသော ရောင်းရငွေပေါ်တွင်၊ သို့တည်းမဟုတ် ကုန်းပေါ်ရောက် တန်ဘိုးပေါ်တွင် ဤအက်ဥပဒေအရ အခွန် စည်းကြပ်ခြင်းကိစ္စ၊ ထိုသို့ အခွန်စည်းကြပ်နိုင်သော သုံးနှစ်ထက်မပိုသည့် ကာလအပိုင်းအခြား သတ်မှတ်ခြင်းကိစ္စ။

(ဆ) အဲခွန်စည်းကြပ်မှ မှတ်တမ်းဖြစ်စေ၊ အယူခံမှု မှတ်တမ်းဖြစ်စေ၊ ပြင်ဆင်မှု မှတ်တမ်းဖြစ်စေ၊ထင်ရှားနေသောမှားယွင်းချက်များကို ပြင်ဆင်ခြင်းကိစ္စ၊ ထိုသို့ပြင်ဆင်နိုင်သည့် ကာလအပိုင်းအခြားကို သတ်မှတ်ခြင်းကိစ္စ။

(ဇ) ဤအက်ဥပဒေအရ မှုခင်းကိစ္စများတွင် လိုက်နာရမည့် ကျင့်ထုံးနှင့် အသုံးပြုရမည့်ပုံစံများကို ယေဘုယျအားဖြင့် သတ်မှတ်ခြင်းကိစ္စ။

(ဈ) ဤအက်ဥပဒေတွင်ပြဋ္ဌာန်းချက်မရှိသေး၍ နိုင်ငံတော်သမတ၏ ယင်မြင့်ချက်တွင် ဤအက်ဥပဒေပါကိစ္စများကို ပြီးမြောက်အောင် ဆောင်ရွက်နိုင်စေရန် လိုအပ်သည့် ပြဋ္ဌာန်းချက်များကိုပြုရန်ကိစ္စ။

(၃) နည်းဥပဒေ ဆန့်ကျင်မှုအတွက်သော်၎င်း၊ နည်းဥပဒေအရ ထုတ်ဆင့်သောညွှန်ကြားချက် ဆန့်ကျင်မှုအတွက်သော်၎င်း၊ နည်းဥပဒေအရ ထုတ်ဆင့်သော အမိန့်ဆန့်ကျင်မှုအတွက်သော်၎င်း၊ ဤအက်ဥပဒေအရ ပြစ်ဒဏ်ပြဋ္ဌာန်းချက်မရှိလျှင်၊ အဆိုပါဆန့်ကျင်မှုတခုခုကို ကျူးလွန်သူအား၊ကျပ်တထောင်ထိ ငွေဒဏ်စီရင်ရမည်ဟု နိုင်ငံတော်သမ္မတက ပြဋ္ဌာန်းနည်းဥပဒေတွင်ပြဋ္ဌာန်းနိုင်သည်။ အဆိုပါဆန့်ကျင်မှု ကျူးလွန်သောပြစ်မှုသည်၊ ဆက်လက်ကျူးလွန်သည့် ပြစ်မှုဖြစ်လျင်၊ ပြစ်မှုကျူးလွန်သည့် ပဌမနေ့မှစ၍ နောက်ထပ်ဆက်လက်ကျူးလွန်သည့် ပြစ်မှုကာလအပိုင်းအခြားအတွင်း အခြားနေ့ရက်များအတွက် တရက်လျှင် ကျပ်ငါးဆယ်ထက်မပိုသော ငွေဒဏ် စီရင်ရမည်ဟု ထိုနည်းဥပဒေတွင်ပြဋ္ဌာန်းနိုင်သည်။

ရုပ်သိမ်းခြင်း။ ၂၉။ ။(၁) ၁၉၄၉ ခုနှစ်၊အထွေထွေရောင်းခွန် အက်ဥပဒေကိုရုပ်သိမ်းလိုက်သည်။

(၂) ပုဒ်မခွဲ (၁)အရ ရုပ်သိမ်းစေကာမူ ၁၉၄၉ ခုနှစ်၊ အထွေထွေ ရောင်းခွန် အက်ဥပဒေပုဒ်မ ၂၀၊ ၂၁ နှင့် ၂၂ ပါ ပြဋ္ဌာန်းချက်များသည် ဆက်လက်အာဏာတည်ရမည်။

၁၉၅၃ ခုနှစ်၊ အကောက်တော်ခွန်နှုန်းအက်ဥပဒေ။

[၁၉၅၃ ခုနှစ်၊ အက်ဥပဒေ အမှတ် ၇၂။] (၁၉၅၃ ခု၊ အောက်တိုဘာလ ၁ ရက်။)

အကောက်တော်ခွန်များနှင့် သက်ဆိုင်သည့် တရားဥပဒေကို လုံးပေါင်း ပြုလုပ်ရန်အက်ဥပဒေ။

ပင်လယ်ခရီးဖြင့် ပြည်ထောင်စုမြန်မာနိုင်ငံသို့ တင်သွင်းသည်၊ သို့တည်းမဟုတ် ပြည်ထောင်စုမြန်မာနိုင်ငံမှတင်ပို့သည့် ကုန်စည်များပေါ်တွင် အကောက်တော်ခွန်များနှင့်ငင်း၊ ကုန်းကြောင်းဖြင့်ဖြစ်စေ၊ ပြည်တွင်းရေကြောင်းဖြင့်ဖြစ်စေ၊ လေကြောင်းဖြင့်ဖြစ်စေ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံသို့တင်သွင်းသည်၊ သို့တည်းမဟုတ် ပြည်ထောင်စုမြန်မာနိုင်ငံမှတင်ပို့သည့် ကုန်စည်များပေါ်တွင်အကောက်တော်ခွန်များနှင့်ငင်း၊ သက်ဆိုင်သည့်တရားဥပဒေကိုလုံးပေါင်းပြုလုပ်သင့်သည်ဖြစ်သောကြောင့်၊ အောက်ပါအတိုင်းအက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

၁။ ။(၁) ဤအက်ဥပဒေကို၊ ၁၉၅၃ ခုနှစ်၊ အကောက်တော်ခွန်နှုန်း အက်ဥပဒေဟု ခေါ်ရမည်။ — အမည်တို၊ တည်ရာနယ်အဝှမ်းနှင့် အာဏာတည်ရန်နေ့ရက်။

(၂) ဤအက်ဥပဒေသည်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတဝှမ်းလုံးနှင့် သက်ဆိုင်သည်။

(၃) ဤအက်ဥပဒေသည်၊ ၁၉၅၃ ခု၊ အောက်တိုဘာလ ၁ ရက်နေ့တွင် စတင်အာဏာတည်ရမည်။

၂။ ။(၁) ပင်လယ်ကြောင်းဖြင့်ဖြစ်စေ၊ ကုန်းကြောင်းဖြင့်ဖြစ်စေ၊ ပြည်တွင်းရေကြောင်းဖြင့်ဖြစ်စေ၊ လေကြောင်းဖြင့်ဖြစ်စေ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံသို့ တင်သွင်းသည်၊ သို့တည်းမဟုတ် ပြည်ထောင်စုမြန်မာနိုင်ငံမှ တင်ပို့သည့်ကုန်စည်များပေါ်တွင် ပဌမနှင့် ဒုတိယဇယားများ၌ သီးခြားဖေါ်ပြထားသည့်နှုန်းများဖြင့် အကောက်တော်ခွန် စည်းကြပ်ကောက်ခံရမည်။ — စည်းကြပ်ရန်ဇယားများတွင် သီးခြားဖေါ်ပြထားသည့် အကောက်တော်ခွန်များ။

(၂) နိုင်ငံတော်သမတသည်၊ အဆိုပါအကောက်တော်ခွန်များကိုစည်းကြပ်ရန်ကိစ္စအလို့ငှါ၊ ပဌမနှင့်ဒုတိယဇယားများ၌ တန်ဘိုးပေါ်၌အကောက်တော်ခွန် စည်းကြပ်ရန်သီးခြား၍သော်၎င်း၊ ခေါင်းစဉ်ကြီးများအောက်တွင်သော်၎င်း၊ ရေတွက်ဖေါ်ပြထားသည့် ပစ္စည်းများ၏အကောက်တော်တန်ဘိုးနှုန်းကို အမြဲနှုန်းကြော်ငြာစာထုတ်ပြန်၍ သတ်မှတ်နိုင်သည့်ပြင်၊ တည်ဆဲအကောက်တော်တန်ဘိုးနှုန်းတရပ်ရပ်ကိုလည်း ပြောင်းလဲပြင်ဆင်နိုင်သည်။

(၃) ပစ္စည်းတခုတည်းအတွက် အမျိုးအစားကိုလိုက်၍ အကောက်တော်တန်ဘိုးနှုန်း ဘေမျိုးမျိုးကို သတ်မှတ်နိုင်သည်။

(၄) ပြည်ထောင်စုမြန်မာနိုင်ငံအတွင်းရှိအကောက်တော်ဆိပ်ကမ်းတခုမှတခုသို့၊ သို့တည်းမဟုတ် ကုန်းဘက်ဆိုင်ရာ အကောက်တော်ဌာနတခုမှတခုသို့ သယ်ဆောင်သော ပစ္စည်းတခုခုပေါ်တွင် အကောက်တော်ခွန်စည်းကြပ်ရန် ဤအက်ဥပဒေပါစကားကြောင့် အာဏာ အာနှင်းခြင်း မရှိစေရ။

၃။ ။(၁) ဤအက်ဥပဒေတွင် မည်သို့ပင်ပါရှိစေကာမူ၊ နိုင်ငံတော်သမတသည်၊ ပြည်ထောင်စုမြန်မာနိုင်ငံ၏အကျိုးအတွက်— — အကောက်တော်ခွန်နှုန်းများကို ပြောင်းလဲနိုင်သည်၊ သို့

(က) ပြည်ထောင်စုမြန်မာနိုင်ငံသို့ တင်သွင်းသည့် မည်သည့်နိုင်ငံမှထွက်သော၊ သို့တည်းမဟုတ် ပြုလုပ်သောမည်သည့်ပစ္စည်းကိုမဆို၊ သို့တည်းမဟုတ် မည် တည်းမဟုတ်

ကင်းလွတ်ခွင့်ပြုနိုင်သည့် အာဏာ။

သည့်ပစ္စည်းအမျိုးအစားကိုမဆို၊ သို့တည်းမဟုတ် ပြည်ထောင်စုမြန်မာနိုင်ငံမှ အခြားနိုင်ငံသို့တင်ပို့သည့် မည်သည့်ပစ္စည်းကိုမဆို၊ သို့တည်းမဟုတ် မည်သည့်ပစ္စည်း အမျိုးအစားကိုမဆို၊ ၅၂အက်ဥပဒေအရ စည်းကြပ်သည့် အကောက်တော်ခွန်မှ လုံးဝဖြစ်စေ၊ တစိတ်တဒေသဖြစ်စေ ကင်းလွတ်ခွင့်ပြုရန် သော်၎င်း၊

(ခ) ပြည်ထောင်စုမြန်မာနိုင်ငံသို့ တင်သွင်းသည့် မည်သည့်နိုင်ငံမှထွက်သော၊ သို့တည်းမဟုတ် ပြုလုပ်သောမည်သည့်ပစ္စည်းနှင့်မဆို၊ သို့တည်းမဟုတ် မည်သည့်ပစ္စည်း အမျိုးအစားနှင့်မဆို စပ်လျဉ်း၍ဖြစ်စေ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံမှ အခြားနိုင်ငံသို့တင်ပို့သည့် မည်သည့်ပစ္စည်းနှင့်မဆို၊ သို့တည်းမဟုတ် မည်သည့်ပစ္စည်းအမျိုးအစားနှင့် မဆိုစပ်လျဉ်း၍ဖြစ်စေ၊ ၅၂အက်ဥပဒေအရ စည်းကြပ်သည့် အကောက်တော်ခွန်နှုန်းများကို ပြောင်းလဲရန်သော်၎င်း

လိုအပ်သည်ဟုထင်မြင်လျှင်၊ နိုင်ငံတော်သမတသည်၊ အမိန့်ကြော်ငြာစာထုတ်ပြန်၍ ကင်းလွတ်ခွင့်ပြုနိုင်သည်၊ သို့တည်းမဟုတ် အကောက်တော်ခွန်နှုန်းများကို ပြောင်းလဲနိုင်သည်။

(၂) ပစ္စည်းတခုခုသည်နိုင်ငံတနိုင်ငံမှထွက်သည်၊ သို့တည်းမဟုတ်ပြုလုပ်သည့်ပစ္စည်းဖြစ်သည်ဟု သတ်မှတ်ရန်အလို့ငှါ၊ နိုင်ငံတော်သမတသည်၊ နည်းဥပဒေပြုနိုင်သည်။

ပဋိညာဉ်စာချုပ်များတွင် အကောက်တော်ခွန်အတိုးအလျော့ကို ပေါင်းရာ-နှုတ်ရမည့် အကြောင်း။

၄။ ။ပစ္စည်းတခုခုကိုရောင်းသည့် ပဋိညာဉ်စာချုပ် ချုပ်ဆိုစဉ်က ထိုပစ္စည်းပေါ်တွင်အကောက်ဘော်ခွန် မစည်းကြပ်ထိုက်၍ ထိုပဋိညာဉ်စာချုပ်တွင် အကောက်တော်ခွန် ပေးဆောင်ရန် စည်းကမ်းချက်မပါရှိရာ၊ ထိုစာချုပ်ကို ချုပ်ဆိုပြီးနောက် ထိုပစ္စည်းပေါ်တွင် အကောက်တော်ခွန်စည်းကြပ်လျှင်ဖြစ်စေ၊ ပစ္စည်းတခုခုကိုရောင်းသည့် ပဋိညာဉ်စာချုပ် ချုပ်ဆိုစဉ်က ထိုပစ္စည်းအပေါ်တွင် အကောက်ဘော်ခွန်စည်းကြပ်ထိုက်၍ ထိုပစ္စည်းအပေါ်တွင်အကောက်တော်ခွန် ပေးဆောင်ပြီးရောင်းရန် ထိုပဋိညာဉ်စာချုပ်ကို ချုပ်ဆိုပြီးနောက် ထိုပစ္စည်းပေါ်တွင်စည်းကြပ်သည့်အကောက်တော်ခွန်ကို တိုးလျှင်၊ လျော့လျှင်၊ သို့တည်းမဟုတ် ကင်းလွတ်ခွင့်ရှိလျှင်ဖြစ်စေ—

