

FINANCE AND COMMERCE DEPARTMENT.

(Rules Under the Opium Act, 1878.)

NOTIFICATION.

No. 62

Dated Rangoon, the 29th August 1891.

[Amendment : 18.06.1989]

No. 62.- The following revised rules, made by the Chief Commissioner of Myanmar, with the previous sanction of the Governor-General in Council, for regulating the matters specified in sections 5 and 13 of the Opium Act, 1878, are published for general information.

- (i) These rules shall come into force on the 29th day of August 1891.
- (ii) On and from that day all rules previously made under the said Act shall cease to have effect, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced before that day.
- (iii) Save where a contrary intention appears, these rules apply to all territories for the time being administered by the Chief Commissioner of Myanmar except the Shan States.

Definitions.

1. In these rules, unless there be something repugnant in the subject or context-

- (i) "India" means the territory included within the British frontier lines on the extreme west, north, and east of British India.
- (ii) "Lower Myanmar" means the territories for the time being comprised in Lower Myanmar under sub-sections (1) and (2) of section 2 of the Upper Myanmar Laws Act, 1886; "Upper Myanmar" means the whole of Myanmar except Lower Myanmar and the Shan States.

"Opium" means the inspissated juice of the poppy, and preparations or admixtures thereof intended for medical purposes, but does not include poppy-heads, nor kunbon, beinse, beinye, nor any preparation or admixture thereof, nor any other intoxicating or narcotic preparation of opium or of the poppy.

"Poppy-heads" means the capsules of the poppy plant.

(iii) "Tola" means a weight of 180 grains Troy.

(iv) "Seer" means a weight of 80 totals.

- (v) "Viss" means 3.65 pounds Avoirdupois.
- (vi) "Pe" means 1.75 of an acre.
- (vii) "Opium when sold in Lower Myanmar in any quantity not exceeding 3 tolas in weight, and when sold in Upper Myanmar in any quantity not exceeding 10 tolas in weight, shall be deemed to be sold by "retail" and when sold in larger quantities shall be deemed to be sold "wholesale." Poppy-heads when sold in any quantity not exceeding 5 seers in weight shall be deemed to be sold by "retail" and when sold in any larger quantities shall be deemed to be sold "wholesale."
- (viii) "Farmer," used with reference to opium or to poppy-heads, means a person to whom the fees leviable in a district, or in part of a district, on licenses for the retail sale of opium or poppy-heads, or both, have been let in farm by the Deputy Commissioner under Rule 48;
- (ix) "Licensed vendor," used with reference to opium or to poppy-heads, means a person to whom a license for the retail sale of opium or poppy-heads, or both, has been granted by the Deputy Commissioner under Rule 41 or Rule 52.
- (x) "Medical practitioner" means a person to whom a license for the retail sale of opium or poppy-heads, or both, for medical purposes has been granted under Rule 43 by the Deputy Commissioner.
- (xi) "Import," "export," and "transport" have the respective meanings assigned to them in the Opium Act, 1878.
- (xii) "Upper Myanmar grown opium" means opium manufactured from the poppy plant grown in those parts of Upper Myanmar in which the cultivation of the plant is permitted.
- (xiii) "Civil Surgeon" means a Civil Surgeon or other principal medical officer of a district.
- (xiv) "Myanmar" means any person born of Myanmar parents.

Every person who ordinarily wears Myanmar dress and speaks the Myanmar language shall be presumed to be a Myanmar until the contrary is proved.

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Cultivation.

2. Subject to the payment of the duty, and to the conditions laid down in the following rules, the poppy plant may be grown in the Kachin villages in the Katha, Bhamo, and Upper Chindwin districts, and in other local areas in which the Chief Commissioner may, from time to time, by notification in the Myanmar Gazette , permit such cultivation.

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3. A duty of 8 annas shall be levied for each quarter of a pe of poppy-cultivation. A fraction of a quarter of a pe shall be charged as a quarter of a pe. The above duty may, with the sanction of the Commissioner of the Division, be commuted to a lump-sum payment by any village or tribe, or may be remitted entirely by the Financial Commissioner.
4. The local Government may, at any time by notification in the Myanmar Gazette giving six months' notice, enhance the rate of duty in any local area up to any rate not exceeding Re. 1 for a quarter of a pe or fraction thereof.

