

**FINANCIAL DEPARTMENT.**

**(Rules Under The Exice Act, 1896 (The Notified Areas))**

**No. 42**

**Dated Rangoon, the 4th June 1907.**

No. 42.-In exercise of the powers conferred by sections 22 and 65 of the Excise Act, 1896 (XII of 1896), as applied to the notified areas of Taunggyi and Lashio and the civil station of Loilem by Political Department Notification No. 5, dated the 22nd January 1907, the Lieutenant-Governor makes the following rules to regulate within the said areas the grant of licenses to sell spirit and fermented liquor and intoxicating drugs, and the disposal of things confiscated under the Act. These rules shall come into force on the 1st July 1907, and with effect from the same date and in exercise of the like powers, the under-mentioned notifications of this Government shall be superseded, namely :-

Financial Departments Notification No.19, dated the 28th May 1896.

Financial Departments Notification No.23, dated the 1st June 1899.

Financial Departments Notification No.102, dated the 29th November 1905.

**RULES UNDER THE EXCISE ACT APPLICABLE TO THE NOTIFIED AREAS OF TAUNGGYI IN THE STATE OF YAWNGHWE AND LASHIO IN THE STATE OF NORTH HSENWI AND THE CIVIL STATION OF LOILEM IN THE SHAN STATE OF YAWNGHWE.**

1. The Superintendents of the Northern and Southern Shan States shall be primarily responsible, each within his respective jurisdiction, for the management of all matters connected with Excise in the notified areas of Lashio and Taunggyi and the Civil Station of Loilem.
2. The period for which a license under the Excise Act shall be granted shall be the period from the 1st April in any year, or any later date upon which the license may be granted, to the 31st day of March following.
3. Such number of the under mentioned kinds of licenses as the Lieutenant-Governor may fix from time to time may be granted at a fixed annual fee in the form and subject to the conditions of Appendix I or Appendix II, or, in the case of the notified area of Lashio only, Appendix III.
  - (a) Licenses in the form of Appendix I for the sale of foreign spirit and foreign fermented liquor, wholesale, under section 13 of the Act, for a fixed fee of Rs. 100.

- (b) Licenses in the form of Appendix II to sell by retail imported liquor in quantities of not less than one pint bottle of liquor at one sale, not to be drunk on the premises, at a fixed fee of Rs. 100 in the notified area of Lashio and Rs. 200 in the notified area of Taunggyi, and the Civil Station of Loilem.
- (c) Licenses in the form of Appendix III to manufacture and sell by retail the country spirit known as **shamshu** in quantities of not more than one reputed quart bottle and not less than one pint bottle at one sale, not to be drunk on the premises, for a fixed fee of Rs. 200.
4. Licenses in the form of Appendices I and II shall only be granted to respectable general shopkeepers. Licenses in the form of Appendix III shall only be granted to respectable persons known to and approved of by the Superintendent, Northern Shan States.
5. The fee for each license shall be paid in full before the license is issued.
6. A licensee-holder shall not sublet his shop, nor shall he transfer his license to any other person, without the permission of the Superintendent within whose jurisdiction the shop is situated.
7. A licensed vendor shall not keep his supplies of liquor elsewhere than in the shop or place of vend for which he has received a license.
8. No license shall be granted for the sale of country spirit (except **shamshu** in the notified area of Lashio only) or country fermented liquor or intoxicating drugs.
9. Confiscated liquor of illicit manufacture shall be destroyed. Other liquor shall ordinarily be sold by auction or otherwise, as the Superintendent may direct, to any person having a license to sell, or a right to possess, liquor of the same description, provided that no liquor shall be sold at a less price than the equivalent of Rs.6 per gallon of proof spirit. Other confiscated property, such as jars and vessels used in storing or conveying liquor, shall ordinarily be sold by auction to the highest bidder.

----- Footnote -----

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----- Attachment -----

- [ ATTACH LIST 1 ] 01 APPENDIX I. (Rules Under The Exice Act, 1896 (The Notified Areas))
- [ ATTACH LIST 2 ] 02 APPENDIX II. (Rules Under The Exice Act, 1896 (The Notified Areas))
- [ ATTACH LIST 3 ] 03 APPENDIX III. (Rules Under The Exice Act, 1896 (The Notified Areas))
- [ ATTACH LIST 4 ] 04 APPENDIX IV. (Rules Under The Exice Act, 1896 (The Notified Areas))