(က) ယင်းသို့ စည်းကြပ်ခြင်းကြောင့်၊ သို့တည်းမဟုတ် တိုးမြှင့်ခြင်းကြောင့်၊ အကောက်တော်ခွန်ကိုဖြင့်စေ၊ တိုးမြှင့်သည့်အကောက်တော်ခွန်ကိုဖြစ်စေ၊ အကောက်တော်ခွန်၏ အချို့အဝက်ကိုဖြစ်စေ၊ ပေးဆောင်ရလျှင် ရောင်းသူသည် ထိုသို့ပေးဆောင်ရသည့်အကောက်တော်ခွန်၊ သို့တည်းမဟုတ် တိုးမြှင့်ပေးဆောင်ရသည့် အကောက်တော်ခွန်နှင့်ညီမျှသောငွေပေါင်းကို ထိုပဋိညာဉ်စာချုပ်ပါ အဘိုးငွေတွင်ထည့်ပေါင်းနိုင်သည်။ ထို့ပြင်ရောင်းသူအား၊ ယင်းသို့ ပေါင်းသည့်ငွေကို ပေးရမည်ဖြစ်၍၊ ရောင်းသူသည်၊ ယင်းသို့ပေါင်းသည့်ငွေကို တရားစွဲဆိုရန်တောင်းယူနိုင်သည်။

(ခ) ယင်းသို့ လျော့ခြင်းကြောင့်၊ သို့တည်းမဟုတ် ကင်းလွတ်ခွင့် ပြုခြင်းကြောင့် လျော့သည့် အကောက်တော်ခွန်ကိုသာ ပေးရသည် ဖြစ်စေ၊ အကောက်တော်ခွန်ကို မပေးရသည်ဖြင့်စေ၊ ဝယ်သူသည် ယင်းသို့လျော့သည့် အကောက်တော်ခွန်နှင့်၊ သို့တည်းမဟုတ် ကင်းလွတ်ခွင့်ပြုသည့် အကောက်တော်ခွန်နှင့်ညီမျှသောငွေပေါင်းကို ပဋိညာဉ်စာချုပ်ပါအဘိုးငွေမှ နှုတ်နိုင်သည်။ ထို့ပြင်ဝယ်သူမှာ ယင်းသို့နှုတ်သည့်ငွေကိုပေးဆောင်ရန် တာဝန်မရှိစေရ။ ယင်းသို့နှုတ်သည့်ငွေအတွက် တရားစွဲဆိုခြင်းကိုလည်း မခံထိုက်စေရ။

၅။ ။(၁) တတိယဇယားတွင် ဖော်ပြထားသည့် အက်ဥပဒေများကို၊ ထိုဇယားတွင် သီးခြားဖော်ပြထားသမျှ ဤအက်ဥပဒေဖြင့် ရှင်သိန်းလိုက်သည်။

(၂) ဤအက်ဥပဒေ စတင်အာဏာတည်မည့်ဆဲဆဲတွင် အာဏာတည်လျက်ရှိသည့်ပြင်၊ အဆိုပါအက်ဥပဒေတခုခုအရ ထုတ်ပြန်သည်လည်းဖြစ်သော အမိန့်ကြော်ငြာစာများနှင့် ယင်းသို့အာဏာတည်လျက်ရှိသည့်ပြင် အဆိုပါအက်ဥပဒေတခုခုအရ ပြဋ္ဌာန်းသည်လည်းဖြစ်သော၊ သို့တည်းမဟုတ် ပြဋ္ဌာန်းသည်ဟုလည်းမှတ်ယူရသောနည်းဥပဒေများနှင့် အမိန့်အားလုံးကို ဤအက်ဥပဒေနှင့် မဆန့်ကျင်သမျှ ဤအက်ဥပဒေအရ အသီးသီးထုတ်ပြန်ပြဋ္ဌာန်းသည်ဟု မှတ်ယူရမည်။ ထို့ပြင် ဤအက်ဥပဒေစတင်အာဏာမတည်မီက၊ အတည်ပြုထားသည့် အက်ဥပဒေများတွင်ဖြစ်စေ၊ စည်းမျဉ်းဥပဒေများတွင်ဖြစ်စေ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း အက်ဥပဒေ (၁၉၃၄ ခုနှစ်၊ အက်ဥပဒေ ၃၂) ကို ရည်ညွှန်းသည်၊ သို့တည်းမဟုတ် ရည်ညွှန်းသည်ဟု မှတ်ယူရသည့် အချက်အားလုံးမှာ ဤအက်ဥပဒေကို ရည်ညွှန်းသည့်အချက်များဖြစ်သည်ဟုမှတ်ယူရမည်။

ပဌမဇယား။

(THE FIRST SCHEDULE.)

သွင်းကုန်အကောက်တော်ခွန်နှုန်း။

(Import Tariff.)

[ဖုန်မ ၂ (၁) ကိုကြည့်။]