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5. The measurement of the area under poppy-cultivation shall be effected by village headmen under such rules as to supervision and otherwise as the Financial Commissioner may, from time to time, prescribe.

Manufacture.

6. Opium may be manufactured on account of Government.
7. In any local area in Upper Myanmar in which the cultivation of the poppy plant is permitted, Upper Myanmar-grown opium may be manufactured by any person from poppy grown in such area.

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8. In Upper Myanmar Upper Myanmar grown opium may be manufactured by-
- (i) a farmer or a licensed vendor, subject to the conditions of his lease or license;
 - (ii) a person holding a license for wholesale vend under Rule 36;
 - (iii) a medical practitioner; or
 - (iv) any other person for his own domestic use in any quantity not exceeding 10 tolas in weight from poppy-heads obtained from a farmer or a licensed vendor.

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9. In Lower Myanmar preparations and admixtures of opium for medical purposes may be manufactured by-
- (i) a farmer or a licensed vendor, subject to the conditions of his lease or license ;or
 - (ii) a medical practitioner.

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Possession.

10. In Upper Myanmar any person other than a Myanmar may possess poppy-heads not exceeding 5 seers in weight which have been bought from a cultivator in a local area in which the cultivation of the poppy plant is permitted, or from Government, or a farmer, licensed vendor, or medical practitioner, and opium

not exceeding 10 tolas in weight which he has bought from Government, or a farmer, licensed vendor, or medical practitioner.

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11. In Lower Myanmar any person may possess poppy-heads not exceeding 5 seers in weight and opium not exceeding 3 tolas in weight, which he has bought from Government, or a farmer, licensed vendor, or medical practitioner.

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12. In any local area in which the cultivation of the poppy plant is permitted any person other than a Myanmar may possess any quantity of poppy-heads or opium being the produce of poppy plant grown in such local area.

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13. Subject to the conditions of his lease or license a farmer or licensed vendor may possess any quantity of opium and poppy-heads obtained by him from Government, or from a farmer, licensed vendor, or medical practitioner, or from other persons authorized to sell, and sold to him by such persons in accordance with the conditions of their leases or licenses.

14. Subject to the conditions of the pass a holder of a pass for transport, import, or export may possess the poppy-heads or opium covered by the pass.

15. Subject to the conditions of his license a medical practitioner may possess any quantity of poppy-heads not exceeding 10 seers in weight and of opium not exceeding (1/2) seer in weight.

16. A traveller or visitor entering Myanmar by land from the Shan States or from a country out of India may possess opium produced in the Shan States or out of India for the personal use of himself and attendants and not for sale or barter in any quantity not exceeding in weight 15 tolas for each person.

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17. A horse dealer importing horses or ponies into Myanmar from the Shan States or a country out of India may, during the period of his sojourn in Myanmar, possess opium produced in the Shan States or out of India in any quantity not exceeding in weight 15 tolas for each horse or pony for the time being in his possession.

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18. Any person specially licensed in that behalf by the Deputy Commissioner of the district in which he resides or trades may, whether in Upper or Lower Myanmar, possess opium in such quantity and for such term as may be specified in the special license.

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Transport.

19. (i) A farmer, licensed vendor, or holder of a license for wholesale vend under Rule 36 may transport opium or poppy-heads-
- (a) from one district to another, or
 - (b) from one township to another township of the same district,
- under a transport pass granted in such form as the Financial Commissioner may, from time to time, prescribe.
- (ii) A transport pass must be obtained for each consignment.
- (iii) The transport pass shall be granted-
- in case (a) by the Deputy Commissioner of the district, and
 - in case (b) by the Township Officer of the township,
- from which, as the case may be, the opium or poppy-heads is or are to be transported.
20. (i) The transport pass shall specify-
- (1) the name of the consignor;
 - (2) the name of the person in charge of the consignment.
 - (3) the place from which the consignment is to be transported;
 - (4) the name of the consignee;
 - (5) the number of packages and the weight and contents of each;
 - (6) the destination of the consignment; and
 - (7) the period for which the pass shall remain in force.
- Each package in the consignment shall be stamped in the presence of the officer granting the pass with his official seal across the seams.
- (ii) Such transport pass shall be granted only on production by the person applying for it of a written permission to apply for such pass-
- in case (a) from the Deputy Commissioner of the district, and
 - in case (b) from the Township Officer of the township,

to which, as the case may be, the opium or poppy-heads is or are to be transported.

