

**Ministry of Forests**  
**Excise Department**  
**THE MYANMAR EXCISE RULES, 1928.**  
**Notification No.107**  
**dated the 21st December 1928.**

**[ Amendment : 18.06.1989, 04.10.2011 ]**

In exercise of the powers conferred by section 65 of the Myanmar Excise Act, as subsequently amended, and in supersession of the Rules published in Financial Commissioner's Notification No. 138, dated the 19th September 1917, as subsequently amended, the Government of Myanmar (Ministry of Forests) makes the following rules for the purpose of carrying out the provisions of the Act:-

**SECTION A.-GENERAL.**

**CHAPTER I.**

**Definitions.**

**1. In these rules-**

(1) Deleted.

**Contract Distillery.**

(2) A "Contract Distillery" is a distillery specially authorized by Government to issue country spirit.

**Fermented Liquor.**

(3) "Fermented Liquor" means all alcoholic liquor other than spirit.

**General Shopkeeper.**

(4) "General Shopkeeper" means a person who keeps a shop for the sale of provisions, oilman stores and articles usually sold by a grocer.

**Pharmacist.**

(5) "Pharmacist" means a person who deals in European medicines and drugs as a means of livelihood and to whom a licence has been granted for his purpose under the Opium Act.

(6) "Potable alcoholic liquor" means all alcoholic liquor except rectified and denatured spirit.

**Retail and Wholesale Sale.**

(7) A “**Retail**” sale of the following excisable articles means a sale in quantities not exceeding those next hereinafter specified in respect of them, that is to say-

Country fermented liquor, four reputed quart bottles.

Country spirit, one reputed quart bottle.

Foreign alcoholic liquor, two Imperial gallons or twelve reputed quart bottles.

A “**Wholesale**” sale of these articles means a sale in larger quantities.

Control in Rangoon.

2. In these rules, the powers conferred and the duties imposed on Commissioners shall, in the case of Rangoon, be exercised and performed by the Excise Commissioner.

## CHAPTER II.

### Establishment and Control.

Responsibility for Excise Administration.

3. Subject to the control of the Commissioner, the Collector of the District is responsible for the excise administration of his district. Subdivisional Officers are responsible for the supervision of all matters connected with excise in their subdivisions and Township Officers for the supervision of such matters in their townships.

## CHAPTER III.

### Licences, Passes and Permits.

Licences.

4. (1) The Collector may grant the licences mentioned in column (2) of the subjoined statement.

(2) The fee payable for a period of twelve months in respect of each licence for which a fixed fee is specified shall be the amount specified in column (3) of the statement; and if such licence be disposed of for shorter or longer periods, the fee shall be computed at one-twelfth of the specified amount in respect of each month or part of a month for which the licence is granted. All fixed fees are subject to variation. The variation should ordinarily be made before the issue or renewal of a licence. In other cases, sufficient notice should be given of the variation to the holder of the licence. Where no fixed fee is specified, the fee payable shall be determined by putting each licence to auction separately, or, if the President of the Union so directs, by calling for tenders. The President of the Union may, if he

thinks there are sufficient grounds for doing so, direct that licences in a district be sold jointly by auction to a single purchaser and that a licensee holding licence in a district be granted licences in the adjoining districts at such fee as may be fixed in the circumstances of each case by the President of the Union.

- (3) The Excise Commissioner shall report to the President of the Union, when so required, the required, the results of sales of excise licences of any district in the manner prescribed by him.

**Explanation.**-The expressions “a holder of a licence”, “licence-holder” and “licensee”, as used in these rules include, in the case of a licence sold by auction or tender, a person whose bid or tender has been accepted and, in the case of a licence for which a fixed fee is payable, a person who has applied for renewal of his licence and has paid the renewal fee within the prescribed time and in the prescribed manner or who has been informed that it has been proposed to renew his licence.

Serial No.	Description of licence.	Fee payable or how to be determined.
(1)	(2)	(3)
1	C.F.L. 1. A licence for the retail vend in a public house of tari, to be drunk on the premises or removed.	Auction together with S.N.6 at the discretion of the Collector.
2	C.F.L. 2. A licence for the manufacture and retail vend in a public house of country fermented liquor other than tari, to be drunk on the premises or removed,	Auction.
3	D.1. A licence to possess and work a distillery	K 100.
4	D.2. A licence to possess a distillery, but not to work it.	K 1.

4A	W.1. A licence for the manufacture of wines	...	K 50.
5	C.S.1. A licence for the retail vend in a public house of country spirit manufactured in a contract distillery in Myanmar, to be drunk on the premises or removed.		Auction.
6	C.S.2. A licence to possess and work an out-still for the distillation of country spirit and for the retail vend in a public house of such spirit, to be drunk on the premises or removed.		Auction together with S.N. 1 at the discretion of the Collector.
7	C.S.3. A licence for the retail vend in a public house of country spirit manufactured in an out-still in Myanmar to be drunk on the premises or removed.		Auction together with S.N. 6.
8	F.L.4. A licence to compound, blend, flavour or colour imported foreign spirit in a bonded ware-house.		K 500.
9	F.L. 5. A licence to bottle foreign spirit	...	K 200.
10	F.L.6. A licence for the wholesale vend of foreign spirit manufactured in a distillery in Myanmar.		K 200.
11	F.L.7. A licence for the retail vend in a public house of foreign spirit manufactured in a distillery in Myanmar, to be drunk on the premises or removed.		Auction.
12	B.1. A licence to possess and work a	...	K 100.

	brewery	
13	B.2. A licence to possess a brewery, but not to work it.	K 1.
14	F.L. 8. A licence for the wholesale vend of beer manufactured in a brewery in Myanmar.	K 300.
15	F.L.9. A Licence for the retail vend in a public house of beer manufactured in a brewery in Myanmar, to be drunk on the premises or removed.	(i) In Lower Myanmar K 1,000. (ii) In Upper Myanmar K 300. Exception.- The Excise Commissioner may direct that the fee payable for this licence in Lower or Upper Myanmar shall be determined by putting the licence up to auction annually, or he may fix the annual fee other than those given above.
16	F.L.10. A licence for the retail vend in a public house of beer, to be drunk on the premises or removed.	Auction.
17	F.L. 11. A licence for the wholesale vend of foreign alcoholic liquor.	In Rangoon K 3,000; Mandalay and May-myo K 1,300; elsewhere in Lower Myanmar K 1,000 and in Upper Myanmar K 500.
18	F.L. 12. A licence for the wholesale and retail vend by a general shop-keeper of foreign alcoholic liquor not to be drunk on the premises.	In Rangoon K 4,000 to K 6,000 as may be fixed by the Excise Commissioner in respect of each licence in Mandalay K 3,000; in Maymyo, Yenangyaung and Chauk K 2,000; else-where in Lower Myanmar K 1,500 and else-where in Upper Myanmar K 1,000.
19	F.L. 13. A licence for the retail vend in a public house of foreign alcoholic liquor to be drunk on the premises or removed.	Auction.
20	F.L.14. A licence for the retail vend at a military	K 24 for a regiment K 12 for a smaller unit.

	canteen established under the “Canteen Tenant System” of foreign alcoholic liquor.	
21	F.L.15. A licence for the retail vend in a hotel by the hotel proprietor or hotel manager to the residents in the hotel and to bona fide travellers of foreign alcoholic liquor to be drunk on the premises.	In Rangoon K 2,000: and elsewhere in Myanmar K 1,000
22	F.L.15A. A licence of the retail vend in a small hotel or boarding house by the hotel or boarding-house proprietor or manger to residents only in the hotel or boarding-house of foreign alcoholic liquor to be drunk on the premises.	K 100.
23	F.L.16. A licence for the retail vend in a proprietary club by the Club Proprietor of foreign alcoholic liquor to be drunk on the premises.	K 250.
24	F.L.17. A licence for the retail vend within a bar of a hotel or refreshment-room by the proprietor or manager of such hotel or refreshment-room of foreign alcoholic liquor to be drunk on the premises.	In Rangoon K 5,000 and elsewhere in Myanmar K 2,000.
25	F.L. 17A. A licence for the retail vend in a Charitable Institute, by the Institute Authorities of foreign alcoholic liquor to be drunk on the premises.	K 100.
26	F.L. 18. A licence for the retail vend within the	Fee to be fixed by the Excise Commissioner in each

	buffet of a public place of entertainment of for foreign alcoholic liquor to be drunk on the premises.	case.
27.	F.L.19. A licence for the retail vend within the bar of a refreshment-room at a railway station, air-port, or passenger jetty by the lessee of such refreshment-room of foreign alcoholic liquor to be drunk on the premises of removed.	In Rangoon K 1,000 and elsewhere in Myanmar K 200.
28	F.L. 20. A licence for the retail vend in a dining car attached to a railway passenger train, by the lessee of such dining car of foreign alcoholic liquor, to bona fide passengers only, to the drunk on the premises or removed.	K 25 to K 100 to be fixed by the Excise Commissi-oner.
29	F.L.21. A licence for the retail vend, on board a vessel by the master or steward of such vessel to persons employed therein and to passengers on board thereof of foreign alcoholic liquor to be drunk on the vessel.	Inland or inter-port vessels K 50.
30	F.L. 22. A licence for the retail vend at a public or private entertainment of foreign alcoholic liquor to be drunk on the premises.	Not less than K 5 or more than one-tenth of the estimated gross receipts of the licensee, to be fixed by the Collector.
31.	G.1. A licence for the manufacture of vinegar ...	Free.
32	F.L.23. A licence for the vend by pharmacists or medical practitioners or general dealers of medicated wines and similar preparations, other than intoxicating drugs, which contains from 20 to 42 per cent of proof spirit.	In Rangoon K 75; and elsewhere in Myanmar K 50.

33	F.L.24. A licence for the vend by pharmacists of rectified foreign spirit.	K 30.
34	F.L.25. A licence for the vend of denatured spirit.	In Rangoon K 50; in the rest of Lower Myanmar and in town of Manadaly and Yenangyaung K 10; elsewhere K 5.
35	ID-2. A licence for the sale of cocaine drugs by pharmacists.	K 5.
36	F.L.2.(c). A licence to establish a warehouse for the deposit and storage of rectified spirit and for the manufacture therefrom of tinctures absolute alcohol and other spirituous medical preparations.	K 100.
36A	F.L.2 (d). A licence for the manufacture, possession and sale by a practitioner in Myanmar medicine of medical preparations containing alcohol.	K 50.
36B	Y.1 A licence for the manufacture and vend of yeast.	K 100.
36C	Y-2 A licence for the vend of yeast. ...	K 25.
37	ID-5. A licence for the sale of galenical preparations (extract and tinctures) of Indian hemp by pharmacists.	K 5.
38	C.F.L.2/C.S.2. A licence for the manufacture and retail vend of country fermented liquor other than tari and country spirit to be drunk on the premises or removed.	Auction.



39	D-1A. A licence to possess and work a distillery to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only.	K 1,000. Exception.- In addition to this annual fee prescribed, an additional fee based on the annual sale proceeds of the products of the distillery shall also be levied as part of the licence fee, as the President may consider suitable.
40	C.S.2A. A licence for the retail vend within a bar of a restaurant or refreshment-room of country spirit to be drunk on the premises.	K 1,000.
41	C.F.L. 2A. A licence for the retail vend within a bar of a restaurant or refreshment-room of country fermented liquor other than tari to be drunk on the premises.	K 100.

Period of licence.

5. All licences except as otherwise provided in these rules shall ordinarily be granted for a period of one year and the year for which licences are granted shall be the twelve months from the 1st April to the 31st March. The Collector may at any time grant a licence for the unexpired period of the licence year. In other cases in which it is proposed to grant a licence for any period less than twelve months, the sanction of the Excise Commissioner is required.

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Premises to be described.

6. The position of the premises covered by a licence shall be clearly described in the licence, and the licence-holder shall enjoy the privileges conferred by the licence within the premises therein described and not elsewhere. A licence shall not be held to sanction the possession or sale of spirit or fermented liquor at any place other than on the premises mentioned in such licence except as provided for retail vend of tari at fairs. A licence for retail vend in a dining car or vessel shall be valid in any district through which the car or vessel runs.

Licence, etc., to be subject to conditions entered in it.

7. Every licence, pass or permit shall be granted subject to such conditions as are entered in the prescribed form.

Licences. To whom granted.

7A. A licence may only be granted to-

- (1) an individual;
- (2) a body incorporated under the Myanmar Companies Act;
- (3) a partnership or firm

<Amendment 18.06.1989>

Procedure when licence granted to a company.

7B. When a licence is granted to a company referred to in Rule 7A (2) above, the name of the person acting as agent on behalf of the licensee-company, who is amenable in full to the Civil and Criminal Courts in the Union of Myanmar, should be shown in the licence. On the application of the company, the representative licensee may be changed by the authority competent to grant the licence.

<Amendment 18.06.1989>

Procedure when licence granted to any partnership.

7C. When a licence is granted to any partnership not registered under the Partnership Act or to a firm not incorporated under the Myanmar Companies Act, the names and addresses of all the individuals comprising the partnership or firm shall be specified on the licence.

<Amendment 18.06.1989>

Procedure on addition of partners.

7D. On the application in writing of all the original partners, a partner or partners, may at any time be added by the authority competent to grant the licence in which case he or they shall also be responsible for all obligations incurred or to be incurred under the licence during the period of its currency as if it had been originally granted in his or their names.

Procedure on removal of partners.

7E. On the application in writing of all the original partners, a partner or partners, may at any time be removed by the authority competent to grant the licence.