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၁။	
	အစားအစာ။	
	SECTION I.—FOOD.	
၁	အသား၊ ဆားနယ်၊ အခြောက် .... (Meat, salted, dry.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၂	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် အသားနှင့် ၎င်းဖြင့်ပြုလုပ်ထားသောအစားအစာများ။ (Meat and preparations thereof, not elsewhere specified.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
၃	နို့ဆီ၊ ဂီး (ခေါ်) ထောပတ်စိမ်းနှင့် မာဂျရင်း (ခေါ်) ထောပတ်တု။ (Milk, condensed ; ghee and margarine.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၄	နို့မလိုင် .... (Milk cream.)	တန်တိုး၏ ၃၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အစားအစာ။ ။အဆက်။	
၅	(က) အခြား နေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် တာရှည်ခံအောင်ပြုလုပ်ထားသော နို့၊ ထောပတ်။	တန်ဘိုး၏ ၃၅ ရာမိုင်နှုန်း။
	(ခ) ဒိန်ခဲ .... [(*a*) Milk, preserved, not elsewhere specified; (*b*) Butter; Cheese.]	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၆	နို့စိုကလေးသူငယ်များအတွက် (နို့ဖြင့်လုံးဝဖြစ်စေ၊ များသောအားဖြင့်ဖြစ်စေ) ပြုလုပ်ထားသော အစားအစာများ။ (Milk foods for infants, wholly or mainly milk.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။
၇	ငါး၊ အခြောက်၊ သို့မဟုတ် ဆားနယ် .... (Fish, dried or salted.)	တပိဿာလျှင် ၂၅ ပြား။
၈	လေလုံဘူးသွတ်ငါးနှင့် ငါးဖြင့် ပြုလုပ်ထားသော အစားအစာများ။ (Fish and fish products in airtight containers.)	တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။
၉	ပုဇွန်ခြောက် .... (Prawns, dried.)	တပိဿာလျှင် ၅၀ ပြား။
၁၀	ကျောက်ကျော .... (Isinglass.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၁	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ငါးနှင့် ငါးဖြင့်ပြုလုပ်ထားသော အစားအစာများ—ပုဇွန်၊ ဂဏန်း၊ ခရု၊ မြေ့ အစရှိသည့် ရေသတ္တဝါများ၊ ထို့ပြင် ၎င်းတို့ဖြင့် ပြုလုပ်သောအစားအစာများ။ (Fish and fish products, not elsewhere specified—crustacea and molluscs and preparations thereof.)	တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။
၁၂	အုန်းသီးများ .... (Cocoanuts.)	အုန်းတရာလျှင် ငါးကျပ်။
၁၃	အခြားနေရာ၌သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် သစ်သီးအစိုများ၊ထို့ပြင်ဆီထုတ်ရန်အတွက်များသောအားဖြင့်အသုံးပြု	တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အစားအစာ။ ။အဆက်။	
	သည့် အုန်းသီး အသီးအဆံများမှတပါး အခြားအသီးအဆံများ။ (Fruits, fresh, not elsewhere specified, and fresh edible nuts, excluding cocoanuts and other nuts chiefly used for the extraction of oil.)	
၁၄	သစ်သီးအခြောက်၊ ဆားစိမ်၊ သို့မဟုတ် တာရှည်ခံအောင် ပြုလုပ်ထားသည့်သစ်သီး။ (Fruits, dried, salted or preserved.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၅	ကြက်သွန်နီ၊ အစို .... (Onions, fresh.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၁၆	ကြက်သွန်ဖြူ၊ အစို .... (Garlic, fresh.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၇	အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်းမရှိသော ဟင်းသီးဟင်းရွက်၊ သစ်ဥ၊ သစ်ဖု၊ အစိမ်း၊ အခြောက်၊ ဆားစိမ်၊ သို့မဟုတ် တာရှည်ခံအောင် ပြုလုပ်ထားသော ဟင်းသီးဟင်းရွက်နှင့် သစ်ဥသစ်ဖုများ၊ ၎င်းတို့တွင် အာလူးပါဝင်သည်။ (Vegetables, roots and tubers, fresh, dried, salted or preserved, not elsewhere specified, including potatoes.)	တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။
၁၈	ကြာဆန် .... (Vermicelli.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၉	သာကူနှင့် တပီအိုကာ၊ သို့သော် ၎င်းတွင် မှုံညက်မပါဝင် (Sago and tapioca, but excluding flour.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။
၂၀	မှုံညက် .... (Flour.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၂၁	သကြား၊ ၎င်းတွင် ချိုချဉ်သရေစာမပါ .... (Sugar, excluding confectionery.)	နိုင်ငံတွင်း အကောက်တော် + တဟန်ဖြတ်လျှင် ဂို ၂၅ ပြား။
၂၂	တင်လဲသကာ .... (Molasses.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အစားအစာ။ ။အဆုံး။	
၂၃	ဖြစ်ရည်ခတ်ဆေး .... (Hops.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၂၄	ဆေးသကြား .... (Saccharine.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၂၅	ချိုချဉ်သရေစာ (ငင်းတွင်သကြားခဲပါဝင်သည်) .... (Confectionery, including sugar candy.)	တန်ဘိုး၏ ၆၀ ရာခိုင်နှုန်း။
၂၆	ကာဖီစေ့၊ အရိုင်း .... (Coffee seeds, raw.)	ပိဿာ တရာလျှင် ၁၆၀ ကျပ်။
၂၇	ကာဖီစေ့၊ အလှော် .... (Coffee seeds, roasted.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၂၀	ကာဖီမှုန့်၊ လဘက်ခြောက်၊ ကိုကိုးနှင့် ချိုချဉ်သရေစာမဟုတ်သော ချော့ကလက်။ (Coffee powder, tea, cocoa and chocolate other than confectionery.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၂၉	ငြုတ်သီး... .... (Chillies.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။
၃၀	အခြားနေရာ၌ သီခြားဖေါ်ပြထားခြင်းမရှိသည့် ဟင်းခတ်အမွှေးအကြိုင်များ။ (Spices, not elsewhere specified.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၃၁	စားဖွယ်သောက်ဖွယ်အမျိုးမျိုး— (က) ဘီစကွတ်မုန့်နှင့်ကိတ်မုံ့ .... တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။ (ခ) အခြားနေရာ၌ သီခြားဖေါ်ပြထားခြင်းမရှိသည့် စားဖွယ်သောက်ဖွယ်အမျိုးမျိုး။ တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။ [Provisions— (*a*) Biscuits and cakes. (*b*) All sorts, not elsewhere specified.]	
၃၂	နှမ်းဖတ်၊ ဝါဖတ်၊ ဝါစေ့ဖတ် အစရှိသည့် ဆီထုတ်ပြီးကျန်သည့် အဖတ်များ။ (Oil cakes.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၂။ အဖျော်ယမကာနှင့် ဆေးရွက်မှုံ့လုပ်ထားသောပစ္စည်းများ။	
	SECTION II.— BEVERAGES AND TOBACCO.	
၃၃	သေရည်သေရက် မပါသော အဖျော်ယမကာ၊ ၎င်းတွင် ဘိလပ်ရည်ပါဝင်သည်။ (Non-alcoholic beverages, including mineral waters.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၃၄	အေ(လ်)၊ ဘီယာ၊ ပိုတာ၊ ဆိုက်ဒါနှင့် အခြားကဇော်ဖေါက်ထားသည့် စိန်ရည်အရက်များ။ (Ale, beer, porter, cider and other fermented liquors.)	တန်ဘိုး၏ ၁၅၀ ရာခိုင်နှုန်း။
၃၅	စံချိန်ကိုက် ချက်အရက် ၄၂ ရာခိုင်နှုန်းထက်ပို၍ မပါသော ရှန်ပိန်အရက်နှင့် အခြားလုံးစီထသော စပျစ်ရည်များ။ (Champagne and other sparkling wines, not containing more than 42 per cent of proof spirit.)	တန်ဘိုး၏ ၂၀၀ ရာခိုင်နှုန်း။
၃၆	စံချိန်ကိုက် ချက်အရက် ၄၂ ရာခိုင်နှုန်းထက် ပို၍မပါသော အခြားစပျစ်ညှော်အမျိုးမျိုး။ (Wines, other sorts, not containing more than 42 per cent of proof spirit.)	တန်ဘိုး၏ ၁၀၀ ရာခိုင်နှုန်း။
၃၇	ရမ်း .... (Rum.)	တန်ဘိုး၏ ၂၀၀ ရာခိုင်နှုန်း။
၃၈	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ဝီစကီ၊ ဘရန်ဒီ၊ ဂျင်၊ အရက်ခါး၊ အရက်ချိုများ၊ ချက်အရက်ဖြင့် ဖေါ်စပ်ထားသောပစ္စည်းများ။ (Whisky, brandy, gin, bitters, liqueurs, mixtures and other preparations containing spirit, not elsewhere specified.)	လန်ဒန်စံချိန်ကိုက်၊ အင်းပီးရီးရယ်တဂါလံလျှင် ၁၂၀ ကျပ်၊ သို့မဟုတ်တန်ဘိုး၏ ၃၀၀ ရာခိုင်နှုန်း၊ ၎င်းနှုန်းမျိုးတွင်များရာ။
၃၉	ဆေးရွက်၊ ကွမ်းရွက်၊ ဘီဒိုဖက်နှင့် ကွမ်းသီးဖက် .... (Tobacco, unmanufactured ; betel leaves, biri leaves and betel-nut leaves.)	တန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အဖျော်ယမကာနှင့်ဆေးရွက်မှ ပြုလုပ်ထားသော ပစ္စည်းများ။ ။အဆုံး။	
၄၀	ကွမ်းသီး .... (Betel-nuts.)	တန်ဘိုး၏ ၅၅ ရာခိုင်နှုန်း။
၄၁	ဆေးပြင်းလိပ်၊ဆေးပေါ့လိပ်နှင့် ဘီဒီဆေးလိပ် .... (Cigars, cheroots and biris.)	တန်ဘိုး၏ ၁၂၅ ရာခိုင်နှုန်း။
၄၂	စီးကရက်များ .... (Cigarettes.)	တန်ဘိုး၏ ၂၀၀ ရာခိုင်နှုန်း။
၄၃	ဆေးရွက်ဖြင့် ပြုလုပ်ထားသောအခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ပစ္စည်းများ။ (Tobacco, manufactured, not elsewhere specified.)	တန်ဘိုး၏ ၁၂၅ ရာခိုင်နှုန်း။
	အပိုင်း ၃။	
	အဆီပါသောအရာဝတ္ထုများ၊ ဆီ၊ ဖယောင်း၊အဓဲဆီနှင့် သားတိရစ္ဆာန်၏ အဆီခဲ။	
	SECTION III.—FATTY SUBSTANCES. OILS, WAX, GREASE AND FATS.	
၄၄	မြေပဲနှင့်နှမ်း .... (Groundnut and sesamum.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၄၅	အခြားနေရာ၌ သီးခြားဖေါ်ပြထား ခြင်းမရှိသည့် ဆီထုတ်ရသော သစ်စေ့များ၊ ၎င်းတို့တွင် အုန်းသီ.အဆံပါဝင်သည်။ (Non-essential oilseeds, not elsewhere specified, including copra or cocoanut kernel.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၄၆	အဆီထုတ်နုတ်၍ရသည့်သစ်စေ့များ .... (Essential oilseeds.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၄၇	မြေပဲဆီနှင့်နှမ်းဆီ .... (Groundnut and sesamum oil.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အဆီပါသောအရာဝတ္ထုများ၊ ဆီ၊ဖယောင်း၊အမဲဆီနှင့် သားတိရစ္ဆာန်၏အဆီခဲ။ ။အဆက်။	
၄၈	အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်းမရှိသည့် ငါးဆီ၊ သားဆီနှင့် သစ်သီးစေ့မှရသည့်ဆီများ။ (Fish oils, animal oils and vegetable non-essential oils, not elsewhere specified.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၄၉	သစ်စေ့မှထုတ်နုတ်၍ ရသောဗြိတိသျှဆေးဖော်စပ်ရေး စံချိန်မှီ အဆီများ။ (Essential oils of British Pharmaceutical Standard.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၅၀	အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်းမရှိသည့် သစ်စေ့မှ ထုတ်နုတ်၍ရသောအဆီများ။ (Essential oils, not elsewhere specified.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
၅၁	အခြား နေရာ၌ သီးခြား ဖော်ပြထားခြင်း မရှိသည့် စတီယာရင်း၊ ဖယောင်း အမဲဆီနှင့် သားတိရစ္ဆာန်၏အဆီခဲ။ (Stearine, wax, grease and animal fat, not elsewhere specified.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၅၂	ရေနံဆီ၊ ထို့ပြင် ရေနံဆီနှင့် အောဘယ်၏စမ်းသပ်နည်းအရ၊ ဖါရင်ဟိုက် အပူဒီဂရီ ၁၀၀ အောက်တွင် မီးထတောက်လောင်တတ်သည့် ဓါတ်ဆီမှတပါး အခြားတွင်းထွက်ဆီ။ (Kerosene : also mineral oil other than kerosene and motor spirit which has its flashing point below 100° of Fahrenheit's thermometer by Abel's close test.)	အင်းပိုးဒိုးရယ် တဂါလံလျှင် ၂၅ ပြား။
၅၃	ဓါတ်ဆီ၊ ငှင်းတွင် လေယာဉ် ဓါတ်ဆီပါဝင်သည် .. (Motor spirit, including aviation spirit.)	အင်းပိုးဒိုးရယ်တဂါလံလျှင် ၉၄ ပြား။
၅၄	မီးစာပ်ရှိသော မီးအိမ်များတွင် မီးထွန်းရန် သင့်လျော်ပြီး အမှတ်စဉ် ၅၂၊ သို့မဟုတ် အမှတ်စဉ် ၅၃ တွင် အကျုံးမဝင်သောတွင်းထွက်ဆီ။ (Mineral oil, not included in item No. 52 or item No. 53, which is suitable for use as an illuminant in wick lamps.)	အင်းပိုးဒိုးရယ်တဂါလံလျှင် ၂၅ ပြား။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အဆီပါသောအရောဝတ္ထုများ၊ ဆီ၊ ဖယောင်း၊ အမဲဆီနှင့် သား တိရစ္ဆာန်၏ အဆီခဲ။ ။အဆုံး။	
၁၅	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် တွင်းထွက်ဆီများ။ (Mineral oils, not elsewhere specified.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၆	အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်း မရှိဘဲလျက် စက်ယန္တရား၊ အင်ဂျင်စက်များ၊ ကုန်း၊ လေနှင့် ရေယာဉ်များတွင် အသုံးပြုရန်၊ သို့မဟုတ် ကုန်ပစ္စည်း ထုတ်လုပ်သည့် လုပ်ငန်းစဉ်တွင် ကုန်ကြိုး ပစ္စည်းများ အဖြစ်ဖြင့်မှတပါး၊ အခြားနည်းဖြင့် အသုံးပြုရန် ဆီများနှင့် ၎င်းတို့ဖြင့် ပြုလုပ်သည့်ပစ္စည်းများ၊ ၎င်းတို့တွင်အောာယ်စမ်းသပ်နည်းအရ၊ ဖာရင်ဟိုက်အပူမြန်ဒီဂရီ ၂၀၀ အောက် မီးထတောက်လောင်တတ်သည့်တွင်းထွက်ဆီမပါ။ (Oils and preparations thereof, not elsewhere specified, for use in machinery, engines, vehicles and vessels or for use in any process of manufacture other than as raw meterial, excluding any mineral oil which has its flashing point below 200° of Fahrenheit's thermometer by Abel's close test.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
	အပိုင်း ၄။ ဓါတ်သတ္တုများနှင့်အလားတူကုန်ပစ္စည်းများ။ SECTION IV.---CHEMICALS AND ALLIED PRODUCTS.	
၁၇	ချက်အရက်ထည့်သွင်းဖော်စပ်ထားသော ဆေးဝါးများ .... (Drugs and medicines containing spirit.)	လန်ဒန်စံချိန်ကိုက်၊ အင်းပီးရိုးရယ် တဂါလံလျှင် ၂၆ ကျပ်၊ သို့မဟုတ် တန်ဘိုး၏ ၁၅၀ ရာခိုင်နှုန်း၊ ၎င်းနှစ်မျိုးတွင်များရာ။
၁၈	(က) အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်း မရှိသည့် ဓါတ်သတ္တုများနှင့် ဆေးဝ းများ။	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	ဓါတ်သတ္တုများနှင့်အလားတူကုန်ပစ္စည်းများ။ ။အဆုံး။	
	(ခ) ပရုဒ် .... [(*a*) Chemicals, drugs and medicines, not elsewhere specified. (*b*) Camphor.]	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၅၉	အရက်ပျံနှင့် မသုံးသောက်နိုင်ရန် ရောစပ်ထားသည့်အရက် (Denatured spirit.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၆၀	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသော ဆေးဆိုးရန်နှင့် သားရေနယ်ရန် ပစ္စည်းများ၊ ၎င်းပြင်ဆိုးဆေးများ။ (Dyeing and tanning materials and dyes, not elsewhere specified.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၆၁	ကတ္တရာစေးမှ ထုတ်လုပ်ရရှိသော ဆိုးဆေးများနှင့် ဆေးဆိုးလုပ်ငန်းတွင် အသုံးပြုသည့် ကတ္တရာစေးမှ ထုတ်လုပ်ရရှိသောပစ္စည်းများ။ (Dyes derived from coal-tar and coal-tar derivatives used in any dyeing process.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၆၂	သဘောဆေးများ၊ အရောင်ချယ်ဆေးများနှင့် ဆေးသုတ်သမားများ၏ကိရိယာ တန်ဆာများ၊ ဘေရိုက်တီ (ခဲ၇်) သတ္တုဆီ၊ တာရပင်ဆီနှင့် ၎င်းအစား အသုံးပြုသည့်ဆီ၊ အရောင်တင်ဆီနှင့် အရောင်တင်ရန်ဝတ္ထုပစ္စည်းများ။ (Paints, colours and painter's materials, barytes, turpentine, turpentine substitute, varnishes and polishes.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
	အပိုင်း ၅။ အမွှေးအကြိုင်နံ့သာများ၊ အလှကုန် ပစ္စည်းများနှင့် အလားတူပစ္စည်းများ။ SECTION V.—PERFUMERY, TOILET REQUISITES AND RELATED PRODUCTS.	
၆၃	ချက်အရက်ထည့်သွင်း ဖော်စပ်ထားသော ရေမွှေးများနှင့်အလှကုန်ပစ္စည်းများ။ (Perfumed spirits and toilet requisites, containing spirit.)	တန်ဘိုး၏ ၁၀၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အမွှေးအကြိုင်နှံ့သာများ၊ အလှကုန်ပစ္စည်းများနှင့် အလားတူပစ္စည်းများ။ ။အဆက်။	
၆၄	အခြားနေရာ၌ သီးခြားဖော်ပြ ထားခြင်းမရှိသည့် အမွှေး အကြိုင်နံ့သာများ။ (Perfumery, not elsewhere specified.)	တန်တိုး၏ ၇၅ ရာခိုင်နှုန်း။
၆၅	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် အလှကုန် ပစ္စည်းများ။ (Toilet requisites, not elsewhere specified.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။
၆၆	ရွှေငွေနှင့် အတိုးထိုက်သတ္တုငွင်း၊ အတိုးထိုက်ကျောက်မျက် ရတနာများငင်းမပါသည့်လက်ကောက်များ၊ ပုတီးစေ့များ နှင့် ရင်တိုးများ၊ ပုလဲတုများ။ (Bangles, beads and brooches, not containing any precious metals or precious stones ; imitation pearls.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။
၆၇	ကိုယ်သုံးစက္ကူပါး၊ သွားတိုက်ဆေး၊ သွားတိုက်ဆေးမှုန့်၊ သွားတိုက်ဆေးခဲ၊ သွားကြားထိုးတံ၊ မုတ်ဆိတ်ကြင် စွယ်ရိတ်ရာ၌ အသုံးပြုသည့် ဆပ်ပြာတောင့်နှင့် လိမ်းဆီ၊ မိန်းမသုံးပိတ်ဝိုင်းများနှင့် ဂွမ်းဖတ်များ၊ ထို့ပြင်သွားဆေး ကြောရန်ဆေးရည်။ (Toilet paper, toothpaste, tooth powder, solid dentifrice, tooth picks, shaving sticks and cream, sanitary towels and pads and tooth wash.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
၆၈	ရွှေငွေနှင့်အခြားအတိုးထိုက်သတ္တုငွင်း၊အတိုးထိုက် ကျောက်မျက် ရတနာများငင်းမပါသော ကြယ်သီးများ၊ ချိတ်များ၊ ရှပ်ကြယ်သီးနှင့် ရှပ်လက်ကြယ်သီးများပါဝင်သည့် တွယ်ချိတ်များ၊ ဆံနှိပ်၊ ဆံညှပ်၊ ဆံတိုး၊ ဆံပင်ကောက်ကိရိ ယာများနှင့် ခေါင်းဖြီးရန်ဘီးများ။ (Buttons, safety pins, fasteners including links and studs, hairclips, hairgrips, hairpins, hair	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။