- (iii) In case (a), if the officer granting the written permission thinks fit, he may expressly permit the application to be made for transport direct to the township of destination, and in this case he shall send a copy of the written permission to the Township Officer of the township.
- (iv) A copy of the transport pass shall be sent-
 - in case (a) to the Deputy Commissioner of the district, and
 - in case (b) to the Township Officer of the township,which, as the case may be, the consignment is to be transported.
- (v) Every pass granted for the transport to another district of opium or poppy-heads shall show on the face of it whether it is to be presented for examination to the Deputy Commissioner of the district to which the consignment is to be transported, or to the Township Officer of the township of destination. Such a pass may be enfaced for presentation to the Township Officer of the township of destination only when the written permission to apply for the pass expressly allows this. If the pass is so enfaced, the Deputy Commissioner of the district to which the consignment is being transported shall, without delay, forward on receipt the copy of the transport pass referred to in sub-rule (iv) to the Township Officer of the township of destination.
- (vi) On arrival at destination the transport pass and the consignment shall be presented for examination and weighment to, and shall without delay be examined and weighed by-
 - in case (a) the officer named in this behalf on the face of the pass, and
 - in case (b) the Township Officer of the township,to which the consignment has been transported.

21. Any Deputy Commissioner may extend the period for which a transport pass under Rule 19 has been granted; upon application for such extension by the person in charge of the consignment of opium or poppy-heads covered by the pass. Provided that-

- (i) due cause satisfactory to such Deputy Commissioner be shown for such extension ; and
- (ii) the package or packages of the consignment is or are intact.

Any extension so granted shall be endorsed upon the pass by the Deputy Commissioner granting it.

22. An officer granting a transport pass may make it a condition of the pass that the bulk of the consignment shall not be broken in transit.

If no such condition is made, the holder of a license for wholesale vend under Rules 36 who is transporting a consignment under a transport pass obtained in accordance with Rule 19 may break bulk in transit for the purpose of effecting, within the area specified in his license, a sale by wholesale of the whole or part of the opium or poppy-heads covered by the said pass. Provided that such sale shall be recorded and attested on the transport pass by an officer not below the rank of a Township Officer. An officer attesting a sale shall re-seal the packages as required by Rule 20 after re-examining and re-weighing them.

On all Upper Myanmar-grown opium or poppy-heads transported from a local area in which the cultivation of the poppy plant is permitted to a district or township in which such cultivation is not permitted, there shall be levied the same duty as may for the time being be leviable on opium or poppy-heads imported by land into Myanmar.

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Import.

23. Government may import opium and poppy-heads on its own account.

24. A Shan or foreign horse-dealer importing horses or ponies into Upper Myanmar may import opium produced in the Shan States or out of India in any quantity not exceeding 15 tolas for each horse or pony in his possession.

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25. A Shan or foreign traveller or visitor entering Myanmar by land, from the Shan States or from a country out of India, may import opium produced in the Shan States or out of India for the personal use of himself and his attendants, and not for sale or barter, in any quantity not exceeding in weight 15 tolas for each such person.

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26. (i) Subject to the payment of the duty which may for the time being be imposed by the Governor-General in Council, opium or poppy-heads produced out of India may be imported by land into districts of Upper Myanmar by a farmer, licensed vendor, or holder of a license for wholesale vend under and subject to the conditions of an import pass granted in such form as the Financial Commissioner may, from time to time, prescribe.

(ii) An import pass must be obtained for each importation.

- (iii) Opium or poppy-heads imported under a pass shall be taken as soon as possible to the opium warehouse of the district into which the opium or poppy-heads is or are first imported.
- (iv) The import pass shall be granted by the Deputy Commissioner of the district into which the opium or poppy-heads is or are imported, or by some officer authorized by him to grant such passes.
- (v) The import pass shall specify-
 - (1) the name of the importer;
 - (2) the name of the person in charge of the importation;
 - (3) the route by which the importation is to be brought;
 - (4) the number of packages and the weight and contents of each;
 - (5) the warehouse to which the opium or poppy-heads must be taken;
 - (6) the period for which the pass shall remain in force ; and
 - (7) the amount of duty paid or payable.
- (vi) A copy of every import pass granted by an officer, other than the Deputy Commissioner of the district, shall be forthwith sent by the officer granting it to the Deputy Commissioner.