Termination of licence granted to a partnership.

7F. A licence granted to a partnership is terminated by the dissolution of the partnership, subject to the liability of the partners jointly and severally, for any loss caused to Government thereby and for the performance of all obligations to Government incurred by the partnership.

Renewal of licences defined.

7G. A licence is said to be renewed when it is continued after the period of its expiry to the same licensee in respect of the same premises; and whenever a licence is terminated by reason of surrender, cancellation, withdrawal or order of non-renewal or other causes, or where it is proposed to issue a licence in respect of premises or persons not previously licensed, a new licence will be required:

Provided that (1) a new licence is not required on account of the addition of or removal of a partner or partners on the application of all the partners or the change of a representative of a company;

(2) a licence continued to the legal representative of a deceased licensee for the remaining period of the term of the licence shall not be deemed to be a new licence;

(3) if the premises of a licence are changed during the period of its currency, the authority competent to grant the licence may direct that the licence may be continued for the remaining period of its currency on the existing fee;

(4) a licence permitted to be transferred or sub-let of the remaining period of its currency shall not be deemed to be a new licence.

Renewal of fixed fee licences.

7H. (1) Applications for renewal of licences for which a fixed fee is payable shall be submitted to the Collector by the 1st November every year so that he may have time to decide whether he shall renew such licences. They shall be accompanied by a chalan for the amount of the whole fee if it does not exceed K 500 or by a chalan for a sum not less than one-fifth of the fee if it exceeds K 500.

(2) The applicants shall state whether they desire to pay the fee by instalments. If the Collector decides that the licence shall be renewed, the amount prepaid by chalan shall be set off against the fee and the Collector may direct that the balance of the fee for the renewal of the licence be paid.

(3) If it is not proposed to renew the licence, the Collector shall give notice to the holder of such licence, record objections, if any, put forward by him and pass a specific order in writing. The licensee shall be supplied with an authenticated copy of such order.

(4) Any sum paid in advance shall be refunded by the Collector as soon as he has passed a specific order in writing that a licence shall not be renewed.

Form of licence, etc.

8. Every Excise licence, pass or permit shall be in one or other of the prescribed Excise forms.

Separate licence for each shop and signed by Licensing Officer.

9. A separate licence shall be granted for each shop or place of vend, and every licence shall be signed by the Licensing Officer.

Licensee to have counterparts which must be signed.

10. There shall be a counterpart of every licence and the counterpart shall be in the same form as the licence itself. Every licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of the licence in taken of his acceptance of the conditions specified therein.

Fixed fee.

11. (1) When the licence fee is a fixed sum not exceeding K 500 the whole amount shall be realized in full before the licence is granted. When the licence fee exceeds K 500 but does not exceed K 1,000 the Collector may, with the previous approval of the Excises Commissioner, permit the fee to be paid in not more than four instalments, the first instalment being payable on or before the 1st December and the last instalment on or before the 1st June. When the licence fee exceeds K 1,000, the Collector may permit the fee to be paid in not more than four instalments, the first instalment being payable on or before the 1st December, and the last instalment on or before the 1st June. Instalments should be of approximately equal amounts.

(2) If the Collector directs that the fee shall be paid in full, it shall be paid in full not, less than fifteen days before the commencement of the licence.

Cancellation of licence.

12. The officer who grants any licence, permit or pass may cancel it, if the fee or duty therein specified be not duly paid, or in the case of a breach of the conditions therefore or the Act or Rules or of the holder being convicted of a non-bailable criminal offence.

Commissioner to be informed if licence is withdrawn.

13. If a licence is withdrawn by the Collector under section 29 of the Myanmar Excise Act, a copy of the order withdrawing such licence should be submitted immediately to the Commissioner of the Division.

<Amendment 18.06.1989>

Surrender of licence.

14. (1) The Collector may permit the surrender of a licence on one month's written notice and on the payment of such sum not exceeding the amount of the licence fee for six months as the Collector may fix in this behalf.
- (2) If the Collector is satisfied that there is sufficient reason for the application he may remit the sum so fixed.
- (3) Where the licence is for a term of more than one year, surrender of the licence at the end of any year is governed by Rule 37 (2).

Disposal of stock on expiry of licence.

15. A licensee may, on the expiry or cancellation of his licence, dispose of any alcoholic liquor, intoxicating drug, hypodermic syringe or hypodermic needle possessed by him under the provisions of his licence to any person holding a licence which authorizes that person to possess such alcoholic liquor, intoxicating drug, hypodermic syringe or hypodermic needle, provided that he effects such disposal within ten days from the date on which his licence ceased to have effect.

Permit to manufacture before licence comes into effect.

- 15A. In order that a licensee for the manufacture and sale or for the manufacture or sale of any alcoholic liquor may be able to start his operations from the date on which his licence comes into effect, the Collector may permit him to manufacture or collect, but not to sell, such alcoholic liquor for such period immediately preceding the date from which the licence comes into effect as the Collector may consider necessary.

## SECTION B.-ALCOHOLIC LIQUOR.

### I. GENERAL.

### CHAPTER IV.

### Excise Arrangements and Licences.

New shops in rural areas.

16. When it is proposed to open a new shop for the retail vend of potable alcoholic liquor other than medicated articles in any non-municipal town or village, the Collector shall publish a notice in such town or village stating that it is proposed to open such a shop, and calling upon any person who objects to its being opened to state his objection in writing. The Township Officer or some other responsible officer not connected with the Excise Department shall visit the town or village on a date to be fixed in the notice,

not less than fifteen days after the publication of the notice, receive any objections, discuss the proposal with the town or village elders and headmen and submit a report of his proceedings giving a full account of all objections received and his recommendations on the proposal. If any objection be made to the opening of the new shop, the Collector shall, if he considers the objection reasonable, abandon the proposal, and, if he considers the objection insufficient, he shall refer the point to the Commissioner of the Division for orders.

Arrangements for vend in towns.

17. (1) All Municipal and Town Committees are constituted as Excise Advisory Committees.
- (2) Once in three years, after consulting the Excise Advisory Committees concerned, the Collector will frame proposals as to the maximum and minimum number of licences of each kind to be issued within the Municipality or Town for the retail vend of potable alcoholic liquor (except medicated articles).
- (3) The proposal of the Collector, together with the recommendations, if any made by the Excise Advisory Committee, shall be forwarded to the Commissioner of the Division, who will forward them with his remarks and recommendations to the Excise Commissioner for sanction. In the case of Rangoon, the Collector shall send his proposals direct to the Excise Commissioner. If the Excise Commissioner is not prepared to sanction any proposal supported by the Commissioner or any proposal made by the Collector, Rangoon, or to accept any recommendation of an Excise Advisory Committee, the matter shall be referred to the President of the Union for orders. The maximum and minimum scales in the programme as finally sanctioned shall not be overstepped in respect of any Municipality or Town without the permission of the President of the Union.
- (4) If the Excise Advisory Committee concerned refuses to make any recommendations or to function as such Committee when consulted by the Collector under clause (2) of the above Rule the Collector shall publish a notice showing the number of licences of each kind proposed to be issued and their localities, and calling upon any person who objects to their issue to state his objection in writing within 15 days of the publication of the notice. If any objection be made to the issue of any licence, the Collector shall, if he considers the objection reasonable, abandon the proposal, and, if he considers the objection insufficient, refer the point to the Commissioner of the Division or in the case of Rangoon to the Excise Commissioner for orders.

Excise Programme.

18. The Collector, after consulting the Excise Advisory Committee, shall prepare and forward to the Commissioner of the Division, and in the case of Rangoon Town District, to the Excise Commissioner, before the 1st July in each year, a consolidated programme in the prescribed form of the vend arrangements proposed throughout his district for the following year. A single series of numbers shall be used for all licences in this programme. Licences for the vend of denatured and rectified spirits and medicated wines need not be included.

Where the Collector is unable to accept the advice of the Excise Advisory Committee, he shall record his reasons.

#### Settlement of Excise Programme.

19. The Commissioner of the Division shall, not later than the 15th July, forward the programme received from each Collector, with such modifications of the Collector's proposals as he thinks advisable, to the Excise Commissioner for sanction. All alterations which the Excise Commissioner proposes to make in the Collector's proposals as modified by the Commissioner shall first be referred by him to the Commissioner for acceptance. If the Commissioner is unable to accept the alterations the Excise Commissioner shall either abandon them or refer the questions in dispute for the orders of the President of the Union. No addition to or alteration of the sanctioned arrangements shall be made without the special permission of the Excise Commissioner, except as provided for temporary licences for the retail vend of tari.

#### Advertisement of sanctioned programme.

20. The Excise Commissioner shall forward to each Collector through the Commissioner of the Division not later than the 15th August a printed statement in the prescribed form showing the description and the number of the licences and the locality of vend in each case as finally sanctioned by him. Copies of this statement for each district shall be posted up at the Collector's office, at Subdivisional and Township offices, and at such other places as the Collector may determine.

#### General conditions of licence.

21. Every licence for the vend of potable alcoholic liquor, except medicated articles, shall be subject to the following general conditions, viz:-

- (1) That the licence-holder keep and sell the alcoholic liquor intended for sale under the licence on the premises in respect of which the licence is granted, and that he do not possess or sell such liquor in any other place except under the authority of a separate licence.

Provided that the holders of wholesale licences for foreign liquor may keep their surplus stocks in premises other than those licensed for sale, on payment of an additional fixed fee of K 100 in Rangoon Town, K 75 elsewhere in Lower Myanmar, and K 25 in Upper Myanmar, for each of the additional premises so used.

- (2) That the licence-holder do not keep or sell on the licensed premises any alcoholic liquor other than of the description for which the licence is granted.
- (3) That all foreign alcoholic liquor possessed in bottle by the holder of a licence for the vend of foreign alcoholic liquor shall be labelled in conformity with the provisions of the Myanmar Merchandise Marks Act.
- (4) That the licence-holder do not keep or sell on the licensed premises any particular kind or brand of alcoholic liquor of which the possession and sale have been prohibited by the Excise Commissioner.
- (5) That the licence-holder do not employ on the licensed premises to assist in the vend of liquor-
  - (a) any person below the age of 16 years;
  - (b) any person suffering from an infections or contagious disease; or
  - (c) any person of whose employment the Collector may disapprove.
- (6) That the licence-holder do not knowingly sell or dispose of any alcoholic liquor either directly or indirectly under cover of the licence to-
  - (a) Deleted.
  - (b) any soldier in uniform;
  - (c) any Police Officer in uniform;
  - (d) any Excise Officer in uniform;
  - (e) any railway servant on duty;
  - (f) Deleted.
  - (g) any insane person;
  - (h) any intoxicated person; or
  - (i) any person below the age of 18 years.
- (7) Deleted.
- (8) That the licence-holder do not receive any wearing apparel or other effects in barter for liquor.
- (9) That the licence-holder close and keep closed the licensed premises when so directed by the Collector on account of encampment or movement of troops in the vicinity of the shop.



(10) That the licence-holder do not sublet the license I premises or transfer the licence to any other person without the permission in writing of the Collector.

(11) That the licence-holder produce the licence on the demand of any Excise Officer.

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Position of retail shops.

22. A shop for the retail vend of potable alcoholic liquor (other than medicated articles) shall not be inaccessible to persons requiring such liquor, but it shall not be in such a position as to obtrude itself on the attention of the public, or to subject the public to annoyance from persons drinking. Except with the sanction of the Commissioner, and in the case of Rangoon the Excise Commissioner, no new shop for such retail vend shall be permitted in, or in close proximity to, the entrance of any place of public resort, e.g., public market, factory, hospital, school, monastery, pagoda or other place of public worship. The location of existing shops shall be examined before any fresh licence for such vend therein is granted and, except with the sanction of the Commissioner, or in Rangoon of the Excise Commissioner, no such licence shall be granted for an existing shop on a site which would not be permissible for the location of a new shop.

Shops of certain kind to be a certain distance apart.

23. A licence for the retail vend in a public house of country fermented liquor other than tari and a licence for the retail vend in a public house of foreign alcoholic liquor to be drunk on the premises or removed, shall not be granted for shops within 100 yards of each other without the special sanction of the Collector in each case.

More than one of certain forms of licence not to be issued for the same premises.

24. Licences may not be granted for the retail vend on the same premises of any two, or more than two, of the following four classes of spirit and fermented liquor;

- (1) Foreign alcoholic liquor.
- (2) Country spirit.
- (3) Country fermented liquor other than tari.
- (4) Tari.

Provided that, in Upper Myanmar Districts, the Collector may, with the prior sanction of the Commissioner, grant licences for the retail vend of tari, and country spirit upon the same premises.

<Amendment 18.06.1989>

Selection of shop sites.

25. On receipt of the sanctioned programme referred to in Rule 20, the Collector shall arrange for the disposal before the 31st October of licences in the prescribed manner, Each licensee shall be allowed twenty days from the date of disposal in which to select a site for his shop, and to report particulars of the site to the Collector. The Collector, if he approves the site after consulting the Excise Advisory Committee, shall record an order approving it and shall enter the particulars with a copy of his order in a statement of approved sites, a copy of which shall be forwarded to each Excise Advisory Committee concerned. Subject to the provisions of Rule 22 and to any order passed on appeal or revision, the order of the Collector approving the site shall be final.

Hours of sale.