အခွဲတမ်း၊ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အမွှေးအကြိုင်နှံ့သာများ၊ အလှဘုန်ပစ္စည်းများနှင့် အလားတူပစ္စည်းများ။ ။အဆုံး။ curlers and combs, not containing precious metals or stones.)	
၆၉	အိမ်သုံးဆပ်ပြာနှင့် ခဝါဆပ်ပြာ .... (Household and laundry soap.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၇၀	(က) အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ဆပ်ပြာမွှေး။	တန်တိုး၏ ၃၅ ရာခိုင်နှုန်း။
	(ခ) ကာဘော်လစ်ဆပ်ပြာ .... [(*a*) Toilet soaps, not elsewhere specified. (*b*) Carbolic soap.]	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၇၁	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ဆပ်ပြာနှင့် ဆေးကြောရန် ဖေါ်စပ်ထားသည့် ပစ္စည်းများ။ (Soap and cleansing preparations, not elsewhere specified.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
	အပိုင်း ၆။ ကြက်ပေါင်စေး၊ သားရေစိမ်းများ၊ နယ်ပြီးသားရေ၊ သစ်သားနှင့်ဖေါ့။ SECTION VI.—RUBBER, HIDES, SKINS, LEATHER, WOOD AND CORK.	
၇၂	၁. အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ကြက်ပေါင်စေးအစစ်၊ သို့မဟုတ်အတုဖြင့်ပြုလုပ်သော တိုင်ယာများနှင့် ကျွတ်များ၊ ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရသည့် ပစ္စည်းများပါဝင်သည်။ (Tyres and tubes of natural or synthetic rubber, not elsewhere specified, including accessories thereof.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	ကြက်ပေါင်စေး၊ သားရေဖိုင်းများ၊ နယ်ပြီးသားရေ၊ သစ်သားနှင့်ဖေါ့။ ။အဆုံး။	
၇၃	အခြားနေရာ၌သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ကြက်ပေါင်စေးဖြင့်ပြုလုပ်သော ကုန်ပစ္စည်းများနှင့် ကြက်ပေါင်စေးအစား၊ အခြားအရာဝတ္ထုများဖြင့်ပြုလုပ်သော ကုန်ပစ္စည်းများ။ (Manufactures of rubber and its substitutes, not elsewhere specified.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၇၄	သားရေစိမ်းများ၊ နယ်ပြီး၊ သို့မဟုတ် ပြုပြင်ပြီး သားရေစိမ်းများ၊ ဝတ္ထုပစ္စည်းမပို့လုပ်ရသေးသော နယ်ပြီးသားရေ။ (Hides and skins, tanned or dressed ; unwrought leather.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၇၅	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် သားရေတုလည်းပါဝင်သော သားရေထည်နှင့် ၎င်းတို့ဖြင့် ပြုလုပ်သော ကုန်ပစ္စည်းများ၊ ထို့ပြင် အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် နယ်ပြီးသားရေဖြင့် ပြုလုပ်သော အခြားကုန်ပစ္စည်းများ။ (Leather cloth including artificial leather and manufactures thereof, not elsewhere specified, and other manufactures of leather, not elsewhere specified.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၇၆	ကြိမ်များ၊ အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ကြိမ်ဖြင့်ပြုလုပ်ထားသော ကုန်ပစ္စည်းများ။ (Canes and rattans ; manufactures of canes and rattans, not elsewhere specified.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၇၇	(က) သင်္ဘနှင့်သစ်သားအမျိုးမျိုး .... (ခ) အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် သစ်သားဖြင့်ပြုလုပ်ထားသော ကုန်ပစ္စည်းများ။ [(*a*) Wood and timber, all sorts. (*b*) Manufactures of wood, not elsewhere specified.]	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။ တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၇၈	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် ဖေါ့ဖြင့်ပြုလုပ်ထားသော ကုန်ပစ္စည်းများ။ (Cork manufactures, not elsewhere specified.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထည်အလိပ်ပစ္စည်းများ။ ။အဆက်။	
၁၄	ချည်အပ်ချည် .... (Cotton thread.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၅	ကြိုးကြိုး၊ ကြိုးသေးနှင့် ကြိုးပြားအမျိုးမျိုး၊ နှစ်ပင်လိမ်အုန်းဆံကြိုးသေး။ (Cordage, rope, twine and tape, all sorts, coir yarn.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၆	သိုးမွေးချည်မျှင် နှင့် သိုးမွေးချည်ထိုးနေ့ သိုးမွေးချည် .... (Woollen yarn and knitting wool.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၇	အောက်ပါ အထည်ပစ္စည်းရက်ရန်ပစ္စည်းများ— ဂုံလျှော်၊ ပိုက်ဆံလျှော်၊ ဂုံနီ လျှော်နှင့် အထည် ပစ္စည်း မပြုလုပ်ရသေးသော အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ပစ္စည်းရိုင်းများ။ (Textile-materials, the following :— Raw flax, hemp, jute and all other unmanufactured textile materials, not elsewhere specified.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၁၀	(က) အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်း မရှိသည့် ချည်မျှင်နှင့် အပ်ချည် အမျိုးမျိုး၊ ထုံးတို့တွင် ပိုးရိုင်း၊ သို့မဟုတ် ပိုးချည်၊ ပိုးချည်အစအနနှင့် ပိုးအိမ်ပါဝင်သည်။	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
	(ခ) ဝါကွမ်းချည်မျှင် .... [(*a*) Twist, yarn and thread, all sorts, not elsewhere specified including raw silk or silk yarn, waste, noils and silk cocons. (*b*) Cotton twist and yarn.]	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၁၉	ဝါကွင်းချည် ၇၅ ရာခိုင်နှုန်းထက် ပို၍ပါသောအထည်အလိပ်များ။ (Fabrics, containing more than 75 per cent of cotton.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထည်အလိပ်ပစ္စည်းများ။ ။အဆက်။	
၉၅	ပိုး၊ သို့မဟုတ် ဓါတုမေပိုးနှင့် ပိုးတု ၇၅ ရာခိုင်နှုန်းထက် ပို၍ပါသော အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်း မရှိသည့်ပစ္စည်းများ။ (Manufactured articles, containing more than 75 per cent of silk or synthetic and artificial yarn, not elsewhere specified.)	တန်ဘိုး၏ ၇၅ ရာခိုင်နှုန်း။
၉၆	ခြေစောင်များနှင့် ခင်းစောင်များ၊ ၎င်းတို့တွင် ကြမ်းခင်း ကော်ဇောများမပါဝင်။ (Blankets and rugs other than floor rugs.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၉၇	ဝါဂွမ်းချည် ၇၅ ရာခိုင်နှုန်းထက် ပို၍ပါသော ခြင်ထောင်ဇာဖျင်။ (Mosquito netting, containing more than 75 per cent of cotton.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။။
၉၈	တံငါပိုက်ကွန်များ .... (Fishing nets.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၉၉	အခြားနေရာ၌ သီးခြား ဖော်ပြထားခြင်း မရှိသည့် ပိုက်ဆံလျော်၊ သို့မဟုတ် အုန်းဆံဖြင့်ပြုလုပ်ထားသောပစ္စည်းများ။ (Hemp or coir manufactures, not elsewhere specified.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၀၀	ဖယောင်းပုဆိုးနှင့် ကြမ်းခင်းထည်များ .... (Oil cloth and floor cloth.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၀၁	ဝါဂွမ်းချည်ဖြင့် ထိုးထားသော စွပ်ကျယ်၊ ခြေအိတ်စသည့် အဝတ်တန်ဆာများ၊ သို့မဟုတ် ဝါဂွမ်းချည်ဖြင့် ထိုးထားသောအထည်များမှ ပြုလုပ်သည့် အဝတ်တန်ဆာများ။ (Cotton hosiery and cotton knitted apparel or apparel made out of cotton knitted fabrics.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၀၂	အထည်အလိပ်အတွက် အထူး အသုံးပြုသည့် အောက်ပါ ပစ္စည်းများ၊ ၎င်းတို့မှာ၊ ငွေချည်နှင့် ငွေနန်းကြိုး (၎င်းတို့တွင် ရွှေချည်နှင့် ရွှေနန်းကြိုးဟု ခေါ်ဝေါ် ကြသော ဘော်ကို ကဲ့ထားသည့် ချည်နှင့်ကြိုးများ ပါဝင်သည်)။ ရွှေချည်အတုနှင့် ငွေချည်အတု၊ ရွှေနန်းကြိုး အတုနှင့်	တန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထည်အလိပ်ပစ္စည်းများ။ ။အဆုံး။	
	ငွေနန်းကြိုးအတု၊ ရက်ပြား၊ ဘော် ကြယ်များနှင့် အလားတူပစ္စည်းများ။ [Special textile articles, namely, silver thread and wire (including so-called gold thread and wire mainly made of silver), imitation gold and silver thread and wire lametta and metallic spangles and articles of like nature.]	
၁၀၃	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်း မရှိသည့် အဝတ်တန်ဆာများ— (က) ဝါဂွမ်းချည် ၇၅ ရာခိုင်နှုန်းထက် ပို၍ပါသည့် အဝတ်တန်ဆာများ။ (ခ) သိုးမွေး ၇၅ ရာခိုင်နှုန်းထက် ပို၍ပါသည့်အဝတ်တန်ဆာများ။ (ဂ) အခြား အမျိုးအစားများ .... [Apparel, not elsewhere specified— (*a*) Containing more than 75 per cent cotton. (*b*) Containing more than 75 per cent of wool. (*c*) Other sorts.]	တန်ဘိုးဈေး၏ ၄၀ ရာခိုင်နှုန်း။ တန်ဘိုးဈေး၏ ၅၀ ရာခိုင်နှုန်း။ တန်ဘိုးဈေး၏ ၃၀ ရာခိုင်နှုန်း။
၁၀၄	(က) အခြား နေရာ၌ သီးခြား ဖေါ်ပြထားခြင်း မရှိသည့် အထည်အလိပ်ပစ္စည်းများ။ (ခ) ဂုံနီဖြင့် ရက်လုပ်သော အထည်များ၊ ၎င်းတို့မှာ ဂုံနီဖျင်နှင့် အိတ်များ၊ ဂုံနီဖျင်ကြိမ်များနှင့် ဂုံနီရွက်ထည်များ။ (ဂ) တပတ်ရစ်၊ သို့မဟုတ် သုံးပြီးဂုံအိတ်များ၊သို့မဟုတ် ဂုံနီဖျင်။ [(*a*) Textile manufactures, not elsewhere specified. (*b*) Jute manufactures, namely, sacking (cloth and bags), hessians and jute canvas. (*c*) Second-hand or used gunny bags or cloth made of jute.]	တန်ဘိုးဈေး၏ ၆၀ ရာခိုင်နှုန်း။ တန်ဘိုးဈေး၏ ၂၅ ရာခိုင်နှုန်း။ တန်ဘိုးဈေး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၉။	
	တူင်းထွက်နှင့် ထင်းတို့မှလုပ်ရရှိသည့်ပစ္စည်းများ။	
	SECTION IX.—MINERALS AND MINERAL PRODUCTS.	
၁၀၅	ဆား .... (Salt.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၀၆	ကတ္တရာစေး၊ ကတ္တရာဆီနှင့် လမ်းခင်း ကတ္တရာစေး .... (Pitch tar and asphalt.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၀၇	(က) ဘိလပ်မြေ	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
	(ခ) မြေဖြူ၊ မီးခံအုင်များနှင့် မြေစေး .... [(*a*) Cement. (*b*) Chalk, fire bricks and clay.]	တန်တိုး၏ ၅ ရာခိုင်နှုန်း။
၁၀၈	တရုတ်မြေစေးနှင့် မြေထည် ကြွေထည်လုပ်ရန် မြေစေးလုံး (China clay and ball clay.)	တန်တိုး၏ ၅ ရာခိုင်နှုန်း။
၁၀၉	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ကျောက်ပွန်းဖြင့်ပြုလုပ်ထားသော ပစ္စည်းများ။ (Asbestos manufactures, not elsewhere specified.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၁၀	အုဒ်ကြွပ်အမျိုးမျိုး .... (Tiles, all sorts.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၁၁	ခဲပုပ်နှင့်ခဲနက် .... (Plumbago and graphite.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၁၂	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ကျောက်ပြားနှင့် ကျောက်၊ မှန်ချပ်များ။ (Marble and stone, not elsewhere specified; glass sheets.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	တွင်းထွက်နှင့်ငင်းတို့မှ ပြုလုပ်ရရှိသည့်ပစ္စည်းများ။ ။အဆုံး။	
၁၁၃	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် မြေနှင့် ကြွေထည်ပစ္စည်းအမျိုးမျိုး။ (Earthenware, china and porcelain, all sorts, not elsewhere specified.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၁၄	မှန်အိမ်များနှင့် မီးအိမ်များအတွက် ဖန်အုပ်ပေါင်းများနှင့် ဖန်ပြောင်းများ။ (Glass globes and chimneys for lamps and lanterns.)	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၁၅	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ဖန်ထည်များ၊ ကျောက်၊ သို့မဟုတ် ကျောက်ဖြူဖြင့် ပြုလုပ်သော ဝတ္ထုပစ္စည်းများ။ (Glassware, not elsewhere specified ; articles made of stone or marble.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
	အပိုင်း ၁၀။ ရွှေငွေစသည့် အဘိုးထိုက်သတ္တုများနှင့် အဘိုးထိုက်ကျောက်မျက်ရတနာများ၊ ပုလဲများ၊ ထို့ပြင် ၎င်းတို့ဖြင့်ပြုလုပ်သောပစ္စည်းများ။ SECTION X.—PRECIOUS METALS AND PRECIOUS STONES, PEARLS AND ARTICLES MADE OF THESE MATERIALS.	
၁၁၆	အခြားနေရာ၌ သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် ငွေဒင်္ဂါး၊ ငွေတုံး၊ ငွေခဲ၊ ၎င်းပြင် အပြား ခတ်ပြီးနောက် အထည်မပြုလုပ်ရသေးသည့်ငွေပြား အပါးနှင့်အထူ။ (Silver coin, not elsewhere specified ; silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.)	တအောင်စလျှင် ၂၀ ပြား။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	ရွှေငွေစသည့်အဘိုးထိုက်သတ္တုများနှင့် အဘိုးထိုက်ကျောက်မျက်ရတနာများ၊ ပုလဲများ၊ ထို့ပြင်ငင်းတို့ဖြင့်ပြုလုပ်သောပစ္စည်းများ။ ။အဆုံး။	
၁၁၇	ရွှေကလောင်သွားများ၊ သို့မဟုတ် ရွှေရည်စိမ် ကလောင်သွားများ။ (Gold or gold-plated pen nibs.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။
၁၁၈	လူနာခွဲစိတ်ရန်အသုံးပြုသော ကိုဒိုယာတန်းဆာများမှတပါး၊ အခြားရွှေရည်စိမ်၊ သို့မဟုတ် ငွေရည်စိမ်အချဝတ္ထုများ။ (Articles, other than surgical instruments, plated with gold or silver.)	တန်တိုး၏ ၆၀ ရာခိုင်နှုန်း။
၁၁၉	ရွှေကုံး ရွှေခဲ၊ အပြား ခတ်ပြီးနောက် အထည် မပြုလုပ်ရသေးသည့် ရွှေပြားအထူအပါး၊ အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ရွှေပြား၊ ငွေပြား၊ ရွှေဆိုင်း၊ ငွေဆိုင်းနှင့်ရွှေထည်၊ငွေထည်အမျိုးမျိုး။ (Gold and silver, plate, leaf and manufactures, all sorts, not elsewhere specified, gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.)	တန်တိုး၏ ၁၀၀ ရာခိုင်နှုန်း။
၁၂၀	လက်ဝတ်တန်းဆာများနှင့် အဘိုးထိုက်ကျောက်မျက်ရတနာများ၊ သွေးပြီးအလုံးလိုက်တင်သွင်းလာသည့် ကျောက်မျက်ရတနာများ၊ ပုလဲလုံးများ။ (Jewellery and jewels, precious stones, unset and imported cut, and pearls, unset.)	တန်တိုး၏ ၁၅၀ ရာခိုင်နှုန်း။
	အပိုင်း ၁၁။	
	သတ္တုထည်များ။	
	SECTION XI.—MANUFACTURES OF METALS.	
၁၂၁	သံမဏိ၊သံဖြူရည်သုတ် သံပြားများ အထူနှင့်အပါး၊ ၎င်းတို့တွင် သံဖြူရည်သုတ်သံပြားကလေးများနှင့် ဖြတ်တောက်	တန်တိုး၏ ၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	သတ္တုထည်များ။ ။အဆောက်။	
	ပြီး သံဖြူရည်သုတ်သံပြားများ အထူနှင့်အပါး၊ သို့ဟုတ် သံဖြူရည်သုတ်သံပြားကလေးများ ပါဝင်သည်။ (Steel, tin plates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers.)	
၁၂၂	မီးရထားလမ်းနှင့် ဓါတ်ရထားလမ်း ဆင်ရန်သံ၊ သို့မဟုတ် သံမဏိ ပစ္စည်းများ။ Iron or steel railway and tramway track materials.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၂၃	အဆောက်အဦနှင့် အင်ဂျင်နီယာလုပ်ငန်းဘွင် အသုံးပြုရန် သံ၊သို့မဟုတ် သံမဏိဖြင့်ပြုလုပ်သည့် ပစ္စည်းများ၊ ထိုးတို့တွင် သံ၊သို့မဟုတ် သံမဏိနန်းကြိုး၊နန်းဖြင့်ကုစ်ထားသော သံကြိုး၊ သံကွန်ယက်နှင့်ဆွဲနောင်သံမှိများပါဝင်သည်။ (Iron or steel building and engineering materials, including iron or steel wire, wire rope, wire netting and wire nails.)	တန်တိုး၏ ၅ ရာခိုင်နှုန်း။
၁၂၄	သံ၊သို့မဟုတ် သံမဏိကျောက်ဆူးများနှင့် ကျောက်ဆူးကြိုးများ။ (Iron or steel anchors and cables.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၂၅	ငါးများချိတ်များ .... (Fish hooks.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၂၆	သွင်ရည်သုတ်သံပုံးများ၊ ၎င်းပြင်သစ်ကိုင်းချိုင်ငါးများ .... (Buckets of tinned or galvanized iron and pruning knives.)	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၂၇	ကြွေရည်သုတ်သံထည်များ .... (Enamelled ironware.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၂၀	သတ္တုထည်များ၊ ၎င်းတို့မှာ အိမ်သုံးအိုးခွက်များ၊ လက်သုံးကိရိယာ တန်းဆာပလာများ၊ သော့အိမ်များ၊ သော့ခလောက်များ၊ မင်းတုံးများ၊ သေ့များ၊ တို့ပြင်ဖြူတင်းပေါက်၊ တံခါး၊ အိမ်ထောင်ပရိဘောဝ၊ ရထားအိမ်	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	သတ္တုထည်များ။ ။အဆုံး။	
	ယာဉ်များ၊ သေတ္တာများ၊ ကုန်းနှီး စသည်များတွင် တပ်ဆင်ရန် ကိရိယာတန်းဆာများ။ (Hardware of metal, namely, domestic utensils, hand-tools, locks, pad-locks, bolts, keys and fittings for articles such as windows, doors, furniture, vehicles, trunks, saddlery.)	
၁၂၉	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် သားလှီးခါး၊ ဇွန်း၊ ခက်ရင်း အမျိုးမျိုး၊ တူများ။ (Cutlery, all sorts, not elsewhere specified ; chop-sticks.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၃၀	(က) သံ၊ သို့မဟုတ် သံမဏိ အမြောင့်ချောင်းနှင့် အလုံးချောင်း၊ သံစိမ်းခဲ၊ သွန်းသံပြားအထူ၊ ကြိုးပြီးသံ၊ သို့မဟုတ် သံမဏိ အခဲကြမ်းများ၊ အချောင်းတိုများနှင့် အပြားအခဲများ၊ သံ၊ သို့မဟုတ် သံမဏိဇာဝီများနှင့် မူလီ အမျိုးမျိုး၊ သံ၊ သို့မဟုတ် သံမဏိစွန်များ၊ သံ၊ သို့မဟုတ် သံမဏိပြား၊ အထူနှင့်အပါးများ။	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
	(ခ) အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် သတ္တုအမျိုးမျိုးနှင့် သတ္တုထည်များ။ [(*a*) Iron or steel bars and rods ; pig iron ; cast iron plates ; iron or steel blooms ; billets and slabs ; iron or steel bolts and nuts, all sorts ; iron or steel rivets, iron or steel plates and sheets.) (*b*) All sorts of metals and manufactures thereof, not elsewhere specified.]	တန်ဘိုး၏ ၂၅ ရာမှိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၁၂။	
	စက်ယန္တရားများ၊ ကိရိယာတန်းဆာပလာများ။	
	SECTION XII.—MACHINERY, INSTRUMENTS, APPARATUS AND APPLIANCES.	
၁၃၁	အခြားနေရာ၌သီးခြားဖော်ပြထားခြင်းမရှိသည့်စက်ယန္တရား၊ ၎င်းတို့မှာ—	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
	(က) မောင်းစက်များ၊ အင်ဂျင်စက်များ၊ အားပေးစက်များ၊စက်များ၊ ဘွိုင်လာရေနွေးအိုးများ၊ စက်နှင့် လျှပ်စစ်ဓါတ်အားထိန်း ကိရိယာနှင့် လျှပ်စစ်ဓါတ်အားပို့ကိရိယာများ။	
	(ခ) ကုန်ပစ္စည်းပြုလုပ်ရန်၊သို့မဟုတ် ထုတ်လုပ်ရန်၊ သို့မဟုတ် ထုတ်ယူရန်လိုအပ်သည့်လုပ်ငန်းစဉ် တခုခုတွင်၊သို့မဟုတ်လုပ်ငန်းစဉ်များတွင်တိုက်ရိုက်အသုံးချရန် ရည်ရွယ်၍ ပြုလုပ်ထားသည့် ကိရိယာတန်းဆာပလာများ၊ ထို့ပြင်	
	(ဂ) (က)နှင့် (ခ)တို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများ။	
	[Machinery, not elsewhere specified, namely—	
	(*a*) Prime-movers, engines, generators, machines, boilers, and control and transmission gear ;	
	(*b*) Implements, apparatus and appliances, which are designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity ; and	
	(*c*) Parts and accessories of (*a*) and (*b*).]	
၁၃၂	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ပုံနှိပ်ကိရိယာများ၊ ၎င်းတို့တွင် ထိုပုံနှိပ်ကိရိယာများ၏ အစိတ်	ကန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ် Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	စက်ယန္တရားများ၊ ဂိဒိယာတန်းဆာပလာများ။ ။အဆက်။	
	အပိုင်းများနှင့် ၎င်းတို့၌ကပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများ ပါဝင်သည်။ (Printing materials, not elsewhere specified, including parts and accessories thereof.)	
၁၃၃	လက်နှိပ်စက်များ၊ ၎င်းပြင် မှတ်တမ်းတင်စက်၊ မိတ္တူကူးစက်နှင့် ဂဏန်းတွက်စက်များ၊ ၎င်းတို့တွင် ထိုစက်များ၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (Typewriters and recording, copying and calculating machines, including parts and accessories thereof.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၃၄	ခါတ်လေကားများ၊ ၎င်းတို့ဘွင် ခါတ်လေကားများ၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများ ပါဝင်သည်။ (Passenger lifts, including parts and accessories thereof.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၃၅	လက်နှိပ်ခါတ်မီးများ၊ ထို့ပြင် ၎င်းတို့၏အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများ၊ ၎င်းတို့တွင် လက်နှိပ်ခါတ်မီးအတွက် ခါတ်ခဲများပါဝင်သည်။ (Flashlights and parts and accessories thereof, including flashlight batteries.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၃၆	ခါတ်မီးဖန်သီးများ .... (Electric lighting bulbs.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၃၇	ကြေးနန်းနှင့် စကားပြော ကြေးနန်း ဂိဒိယာတန်းဆာပလာများ၊ ၎င်းတို့တွင်အဆိုပါဂိဒိယာတန်းဆာပလာများ၏အစိတ်အပိုင်းများ၊ ထို့ပြင် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (Telegraphic and telephonic instruments, apparatus and appliances, including parts and accessories thereof.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၃၈	လျှပ်စစ်ခါတ်ကွန်ဒင်ဆာများနှင့် ကာဘွန်များ .... (Electric condensers and carbons.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	စက်ယန္တရားများ၊ ကိရိယာတန်းဆာပလာများ။ ။အဆက်။	
၁၃၉	အောက်ပါ လျှပ်စစ်ဓါတ် ကိရိယာ တန်း ဆာပလာများ၊ ငှက်တို့မှာ ရေနွေးအိုး၊ ရေဆူစေသည့်ဓါတ်ကွင်း၊ ဓါတ်ခြောင်း၊ ဓါတ်မီးဖိုများ၊ မှုံကင်ရန်ကိရိယာ၊ အပူဓါတ်ပေးကိရိယာ၊ မီးပူ၊ မီးခြစ်များ၊ ဆံပင်ခြောက်သွေစေသည့်ကိရိယာ၊ ဆံပင်မွေးညှင်းရိတ်ကိရိယာများ၊ ပွတ်တိုက်သည့်ဘီးများ၊ စက်ကတ်ကျေးများ၊ တံခါးအလိုအလျောက် ဖွင့်ပိတ်နိုင်သည့်ခလုတ်များ၊ ခေါင်းလောင်းကိရိယာများ၊လေရဟတ်များ၊အဝတ်လျော်စက်များ၊ အိမ်သုံးရေခဲသေတ္တာများ၊ ငှင်းတို့တွင်အဆိုပါပစ္စည်း၏ အစိတ်အပိုင်းများနှင့် ငှင်းတို့၌တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (The following electrical instruments, apparatus and appliances, namely, kettle, boiling rings and rods, cookers, toasters, heaters, irons, lighters, hair driers, shavers, brushes, hair cutters, automatic door switches and bell apparatus, fans, washing machines, domestic refrigerators, including parts and accessories thereof.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၄၀	စကားပြောဓါတ်ခွက်များ၊ အသံချဲ့စက်များ၊ အသံချဲ့စက်အော်လံများ၊ ငှင်းတို့တွင်ငှင်းတို့၏ အစိတ်အပိုင်းများနှင့် ငှင်းတို့၌ဘဝ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (Microphones, amplifiers and loudspeakers, including parts and accessories thereof.)	တန်ဘိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၄၁	ရေဒီယို အသံဖမ်းစက်များနှင့် စီးပွါးရေးအတွက် မဟုတ်သည့် ရုပ်ဖမ်း သံဖမ်း စက်များ၊ ငှင်းတို့တွင် ငှင်းတို့၏ အစိတ်အပိုင်းများနှင့် ငှင်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (Radio receiving sets and non-industrial television sets, including parts and accessories thereof.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	စက်ယန္တရားများ၊ကိရိယာတန်းဆာပလာများ။ ။အဆက်။	
၁၄၂	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ဝိုင်ယာလက်ခေါ် ကြိုးမဲ့ ကြေးနန်း ကိရိယာ တန်ဆာပလာများ၊ ၎င်းတို့တွင် အဆိုပါတို့၏အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။ (Wireless instruments and apparatus, not elsewhere specified, including parts and accessories thereof.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၄၃	တူရိယာများ၊ ၎င်းတို့တွင်ဓါတ်သီချင်းစက်များနှင့် ရေဒီယို ဓါတ်သီချင်းစက်များ၊ ထို့ပြင်၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများ ပါဝင်သည်။ (Musical instruments, including gramophones and radiograms, and parts and accessories thereof.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၄၄	နှစ်လုံးပြူးမှန်ပြောင်းများ .... (Binoculars.)	တန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်း။
၁၄၅	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် မျက်စိနှင့် စပ်ဆိုင်ရှိအသုံးပြုသော ကိရိယာတန်းဆာပလာများ၊ ၎င်းတို့တွင် အဆိုပါတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။ (Optical instruments, apparatus and appliances, not elsewhere specified, including parts and accessories thereof.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၄၆	ဓါတ်ပုံရိုက်ကိရိယာ တန်းဆာပလာများ၊ ၎င်းတို့တွင် ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။ (Photographic instruments, apparatus and appliances, including parts and accessories thereof.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၄၇	အခြားနေရာ၌ သီးခြားဖေါ်ပြထားခြင်း မရှိသည့် လောကဓါတ်ပညာဘက်တွင်၎င်း၊ ဆေးဘက်တွင်၎င်း၊ လူနာခွဲစိတ်ကုသရာတွင်၎င်း၊ ပညာရေးဘက်တွင်၎င်း၊ အသုံး	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	စက်ယန္တရားများ၊ကိရိယာတန်းဆာပလာများ။ ။အဆုံး။	
	ပြဿောဂကိရိယာ တန်းဆာပလာများ၊ ၎င်းတို့တွင်၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့ကို တပ်ဆင် အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ (Scientific, medical, surgical, and educational instruments, apparatus and appliances, not elsewhere specified, including parts and accessories thereof.)	
၁၄၀	အလေးချိန် အဝင် အဆုံနှင့် ခရီးအကွာအဝေးကို ခြင်တွယ်တိုင်းတာရန် အသုံးပြုသည့် ကိရိယာတန်းဆာပလာများ။ (Instruments, apparatus and appliances for measuring weight, capacity and distance.)	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၄၉	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ကိရိယာတန်းဆာပလာများ။ (Instruments, apparatus and appliances, not elsewhere specified.)	တန်တိုး၏ ၆၀ ရာခိုင်နှုန်း။
	အပိုင်း ၁၃။	
	သယ်ယူရေးဆောင်ရေးအသုံး အဆောင်ယာဉ်များ။	
	SECTION XIII.—TRANSPORT EQUIPMENT.	
၁၅၀	စက်အားဖြင့်ခုတ်မောင်းသော လမ်းကြိတ်စက်များ၊ ၎င်းတို့တွင် ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့ကို တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ သူနာတင်ကားများ နှင့်မီးသတ်စက်များ။ (Power-driven road rollers, including parts and accessories thereof; ambulances and fire engines.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	သယ်ယူပို့ဆောင်ရေးအသုံးအဆောင်ယာဉ်များ	
	။ ။အဆက်။	
၁၅၁	လေယာဉ်ပုံများ၊ ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများ၊ ၎င်းတို့တွင် လေယာဉ်ပုံအတွက်သာ အသုံးပြုသည့် ကြိုက်ပေါင်စေးတိုင်ယာနှင့် ကွတ်များပါဝင်သည်။ (Aircraft and parts and accessories thereof. including rubber tyres and tubes used exclusively for aircraft.)	တန်ဘိုး၏ ၂ $\frac{1}{2}$ ရာခိုင်နှုန်း။
၁၅၂	မီးရထားသုံးပစ္စည်းများဖြစ်သော ခေါင်းတွဲများ၊ လူစီးတွဲများ၊ ကုန်တွဲများ၊ တွန်းရထားများ၊ ထရော်လီရထားငယ်များ၊ ပက်လက်တွဲများနှင့် အလားတူ သံလမ်းပေါ်သွားယာဉ်များ၊ ၎င်းတို့တွင် ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ ဓါတ်ရထားများ၊ ၎င်းတို့တွင် ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။ (Railway materials, namely, locomotives, carriages, wagons, scooters, trolleys, trucks and other similar rolling stock, including parts and accessories thereof ; tramcars, including parts and accessories thereof.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၅၃	သင်္ဘောများနှင့် အခြားရေယာဉ်များ၊ ၎င်းတို့တွင် မီးသင်္ဘောများ၊ သင်္ဘောငယ်များ၊ လှေသမ္ဘာန်စသည်များ၊ တွဲသမ္ဘာန်များ၊ ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။ (Ships and other vessels, including steamers, launches, boats and barges, and parts and accessories thereof.)	တန်ဘိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၅၄	ခရီးသည်တင် မော်တော်ယာဉ်များ၊ ကုန်တင် မော်တော်ကားငယ်များ၊ ကုန်တင်လော်ရီကားများနှင့် ကုန်စည်များသယ်ယူပို့ဆောင်ရန် အခြားယာဉ်များ။ (Omnibuses, motor vans, lorries, and other conveyances for the transport of goods.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း Rate of duty.
	သယ်ယူပို့ဆောင်ရေး အသုံးအဆောင်ယာဉ်များ။ ။အဆုံး။	
၁၅၅	(က) အခြားနေရာ၌သီးခြားဖေါ်ပြ ထားခြင်းမရှိသည့်ရထားများ၊ လှည်းများနှင့်ယာဉ်များ၊ ၎င်းတို့တွင်၎င်းတို့၏အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများပါဝင်သည်။ ခြေနင်းစက်ဘီးများ၊ ၎င်းတို့တွင်၎င်းတို့၏အစိတ်အပိုင်းများနှင့်၎င်းတို့၌တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။
	(ခ) မော်တော် စက်ဘီးများနှင့် မတ်တတ်ငြိး မော်တော်စက်ဘီးများ၊ ၎င်းတို့တွင် ၎င်းတို့၏ အစိတ် အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများပါဝင်သည်။	တန်တိုး၏ ၄၀ ရာခိုင်နှုန်း။
	[(*a*) Carriages, carts and conveyances, not elsewhere specified, and cycles, including parts and accessories thereof. (*b*) Motor cycles and motor scooters and parts and accessories thereof.]	
၁၅၆	မော်တော်ကားများ၊ စတေရှင်ဝက်ဂွန်းများနှင့် အငှါး မော်တော်ကားများ။ [Motor-cars, station-wagons and taxi-cabs.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။
၁၅၇	အခြားနေရာ၌သီးခြား ဖေါ်ပြထားခြင်းမရှိသည့် မော်တော်ယာဉ်များ၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများ၊ ၎င်းတို့တွင် တိုင်ယာနှင့်ကျွက်များမပါဝင်။ (Parts and accessories of motor vehicles, not elsewhere specified, excluding tyres and tubes.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
	အပိုင်း ၁၄။ အထွေထွေအိမ်သုံးပစ္စည်းများ။ SECTION XIV.—GENERAL HOUSEHOLD ARTICLES.	
၁၅၈	ပွတ်တိုက်သည့်ဘီးမျှား၊ တံမြက်စည်းများ၊ သတ္တုတိုက်ဆေးကျောက်ခဲများ၊ အဝတ်တံမြက်စည်းများနှင့် ဖုံခါငှက်မွေးတံမြက်စည်းများ။ (Brushes, brooms, bath bricks, mops and feather dusters.)	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထွေထွေအိမ်သုံးပစ္စည်းများ။ ။အဆက်။	
၁၅၉	ဖျာများနှင့်ဖျာကဲ့သို့ရက်ထားသည့်အခင်းများ .... (Mats and mattings.)	တန်ဘိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၆၀	အခြားနေရာ၌သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် အိမ်သုံးအိုးခွက်များ၊ငုံးတို့တွင် မြေ၊ ကြွေထည်များ၊ ကြွေရည်သုတ်သံထည်များ၊ ဒန်ထည်များ၊ ကြေးဝါထည်များ၊ ကြေးနီထည်များ၊ သို့မဟုတ် ဖန်ထည်များမပါဝင်။ (Domestic utensils, not elsewhere specified, not being earthenware, chinaware, porcelainware, ironware, enamelled ironware, aluminium-ware, brassware, copperware or glassware.)	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၆၁	အဝတ်အစားထည့်ရန် လက်ဆွဲသေတ္တာများ၊ သေတ္တာကြီးများ၊ အိပ်ရာလိပ်များ၊လက်ကိုင်အိတ်များ၊ လက်ဆွဲအိတ်များ၊ စာရွက်စာတမ်းထည့်ရန် အိတ်များ။ (Suitcases, trunks, holdalls, grips, handbags, attache cases and brief cases.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၆၂	အိမ်ထောင်ပရိဘောဂများနှင့် ဘီရိုစသောပစ္စည်းများ .... (Furniture and cabinetware.)	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
၁၆၃	နာရီကြိုးငယ်များ၊ ငုံးတို့၏ အစိတ်အပိုင်းများနှင့် ငုံးတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများ—	
	(က) နာရီကြိုးငယ်များ—	
	(၁) ဆိပ် ကမ်း ရောက် တန် ဘိုး ကျပ် ၁၀၀၊ သို့မဟုတ် ငုံးအောက်။	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
	(၂) ဆိပ် ကမ်း ရောက် တန် ဘိုး ကျပ် ၁၀၀ အထက်။	တန်ဘိုး၏ ၆၀ ရာခိုင်နှုန်း။
	(ခ) အစိတ်အပိုင်းများနှင့် ငုံးတို့၌ တပ်ဆင်အသုံးပြုရမည့်ပစ္စည်းများ။	တန်ဘိုး၏ ၄၀ ရာခိုင်နှုန်း။
	[Clocks, watches, and parts and accessories thereof— (a) Clocks and watches— (i) Valued at K 100 *c i.f.* or less. (ii) Valued at more than K 100 *c.i.f.* (b) Parts and accessories.]	