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- 27. On arrival at the opium warehouse the opium or poppy-heads shall be examined and weighed and compared with the pass by the officer in charge of the warehouse, who shall retain the pass and give the person bringing the opium or poppy-heads a receipt for the same in such form as the Financial Commissioner may prescribe.
- 28. No opium shall be removed from an opium warehouse until the full duty payable on it has been paid. The officer in charge of an opium warehouse shall report to the Deputy Commissioner of the district the arrival of each importation, and shall send him the pass under which the opium or poppy-heads has or have been imported as soon as possible after the arrival of each importation.
- 29. The officer in charge of an opium warehouse shall keep a register of arrivals, deliveries, and other transactions under his charge in such form as the Financial Commissioner may, from time to time, prescribe.

Export.

- 30. Government may export opium and poppy-heads on its own account.

Further general provisions regarding Opium and Poppy-heads in transit.

31. Every Deputy Commissioner and other Revenue Officer not below the rank of a Myook, every Police Officer not below the rank of a Head Constable, and every Customs Officer not below the rank of a Preventive Officer is authorized to detain, so long as may be reasonably necessary for the inspection of the same, and to inspect, any consignment of opium or poppy-heads in transit passing through his jurisdiction, and to call for production of the pass under which such opium or poppy-heads is or are transported, imported, or exported.
32. No Railway administration or steam-boat company shall receive or convey opium or poppy-heads not covered and accompanied by a pass issued by an officer competent under these rules to grant the same, or shall convey opium or poppy-heads otherwise than in the immediate custody of its own officers to the station or landing-place at which, according to the route prescribed in such pass, it should leave the railway or vessel. Opium or poppy-heads in transit by railway or steam-boat may be detained so long as any be reasonable necessary for the examination of the same, and the weight of each package and the number (when there are more than one) of the packages may be verified, at any railway station or landing-place at which the Chief Commissioner may, either generally or specially, direct such detention or examination.
33. (i) On weighment of transported opium on its arrival at its destination, or by an officer attesting a sale during transit, an allowance for dryage may be made by the officer making the weighment up to such extent as the Financial Commissioner may, from time to time, prescribe by notification in the Myanmar Gazette.
- (ii) If, on inspection of a consignment under Rule 27 or Rule 31, or on the arrival of a consignment at destination, any deficiency is found that cannot be accounted for by dryage or by any sale by wholesale as permitted by Rule 22, the fact shall be reported to the Deputy Commissioner of the district.

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Wholesale Sale.

34. (i) Opium in quantities not less than 1 seer, or poppy-heads in quantities not less than 5 seers in weight, may be sold, under such conditions as the Financial Commissioner may prescribe, by Deputy Commissioners of districts, or Township Officers, to any farmer, to any licensed vendor, to any holder of a license for wholesale vend, and to any medical practitioner.

- (ii) In local areas in which the cultivation of the poppy plant is permitted a cultivator may sell to any person other than a Myanmar any quantity of opium or poppy-heads the produce of his cultivation.
- (iii) Subject to the conditions of his license a holder of a license for wholesale vend may sell opium or poppy-heads to Government, or to a licensed vendor, or to a farmer, or to a holder of a license for wholesale vend; but he shall not sell to any person at one time a less quantity than to seers of opium or than 5 seers of poppy-heads.

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35. Subject to the conditions of his license a farmer may sell by wholesale opium or poppy-heads to Government, or to any licensed vendor, or to a farmer, or to a holder of a license for wholesale vend, provided that he shall not sell to any person by wholesale anything which that person is not authorized to possess.
36. Subject to the payment of the fee for the time being prescribed under Rule 37 and to the conditions laid down in the Opium Act, 1878, and in these rules, a Commissioner of a Division in Upper Myanmar may grant to any person other than a Myanmar a license for the wholesale vend of opium and poppy-heads within his division or any part thereof.