26. No holder of a licence mentioned below shall open the premises in respect of which he holds such licence before the time of day entered in column (2) of the subjoined table against the licence shown in the first column or shall keep such premises open later than the hour specified in the third column:-

Rule 4 Serial No.	Time of opening.			Hour of closing.	
(1)	(2)			(3)	
1	Sunrise	...	...	9	p.m.
2	Sunrise	...	...	9	p.m.
5	Sunrise	...	...	9	p.m.
6	Sunrise	...	...	8	p.m.
7	Sunrise	...	...	8	p.m.
11	Sunrise	...	...	9	p.m.
15	Sunrise	...	...	9	p.m.
16	Sunrise	...	...	9	p.m.
18	Sunrise	...	...	6	p.m.

19	Sunrise	...	...	9	p.m.
24	6 a.m	...	...	11	p.m.
33	Sunrise	...	...	6	p.m.
40	6 a.m	...	...	11	p.m.
41	6 a.m	...	...	11	p.m.

Provided that, if he thinks fit, the Collector may-

- (a) in seaport towns, in the case of licences in Serial Nos. 1, 2, 5, 11, 15, 16 and 19, extend the hours of closing to 10 p.m.;
- (b) in the case of licences in Serial Nos. 24, 40 and 41, fix the closing hour at any hour between 6 p.m. and 11 p.m.;
- (c) in the case of licences in Serial Nos. 1, 2, 5, 6, 7, 11, 15, 16 and 19, at the time of issue, and with the previous sanction of the Commissioner, prescribe earlier hours of closing than these entered in the table above;
- (d) in the case of a licence in Serial No. 18, the Collector may, with the previous sanction of the Commissioner, extend the hours of closing up to 8 p.m., on specified dates and for special reasons.

Closing of licensed premises on religious holidays or special occasions.

26A. The President may, by notification, require in respect of all licensed premises or any specified class of licensed premises that they shall remain entirely or partly closed on such religious holidays or special occasions as may be declared in the notification.

27. \* \* \* \*

Licences to be numbered in accordance with Excise programme.

28. Each licence shall bear the serial number given to it in the sanctioned Excise programme. The numbers of licences for the vend of denatured and rectified spirits and of medicated wines should begin next after the last number on the programme.

Auction date and where held.

29. The auction of every licence of which the fee payable is to be determined by auction shall be held before the 31st October on the date fixed at the headquarters of the district unless the Collector directs that it be held elsewhere:

Provided that when all bids for licence have been refused under the terms of Rule 34 or when no bids have been made or when the Commissioner has directed a re-auction under the provisions of Rule 35, the re-auction may take place after the 31st October.

Advertisement of date.

30. The Collector shall publish a notice in English and in Myanmar of the date or dates fixed for the auction of those licences which are to be sold by auction and of the place where the auction is to be held. The notice shall be published in Part V of the Gazette, advertised in such newspapers as the Commissioner of the Division may direct, and posted up at the Collector's Office, at Subdivisional and Township Offices and at such other places as the Collector may determine.

<Amendment 18.06.1989>

Collector to notify holders of fixed fee licences for renewal.

30A. The Collector shall at the same time notify all holders of licences for which a fixed fee is payable and which expire at the end of the period specified in the licence that if they desire to have their licences renewed they shall apply for the renewal of their licences by the 1st November, and that if they do not desire to have their licences renewed they shall accordingly inform the Collector at least one month before the expiry of their licence.

Auction by whom held.

31. The auction shall be held by the Collector and this duty shall not be delegated to a subordinate authority provided that the Collector may authorize a Subdivisional Officer or a Township Officer in districts where there is no Subdivisional Officer to conduct the auction of any licence-

- (i) for the distillation and retail vend of country spirit; or
- (ii) for the manufacture and retail vend of country fermented liquor other than tari within a subdivision; or
- (iii) for the retail vend of tari.

Such sale shall be subject to the Collector's confirmation.

Auctions and proceedings to be separate for each licence.

32. Every licence sold by auction (except a licence for the retail vend of, outstill spirit) shall be sold separately or jointly under the provisions of Rule 4(2) and the sale proceedings shall be in the prescribed form:

Provided that, after securing the Commissioner's prior sanction to the proposal, the Collector may, for reasons to be recorded in writing in each proceeding, direct that two or more licences, within a municipal area or a village-tract, or in two adjacent village-tracts, shall be sold together.

Provided also that in Upper Myanmar Districts, a licence for the retail vend of tari may be sold together with a licence for the retail vend of country spirit at the discretion of the Collector who may, with the prior sanction of the Commissioner, permit the retail vend of tari and country spirit upon the same premises.

<Amendment 18.06.1989>

Amount of bids at auction.

33. No bid at an auction of a sum exceeding K 100 shall be accepted unless it is a multiple of K 10.

Black List.

33A. (1) A black-list of persons to whom excise licences may not be granted shall be maintained in every district by the Superintendent of Excise in consultation with the Collector and forwarded from time to time to all other Superintendents of Excise, for information. A copy each of the black-lists shall also be furnished to the Excise Commissioner and the Assistant Commissioner of Excise (Intelligence) for record in their offices. The black list shall also be published regularly in the Confidential Excise Supplement with the necessary particulars.

(2) The following persons may be black-listed, namely:-

- (i) any person who is convicted of any non-bailable offence by a Criminal Court or who is an insolvent;
- (ii) any person who has been convicted of any offence under the Myanmar Excise Act;
- (iii) any person who, having held an excise licence, has had that licence cancelled for failing to pay all or any of his licence fees;
- (iv) any person who, having held an excise licence, has had that licence cancelled for having committed any breach of the Myanmar Excise Act, or of the rules made thereunder, or the conditions of his licence;
- (v) any person reasonably believed to have been in the habit of participating in auctions for the purpose of extorting money from other bidders; and

(vi) any person who, the Excise Commissioner considers, should be placed on the black-list.

(3) The Superintendent of Excise may, after consultation with the Collector, enter in, or remove from, the black-list the name of such persons, recording his reasons briefly for taking such action and intimating to the persons affected. Removal of names of persons from the black-list should not ordinarily be considered before the expiry of at least two years from the date of black-listing provided that with the approval of the Excise Commissioner, and for sufficient reasons to be recorded in writing, removal may be effected earlier. Any addition to or removal from, the black-list should be intimated without delay to the persons so black-listed. When excise licences are auctioned, the officer holding the auction should consult the black-list and the Superintendent of Excise should see that black-listed persons are not permitted to enter the auction room. In the case of excise licences granted on a fixed fee, or granted free of charge, or sold by calling for tenders, any application or tender received from such persons should be rejected. The licence issuing authority shall cancel all excise licences granted by mistake to black-listed persons and in such cases the licensee shall not be entitled to any compensation whatsoever.

<Amendment 18.06.1989>

Collector may refuse bid.

34. The officer holding the auction may refuse to accept any bid or may exclude any person from the auction without assigning any reason to such person; but he shall record his reason for such refusal or exclusion in a memorandum which shall be attached to the proceedings or kept separately according as the Collector orders.

**Explanation.-** When the reason is of a confidential nature, the memorandum should be kept separately.

Procedure for disposal of licences.

35. (1) The Collector, if he has reason to believe that there has been a combination to keep down the price of any licence at the auction, may, in lieu of selling such licence by auction, dispose of it by calling for tenders.

**Cancellation of sale.**

(2) The Commissioner may cancel the sale of a licence on the ground that the auction has been vitiated by irregularities of procedure or the existence of combines.

**Procedure when auction fails or on cancellation of sale.**

- (3) When a licence has not been sold by auction or when the Commissioner has cancelled the sale under clause (2) above, the Commissioner may direct-
- (a) that the licence shall be put up to auction again, or
  - (b) that tenders shall be called for, or
  - (c) that the licence shall be granted to a selected person at a fee fixed by him. If the licence is ordered to be granted on a fixed fee, a report shall be made at once to the Excise Commissioner.

President may declare sale null and void.

35A. Notwithstanding anything contained in Rule 4 (2) or Rule 35, the President of the Union, on receipt of the reports of sales of excise licences referred to in Rule 4 (3) may, if he considers that the fee realized from the sale of any licence made under any of the said rules is unreasonable, declare, in consultation with the Excise Commissioner the sale of such licence to be null and void; and direct the Commissioner to re-sell such licence by auction or by calling for tenders or to dispose of such licence in such manner as the President of the Union may deem fit.

Procedure for disposal of licence by tenders.

35B. When orders have been passed under Rule 4 or Rule 35 or Rule 35A that any licence shall be disposed of by calling for tenders, the following procedure shall be observed:-

- (1) A notice shall be issued by the Collector or, in exceptional circumstances, by the Excise Commissioner, calling for tenders.
- (2) The tenders shall be submitted in sealed covers and addressed by name to the Collector or the Excise Commissioner, as may be required by the notice calling for tenders.
- (3) Each tender shall be accompanied by a treasury chalan for such as may be specified in the notice calling for tenders. The sum to be specified shall be determined by the authority issuing the notice, subject to such orders as may from time to time be issued to him. The deposits of unsuccessful tenderers will be refunded as soon as orders are passed for the disposal of the licence.
- (4) The tenders shall be opened at a place, date and hour to be specified in the notice calling for tenders, and all tenderers or their agents shall be allowed to be present when the tenders are opened.
- (5) The Collector or the Excise Commissioner, as the case may be, may reject all or any of the tenders received without assigning any reason. He may, if he accepts the highest tender, dispose of the licence accordingly. If the Collector considers that any tender other than the highest, should be accepted, he

shall refer the tenders to the Commissioner, who may pass such orders as he thinks fit. A like case shall be referred for orders by the Excise Commissioner to the President of the Union.

- (6) (a) On the acceptance of a tender, the successful tenderer shall be required to transfer his deposit to the credit of Government.
- (b) If the value of the tender accepted is K 100 or less and the amount deposited is in excess of the amount tendered, the excess amount will be refunded to the successful tenderer, but if the amount deposited is less than the amount tendered, the successful tenderer will be required to pay forthwith the balance of the amount tendered.
- (c) (i) If the value of the tender accepted exceeds K 100 and the amount deposited exceeds one-tenth of the amount tendered, the excess will be refunded to the successful tenderer; a further instalment of one-tenth of the amount tendered shall be paid by the successful tenderer within one month of the acceptance of the tender or before the first day of December, whichever is earlier.
- (ii) If the value of the tender accepted exceeds K 100 and the amount deposited is less than one-tenth of the amount tendered, the successful tenderer will be required to pay within seven days of the acceptance of the tender such sum as will, together with the sum deposited, amount to one-tenth of the amount tendered; further instalment of one-tenth of the amount tendered shall be paid as directed in clause (i) above.
- (iii) The balance of the licence fee shall be paid as directed in Rule 36 (2) (iii).
- (d) If the successful tenderer fails to pay any sum required by clause (b) or (c) (i) or (c) (ii), or to accept the licence, the tender will be rendered null and void and the amount deposited as well as any further sum, paid shall be forfeited, and fresh tenders will be called for, or one of the remaining tenders may be accepted, at the discretion of the licensing authority.
- (e) When a licence is disposed of by tender for a period of less than one year, the fee shall be paid in full or in such instalments and on such dates as the Collector may determine.
- (7) (a) When a licence is disposed of by tender for two or more years and the annual licence fee does not exceed K 100 the licensee shall pay the entire licence fee within the first three days of April of the second and each succeeding year. When the licence fee exceeds K 100 the licensee shall pay one-tenth of the fee within the first three days of October of the second and each succeeding year; and a further instalment of one-tenth within a month thereafter. The remainder of the fee for the second and each succeeding year shall be payable as directed in Rule 36 (2) (iii).



- (b) If a licensee fails for the second or any succeeding year to pay the amount due in advance from him under clause (a) above, the failure shall be treated as a notice of surrender of the licence at the end of the year. The surrender shall be accepted without penalty and the licence shall be disposed of by calling for fresh tenders.

Procedure when licence granted to selected persons at fixed fee.

35C. (1) When a licence is granted to a selected person at a fixed fee under Rule 35 (3) (c), the Commissioner may require him to pay the whole amount of the fee in one lump sum, or may require him to pay the fee in such instalments, as he may by order direct. The whole amount or the first instalment of the fee, as the case may be, shall be payable immediately after the order relating to the grant of the licence is communicated to such person.

- (2) If such person fails to pay to the whole amount or the first instalment of the licence-fee, as the case may be, due immediately after the grant of the licence as provided in sub- rule(1), the licence shall be forthwith put up for resale in such manner as the Commissioner may deem suitable; and such person shall be liable to pay the amount if any, by which the price received on resale falls short of the said licence-fee.

Instalments how paid.

36. (1) When the amount of the annual licence-fee, as determined by putting the licence up to auction does not exceed K 100, the auction-purchaser shall be required to pay the whole of such fee immediately after the fall of the hammer.

- (2) In other cases, the annual licence-fee shall be payable as follows:-

- (i) one-tenth immediately after the fall of the hammer;
- (ii) one-tenth within one month after the fall of the hammer, or on the last day of November whichever is earlier;
- (iii) the balance in eight equal monthly instalments (each representing one-tenth of the fee), the first of which shall fall due on the 20th day of January and the remaining seven instalments on the 20th of each successive month, unless the President directs otherwise in any particular case.

- (3) When a licence is disposed of by auction for two or more years, and the annual licence fee does not exceed K 100 the licensee shall pay the entire licence fee within the first three days of October of the second and each succeeding year. When the licence fee exceeds K 100 the licensee shall pay one-tenth of the fee with in the first three days of October of the second and each succeeding year; and a further

instalment of one-tenth within a month thereafter. The remainder of the fee for the second and each succeeding year shall be payable as directed in Rule 36 (2) (iii).