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထွေထွေအိမ်သုံးပစ္စည်းများ။ ။အဆုံး။	
၁၆၄	ဆေးလိပ်၊ဆေးတံသောက်သုံးများ၏ အသုံးအဆောင်များ၊ ငှဲးတို့တွင် ဆေးနှင့်မီးခြစ်များမပါဝင်။ (Smokers' requisites, excluding tobacco and matches.)	တန်တိုး၏ ၇၅ ရာခိုင်နှုန်း။
	အပိုင်း ၁၅။	
	ဦးထုပ်များ၊ ထီးများနှင့် ဘိနပ်များ။	
	SECTION XV.—HATS, UMBRELLAS AND FOOTWEAR.	
၁၆၅	အခြားနေရာ၌ သီခြားဖော်ပြထားခြင်းမရှိသည့် ယောကျ်ားဆောင်းဦးထုပ်များ၊ ကက်ဦးထုပ်များ၊မိန်းမဆောင်းဦးထုပ်များနှင့် ဦးထုပ်လုပ်ရန်ပစ္စည်းကိရိယာများ။ (Hats, caps, bonnets and hatters' ware, not elsewhere specified.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။
၁၆၆	ထီးများ၊ မိန်းမဆောင်းထီးငယ်များနှင့် နေရောင်ကာ ထီးများ။ (Umbrellas, parasols and sunshades.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း၊
၁၆၇	ထီးများ၊ မိန်းမဆောင်းထီးငယ်များနှင့် နေရောင်ကာ ထီးများတွင် တပ်ဆင်ရန် ကိရိယာများ။ (Fittings for umbrellas, parasols and sunshades.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
၁၆၈	ဘွတ်ဘိနပ်များ၊ ရှူးဘိနပ်များနှင့် ဘိနပ်အမျိုးမျိုး (Boots, shoes and all sorts of footwear.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။
၁၆၉	ဘွတ်ဘိနပ်များ၊ ရှူးဘိနပ်များနှင့်ဘိနပ်အမျိုးမျိုးများအတွက် အစိတ်အပိုင်းများနှင့် တပ်ဆင်အသုံးပြုရမည့် ပစ္စည်းများ။ (Parts and accessories for boots, shoes and footwear.)	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်း Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၁၆။	
	လက်နက်များနှင့် ပေါက်ကွဲစေတတ်သည့် ဓါတ်သတ္တုများ။	
	SECTION XVI.—ARMS AND EXPLOSIVES.	
၁၇၀	ပေါက်ကွဲစေတတ်သည့် ဓါတ်သတ္တုများဖြစ်သော ဓာတ်မှုန့် ရန်ယမ်း၊ ဖေါက်ခွဲရန်ကန့်၊ ဖေါက်ခွဲရန် ဒိုင်းနမိုက်ခေါ်ယင်းဘီလူး၊ ဖေါက်ခွဲရန် ရိုဘူရိုက်ယင်း၊ ဖေါက်ခွဲရန်ယမ်း စိမ်းဂွမ်းနှင့် အခြားအမျိုးအစားအားလုံး၊ ၎င်းတို့တွင် စနက်တံများနှင့် ဖေါက်ခွဲရန် စနက်ကြိုးများပါဝင်သည်။ (Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite and all sorts, including detonators and blasting fuse.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၇၁	ခဲယမ်းမီးကျောက်များနှင့် ယမ်းတောင့်များအတွက် အသုံးပြုရန် ယမ်းမှုန့်။ (Gunpowder for ammunition and cartridges.)	တန်တိုး၏ ၆၀ ရာခိုင်နှုန်း။
၁၇၂	ဘေးအန္တရာယ်၊ သို့မဟုတ် အတိဒုက္ခနှင့် တွေ့ကြုံနေရကြောင်း အချက်ပြ မီး အဖြစ် ဖြင့်၊ မီးသင်္ဘောများ၊ လေယာဉ်ပုံများနှင့် ဒီးရထားများတွင် အသုံးပြုရန် အထူးစီမံပြုလုပ်ထားသည့် ဒီးရှူးမီးပန်းများ။ (Fireworks, especially prepared as danger or distress lights for the use of ships, aircraft and railway trains.)	တန်တိုး၏ ၂၅ ရာခိုင်နှုန်း။
၁၇၃	အခြားနေရာ၌သီးခြားဖေါ်ပြထားခြင်းမရှိသည့်မီးရှူးမီးပန်းများ (Fireworks, not elsewhere specified.)	တန်တိုး၏ ၆၀ ရာခိုင်နှုန်း။
၁၇၄	လက်နက်အက်ဥပဒေတွင် အကျုံးသက်ဝင်သောလက်နက်များနှင့် ခဲယမ်းမီးကျောက်များ၊ ထို့ပြင် ၎င်းတို့၏ အစိတ်အပိုင်းများနှင့် ၎င်းတို့၌ဘက်ဆင်အသုံးပြုရသည့်ပစ္စည်းများ။ (Arms and ammunition within the meaning of the Arms Act and parts and accessories thereof.)	တန်တိုး၏ ၆၀ ရာခိုင်နှုန်း။
၁၇၅	မီးခြစ်များ၊ ယမ်း မတိုက်ရသေးသော မီးခြစ်ဆံများနှင့် မီးခြစ်အိမ်လုပ်ရန် သစ်သားလွှာများ။ (Matches, undipped splints and veneers.)	တန်တိုး၏ ၅၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အပိုင်း ၁၇။	
	အနုပညာပစ္စည်းများ။	
	SECTION XVII.—WORKS OF ART.	
၁၇၆	အောက်ဖေါ်ပြပါ အနုပညာသည်များ၏ လက်ဖြင့်ပစ္စည်းများ—	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
	(က) အများပြည်သူတို့ ဝင်ထွက်သွားလာသည့်နေရာဌာနတွင် အများပြည်သူတို့ အကျိုးငှါ၊ တည်ထားရန်ကြံရွယ်သည့် ကျောက်ရုပ်၊ ကြေးရုပ် စသည့်ရုပ်လုံးများနှင့် အုပ်ကားများ။	
	(ခ) အများပြည်သူတို့ ဝင်ထွက်သွားလာသည့်နေရာဌာနတွင် တည်ထားရန်ကြံရွယ်သည့် အများပြည်သူနှင့်ဆိုင်သောအထိမ်းအမှတ်များ၊ ၎င်းတို့တွင် ၎င်းတို့ကို တည်ဆောက်ရာ၌ အသုံးပြုသည့်၊ သို့မဟုတ် အသုံးပြုရမည့် အချောကိုင်ပြီးသော၊ သို့မဟုတ် အချောမကိုင်ရသေးသောပစ္စည်းများပါဝင်သည်။	
	[Art, the following works of—	
	(*a*) Sculpture and pictures intended to be put up for public benefit in a public place, and	
	(*b*) Memorials of a public character intended to be put up in public places, including the materials used, or to be used in their construction, whether worked or not.]	
၁၇၇	အခြားနေရာ၌သီးခြားဖေါ်ပြထားခြင်းမရှိသည့် ကျောက်ရုပ်၊ ကြေးရုပ် အစရှိသည့် ရုပ်လုံးများ၊ အရောင်များဖြင့် ပုံသဏ္ဌာန်ဖေါ်ပြထားသော မှန်ချပ်များနှင့်အခြား အနုပညာပစ္စည်းများ။	တန်ဘိုး၏ ၂၅ ရာခိုင်နှုန်း။
	(Sculpture, stained glass and other works of art, not elsewhere specified.)	