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37. The Financial Commissioner may, with the previous sanction of the Chief Commissioner, fix the fee to be paid in each district for such a license, and may, from time to time, subject to the same sanction, alter, in the case of any district or districts, the fee so fixed.
38. Such license shall specify the district or districts in which sale of opium and poppy-heads may be made under it. It shall be in force from the date on which it is issued until the 1st April next following such date, and it shall then be returned to the Commissioner who issued it.

Retail Sale.

39. (i) Subject to the conditions of his license or lease a licensed vendor or farmer may sell by retail opium or poppy-heads to any person in Lower Myanmar and to any person other than a Myanmar in Upper Myanmar.
- (ii) Subject to the conditions of his license a medical practitioner may sell by retail opium or poppy-heads to any person for medical purposes only.

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40. Unless the Financial Commissioner otherwise specially direct, a license for retail sale shall be granted for one year only.
41. (i) Such limited number of shops for the retail sale of opium or poppy-heads, or both, as the Financial Commissioner may from time to time determine, shall be allowed in each district, and the exclusive right of selling opium or poppy-heads by retail at one or more of these shops, under a license to be granted by the Deputy Commissioner, shall be sold by or under the orders of the Deputy Commissioner before the commencement of each official year by public auction, or in such other mode as the Financial Commissioner, with the sanction of the local Government, may direct. The Deputy Commissioner shall not be bound to accept the highest or any other bid. But, if he refuses to accept any bid, he shall record his reasons for such refusal in writing. He shall not be bound to inform any bidder of his reasons for refusing his bid.
- (ii) Such sale, whether by auction or otherwise, shall not be deemed to be complete until it has been confirmed by the Commissioner of the Division. If the Commissioner declines to confirm the sale, he may order a fresh sale, or he may authorize the Deputy Commissioner to grant a license to any person to carry on the retail vend on behalf of Government in the whole or in any part of a district.
42. Every person taking out a license for retail vend under Rule 41 shall sign a counterpart of the same in token of an engagement by him to duly observe and perform all the conditions expressed in the said license and in these rules, and shall give such security for the performance of his engagement or make such deposit in lieu of security as the Deputy Commissioner may require.
43. A Deputy Commissioner may grant a license to any person for the retail vend of opium or poppy-heads, or both, for medical purposes only.
44. Every person to whom a license is granted under Rule 43 or 49 for the retail sale of opium or poppy-heads, or both, shall pay for his license such fee as may, from time to time, be fixed with the sanction of the Financial Commissioner, or a fee regulated in such manner and in accordance with such rules as the Financial Commissioner may prescribe, and the fee shall be specified in the license and shall be payable in such instalments, and the instalments shall be payable at such times and places, as the Financial Commissioner may direct.
45. (i) A license for retail vend of opium or poppy-heads, or both, granted under Rule 41, may be re-called by the Deputy Commissioner if the holder violates any of the provisions of the Opium Act, 1878, or of the

rules made thereunder, or any condition entered in the license, or if the holder of the license is convicted of breach of the peace, or of any other criminal offence during the term of the license.

(ii) If the license is re-called for any of these causes, the holder will have no claim to any compensation whatever, or to refund of any duty or instalment of duty already paid, or to remission of any sum due from him to Government.

But it shall be in the discretion of the Deputy Commissioner to make such compensation, refund, or remission as he may think right.

(iii) If the Deputy Commissioner desires to recall a license before expiry of its term for any cause not specified in sub-rule (i) , he may do so, subject to the conditions that-

(a) he shall give 15 days' previous notice of his intention to recall the license and shall remit a sum equal to the duty for 15 days, or

(b) if notice be not given, he shall remit a sum equal to the duty for 15 days, and shall also make such further compensation in consideration of want of notice as the Commissioner may think fit.

46. A person who has been granted a license for the retail vend of opium or poppy-heads, or both, under Rule 41 may surrender his license on giving one month's notice to the Deputy Commissioner and on paying such fine, not exceeding the amount of duty for six months, or the amount of the loss caused to Government by the surrender, as the Deputy Commissioner may adjudge. If the Deputy Commissioner is satisfied that the reason for surrendering the license is adequate, he may, with the consent of the Financial Commissioner, remit the fine.

47. The Financial Commissioner may, from time to time, fix the maximum price at which in any district holders of licenses for retail vend and farmers under Rule 48 may sell opium or poppy-heads to the public. If such maximum price is fixed, it shall be specified in the license.

Farm of Fees.