(4) When a licence is auctioned for any other period, the fee shall be paid in full or in such instalments and on such date; as the Collector may determine.

Successful purchaser to furnish photograph.

36A. As soon as possible after the acceptance of a bid and in any case before the issue of the licence the successful purchaser of the licence shall furnish the Collector with a photograph of himself. The photograph shall be recorded in the Sale Proceedings in Excise Form G-3. The seal of the Revenue Office shall be imprinted on the photograph and the Collector shall also sign across the photograph in such a way that it cannot be removed or substituted from the page of the proceedings.

**Explanation.**-The term "successful purchaser" includes partners in the case of a partnership or firm and directors, agents and managers in the case of a body registered under the Myanmar Companies Act.

<Amendment 18.06.1989>

Licence to be re-auctioned if first payment not made.

37. (1) If the auction-purchaser fails to pay the whole amount of the licence-fee when it does not exceed K 100 or one-tenth of the licence-fee in other cases, immediately after the fall of the hammer, the licence shall be forthwith put up for resale at the auction and the original purchaser shall be liable to pay the amount, if any, by which the highest bid at the resale falls short of the highest bid at the original sale.

(2) If the auction-purchaser of a licence granted for two or more years fails for the second or any succeeding year to pay the amount due in advance from him under Rule 36 (3) the failure shall be treated as a notice of surrender of the licence at the end of the year. The surrender shall be accepted without penalty and the licence shall be put up for resale either at the yearly auction or on a subsequent date .

Resale by Subdivisional Officers and Township Officers.

38. Any Subdivisional Officer or Township Officer authorized to conduct a sale of licence shall be competent to conduct a resale of the same licence.

No new licences after auction.

39. After the annual auction sales Excise licences have been held in any district no additional new licences shall be granted for that year without the previous sanction of the Excise Commissioner.

Prescribed instalment to be paid before issue of licence.

40. No licence shall be issued nor shall any shop be opened until the fee in full or the prescribed instalment has been paid.

Shop to be closed if subsequent instalment not paid.

41. If any licence holder fails to pay in any instalment on the due date, his shop shall forthwith be closed by the Township or Subdivisional Officer, who is responsible for the collection of the revenue, and the default shall be at once reported to the Collector. On receipt of this report the Collector shall cancel and withdraw the original licence and shall put a fresh license up to auction for the remainder of the year after fourteen days, public notice of the resale. The fee for such fresh licence shall be payable at such time or times as the Collector may fix. The Collector may, however, for reasons to be recorded by him, restore the licence to the original purchaser, if before the date fixed for the resale, the tender payment of the whole of the amount of the licence fee remaining payable during the year.

The procedure prescribed above shall be followed in every case in which the licensee fails to pay in any instalment on due date; but the Commissioner may, in such case as he may deem fit, permit the suspension of any single instalment for a period not exceeding one month; and when he so permits he shall forthwith make a report to the President of the Union of such suspension and of the manner in which he proposes to recover the instalment. If the Commissioner considers that a suspension of more than one instalment or for any period exceeding one month should be permitted he shall refer the matter to the President of the Union for orders.

Disposal of things confiscated.

42. Confiscated alcoholic liquor of illicit manufacture shall ordinarily be destroyed but, in case of large seizures, it may be sold to a State Board or Department conducting the distribution and sale such liquor at a nominal price fixed by the Collector if the liquor is reported to be wholesome and fit for consumption. Other confiscated alcoholic liquor shall ordinarily be sold by auction or otherwise, as the Collector may determine, to any person having a licence to sell or a right to possess liquor of the same description, provided that no foreign liquor shall be sold at a less price than the equivalent of the tariff rate per gallon of proof spirit. Other confiscated property shall, if they possess a saleable value, be disposed of by auction. However, the President of the Union may, by order, direct the case of motor vehicles, vessels and other motor conveyances ordered to be confiscated under the Myanmar Excise Act, that all or any of them shall on confiscation be forfeited to the Government and disposed of in such manner as he may specify in

the order. Confiscated hypodermic syringes or parts thereof, hypodermic needles and other apparatus suitable for injecting intoxicating drugs may be sold by auction or otherwise, as the Collector may determine, to any pharmacist holding a licence in the prescribed form or to any medical practitioner, or if they are saleable, they shall be destroyed.

<Amendment 18.06.1989>

## II. COUNTRY ALCOHOLIC LIQUOR.

### CHAPTER V.

#### General.

Wholesale vend on permit.

43. The Collector may permit a licensed retail vendor of country alcoholic liquor to sell at a single transaction wholesale, provided that such wholesale vend shall only be made to a person who produces a permit in the prescribed form (a) signed by the Collector, Subdivisional Officer or Township Officer and that quantity so sold shall not exceed the quantity specified therein and shall not in any case exceed 12 reputed quart bottles of spirit or 24 reputed quart bottles of fermented liquor.

Sale of country spirit on permit.

- 43A. The Collector may permit a licensed retail vendor of country alcoholic liquor to sell country spirit wholesale at a single transaction to the holder of a licence for the retail vend of county spirit within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the spirit sold may be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall in this event be opened only in the presence of an Excise Officer.

Employment of woman in C.S. bar prohibited.

- 43B. Employment in a restaurant or refreshment-room having a bar licence for the sale of country spirit, of any woman, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.

Sale of country fermented liquor or permit.

- 43C. The Collector may permit a licensed retail vendor of country fermented liquor other than tari to sell country fermented liquor other than tari wholesale at a single transaction to the holder of a licence for

the retail vend of country fermented liquor other than tari within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the liquor sold shall be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall be opened only in the presence of an Excise Officer.

Employment of woman in C.F.L. bar prohibited.

43D. Employment in a restaurant or refreshment-room having a bar licence for the sale of country fermented liquor other than tari of any woman, with or without remuneration, for the purpose of selling on otherwise assisting in the sale of liquor shall not be permitted.

**(a) Country Fermented Liquor.**

**CHAPTER VI.**

**TARI- Transport and Vend.**

Transport.

44. Passes in the prescribed form (b) will be issued gratis by the Superintendent of Excise, Assistant Superintendent of Excise in charge of a district or special Excise Officer to tree owners supplying licensed vendors for the transport of tari to licensed shops. Passes must be carried with tari and expire with the licence in connection with which they are granted. A pass may be cancelled if the licensed vendor cease to purchase from the holder.

Period of licence for retail vend.

45. A licence for the retail vend of tari may be granted for a period of one or more years, not exceeding five, as the Collector may direct.

Retail vend at fairs, etc.

46. The holder of licence for the retail vend of tari may be permitted by the Collector to open a temporary shop for the sale of tari in the terms of his licence at a fair, festival, or other place of public entertainment during the continuance of such entertainment. The fee payable shall be such sum not less K 5 or more than one-tenth of the estimated gross receipts of the licensee, as the Collector may fix: provided that if there be more applicants than one for the licence, the price shall, if Collector thinks fit, be decided by putting the licence up to auction. The Collector shall consult public opinion before issuing such licence.

## CHAPTER VII.

### Other Country Fermented Liquor.

Period of licence.

47. A licence for the manufacture and retail vend of country fermented liquor other than tari may be granted for one, two or three years, as the Collector may direct, but shall ordinarily be granted for a period of three years.

Condition of licence.

48. Every licence for the manufacture of country fermented liquor other than tari shall carry with it the privilege of retail vend of such liquor at the actual place of manufacture, to be drunk on the premises or removed.

Licence to specify variety to be made.

49. The licence shall specify the description of country fermented liquor (other than tari) which may be manufactured.

Refunds.

50. In shops where duty is assessed on the hlawzaya manufactured a refund of duty may be allowed under the orders of the Collector, on Hlawzaye which has gone bad in the fermenting room, and is certified by the Superintendent of Excise as unfit for consumption. Such liquor shall be destroyed in the presence of an Excise Officer not below the rank of Inspector.

### C.F.L-2 Licences.

Permit to manufacture on premises other than those of vend.

- 50A. The Collector may permit a holder of the licence to manufacture hlawzaye on pre-mises other than those of vend where he considers that, owing to strong public object-ion or difficulty in procuring buildings or sites, manufacture and vend cannot be carried on upon the same premises. Such permission should be sparingly given. The permit to manufacture on premises other than those of vend and the pass for transporting liquor from the place of manufacture to that of vend shall be in the prescribed form.

Measures to prevent sale from the place of manufacture.

- 50B. When such permission is given, the Collector shall take such precautionary measures as may be necessary to prevent sale from the place of manufacture. The privilege shall not be granted for a period longer than may be necessary for the licence holder to make other arrangements for manufacture and vend on the same premises. If the Excise Commissioner is satisfied that no such arrangements can be

made he may permit the privilege till the end of the year on payment by the licence-holder of such additional fee as may be fixed by the Government in consultation with the Excise Commissioner.

Government may extend the privilege on such conditions as it thinks fit to impose.

Inclusion of the licence in the annual excise arrangements.

50C. In preparing the annual excise arrangements for the District, the Collector should ascertain beforehand as best he can whether in any locality it will be necessary to permit manufacture to be carried on on premises other than those of vend. If he is satisfied that such permission will be necessary, he should include the provision in the annual excise arrangements and announce clearly at the excise sales that manufacture will be permitted on premises other than those of vend in respect of shops for which provision has been made.

Minimum retail prices.

50D. Minimum retail prices at which hlawzaye may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

## CHAPTER VIIA.

### Combined Licences.

Granting of combined licences.

50E. Notwithstanding anything contained in Rule 24, the Collector may, subject to the prior sanction of the Excise Commissioner, grant a combined licence for the manufacture and retail vend on the same premises of country fermented liquor other than tari and of country spirit for one, two or three years, but ordinarily for a period of one year only.

Licence for the manufacture includes retail vend.

50F. Every such licence for the manufacture of country fermented liquor other than tari and of country spirit shall carry with it the privilege of retail vend of such liquor at the actual place of manufacture, to be drunk on the premises or removed.

Collector to specify description of liquor to be sold.

50G. The Collector shall specify in the licence the description of country fermented liquor other than tari and country spirit to be sold and the basic materials from which such liquor and country spirit may be manufactured.

Minimum retail prices.

50H. (1) Minimum retail prices at which country fermented liquor other than tari and country spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

(2) Country spirit sold under this licence shall not be of greater strength than 35 degrees under-proof.

Procedure in case of difficulty in procuring buildings or sites.

50I. (1) Ordinarily, country fermented liquor other than tari and country spirit shall be manufactured and sold on the same premises. In localities where owing to strong public objection or difficulty in procuring buildings or sites, manufacture and vend cannot be carried on together on the same premises, the Collector, after having satisfied himself that it is really necessary so to do, may permit the manufacture either of country fermented liquor other than tari or country spirit or both on premises other than those of vend. The permission shall be given on condition that no sale takes place from the place of manufacture. The privilege shall not be granted for a period longer than may be necessary for the licence-holder to make other arrangements for manufacture and vend on the same premises. If the Excise Commissioner is satisfied that no such arrangements can be made, he may permit the privilege till the end of the year on payment by the licence-holder of such additional fee as may be fixed by the Government in consultation with the Excise Commissioner.

(2) The permit to manufacture hlawzaye or country spirit or both on premises other than those of vend and pass for transporting hlawzaye or country spirit or both from the place of manufacture to that of vend shall be in the prescribed form.

Inclusion of the licence in the Annual Excise Arrangements.

50J. (1) In preparing the annual excise arrangements for the districts, the Collector should ascertain beforehand as best he can whether in any locality, it will be necessary to permit manufacture to be carried on premises other than those of vend. If he is satisfied that such permission will be necessary, he shall include the provision in the annual excise arrangements and announce clearly at the excise sales that manufacture will be permitted on premises other than those of vend in respect of shops for which provision has been made.

#### **(b) Country Spirit.**

##### **(i) OUTSTILLS.**

### **CHAPTER VIII.**

Licence includes licence for retail vend.



51. Every licence for the distillation of country spirit on the outstill system shall carry with it the privilege of retail vend of such spirit at the actual place of distillation to be drunk on the premises or removed.

Subsidiary shops.

52. (1) The Collector may permit the licensee of an outstill to open subsidiary shops for the retail vend of the produce of the outstill at specified places within, the district where the demand for country spirit exists only for a portion of the year, or where, for other reasons, it is not desirable to establish a separate outstill.

(2) For every such subsidiary shop a licence shall be granted by the Collector permitting the retail vend of the produce of the specified outstill to be drunk on the premises or removed.

(3) Passes for the transport of country spirit from an outstill to a subsidiary shop shall be in the prescribed form and shall be issued by the officer authorized in this behalf in whose jurisdiction the outstill lies.

Conditions of licence.

53. At the time of assigning a licence for an outstill, the Collector or other officer disposing of the licence shall specify-

- (i) the number and capacity of the stills that may be established;
- (ii) the number of days per week or month that distillation is permitted;
- (iii) the places, if any, at which subsidiary shops may be opened;
- (iv) the extent to which the privilege of vend at the place of distillation will be extended to subsidiary shops in the terms of the preceding rule;
- (v) that country spirit of greater strength than 35 degrees under-proof shall not be sold;
- (vi) that minimum retail price at which country spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

Description of stills.