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အနုပညာပစ္စည်းများ။ ။အဆုံး။	
၁၇၈	ပုံနှိပ်အရုပ်ကားများ၊ ထွင်းထားသည့်ပုံကားများနှင့် အရုပ်ကားများ၊ ငင်းတို့တွင် ဓါတ်ပုံများနှင့်အရုပ်ကားပို့စကတ်များပါဝင်သည်။ (Prints, engravings and pictures, including photographs and picture postcards.)	တန်ဘိုး၏ ၃၅ ရာခိုင်နှုန်း။
၁၇၉	ဓါတ်ပုံမရိုက်ရသေးသော ရုပ်ရှင်ဖလင်ကော်ပြားများ .... (Cinematograph films, not exposed.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၈၀	ဓါတ်ပုံရိုက်ပြီး ရုပ်ရှင်ကားများ .... (Exposed cinematograph films.)	တပေလျှင် ၁၅ ပြား။
၁၈၁	ဆင်စွယ် .... (Ivory, unmanufactured.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၈၂	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ဆင်စွယ်ဖြင့်ပြုလုပ်ထားသောပစ္စည်းများ။ (Ivory, manufactures, not elsewhere specified.)	တန်ဘိုး၏ ၆၀ ရာခိုင်နှုန်း။
	အပိုင်း ၁၀။	
	ကလေးကစားစရာများနှင့် ကစားခုန်စားကိရိယာများ။	
	SECTION XVIII.—TOYS AND GAMES REQUISITES.	
၁၈၃	ကစားခုန်စားမှုအတွက်သက်သက်အသုံးပြုပြီး ကစားခုန်စားရာတွင်မသုံးလျှင်မဖြစ်ဟု နိုင်ငံတော်သမတက ထုတ်ပြန်ကျေညာထားသည့်ကုန်စည်များ။ (Essential sports goods used exclusively for sports purposes and notified as such by the President.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	ကလေးကစားစရာများနှင့်ကစားခုန်စားကိရိယာများ ။ ။အဆုံး။	
၁၀၄	အခြားနေရာ၌သီးခြားဖော်ပြထားခြင်း မရှိသည့် ကစားခုန်စားပစ္စည်းများနှင့်ကစားခုန်စား ကိရိယာများအမျိုးမျိုး။ (Games and games requisites, all sorts, not elsewhere specified.)	တန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်း။
၁၀၅	(က) ကလေးကစားစရာများ .... (ခ) ပညာရေးအတွက် အသုံးပြုသည့် ပစ္စည်းများဖြစ်သည်ဟု နိုင်ငံတော်သမတက ထုတ်ပြန်ကြေညာထားသည့်ကလေးကစားစရာများ။ [(*a*) Toys. (*b*) Educational toys notified as such by the President.]	တန်ဘိုး၏ ၅၀ ရာခိုင်နှုန်း။ တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၁၀၆	ဖဲထုပ်များနှင့် လောင်းတမ်းကစားရာတွင် အသုံးပြုသည့် ကိရိယာပစ္စည်းများ။ (Playing cards and gambling paraphernalia.)	တန်ဘိုး၏ ၂၀၀ ရာခိုင်နှုန်း။
	အပိုင်း ၁၉။ အထွေထွေကုန်ပစ္စည်းများ။ SECTION XIX.—MISCELLANEOUS COMMODITIES.	
၁၀၇	သတ္တုစား ပစ္စည်းများ .... (Abrasives for metals.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၀၀	ငွေးများနှင့် ခရုလိပ်ခွံများ၊ ပုံသွင်းရန်ပလပ်စတစ် ကော်မှုန့်၊ ကော်တုံးများ၊ ကော်ပတ်များနှင့် ကော်ချပ်များ။ (Cowries and shells ; plastic and moulding powder, granules, flakes and sheets.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။