48. (i) The Deputy Commissioner may, with the sanction of the Financial Commissioner, let in farm for a term not exceeding five years the fees leviable in a district, or in part of a district, on licenses for the retail sale of opium or of poppy-heads, or of both.

(ii) The Financial Commissioner may, from time to time, prescribe rules-

(a) for the invitation and acceptance of tenders for farming leases under this rule;

(b) for the requisition of security for the due fulfilment of the conditions of those leases; and

(c) regarding the form and conditions of the leases.

- (iii) Any breach of such conditions, or of any of the provisions of the Opium Act, 1878, or of the rules made thereunder, shall render the lease liable to cancellation by the authority by whom it was granted.
- (iv) When the fees leviable on the retail sale of opium or poppy-heads are let in farm, the farmer may, subject to the conditions of his lease and consistently with the provisions of these rules, himself sell by retail, and grant licenses for the retail sale of opium or poppy-heads, as the case may be, within the local limits of his farm.
49. Any person duly licensed by the farmer in accordance with these rules, and with the conditions of the farmer's lease, may sell opium or poppy-heads, as the case may be, within the local limits of the farm, subject to the provisions of these rules and the terms of the license granted by the farmer in accordance with the conditions of his lease.
50. Before entering into an engagement for a farm, the Deputy Commissioner may, with the sanction of the Commissioner of the Division, make such reservations or restrictions with respect to the grant of licenses by the farmer as he thinks fit.
51. The farmer shall file in the Deputy Commissioner's office a list of all the licenses granted by him, in such form and on such day or days in each year as the Financial Commissioner may, from time to time, prescribe in this behalf.
52. In proceeding to let in farm the fees leviable on the retail sale of opium or poppy-heads the Deputy Commissioner may, on such terms as the Financial Commissioner may from time to time prescribe, farm separately the fees leviable on the retail sale of poppy-heads, or may, if he thinks it advisable, grant separate licenses for the retail sale of poppy-heads.
53. The Deputy Commissioner may, with the sanction Financial Commissioner obtained through the Commissioner of the Division, cancel a lease granted under Rule 48 or Rule 52, or, within the term of the lease, make or impose on the farmer such new reservations or restrictions as may seem fit.
54. If the lease is cancelled or if any new reservation or restriction is made or imposed, for any cause specified in the lease, the farmer shall not be entitled to compensation for any loss thereby caused to him.
55. If the lease is cancelled, or if any new reservation or restriction is made or imposed within the term of the lease, for any cause not specified in the lease, the Financial Commissioner may award to the farmer compensation for any loss thereby caused to him.

Disposal of Articles remaining with a Farmer or Licensed Vendor after expiration of his lease or license.

56. If any person who has been a farmer, licensed vendor, or holder of a license for wholesale vend under Rule 36, has in his possession, on the expiration of his lease or license, any opium or poppy-heads which he is unable to dispose of to the satisfaction of the Deputy Commissioner by private sale to other farmers, licensed vendors, or holders of licenses for wholesale vend under Rule 36, or to a medical practitioner, he shall surrender the same to the Deputy Commissioner or to the officer in charge of the excise revenue. And the incoming farmer, licensed vendor, or holder of a license for wholesale vend under Rule 36, or, if the lease or license has not been renewed, any farmer, licensed vendor, or holder of a license for wholesale vend under Rule 36 within the district, shall, on the requisition of the Deputy Commissioner, be bound, under penalty, if the Deputy Commissioner sees fit, of forfeiting his lease or license, to buy the opium or poppy-heads, as the case may be, at such price as the Deputy Commissioner may adjudge, and in any quantity not exceeding that which the Deputy Commissioner may determine to be ordinarily saleable in two months by the person in whose favour the lease or license has been renewed, or by the farmer, licensed vendor, or holder of a license for wholesale vend under Rule 36, as the case may be.

Provided that, if the opium or poppy-heads, or any part thereof, be declared by the Civil Surgeon to be unfit for use, the Deputy Commissioner shall cause it or them, or that part, to be destroyed.

Disposal of things confiscated.