54. A licence for an outstill shall ordinarily authorize the working of one still of a capacity not exceeding ten gallons of wash in the boiler, but the Collector may, for sufficient cause, permit the use of more than one still or of a still or stills of a capacity of more than ten gallons. The licence shall clearly set out the number of stills that may be used, the capacity of each still, and the number of days in a week or month on which distillation is permitted.

Notice of distillation.

55. The holder of a licence for an outstill shall give notice to the officer in charge of the police-station or police outpost of the dates on which he intends to work his still.

**(I) LICENCES IN FORM C.S 2 ISSUED IN AREAS OTHER THAN OUTSTILL AREAS.**

**CHAPTER VIIIA.**

Issue of licences in localities where there is genuine demand.

55A. The Collector may, subject to the sanction of the Excise Commissioner, issue licences in Form C.S-2 in localities where there is a genuine demand for country spirit manufactured under the outstill system. The licence shall carry with it the privilege of retail vend at the actual place of distillation, to be drunk on the premises or removed.

Subsidiary Shop.

55B. The Collector may permit the holder of such a licence to open a subsidiary shop for retail vend within the sale limits of the C.S.-2 licence, where the demand for such spirit exists. Such subsidiary licence shall carry with it only the right of retail vend of the produce of the specified still, to be drunk on the premises or removed.

Places to be specified.

55C. Before issuing a licence for a subsidiary shop, the Collector shall specify in the annual excise arrangements, the places, if any, at which subsidiary shops may be opened.

Passes for transport.

55D. Passes for the transport of country spirit from the place of manufacture to a subsidiary shop shall be in the prescribed form and shall be issued by the Superintendent of Excise.

Strength not greater than 35 degrees under-proof.

55E. Country spirit sold under the licence shall not be of greater strength than 35 degrees under-proof.

Minimum retail prices at which such spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

Collector may permit manufacture on premises approved by him.

55F. The Collector may on account of strong public objection or difficulty in procuring buildings or sites permit the holder of a licence, who does not hold a subsidiary licence in Form C.S-3, to manufacture country spirit on other premises approved by him, provided that no retail vend is made from the place of manufacture. The Collector shall however take early measures for converting such separate rights of

manufacture and vend into a licence respectively in Forms C.S-2 and C.S-3 and the licence-holder shall pay such additional fee as may be fixed by the Government in consultation with the Excise commissioner. Such conversion shall be subject to the restriction that no retail vend is made in premises covered by the licence in Form C.S-2.

Permit to be included in the Annual Excise Arrangements.

- 55G. (1) In preparing the annual excise arrangements for the District, the Collector should ascertain beforehand as best he can whether in any locality, it will be necessary to permit manufacture to be carried on premises other than those of vend. If he is satisfied that such permission will be necessary, he should make provision in the annual excise arrangements for licences in Forms C. S.-2 and announce clearly at the excise sales that such provision has been made.
- (2) The holder of a licence in Form C. S.-2, who also holds a licence in Form C.S.-3, shall not be entitled to any licence in Form C.S.-2A.

## CHAPTER VIIIB.

### General.

Passes for transport.

- 55H. Hlawzaye and country spirit shall ordinarily be manufactured at the place of vend. In emergencies, however, the Collector may permit one licensed shop to transport from another, licensed to sell either or both kinds of country alcoholic liquor, such quantities of hlawzaye or country spirit as may be required for retail sale on the licensed vend premises. Such passes should not be issued for more than one month at a time. If the emergency should last for more than one month, the Collector shall report the circumstances to the Excise Commissioner who may direct that the transport be permitted for not more than three months in all.

Additional fees for manufacture in places other than those of vend.

- 55I. If any two or more than two of the licences in Forms C.F.L-2, C.F.L-2/ C.S-2 or C.S-2 are held by the same licensee or licensees, the Government may, on payment by the licensee or licensees of an additional fee to be fixed by the Government in consultation with the Excise Commissioner, permit such licensee or licensees to manufacture country spirit or country fermented liquor other than tari or both on other premises approved by the Collector.

Bars.

55J. In localities in which there is a heavy illicit traffic, the Collector may issue a licence in Form C.F.L-2A and/or country spirit within the bar of a restaurant or refreshment-room to a person holding a licence in Forms C.F.L-2, C.F.L-2/ C.S.2; C.S.-1or C.S.-2. Such bars shall be opened in the sale limits of the main shop in connection with which they are issued. Hlawzaye or country spirit for sale in the bar shall be bought from the main shop specified in the permit and shall be transported under a transport pass issued for the purpose. Hlawzaye and country spirit may be sold side by side in these bars. These bars shall be included in the annual excise proposals.

Employment of females prohibited.

55K. Females shall not be employed within the premises of any bar either to assist in the business of vend or in any other capacity.

## (ii) DISTILLERIES.

### CHAPTER IX.

#### Licences.

Sanction for construction of distilleries.

56. Application for sanction to construct a distillery shall be made to the Collector of the District. The Collector shall forward the application, with his report thereon, to the Commissioner of the Division, who shall, if he supports the application, forward it with his recommendation to the Excise Commissioner for sanction; or the Commissioner may reject the application with or without assigning any reason to the applicant, but he shall record his reasons for so doing. In the case of Rangoon the Collector shall send the application direct to the Excise Commissioner.

Licences for distilleries to be in Excise Programme.

57. Proposals to issue licences for the working or possession of distilleries shall be inserted in the Annual Excise Programme of the district.

58. Before issuing a licence to possess and work a distillery the Collector-

#### **Licences to work distilleries.**

- (1) shall satisfy himself by personal inspection that the buildings and premises to be covered by the licence, conform to the requirements of these rules, and
- (2) may, unless the Excise Commissioner otherwise directs, obtain from the applicant a sum not exceeding K 1,000 as a deposit for the due fulfilment by himself, his agents and servants of the provisions of the

Act, Rules and conditions of the licence, for which sum the Collector shall give a receipt in the prescribed form.

Licences to possess distilleries.

59. Before issuing a licence to possess as distillery, without working it, the Collector shall cause the applicant to enter into a bond in the prescribed form, in the sum of K 1,000 guaranteeing that the distillery shall not be worked illicitly.

Repairs to buildings.

60. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction and repair of the buildings and premises covered by the licence.

Forfeiture of security.

61. In the event of any breach by the licence-holder his servants or agents of the Excise Act, or Rules, or of the conditions of his licence, the Collector may declare any sum deposited under these rules, or such portion thereof as the Excise Commissioner may determine, to be forfeited.

## CHAPTER X.

### Description of Distillery.

Premises to be walled.

62. The buildings and premises of the distillery must be surrounded with a wall not less than seven feet in height, with only one entrance, and so constructed as to give full security for the Government revenue.

Description of stills.

63. The size and description of stills to be used in a licensed distillery may be such as the licence-holder finds suitable and convenient, subject only to the condition that they shall be worked in the manner prescribed in these rules.

Arrangement of apparatus.

64. (1) The distilling apparatus shall be so arranged that from the time of distillation to the time when the spirit is issued from the store vats the distillate shall be contained in closed receptacles and conveyed through closed pipes.
- (2) Spent wash and spent less shall be carried off in open masonry drains, from the still to the wall of the distillery premises.

Pipes.

65. (1) Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.

(2) Pipes must be painted as follows:-If intended for the conveyance of wash, green; if for the conveyance of spirit, red; if for the conveyance of feints, brown; if for the conveyance of water or steam, white; if for the conveyance of spent wash, yellow; if for the conveyance of gas, black; if for the conveyance of molasses, blue. The officers in charge will be held strictly responsible for the colour of every pipe being correct and the paint bright.

**NOTE.**-By gas is meant gas used for the purposes of illumination or power only. A vapour pipe is not a gas pipe and must be painted red.

Joints in pipes.

65. (1) All joints in spirit pipes must either be riveted or be joined with bolts. In the latter case the flanges bolted together must have, in addition to the bolts, at least one rivet made of a composition of lead and tin and sealed with a departmental seal. When the pipes have to be disconnected the heads of the rivets will be melted off by, means of red hot iron. The distillery officer will be provided with steel dies for making the heads of rivets.

(2) The ends of steel worms, and all pipes which convey spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve.

Excise locks.

67. The charging and discharge pipes of stills, all spirit safes and all manddoors, cocks or other openings in stills, spirit vats, spirit receivers and other receptacles for spirit shall be so fitted as to enable them to be secured by an excise lock of a pattern approved by the Excise Commissioner. When such cocks, etc., are not likely to be opened for long periods, wire and excise seals may be substituted for excise locks.

Working fastenings.

68. When it is necessary for the distiller's operations that cocks upon, closed pipes be left open when the distillery officer is not present, working fastenings must be provided. Such fastenings must be so constructed that the excise lock shall not interfere with the free use of the cock, and so fitted that no abstraction of spirit is possible.

Wash backs.

69. Wash shall be conveyed from the wash backs to the stills in closed pipes. The wash backs for the fermentation of wash shall be placed in a room or building set apart for them alone, which shall be kept securely locked, if the Excise Commissioner so directs.

Openings in stills.

70. There shall be no openings into any still except those in connection with the charging and discharge pipes, condensers, manddoors and air cocks or valves upon the breast or head. The external orifice of an air valve must be so constructed and covered by a perforated metal plate as to make it impracticable by means of it either to introduce wash or to abstract spirit, or to convey away spirit vapour condensation elsewhere.

Safes.

71. There shall be placed between every still and the receiver or receivers into which it discharges, a glass "safe" furnished with a hydrometer capable of showing the strength of liquor down to the zero of water. There may be separate safes between each still and its receiver, or receivers, or a central safe which controls the worm ends between a number of stills and their receivers.

Sampling apparatus.

72. If desired, a sampling apparatus may also be used provided that it is so constructed that for every sample drawn off, an exactly equal quantity is discharged into a closed and locked receiver.

Storage room doors.

73. The doors of all, buildings or rooms which are used for the storage of spirit shall be provided with double locks, the keys of which are not inter-changeable, and of which one lock shall be an excise lock in charge of the distillery officer and the other a distillery lock in charge of the proprietor.

Receptacles for wash and spirit.

74. (1) Vessels used as receptacles for wash and spirit may be constructed of any material approved by the Excise Commissioner; they shall be of regular shape, and covered vessels shall be fitted with proper manholes. Each vessel shall have legibly painted on it in English its number, capacity and designation.

(2) Receptacles must be fixed at a proper height and fitted with cocks so that they can be emptied without being moved. The use of casks for storage purposes is forbidden except with the special permission of the Excise Commissioner.

Gauging receptacies.

75. (1) In the case of every vessel proper arrangements shall be made for gauging by dipping rod and tables shall be provided showing the number of gallons contained in each vessel when filled every tenth of an inch. When the wet method of gauging is applied to any vessel a permanent dipping rod of a pattern approved by the Excise Commissioner must be provided by the distiller and fixed by him to such vessel in a manner approved by the Excise Commissioner.

(2) No receptacle whose contents are to be estimated by a gauge rod, shall be brought originally into use till it has been gauged and passed by the officer-in-charge, and if any gauged receptacle is repaired or moved it may not be brought again into use until it has been regauged and passed by the officer-in-charge.

Receivers.

76. Receivers should ordinarily be of sufficient size to hold all the spirit likely to be made in the stills during the 72 hours of continuous working, and must be placed so that a free passage round them and a clear space below them is left to permit of their being easily examined.

Pipes of receivers.

77. Both the charging and discharge pipes of receivers must be fitted with cocks which can be locked. The cock on the charging pipe must be shut and locked whenever that on the discharge pipe is open, and vice versa, except when both are required to be opened simultaneously for repairs or for other proper reason, in which case either the whole apparatus must be disengaged from the still and be so secured and locked that it cannot be used again until the officer-in-charge has removed the lock or still itself must be locked up so that it cannot be used.

## CHAPTER XI.

### Working of Distilleries.

Specification of premises.

78. Within five days of receiving his licence, the licence-holder shall furnish to the Collector a correct statement of the distillery premises, specifying every ware-house, store room and other place appertaining thereto to be used for carrying on the business of the distillery and all stills, coppers, casks and other vessels and utensils to be so used, and shall register in the Collector's office a mark to be impressed or put upon every cask or other vessel containing spirit to be removed from the distillery premises.



Wash.

79. No wash shall be used except such as has been prepared within the distillery nor shall any wash be removed from the distillery.

Preparation of wash.

80. (1) When wash is about to be prepared the distiller shall give notice in writing to the distillery officer, and as soon as the wash is ready for gauging and proving, prepare a declaration in writing in the prescribed form specifying the kind and quantity of materials used, the number of gallons of wash made, and its initial specific gravity corrected for temperature. This declaration shall be shown to the distillery officer as soon as possible.

(2) The distillery officer, on receipt of the distiller's declaration, shall proceed to verify the same and enter the result in the prescribed register.

Procedure when wash is fully attenuated.

81. As soon as the wash is fully attenuated and ready for distillation, the distiller shall complete the declaration and shall give it as soon as possible to the distillery officer, and that officer shall again, by gauging and using the saccharometer, ascertain the quantity and specific gravity of the attenuated wash and record the particulars in the prescribed register.

(1) Procedure when pot-still is used. (2) Unfinished spirit.

82. When a pot-still is being used the mandoor and the charging and discharge pipes shall be secured by the officer-in-charge with closed fastenings, and such still shall be charged and discharged only after notice has been given to the officer-in-charge and under his supervision. The officer-in-charge on being required to open the discharge cock for the discharge of spent lees, shall satisfy himself that the spirit contained in the unfinished spirit or wash with which the still was charged has been completely extracted by distillation. In the case of continuous stills, the officer-in-charge must see that the unfinished spirit is mixed with the wash or put into and locked up in the wash charger or other vessel in which the pump works.