အမှတ်စဉ်။ Item No.	ပစ္စည်းအမည်။ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
	အထွေထွေကုန်ပစ္စည်းများ။ ။အဆုံး။	
၁၈၉	ချက်ကျောက်များ—	
	(က) မသွေးရသေး	တန်တိုး၏ ၁၅ ရာခိုင်နှုန်း။
	(ခ) သွေးပြီး	တန်တိုး၏ ၄၀ ရာခိုင်နှုန်း။
	[Synthetic stones— (*a*) uncut. (*b*) cut.]	
၁၉၀	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်း မရှိသည့် သစ်စေ့အမျိုးမျိုး။ (Seeds, all sorts, not elsewhere specified.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၉၁	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်းမရှိသည့် ကော်ရည်၊ သစ်စေး၊ ထင်းရူးစေးနှင့် ချိတ်အမျိုးမျိုး။ (Glue, gum, resins and lac, all sorts, not elsewhere specified.)	တန်တိုး၏ ၁၀ ရာခိုင်နှုန်း။
၁၉၂	အခြားနေရာ၌သီးခြားဖော်ပြထားခြင်းမရှိသည့် သံဖြင့်သော်၎င်း၊ သံမဏိဖြင့် သော်၎င်း၊ သစ်သားဖြင့် သော်၎င်း၊ ပြုလုပ်မထားသော အဆောက်အဦနှင့် အင်ဂျင်နီယာ လုပ်ငန်းတွင် သုံးရန်ပစ္စည်းအမျိုးမျိုး။ (Building and engineering materials, all sorts, not of iron, steel or wood, not elsewhere specified.)	တန်တိုး၏ ၂၀ ရာခိုင်နှုန်း။
၁၉၃	အခြားနေရာ၌ သီးခြားဖော်ပြထားခြင်း မရှိသည့် ပစ္စည်းများ။ (All other articles, not elsewhere specified.)	တန်တိုး၏ ၃၀ ရာခိုင်နှုန်း။

ဒုတိယဇယား။

(THE SECOND SCHEDULE.)

ထွက်ကုန်အကောက်တော်ခွန်နှုန်း။

(*Export Tariff.*)

[ပုဒ်မ ၂ (၁) ကိုကြည့်။]

ကဏ္ဍတ်စဉ်။ Item No.	ပစ္စည်းအမည်၊ Name of article.	အကောက်တော်ခွန်နှုန်း။ Rate of duty.
၁	(က) ဆန်၊ သို့မဟုတ် စပါး၊ ငင်းတွင်ဆန်မှုန့်ပါဝင်သည်၊ သို့ရာတွင် ဆန်ဖွဲကြမ်းနှင့် ဆန်ဖွဲနုမပါ။	၂,၂၄၀ ပေါင်ကိုက်တတန် လျှင် ၁၀ ကျပ်။
	(ခ) ဆန်ဖွဲကြမ်းနှင့် ဆန်ဖွဲနု	၂,၂၄၀ ပေါင်ကိုက်တတန် လျှင် ၅ ကျပ်။
	[(*a*) Rice, husked or unhusked, including rice-flour, but excluding rice bran and rice-dust. (*b*) Rice bran and rice-dust.]	
၂	နှမ်းဖတ်၊ ပဲဖတ်၊ ဝါစေ့ဖတ် အစရှိသော ဆီထုတ်ပြီး ကျန် သည့်အဖတ်များ။ (Oil cakes.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၃	ဆန်နှင့် ဆန်မှထွက်သော ပစ္စည်းမှတပါး ကောက်ပဲသီးနှံ များ။ (Cereals and pulses other than rice and rice products.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။
၄	ဝါး .... (Bamboo.)	တန်ဘိုး၏ ၁၀ ရာခိုင်နှုန်း။
၅	တိရစ္ဆာန်သားရေရှိုင်း .... (Raw hides and skins.)	တန်ဘိုး၏ ၅ ရာခိုင်နှုန်း။

တတိယဇယား။

(THE THIRD SCHEDULE.)

ရုပ်သိမ်းသည့်အက်ဥပဒေများ။

(*Acts eprealed.*)

[ပုဒ်မ ၅ (၁) ကိုကြည့်။]

နှစ်။ (၁)	အမှတ်။ (၂)	အမည်။ (၃)	မည်မျှရုပ်သိမ်းကြောင်း။ (၄)
၁၉၃၄	၃၂	မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်းအက်ဥပဒေ	တခု
၁၉၃၀	၉	မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (ပြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၃၉	၇	မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (ပြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၄၁	၄	ဘဏ္ဍာတော်အက်ဥပဒေ	ပုဒ်မ ၆။
၁၉၄၅	၂၀	၁၉၄၅ ခုနှစ်၊ ဘဏ္ဍာတော်အက်ဥပဒေ ...	ပုဒ်မ ၁၄။
၁၉၄၆	၃၇	၁၉၄၆ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (ပြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၄၆	၄၆	၁၉၄၆ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (၃တိယပြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၄၇	၂၇	၁၉၄၇ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (ပြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၄၇	၅၉	၁၉၄၇ ခုနှစ်၊ မြန်မာနိုင်ငံ ဘဏ္ဍာတော် အက်ဥပဒေ။	ပုဒ်မ ၆။
၁၉၄၈	၁၇	၁၉၄၈ ခုနှစ်၊ အကောက်တော်ခွန်နှုန်း နှင့် ကုန်းဘက်ဆိုင်ရာ အကောက်တော် (ပြင်ဆင်ချက်) အက်ဥပဒေ။	အမည်တွင် ပါရှိသည့် ''အကောက်တော်ခွန်နှင့်'' ဆိုသည့်စကားရပ် နှင့် နိဒါန်းတွင်ပါရှိသည့် ''မြည် ထောင်စု မြန်မာနိုင်ငံ အကောက် တော်ခွန်အက်ဥပဒေနှင့်'' ဆိုသည့်စကားရပ် နှင့် ပုဒ်မ ၁။

တတိယဇယား။ ။အဆုံး။

နှစ်။ (၁)	အမှတ်စဉ်။ (၂)	အမည်။ (၃)	မည်မျှရရှိသိမ်းကြောင်း။ (၄)
၁၈၄၀	၃၆	၁၉၄၀ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (မြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၄၉	၃၀	၁၉၄၉ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (မြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၅၀	၃၃	၁၉၅၀ မြည့်နှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (မြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။
၁၉၅၁	၃	၁၉၅၁ ခုနှစ်၊ မြန်မာနိုင်ငံအကောက်တော်ခွန်နှုန်း (မြင်ဆင်ချက်) အက်ဥပဒေ။	တခုလုံး။

INDEX TO VOLUME III.