57. (i) All things confiscated under the Opium Act, 1878, except opium, poppy-heads, and the preparations and admixtures provided for in clause (iv) of this rule, shall be disposed of by the Deputy Commissioner by public auction.
- (ii) Opium so confiscated shall be sent for examination to the Civil Surgeon and, if declared by him to be fit for use, shall be disposed in such manner as the Financial Commissioner may by general or special order direct. If declared to be unfit for use, it shall be immediately destroyed in the presence of the Deputy Commissioner, or some other officer deputed by him for the purpose. Such officer shall not be below the rank of a Township Officer.
- (iii) Poppy-heads so confiscated shall be disposed of as may be directed by the Deputy Commissioner or the officer in charge of the excise revenue of the district in which the confiscation is made.
- (iv) All preparations and admixtures of opium or of the poppy not included in the definition of "opium" in these rules shall, when so confiscated, be immediately destroyed.

Rewards to be paid out of the proceeds of Fines and Confiscations.

58. (i) Any Magistrate convicting an offender under section 9, or any Magistrate or other authorized officer ordering the confiscation of anything under section 10, of the Opium Act, 1878, may grant, in such proportions as he thinks fit, to any person or persons who have contributed to the conviction of the offender or to the seizure of the thing or things confiscated, a reward or rewards not exceeding in the aggregate the value of the things confiscated plus the amount of any fine imposed.
- (ii) If in any case the fine is not realized or is only realized in part, or if the value of the confiscated articles is not realized, or is only realized in part, and if the total sum realized appears to the convicting Magistrate or to the Magistrate or Officer ordering confiscation, as the case may be, to be insufficient for the purpose of rewarding the person or persons who have contributed to the conviction of the offender or to the seizure of the thing or things confiscated, the Financial Commissioner may, on the application of the said Magistrate or Officer, as the case may be, grant to the said person or persons any reasonable reward or rewards not exceeding Rs. 200 in the aggregate as may seem fit.
59. The Financial Commissioner may direct by general order what classes of excise officers shall receive rewards and what classes shall have no title to share therein.

Forms of Leases, Licenses, Passes, Permits, and other Documents.

60. (i) The Financial Commissioner may, with the sanction of the local Government, from time to time, prescribe the forms in which leases, licenses, and passes under these rules shall be granted by the Deputy Commissioner and in which licenses shall be granted by farmers.
- (ii) The Financial Commissioner may also, from time to time, of his own authority, prescribe the forms of all registers, returns, accounts, and other documents not mentioned in sub-rule (i) for which he considers that forms should be provided.
- (iii) The forms referred to in sub-rules (i) and (ii) shall be consistent with the provisions of the Opium Act, 1878, and with these rules.

Miscellaneous.

61. Farmers are prohibited from levying any fees from cultivators or manufacturers of opium for permission to cultivate or manufacture, or on any other pretext whatever.
62. (i) Suspensions and remissions of demand on account of pe duty or on account of any other fees or duties leviable under these rules may be made under the sanction of the Commissioner of the Division.
- (ii) In the case of suspensions a date or dates for payment shall be fixed.

- (iii) Refunds of pe duty or of any other fees or duties levied under these rules may be made under the rules for the time being applicable to refunds on account of land revenue.
- (iv) All suspensions, remissions, and refunds sanctioned by Commissioners shall be reported at once to the Financial Commissioner.

Appeal and Revision.

63. (i) An appeal shall lie from an order of a Deputy Commissioner or from an original or appellate order of a Commissioner of a Division, as follows, namely,-
- (a) to the Commissioner of the Division when the order is made by a Deputy Commissioner;
 - (b) to the Financial Commissioner when the order is made by a Commissioner of a Division.
- Provided that when a Commissioner of a Division confirms on appeal the order of a Deputy Commissioner a further appeal shall not lie.
- (ii) The period of limitation for an appeal under the sub-rule (i) shall run from the date of the order appealed against and shall be as follows:
- (a) when the appeal lies to the Commissioner of the division, 30 days;
 - (b) when the appeal lies to the Financial Commissioner, 60 days.
64. The Financial Commissioner may revise any order passed by a Deputy Commissioner or a Commissioner under these rules.
65. A petition of appeal from, or an application for revision of ,an order must be accompanied by an authenticated copy of the order, or the omission to produce such copy must be explained.
66. Any officer who has passed an order under these rules, other than an order in the course of a judicial proceeding, may of his own motion or on the application of any person concerned, cancel or modify such order.

C. G. BAYNE,
Secretary.