Samples.

83. When samples are taken from a sampling apparatus they shall be produced to the officer-in-charge, who, on finding that they agree in measurement and strength with the corresponding quantity discharged into the receiver, shall pass them into store. Should any deficiency occur the matter must be reported for orders.

Water used to prevent shrinkage of vats.

84. Water which has been poured into empty liquor vats to prevent shrinkage of the wood, and has become alcoholic by abstraction of the spirit absorbed by the wood must either be run off into a sewer in the presence of the officer-in-charge or used in reduction. When water is added to a vat to prevent shrinkage, the vat should be kept locked.

## CHAPTER XII.

### Control of Distilleries.

Establishment.

85. (1) When a distillery has been licensed, an establishment of such strength and cost as the President of the Union may think necessary shall be entertained to guard it. This establishment will include a distillery officer, for whom the licence-holder shall provide a suitable residence so situated as to command the entrance to the distillery. The licence-holder shall also provide suitable accommodation for the rest of the sanctioned establishment.
- (2) The entire cost of establishment will be borne by Government if ten per cent of the total duty levied on spirit issued from the distillery in any one year is equal to or more than such cost. If, however, the cost of the establishment exceeds 10 per cent of the duty levied on spirit issued from the distillery, the licence-holder shall be required to pay to Government the amount by which the cost exceeds such percentage: but the Government may at its discretion require the licence-holder to pay the entire cost of the establishment in advance, at the beginning of each year, subject to refunds in accordance with the above principle.

Attendance of distillery officer.

86. (1) Distillery officers shall ordinarily be exempt from attendance at the distillery on Sundays and on public holidays notified under the Negotiable Instruments Act.
- (2) On other days the hours of attendance shall be as follows:-
- (a) if one distillery officer only is employed he shall be present during such hours not ordinarily exceeding nine in all between the hours of 5 a.m. and 6 p.m. as may be fixed by the Collector in communication with the distiller;
  - (b) if two distillery officers are employed an officer shall be present from 5 a.m. to 11 p.m. ;
  - (c) if three distillery officers are employed an officer shall be present at all hours of the day and night.

## Overtime.

87. Except with the previous written sanction of the Collector, no operations requiring the presence of the distillery officer shall be undertaken by the distiller on any day or hour on which the distillery officer is not required to be present. If such sanction is granted by the Collector overtime fees shall be paid by the distiller to the Collector at such rates as may be fixed by the Excise Commissioner with the approval of the President of the Union. The Collector will allot the overtime fee in such manner as he considers equitable among the officers who have worked overtime and may allow a portion to the menial staff if he considers this desirable. Should the overtime fees payable to a single officer in any one case exceed 50 percent of that officer's salary for the same period and should the Collector consider the amount excessive, he may apply to the Excise Commissioner who is authorized to refund such excess to the distiller or not at his discretion.

## Gate to be kept closed.

88. The gate of the distillery shall be kept closed, except for the entrance and exit of (1) Government servants on duty and the distillers, their agents and servants, at all times; and (2) licensed vendors, their agents and servants, who have come to purchase spirit, during the hours of issue only. All persons entering a distillery, whether Government officers or others are bound to obey the orders of the distillery officer.

## Access of officials.

89. The Collector or any subordinate officer or officers appointed by him for this duty shall at all times, by day and night, have free ingress into every portion of the premises of a licensed distillery for the purpose of making such experiments as may be necessary for estimating the amount of duty, of inspecting and measuring all stills and other vessels used in manufacturing spirits and of gauging and proving spirit manufactured in the distillery, or for any other purpose under the Excise Act or Rules.

## Marking and inspection of vessels.

90. All stills, casks, coppers and other vessels and utensils used for carrying on the business of the distillery, or being on the distillery premises, shall from time to time as may be necessary, be inspected, measured and marked by the distillery officer, or by such other officer as may be appointed by the Collector in this behalf and no vessel shall be brought into or kept on the distillery premises which is not so marked and a statement of which has not been furnished to the Collector as required by these rules.

## Accounts of manufacture.

91. A licensed distiller shall keep in the prescribed form a regular account of his distillation, showing in imperial gallons the quantity of spirit manufactured, the quantity passed out and the quantity in store day by day, and shall furnish the Collector with such returns and statements as the latter may from time to time require.

Exemption from provisions.

92. The Excise Commissioner may exempt a distillery from all or any of the provisions of Chapter X of these Rules provided that in such case he may direct that a distillery officer must be present during the whole time that work of any kind is being carried on at the distillery.

**(iii) STORAGE.**

**CHAPTER XIII.**

**Storage in Distilleries.**

Store-room.

93. All spirit shall be kept in a secured store-room under double lock. The key of one lock will be kept by the distillery officer and that of the other by the licensed distiller or his agent.

Strength of spirit.

94. Spirit of any strength may be made and kept in store in a distillery; but issues of country spirit to retail vendors shall be restricted to the prescribed strength.

Blending and reducing.

95. A distiller will be permitted on application to the distillery officer to blend or reduce spirit in such vats as may be approved for the purpose, provided that no spirit of a lower strength than 30 percent under-proof shall be used for blending or reduction. Blended or reduced spirits shall be kept in a separate receptacle.

Water used in reduction.

96. Pure water only which has been obtained from a source approved by the Collector shall be used in the reduction of country spirit in a distillery or warehouse to the prescribed strengths. At every distillery from which country spirit is issued the distiller shall provide suitable tanks for storage of water in or near the store-room of the distillery and a suitable vat in the distillery store-room for the reduction of country spirit to each of the prescribed strengths.

Naked lights prohibited.

97. The use of naked lights in the store-room of a distillery and in the store-room and issue compartment of warehouse is prohibited.

#### **CHAPTER XIV.**

##### **Storage in Bond.**

Warehouses.

98. Country spirit which is issued under bond to a Government warehouse shall be placed on receipt in the store-room of the warehouse under double lock, the key of one lock being kept by the warehouse officer and the key of the other by the distiller's agent. Spirit will be removed from the store-room to the issue compartment of the warehouse as it is required for issue to licensed vendors. As soon as a cask is brought into the issue compartment the whole of the spirit in it shall be reduced to the prescribed issue strengths and no spirit at other than these strengths shall be kept in the issue compartment. The issue compartment shall be under double lock, the key of one lock being kept by the warehouse officer and key of the other by the distiller's agent. The distiller shall provide in the issue compartment a suitable water tank and vat for the reduction of spirit.

Hours of issue from warehouse.

99. The Collector will fix the hours during which Government warehouses established for the distribution of country spirit manufactured in a licensed distillery may be opened for the issue of such spirit to licensed retail vendors. The warehouse officer shall on no account be absent from the warehouse when it is opened.

##### **(iv) ISSUES.**

#### **CHAPTER XV.**

##### **General.**

Gauging.

100. No spirit shall be removed from a distillery until it has been gauged and proved by the distillery officer. The gauging of spirit shall be made by actual measurement. The strength of spirit will be proved by the hydrometer.

Pass.

101. No spirit shall be removed from a distillery without a pass signed by the distillery officer and granted in accordance with the provisions of these rules.

Casks.

102. No spirit in cask shall be conveyed from a distillery unless either the name of the distillery or the registered mark of the licensee and the quantity, nature and strength of the spirit contained in the cask are legibly cut or branded or marked in oil paint on each end of such cask.

Hours of issue from a distillery.

103. No spirit shall be removed from a distillery on Sundays or public holidays notified under the Negotiable Instruments Act. The hours of issue shall be from 10 a.m. to 5 p.m.

Samples.

104. No spirit shall be removed from a distillery as a sample unless duty has been paid in the manner prescribed in these rules, or unless the sample has been taken on behalf of Government on the written order of the Collector. If the sample has been taken on behalf of Government the Collector shall determine the price to be paid for the spirit to the distiller.

Contract distillery.

105. Spirit may be issued as country spirit from contract distilleries only, the owners of which are required to enter into a bond in the prescribed form to supply country spirit to all retail shops licensed for the sale of such spirit within certain defined areas at a fixed price, or prices, to be entered in the deed of contract. This price will be in addition to and apart from the rate of duty payable on such spirit and it will be open to Government to vary the rate or rates of duty from time to time during the period of contract. The contract will be for a fixed period which will ordinarily be three years, and the right to issue spirit as country spirit will cease on the termination of the contract.

106. Country spirit may be issued from a contract distillery either-

**Payment of duty.**

- (a) on payment of duty at the rate or rates prescribed from time to time for such spirit by the President of the Union under section 24 (1) (c) of the Act; or
- (b) under bond for payment of such duty.

To whom issues may be made.

107. Country spirit may be issued only to licensed retail vendors of country spirit within the districts or parts of districts in which the right of supply of country spirit has been granted to the distiller. Such spirit shall

in all cases be plain spirit. The distiller shall, if so required by the President of the Union, colour the spirit issued to any particular licensed vendor or vendors in such a way as to distinguish such spirit from the spirit issued to other vendors.

Mode of issue.

108. Country spirit will be issued from a contract distillery to licensed retail vendors who are required to obtain their supplies from the distillery on payment of the fixed price and of the duty prescribed for the local area in which the licensed shop is situated. Country spirit will be issued under bond from the distillery to Government Warehouses for supply to licensed retail vendors who are required to obtain their supplies from such warehouses and will be issued from the warehouse to the licensed vendors on payment of fixed price and of the duty prescribed for the local area in which the licensed shop is situated. Spirit may be sent under bond at any strength from a contract distillery to a warehouse, but it shall be issued to licensed vendors from the distillery and warehouses at the prescribed issue strengths only. The distiller shall appoint a person approved by the Collector of the district as his agent at each warehouse.

Minimum stock to be kept.

109. Such minimum stock of country spirit as may be fixed by the Excise Commissioner shall be maintained at each distillery and warehouse. Should the stock fall short of this minimum and the contractor fail to replenish it within seven days, the Excise Commissioner or the Collector, subject to the sanction of the Excise Commissioner, may procure sufficient country spirit to replenish the minimum stock from any other source, and the defaulting contractor shall be liable for all losses to Government consequent on such failure. If the prescribed minimum stock of country spirit is not maintained in a warehouse or distillery, the President of the Union may cancel the contracts for all the shops supplied by that warehouse or distillery respectively.

## CHAPTER XVI.

### Issue under Bond.

Issues to be in casks.

110. Spirit sent under bond to a warehouse shall be sent out in casks only and all such casks shall be approved by the Collector of the district before they are brought into use. Each cask shall be marked as required by these rules, and shall also have legibly cut, branded or painted on each end of the cask the words "Country Spirit in Bond" and the consecutive number of the cask according to the distillery officer's

register. All openings in the cask shall be securely closed to the satisfaction of the distillery officer and shall be sealed by him in such manner that the cask cannot be opened without breaking the seals. Before spirit is issued under bond the distiller will be required to execute before the Collector of the district a bond in the prescribed form binding him to pay duty at the full rate prescribed under the Excise Act, on all spirit which is issued under bond and which is not accounted for.

#### Procedure of issue.

111. When it is desired to send country spirit from a contract distillery to a bonded warehouse the distiller or his agent will apply to the distillery officer who will test and measure the spirit to be issued. The distillery officer will then see that the casks are securely closed and will seal them as required above. When this has been done the distillery officer will issue to the distiller a pass for the spirit in the prescribed form. The pass must accompany the spirit in transit and must be given up to the warehouse officer on the arrival of the spirit at the warehouse.

When rectified spirit is to be issued under bond to manufacturing chemists possessing a license to establish a private warehouse under Chapter XXVII of these rules the distiller and the distillery officer shall, mutatis, mutandis, proceed as in the case of issues of country spirit under bond and the pass accompanying the rectified spirit shall be given up to officer-in-charge of the private warehouse. A letter of advice giving the particulars entered in the pass shall also be sent by the distillery officer to the Superintendent of Excise of the district to which the spirit is despatched.

#### Wastage.

112. The maximum percentage of wastage allowed on country spirit or rectified spirit, transported in bond from a distillery to a warehouse is as follows:-

For a journey of not greater duration than two days	...	2	per cent.
For a journey of duration exceeding two, but not exceeding			
five days	...	3	per cent.
For a journey of duration exceeding five, but not exceeding			
fifteen days	...	5	per cent.



For a journey of duration exceeding fifteen days

... 7 (1/2) per cent.

Provided that, if it shall be proved to the satisfaction of the Collector that a deficiency greater than the above has been caused by accident or other unavoidable cause the duty levied on such deficiency shall be refunded.

## CHAPTER XVII.

### Issue to Retailers.

Source of supply vendor.

113. Each licensed vendor of country spirit within the contract area will be required to obtain his supplies of spirit from one place only, either direct from the contract distillery or from one particular warehouse as stated in his license. No spirit shall be issued to a licensed vendor except from the distillery or warehouse named in the license.

Strength of spirit.

114. In Upper Myanmar, excluding the Magwe, Myitkyina and Bhamo Districts, the spirit shall be issued to each retail vendor at two strengths only, viz., at 30 degrees and 50 degrees under-proof.

In Lower Myanmar and in the Magwe Districts, the strength prescribed is 40 degrees under-proof.

In the Myitkyina and Bhamo District, the strength prescribed is 30 degrees under-proof.

In order to obtain the above strengths, the spirit may, when necessary, be reduced in the distillery or by the distiller's agent in the warehouse. Issues will not be made in quantities of less than four gallons at a time.