အတွဲ ၃ ၏ အညွှန်း။

	PART.	PAGE.
Betting Tax Act	V-B.	375
Bonded Warehouses Act, Inland	V-B.	323
Burma Excise Act	V-B.	326
Burma Income-tax Act	V-B.	156
Burma Salt Act	V-B.	351
Burma Stamp Act	V-B.	377
Purma Stamp (Amendment) (Validating) Act	V-B.	427
Cash Certificates Act, Post Office	V-A.	15
Certificates Act, Savings	V-A.	35
Cesses Act, District	V-B.	149
Cigarettes Duty Act	V-B.	368
Collection of Taxes Act, Provisional	V-B.	155
Control of Imports and Exports (Temporary) Act	V-B.	471
Currency (Evaluation) Act, Japanese	V-A.	17
Customs Act, Land	V-B.	319
Customs Act, Sea	V-B.	243
District Cesses Act	V-B.	149
Duties Act, Iron and Steel	V-B.	373
Duties Act, Motor Spirit	V-B.	371
Duty Act, Cigarettes	V-B.	368
Entertainment Tax Act	V-B.	468
Exchange Regulation Act, Foreign	V-A.	18
Excise Act, Burma	V-B.	326
(Excise Duty) Act, Matches	V-B.	363
(Excise Duty) Act, Silver	V-B.	374
(Excise Duty) Act, Sugar	V-B.	361
Finance Supplementary and Extending Act	V-B.	372
Financial Commissioness Act	V-A.	16
Fisheries Act	V-B.	455
Foreign Exchange Regulation Act	V-A.	18
Forest Act	V-B.	427
Government Savings Banks Act	V-A.	12
Government Securities Act	V-A.	2
Imports and Exports (Temporary) Act, Control of	V-B.	471
Income-tax Act, Burma	V-B.	156
Inland Bonded Warehouses Act	V-B.	323
Iron and Steel Duties Act	V-B.	373
Japanese Currency (Evaluation) Act	V-A.	17
Land and Revenue Act	V-B.	114
Land and Revenue Regulation, Upper Burma	V-B.	132
Land Customs Act	V-B.	319
Matches (Excise Duty) Act	V-B.	363
Metal Tokens Act	V-A.	1
Motor Spirit Duties Act	V-B.	371
Post Office Cash Certificates Act	V-A.	15
Provisional Collection of Taxes Act	V-B.	155
Recovery Act, Revenue	V-B.	152
Revenue Act, Land and	V-B.	114
Revenue Recovery Act	V-B.	152
Revenue Regulation, Upper Burma Land and	V-B.	132
Salt Act, Burma	V-B.	351
Savings Banks Act, Government	V-A.	12
Savings Certificates Act	V-A.	35
Savings Stamps Act	V-A.	37
Sea Customs Act	V-B.	243
Securities Act, Government	V-A.	2
Silver (Excise Duty) Act	V-B.	374
Stamp Act, Burma	V-B.	377
Stamps Act, Savings	V-A.	37
Stamp (Amendment) (Validating) Act, Burma	V-B.	427
Sugar (Excise Duty) Act	V-B.	361
Taxes Act, Provisional Collection of	V-B.	155
Tokens Act, Metal	V-A.	1
Upper Burma Land and Revenue Regulation	V-B.	132
Warehouses Act, Inland Bonded	V-B.	323

	အုပ်ချုပ်ရေး	စာမျက်နှာ
ကူးသန်းရောင်းဝယ်ရေး ဘဏ်အက်ဥပဒေ၊ နိုင်ငံတော်	၅-က	၁၀၄
ငွေကြေးရံပုံငွေအဲ့ဒွန့်ဘဏ်အဲ့ (International Monetary Fund and Bank) အက်ဥပဒေ၊ အပြည်ပြည်ဆိုင်ရာ	၅-က	၃၉
ငွေကြေးအခြေခံနှုန်း (ရည်ညွှန်းချက်များ) အက်ဥပဒေ	၅-က	၁၀၃
စိုက်ပျိုးရေးဘဏ်အက်ဥပဒေ၊ နိုင်ငံတော်	၅-က	၈၁
နိုင်ငံတော် ကူးသန်းရောင်းဝယ်ရေး ဘဏ်အက်ဥပဒေ	၅-က	၁၀၄
နိုင်ငံတော်စိုက်ပျိုးရေးဘဏ်အက်ဥပဒေ	၅-က	၈၁
ပြည်ထောင်စု မြန်မာနိုင်ငံတော် ဘဏ်အက်ဥပဒေ	၅-က	၅၂
ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ ရုတ်တရက်အသုံးစရိတ် ရံပုံငွေအက် ဥပဒေ ...	၅-က	၃၈
ဖော်ပွဲစားရုံခွန်အက်ဥပဒေ၊ ဟော်တယ်နှင့်	၅-ခ	၄၈၂
ဘဏ်အက်ဥပဒေ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်...	၅-က	၅၂
ဘဏ်အက်ဥပဒေ၊ နိုင်ငံတော်ကူးသန်းရောင်းဝယ်ရေး	၅-က	၈
ဘဏ်အက်ဥပဒေ၊ နိုင်ငံတော်စိုက်ပျိုးရေး	၅-က	၈၁
ရောင်းခွန်အက်ဥပဒေ	၅-ခ	၄၉၀
ရောင်းဝယ်လုပ်ကိုင်မှု အမြတ်အစွန်းခွန် အက်ဥပဒေ	၅-ခ	၄၇၃
ရုတ်တရက်အသုံးစရိတ်ရံပုံငွေအက်ဥပဒေ၊ ပြည်ထောင်စုမြန်မာနိုင်ငံ၏ ...	၅-က	၃၈
ဟော်တယ်နှင့် ဖော်ပွဲစားရုံခွန်အက်ဥပဒေ	၅-ခ	၄၈၂
အခေါက်တော် ခွန်နှုန်းအက်ဥပဒေ	၅-ခ	၅၀၇
အပြည်ပြည်ဆိုင်ရာ ငွေကြေးရံပုံငွေအဲ့ဒွန့်ဘဏ်အဲ့ (International Mo ry Fund and Bank) အက်ဥပဒေ	၅-က	၃၉
အမြတ်အစွန်း ခွန်အက်ဥပဒေ၊ ရောင်းဝယ်လုပ်ကိုင်မှု	၅-ခ	၄၇၃

ပါမောက္ခ၊—အမှတ် ၂၄၅၊ တရားရေးဝန်ကြီးဌာန၊ ၃၀-၀-၅၆—၅,၀၀၁— ၉။

CORRIGENDA

Page 2.—Section 4, sub-section (*3*), last line, *for* " issused " *read* " issued ".

Page 138.—Section 15, sub-section (*3*), fourth line, *insert* " as " *between* " persons " and " the ".

Page 165.—Section 3, first line, *insert* the figure " 6 " as reference number before the word " Act ".

Page 175.—Section 10, sub-section (*2*), clause (iii), *Explanation*, third line, *insert* " be " *between* " shall " and " deemed " and *delete* " be " *before* " prescribed ".

Page 179.—Section 15A, sub-section (*1*), marginal caption, *insert* " of " *after* " Exemptio " and delete the " of " *after* " portion ".

Page 181.—Section 15C, sub-section (*2*), clause (i), fourth lir . *delete* " or " *between* " o and " before ".

Page 196.—Section 23, sub-section (*5*), fourth line, *for* " may may " *read* " ".

Page 206.—Section 28, sub-section (*1*), proviso (*d*), first line, *for* " he " *read* " the ".

Page 231.—Section 58G, sub-section (*3*), seventh line, *for* " ax " *read* " tax_i "

Page 240.—Section 64, sub-section (*3*), second proviso, fourth line, *for* the reference number " 1 " appearing before the bracket and the word " business, " *read* " 2 ".

Page 252.—Contents, section 167, item 37, first line, *for* " Customs-house " *read* " Custom-house ".

Page 253.—Contents, section 167, item 70, first line, *for* " landing " *read* " lading ".

Page 263.—Section 33, clause (*b*), sixth line, *delete* the comma *after* " case ".

Page 265.—Section 41, last line, *for* " then " *read* " them ".

Page 266.—Section 44, second line from bottom, *for* " Liuetenant " *read* " Lieutenant ",

Page 280.—Section 104, last line, *for* " precribes " *read* " prescribes ".

Page 284.—Section 120, fourth line, *for* " or " *read* " of ".

Page 286.—Section 134, third line, *for* " genearally " *read* " generally ".

Page 292.—Section 158, second paragraph, third line, *delete* semi-colon *after* " the ".

Page 298.—Schedule, item 20, third column, last line, *for* " exceeding " *read* " exceeding ".

Page 303.—Schedule, item 56, third column, third line, *for* " to " *read* " for ".

Page 307.—Section 167A, first line, *for* " respcet " *read* " respect ".

Page 308.—Section 172, second line, *for* " secrected " *read* " secreted ".

Page 310.—Section 181A, second proviso, second line, *for* " appliction " *read* " application ".

Page 311.—Section 188, proviso, first line, *for* " not such " *read* " no such ".

Page 323.—Second footnote, *for* " p. 143 " *read* " p. 1443 ".

Page 332.—Section 5, sub-section (*1*), last line, *delete* the reference number " 1 " *after* " Act "

Page 332.—Section 5, sub-section (*2*), last line, *insert* figure " 1 " as reference number *after* " Burma Tariff Act ".

Page 356.—Section 17, sub-section (*2*), second line, *for* " commited " *read* " committed ".

Page 358.—Section 25, sub-section (*3*), second line, *for* " fo " *read* " for ".

Page 359.—Section 31, sub-section (*3*), last line, *for* " he " *read* " the ".

Page 365.—Section 12, sub-section (*1*), fourth line, *for* " rupeese " *read* " rupees ".

Page 389.—Section 23, first line, *for* " the the " *read* " the ".

Page 395.—Section 33, sub-section (*2*), proviso (*b*), *for* " Hight " *read* " High ".

Page 396.—Section 37, third line, *for* " certifiede " *read* " certified ".

Page 415.—Article 27, Exemption, ninth line, *for* " isrued " *read* " issued ".

Page 416.—Article 35, clause (*c*), second col., third line, *for* " anount " *read* " amount ".

Page 422.—Article 48, second col., fourth line, *for* " authorizep " *read* " authorized ".

Page 440.—Section 26, eighth line, *for clause* " *p* " *read* " *d* ".

Page 443.—Section 38, first line, *delete* the comma *after* " limit ".

Page 453.—Section 74, clause (*d*), *for* " forest-offiences " *read* " forest-offences ".

Page 458.—Section 7, marginal caption, *for* " restericticns " *read* " restrictions ".

Page 463.—Section 21, clause (*c*), second line, *for* " fiishery " *read* " fishery ".

Page 463.—Section 22, sub-section (*1*), third line, *for* " poiso nor " *read* " poison or ".

Page 546.—The Third Schedule, heading, *for* " (*Acts eprealed*) " *read* " (*Acts repealed*) ".

အမှားပြင်ချက်များ

စာမျက်နှာ ၄၄။ ။ပဋ္ဌမဇ္ဈာန်၊ အပိုဒ် ၅၊စာကြောင်းရေ ၄ တွင်၊ ''ဝန်းဘိုး'' အစား ''တန်ဘိုး''ဟု ဘတ်ပါ။

စာမျက်နှာ ၄၈။ ။တတိယဇ္ဈာန်၊ အပိုဒ် ၉၊ အပိုဒ်ငယ် ၅၊ စာကြောင်းရေ ၂ တွင်၊ ''နှောက်ရှက်''အစား ''နှောင့်ယှက်''ဟု ဘတ်ပါ။

စာမျက်နှာ ၅၀။ ။တတိယဇ္ဈာန်၊ အပိုဒ် ၇၊ အပိုဒ်ငယ် ၅၊ စာကြောင်းရေ ၂ တွင်၊ ''နှောက်ရှက်''အစား ''နှောင့်ယှက်''ဟု ဘတ်ပါ။

စာမျက်နှာ ၆၆။ ။ပုဒ်မ ၃၉ (၁)၊အပိုဒ် (ဃ)၊ စာကြောင်းရေ ၃ တွင်၊ ''တိရိစ္ဆာန်'' အစား ''တိရစ္ဆာန်''ဟု ဘတ်ပါ။

စာမျက်နှာ ၉၄။ ။ပုဒ်မ ၃၃၊ ဒုတိုဒ် (ခ) တွင်၊ ''တန်ဆာပလာ''အစား ''တန်းဆာပလာ''ဟု ဘတ်ပါ။

စာမျက်နှာ ၄၇၇။ ။ပုဒ်မ ၁၀ (၁)၊စာကြောင်းရေ ၄ တွင်၊ ''အမြတ်အစွန်း''အစား ''အမြဲတ်အစွန်းခွန်''ဟု ဘတ်ပါ။

စာမျက်နှာ ၄၈၉။ ။ပုဒ်မ ၁၅ (၂)၊အပိုဒ် (စ)၊စာကြောင်းရေ ၁ တွင်၊ ''ပျော်ပွဲစား အခွန်တော်''အစား ''ပျော်ပွဲစားရုံအခွန်တော်''ဟု ဘတ်ပါ။

စာမျက်နှာ ၅၁၇။ ။အမှတ်စဉ် ၆၂၊ စာကြောင်းရေ ၂ တွင်၊ ''ကိုဒိယာတန်းဆာ'' အစား ''ကိုဒိယာတန်းဆာ''ဟု ဘတ်ပါ။

စာမျက်နှာ ၅၂၄။ ။အမှတ်စဉ် ၁၀၁၊စာကြောင်းရေ ၂ နှင့် ၃ တွင်၊ ''အဝတ်တန်ဆာ'' အစား ''အဝတ်တန်းဆာ''ဟု ဘတ်ပါ။

စာမျက်နှာ ၅၂၅။ ။အမှတ်စဉ် ၁၀၃၊ စာကြောင်းရေ ၂၊ ၄ နှင့် ၆ တို့တွင်၊ ''အဝတ်တန်ဆာ'' အစား ''အဝတ်တန်းဆာ''ဟု ဘတ်ပါ။

စာမျက်နှာ ၅၃၄။ ။အမှတ်စဉ် ၁၄၂၊ စာကြောင်းရေ ၂ တွင်၊ ''တန်ဆာပလာ''အစား ''တန်းဆာပလာ''ဟု ဘတ်ပါ။