<Amendment 18.06.1989>

Payment of duty.

115. A licensed retail vendor who wishes to obtain country spirit will apply in the first instance to the distillery or warehouse officer and will inform him of the quantity and strength of spirit which he wishes to purchase. The officer will then will then give to the licensed vendor an application in the prescribed form for presentation at the Treasury or Sub-Treasury. The amount payable as duty and as distiller's price will be shown separately in the form. This application with the money payable as stated in it must be presented by the licensed vendor to the Treasury Officer who will give to the licensed vendor receipted chalans for the money received.

Issue to vendor.

116. On the receipted chalans being presented by the licensed vendor to the distillery or warehouse officer, the distiller or his agent shall issue to the licensed vendor at the prescribed strength or strengths the quantity of spirit for which duty and price have been paid. No money shall on any account be received from the licensed vendor by the distillery or warehouse officer or by the distiller or his agent.

Pass-book.

117. Each licensed vendor of country spirit shall be required to maintain a pass-book in the prescribed form. The pass-book must be produced before the distillery or warehouse officer who will enter in it the date of each issue of spirit, the quantity and strength of spirit issued and the number of days within which the spirit must arrive at the shop and it shall always be carried with all consignments of country spirit from the distillery or warehouse to the licensed shop; at all other times it shall be kept in the shop. In the case of country spirit shops in Rangoon and Mandalay, the warehouse officer will also enter in the pass-book the serial number of each vessel in which spirit is issued and the hour of issue. He will also enter these particulars on a tab affixed to each vessel and attested by his dated initials.

Sealing of vessels.

118. When a warehouse officer or distillery officer issues country spirit to a retail vendor, he should satisfy himself that the vessel in which the spirit is removed is properly secured and is sealed in such manner that the contents cannot be extracted without destroying the seal. Licensed vendors in Rangoon and Mandalay shall obtain and remove their supplies of spirit in vessels of such size and bearing such marks as the Collector may prescribe.

Check on arrival at shop.

119. When a licensee for the retail vend in a public house of country spirit manufactured in a contract distillery, to be drunk on the premises or removed, intends to take out a supply of country spirit from a distillery or warehouse, he shall inform the nearest Excise Officer of his intention. Licensed vendors in Rangoon and Mandalay shall also inform such officer immediately on the arrival of spirit at the shop. In the case of shops situated outside Rangoon and Mandalay an Excise Officer shall, on the arrival of the spirit at the shop, check the seals and verify the contents of the vessel or vessels, and shall also note the result in the prescribed column of the pass-book. In Rangoon and Mandalay the contents need not be so checked, but the Excise Officer is required to check the seals of the vessel or vessels on arrival at the shop.

Special checks for Rangoon and Mandalay.

120. All vessels in which country spirit is received by a licensed vendor in Rangoon and Mandalay shall be opened in the order of receipt, and no vessel shall be opened, or have its seal destroyed, unless the contents of the vessel or vessels already opened fall short of a minimum to be prescribed for each shop by the Collector as sufficient for a day's retail sale. The contents of each vessel shall be kept in the vessel itself until it is stored in bottles for sale.

Payment of price to distillers.

121. At the close of each month or each week the Collectors of the districts in which the distillery or warehouses are situated will refund to the distiller or his duly authorized agent on application the sums paid into the Treasury as distiller's price during the month or week. If the distillery is situated he must bear charges for remittance from other districts. The remittance may be made by remittance transfer receipts at a premium of one anna for every K 100 or fraction thereof, except between places at each of which there is a local office or a branch of the Imperial Bank of India. At such places refunds will be made through the Bank.

## **CHAPTER XVIII.**

### **Licensee for Retail Vend.**

Contract distiller not to have interest in retail licence.

122. The licensee of a contract distillery for the supply of country spirit or agent shall not be permitted to bid at the auction sale of a licence for retail vend of such spirit in the area of his contract and he shall have no interest, direct or indirect in such licence.

Maximum retail prices may be fixed.

123. The maximum retail prices at which country spirit may be sold by the licensee may be fixed by the Collector subject to the prior sanction of the Excise Commissioner.

## **III. FOREIGN ALCOHOLIC LIQUOR.**

## **CHAPTER XIX**

### **General.**

Period of licence for temporary vend.

124. A licence for retail vend of foreign alcoholic liquor at an entertainment may be granted for any period not exceeding six consecutive days.

Transport passes.

124A. (1) Under section 16 of the Act read with Financial Department Notification No.76, dated the 18th September 1917, any person who possesses liquor under the authority of a licence and in accordance with the terms and conditions thereof for the manufacture, cultivation, collection, sale or supply of such article and common carriers are exempted from the limits prescribed. However, if a licensed vendor does not employ a common carrier, but deposes another person to transport duty-paid foreign alcoholic liquor for him in excess of the limit prescribed, a transport pass is necessary. Private individuals and clubs desiring to transport foreign alcoholic liquor in excess of the limit of possession prescribed by law may do so under a transport pass prescribed under this rule.

(2) Ordinarily the Superintendent of Excise of the District in which the purchase of liquor is made shall issue the transport pass. Applicants for transport passes should have their applications endorsed by an Excise Officer of their District before taking them to the Superintendent of Excise of the District in which they intend to make their purchase. The Superintendent of Excise of the latter District may then issue the pass after such enquiry as he may consider necessary. He shall forward without delay a copy of the pass issued by him to the Superintendent of Excise of the District to which the liquor is to be transported. Transport passes shall be current only for the purchase in connection with which they are issued. They shall be surrendered on arrival of the consignment at its destination to the Excise Officer who makes a check of the consignment.

(3) Transport passes in the prescribed form will be issued gratis by the Collector, the Superintendent of Excise, the Subdivisional Officer or the Township Officer; provided that a Subdivisional Officer or a Township Officer shall not issue any pass without the recommendation of an Excise Officer of the Subdivisional or the Township. At District Headquarters, the Collector or the Superintendent of Excise shall issue the pass.

Licence of whole-sale vend.

125. (1) Except in seaport towns and in such other towns as the Excise Commissioner may from time to time determine a licence for the wholesale vend of foreign alcoholic liquor shall be granted only to a person who has been granted a licence for the retail vend in a public house of such liquor of all kinds to be drunk

on the premises or removed and shall be held in the premises in which the latter is held. The hours during which sales may be made shall be the same as in the case of the latter licence.

(2) When this wholesale licence is held alone, the licensee shall not open his shop or effect sales therein before sunrise or keep it open or effect sales therein after 6 p. m.

Off licensee not to hold certain other licences on same premises.

126. (1) A general shop-keeper to whom an off licence for wholesale and retail vend of foreign alcoholic liquor is granted, shall not be permitted to hold any other kind of licence for wholesale vend of alcoholic liquor or any kind of retail licence for vend in a public house of alcoholic liquor, in the premises of the shop for which this licence has been granted.

(2) The liquor branch of the business must not be conducted in a separate room. The business of the shop must be conducted as a whole and must close both for liquor and general sales at the same hour.

Vend of medicated wines.

127. Licences for the sale of medicated wines and similar preparations, other than intoxicating drugs, may be granted to pharmacists, medical practitioners and general dealers. These licences cover the sale of only such medicated wines and similar preparations as-

- (i) are so classed for Customs purposes and assessed to Customs duty as medicated wines, and
- (ii) contain from 20 to 42 per cent of proof spirit.

Medicated wines of higher strength and those which are classed as table wines for Customs purposes and assessed to Customs duty as table wines are not covered by the licences referred to in this rule, and may be sold only by persons holding a licence for the vend of foreign alcoholic liquor and subject to the conditions of such licence.

#### **(a) Foreign Fermented Liquor.**

### **CHAPTER XX.**

#### **Breweries- Licences.**

Application for sanction.

128. Application for sanction to construct a brewery shall be made to the Collector of the District, and shall be accompanied by a full description of the premises and utensils, in which the purpose of and the distinguishing mark of each room, place and vessels, shall be clearly specified. This description shall be checked by the Superintendent of Excise or such other officer as the Collector may depute. The Collector

shall forward the application with his report thereon to the Commissioner of the Division, who shall if he supports the application, forward it with his recommendation to the Excise Commissioner for sanction, or the Commissioner may reject the application with or without assigning any reason to the applicant, but he shall record his reasons for so doing. In the case of Rangoon, the Collector shall send the application direct to the Excise Commissioner.

Licences for breweries to be in Excise Programme.

129. Proposal to issue licences for the working or possession of breweries shall be inserted in the Annual Excise Programme of the district.

130. Before issuing a licence to possess and work a brewery, the Collector-

**Licence to work breweries.**

- (1) shall cause the applicant to execute a bond in the prescribed form binding him to furnish correct returns of malt liquor issued and to pay the prescribed duty on such liquor at the close of each quarter, the sum entered in the bond being fixed by the Collector and not to be less than the average quarterly duty payable on malt liquor issued, provided that it shall not exceed K 1,000; and
- (2) may, unless the Excise Commissioner otherwise directs, cause the applicant to deposit a sum not exceeding K 1,000 for the due fulfillment by himself, his agents and servants, of the provisions of the Act, Rules and conditions of the licence, for which sum the Collector shall give a receipt in the prescribed form.

Licences to possess brewery.

131. Before issuing a licence to possess a brewery but not to work it, the Collector shall cause the applicant to enter into a bond in the prescribed form in the sum of K 1,000 guaranteeing that the brewery shall not be worked illicitly.

Brewery in distillery premises.

132. A licence to possess and work a brewery within the premises of a licensed distillery may be granted to the licensed distiller. In such case the rules for the distillery shall mutatis mutandis apply to the brewery.

Repairs.

133. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction and repair of the buildings and premises covered by the licence.

Forfeiture of security.

134. In the event of any breach by the licence-holder, his servants or agents, of the Act or Rules, or of the conditions of his licence, the Collector may declare the sum deposited or such portion thereof, as the Excise Commissioner may determine, to be forfeited.

## CHAPTER XXI.

### Description of Brewery.

Position of vessels.

135. All mash-tuns, coppers, coolers, fermenting and racking or settling vessels shall be so placed and fixed, and under backs so placed as to admit of the contents being accurately gauged and measured.

Rooms and vessels to be named and numbered.

136. The name, or an abbreviation thereof, of each room or vessel shall be conspicuously painted thereon and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

Alterations.

137. No repairs shall be executed to either buildings or plant and no alteration shall be made in the position or capacity of any gauged vessel without the sanction in writing of the brewery officer or of his superior officer. No additions either to building or to plant shall be made without the previous consent of the Excise Commissioner and on completion a fresh description of the premises must be submitted.

Gauging.

138. Before being taken in to use all vessels shall be gauged by the brewery officer under the directions in force for gauging such vessels and tables shall be constructed showing the total capacity of each vessel in Imperial gallons (in the case of mash-tuns, in Imperial bushels) and in the case of mash-tuns, fermenting and racking or settling vessels, its capacity for each tenth of an inch in depth. In the case of under-backs, coppers and coolers, dimension tables only need be constructed. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

Storage casks.

139. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its

number and capacity which shall be entered in a register to be kept by the brewer in the prescribed form and also the number of the brew in which the beer was manufactured.

Re-gauging.

140. (1) Before any vessel which has been altered can be again taken into use, it shall be re-gauged and new tables shall be constructed, if necessary.

(2) Any cask removed for repair or recoppering shall be re-gauged before taken into use again and, if the capacity has been affected, a new entry shall be made in the cask register.

Issue casks.

141. The number of the brew shall be painted on both heads of casks in which beer is issued from the brewery.

## CHAPTER XXII.

### Mode of Working Breweries.

Agent.

142. When by the rules in this and the next Chapter any obligation is laid upon a licensed brewer, it may be discharged by such agent as may be recognized and approved by the Collector in writing for the purpose of these rules generally or of any particular rule.

Materials.

143. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Excise Commissioner. Wort shall not be brewed of a higher gravity than 1073. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other materials approved by the Excise Commissioner. Beer in beer stores must not be diluted and any beer found in store which has been either diluted or in any way adulterated with the intention of defrauding Government will be liable to forfeiture.

Brewing book.

144. A licensed brewer shall keep, in some part of the brewery which has been approved by the Superintendent of Excise, a brewing book in the prescribed form. This book which is the property of Government shall be accessible by day or night to all officers authorized to inspect the brewery. In this book the brewer shall correctly enter the particulars of each brewing and shall enter in the proper columns, at least 24 hours before beginning to mash malt or grain or to dissolve sugar, the day and hour



of brewing. Immediately after mashing has been completed the brewer shall enter the quantities of materials used and the hour when the worts will be drawn off from the grains in the mash-tun and in the case of dissolving the quantity of sugar to be used must be entered six hours before dissolving. He shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar or glucose, and of hops or hop substitutes to be used and the hour when all the worts will be drawn off the grains in the mash-tun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed, or if the worts be not collected before 6 p.m., the entry shall be made before 8 o'clock next morning. If fermentation has started before the requisite entry has been made the brewer shall enter the true original gravity of the wort. Each entry shall be initialled by the brewer.

Survey.

145. The brewery officer shall visit the brewery at least once on every day on which brewing is being carried on and on any day on which wort is being fermented or beer being racked from the settling vats. The brewer must give timely notice of any modification in his routine methods of brewing and any alterations he proposes to make in the position, etc., of his brewing vessels. Brewery officers surveying breweries shall make a complete survey of the whole of the brewery plants on every day on which they visit a brewery showing in the proper columns of the brewer's survey book, the condition of each vessel and the dip and gravity of each vessel containing fermenting worts unless such wort shall be fining, when, except in case of suspicion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. Should the brewery officer question the figures entered by the brewer in the brewing book, he must acquaint the brewer at once so as to enable the brewer and the brewery officer to redip the fermenting vessel together. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the brewery officer or any Excise Officer of superior rank. Samples of brewing materials will be taken only if called for by the Collector.

Hours of issue.

146. Beer shall not be issued from a brewery before 6 a.m. or after 6 p.m, and all beer shall be taken out through one gate only, to be fixed by the Collector.

Pass for issues.

147. Every consignment of beer issued from the brewery shall be accompanied by a pass signed by the brewer. The pass shall be in a form approved by the Collector and a counterfoil of it shall be retained in a pass-book. Passes shall be consecutively numbered and before any pass-book is taken into use it shall be examined by the brewery officer in charge of the brewery who shall certify as to its correctness.

### **CHAPTER XXIII.**

#### **Breweries-Returns and Duty.**

Statement of stocks and issues.

148. At the end of each month the brewer shall submit to the brewery officer a statement in the prescribed form showing the stock, manufactures and issues for the month.

Return of beer brewed.

149. The brewery officer after careful examination of the books will submit in duplicate through the Superintendent of Excise to the Collector at the beginning of each quarter a return in the prescribed form showing the quantity of beer actually brewed during the preceding quarter less twelve per cent allowed for wastage and the duty thereon calculated at the prescribed rate in force at the time. He shall at once furnish the brewer with a copy of this return.

Duty.

150. The brewer shall pay the duty into the Government Treasury on or before the 15th day of October, January, April and July for the preceding quarter and shall notify the brewery officer of the date of payment of duty and the number of the chalan in support of such payment.

Refund.

151. A refund of duty may be allowed under the orders of the Collector on beer (a) which has been returned as unfit for consumption in the casks in which it was issued or (b) which for any good reason is unsaleable. Such malt liquor will be destroyed in the presence of the brewery officer. The refund shall be made by deduction from the total duty payable for the quarter in which the Collector's order is issued.

#### **(b) Foreign Spirit.**

### **CHAPTER XXIV.**

#### **Potable Foreign Spirit.**

Compounding, blending, etc.

152. Spirit may not be compounded, blended, flavoured or coloured on premises licensed for vend. The compounding, blending, flavouring or colouring, of imported foreign spirit must be undertaken in a bonded warehouse under the supervision of the Customs Department under a licence in the prescribed form which may be issued to the holder of a wholesale licence for vend of such spirit. The compounding, blending, flavouring or colouring of locally manufactured foreign spirit must be undertaken on the premises of the licensed distillery under the licence for working the distillery.

Issue.

153. The rules for the issue of country spirit with respect to gauging, casks, hours of issue and samples shall apply to the issue of potable foreign spirit.

Calculation of duty.

154. If any saccharine or other matter of such a nature as to obscure the indications of the hydrometer be introduced into spirit, duty will be calculated on the quantity and strength of such spirit ascertained before the introduction of such matter. No allowance will be made for wastage in such spirit after the addition of such matter and before removal from the distillery. Such spirit shall be kept in a separate receptacle.

Payment of duty by licensed vendor.

155. Any licensed vendor of foreign spirit who may desire to obtain such spirit from a distillery shall produce, either to the Collector of the District or at such vendor's option, to the officer-in-charge of the Township, in which he is authorized to sell, a receipted chalan for a sum equal to the duty calculated at London-proof on the quantity of spirit which he wishes to obtain. The Collector or Township Officer, as the case may be shall then furnish such vendor with an order in the prescribed form for requiring the distillery officer, on presentation of the order within a period to be specified therein, to permit the removal of the spirit from the distillery. The distiller shall issue to the holder of the order the quantity of spirit entered therein, or its equivalent if the spirit is above or below London-proof strength. The distillery officer shall at the same time give the licensed vendor, a pass in the prescribed form for the quantity of spirit issued, and this pass shall be delivered by the licensed vendor, on the arrival of the spirit at the licensed place of vend, to the Collector or Township Officer who issued the order for the spirit.

Bottling licence.

156. (1) A bottling licence shall only be granted to a person holding a wholesale licence for the vend of foreign alcoholic liquor and shall not be granted to be held on the same premises or in the immediate vicinity of premises licensed for the retail vend of alcoholic liquor to be drunk on the premises.

The Collector shall decide in each case what constitutes the immediate vicinity.

(2) The use of casks for any purpose is prohibited in public houses in which the retail vend of foreign spirit to be drunk on the premises or removed is permitted; all alcoholic liquor in such premises shall be kept in bottles.

## CHAPTER XXV.

### Issue of spirit for use in Arts, Manufactures and Industries.

Application for issue.

157. When any distiller wishes to remove spirit from his distillery for the purpose of being used exclusively in arts, manufactures or industries, he shall apply in writing to the Collector specifying the quantity of spirit proposed to be removed and the ingredients with which it is proposed to denature it.

Test of spirit and analysis of denaturing ingredients.

158. On receipt of this application the Collector shall cause the spirit to be tested and if it is of a strength lower than 52 degrees over-proof he shall reject the application. If the spirit is not lower than 52 degrees over-proof he shall obtain from the applicant a sample of the ingredients which it is proposed to use and shall send a sample of such ingredients to the Chemical Examiner to Government. The ingredients from which the sample is taken shall remain under double lock, one key to be kept by the distillery officer. The Chemical Examiner shall report upon the ingredients and shall state whether they agree with the specifications as notified.

Ingredient to be in accordance with specification as notified.

159. The applicant shall satisfy the Collector that the ingredients supplied by him for admixture with the spirit are according to spirit are according to specifications as notified. He shall produce a statement to this effect by the exporter of such ingredients from the country of origin and shall enter into a bond binding himself to forfeit a sum of money if the ingredients are discovered to the satisfaction of the Collector to have been made otherwise than in accordance with these specifications.

Admixture of ingredients.

160. When the Collector is satisfied by the Chemical Examiner's report and by statement above-mentioned that the denaturing agents agree with the specifications as notified, he may give permission for the admixture of such materials with the spirit by the addition of the required quantities and such admixture shall take place in the presence of the distillery officer.

Certificate of denaturing and sample.

161. The distillery officer and the licensed distiller shall jointly certify that the spirit has been denatured in accordance with the foregoing rules in the presence of the distillery officer. The Collector shall cause a sample of the denatured spirit to be sent to the Chemical Examiner for analysis and return, and shall repeat this precaution not less than four times a year so long as any of the denatured spirit remains in the distillery.

Report of analysis of sample.

162. If any such sample is sent under the preceding rule, the Chemical Examiner's report shall state the composition of the spirit the nature of the ingredient use for denaturation and whether in his opinion the spirit has been denatured by admixture with ingredients according to specifications as notified.

Order for removal of denatured spirit.

163. When the Collector is satisfied that the spirit has been denatured, he may permit the removal of the spirit from the distillery and in such case he shall issue an order for the removal of the spirit in the prescribed form.

Order for removal of specially denatured spirit or spirit for industrial purpose.

164. When denatured spirit is shown to the Collector to be unsuitable or detrimental in the case of any art manufacture or industry, for which the use of spirit is required, he may, with the previous sanction of the Excise Commissioner, issue an order in the prescribed form authorizing any person engaged in such art, manufacture or industry, to remove without payment of duty for use in that art, manufacture or industry, spirit up to the sanctioned quantity. Such person shall be required to give security in such amount as the Collector may decide that he will use the spirit exclusively for the purpose specified. Duty-free passes may not be issued unless either (1) the use of an approved special denaturant is insisted on or (2) the spirit is intended for industrial purposes and is not less than 60 degrees over-proof.

Vendor of denatured spirit.

165. Denatured spirit shall not be sold by any person other than a person to whom a licence for the vend of denatured spirit has been granted. Such a licence shall not be granted to a person licensed to sell alcoholic liquor for consumption on the premises.

## CHAPTER XXVI.

### Rectified Spirit.

Payment of duty by licensed vendor.

166. The issue of rectified spirit from a distillery to a licensed vendor will be as prescribed for potable foreign spirit and the same forms will be used.

Duty-free rectified spirit.

167. (1) When rectified spirit is required free of duty for use in research and teaching in a University, a College or other educational or research institution in Myanmar, the governing body, or its representative, shall apply through the Collector of the District in which such institution is situated to the Excise Commissioner specifying the situation of such institution, the number of laboratories therein, the purpose to which the spirit is to be applied, the distillery in Myanmar from which the spirit is to be supplied and the bulk quantity likely to be required in the course of a year. If the bulk quantity amounts to 50 gallons or upwards, the name or names of one or more sureties or a guarantee society to join in a bond that the spirit will be used solely for the purpose indicated and at the place specified must be given. In the case of rectified spirit required free of duty for supply to hospitals and dispensaries in Myanmar, and Officer-in-charge, Medical store Depot, Rangoon, shall apply through the Collector, Rangoon, to the Excise Commissioner, Myanmar, furnishing a detailed estimate of his requirements during the ensuing year and specifying the distillery in Myanmar from which the spirit is to be supplied.
- (2) The use of duty-free spirit for the preservation of natural history or other specimens cannot be allowed and full discretion is reserved to the Excise Commissioner to withhold permission for the use of duty-free spirit in any case in which the circumstances may not seem to him to be such as to warrant the grant of it.
- (3) The Excise Commissioner will communicate his decision to the Collector, who, if the application is sanctioned, will intimate to the distillery officer concerned the quantity of duty-free rectified spirit to be issued annually to the institution or to the Medical Store Depot, sending a copy of the intimation to

the governing body or its representative or to the Officer-in-charge, Medical Store Depot, as the case may be.

- (4) On each occasion when such spirit is required the governing body or its representative or the Officer-in-charge, Medical Store Depot, will apply to the distiller through the Collector who will forward the application with a removal order in the prescribed form. This order will not be given for an amount of less than five bulk gallons at a time nor for a quantity that will bring the amount supplied over the annual maximum. The distillery officer on the presentation of the order will permit the removal duty-free of the quantity of spirit mentioned therein subject to the annual maximum, at the same time entering up the amount in order. The order will then be forwarded by the distiller to the institution or to the Medical Store Depot, as the case may be .
- (5) The spirit must be received under bond at the institution or the Medical Store Depot and on its arrival the Excise Inspector of the Circle in which the premises are situated, must be informed and the vessels, casks or packages containing them must not be opened till he is present to take account of the spirit.
- (6) The stock of the spirit in each institution must be kept under lock in a special compartment under the control of a professor or some responsible officer of the institution, who may distribute the spirit undiluted to any of the laboratories on the same premises. No distribution of spirit may be made from the receiving laboratory to other laboratories which are not within the same premises, nor may the spirit be used for any other purposes than those authorized. The bulk quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to 20 gallons or upwards.
- (7) A stock book must be provided and kept at the receiving laboratory in which is to be entered on the debit side an account of the bulk and proof gallons of spirit received, with the date of receipt, and on the credit side an account of the bulk and proof gallons distributed to the other laboratories. The removal orders must be kept with this account and both the account and the orders must be shown, and the stock of spirit on hand permitted to be examined and gauged, on the requisition of any Excise or Police Officer not below the rank of Inspector. The governing body or its representative shall furnish the Excise Commissioner through the Collector annually by the 15th October with a statement showing the quantity of spirit received and used during the preceding financial year and the quantity remaining on balance on the 30th September. A stock-book must also be kept at each other laboratory in which must be entered on the day of receipt, an account of the bulk and proof gallons of spirit received from

the receiving laboratory. These books must be open at all times to the inspection of the Excise Officer not below the rank of Inspector in whose charge the laboratory is situated and these officer will be at liberty to make any extract from them which they may consider necessary.

- (8) The stock of duty-free spirit in the Medical Store Depot must be kept in a locked receptacle under the control of a responsible officer of the Depot. All duty-free spirit received and used must be entered in the stock-book of the Depot and in the stock-books of the hospitals and dispensaries to which the spirit is distributed. The stock-books must be shown and the stock of spirit in hand must be permitted to be examined and gauged on the requisition of any Excise or Police Officer not below the rank of Inspector. The Officer-in-charge, Medical Store Depot, shall furnish the Excise Commissioner through the Collector annually by the 15th October with a statement showing the quantity of spirit received and used during the preceding financial year, and the quantity remaining on balance on the 30th September.

- (9) Any contravention of this rule may involve the withdrawal of the permission to use duty-free spirit.

<Amendment 18.06.1989>

Manufacture of Myanmar medicines containing alcohol.

- 167A. (1) The Collector may grant to an approved practitioner in Myanmar medicine a licence in the prescribed form for the manufacture, possession and sale of medicinal preparations, containing alcohol which is produced in the process of manufacture of the preparation and not by the addition, at any stage of the manufacture, of a cultivated fermenting agent or rectified spirit.
- (2) Duty may not be imposed on the spirit present in such preparations.
- (3) An annexure shall be attached to the licence, specifying the preparations which may be manufactured under the licence.
- (4) The Collector may remove from the annexure any preparation which in his opinion or on the report of the Chemical Examiner he considers to be against public interests to manufacture.
- (5) Bottles in which the preparations are sold should bear a label showing the name of the preparation, the manufacture and his address or place of manufacture, and the approximate alcoholic contents.
- (6) The Collector may obtain from the licence-holder a list of the ingredients used in all or any of the preparations but such ingredients shall be kept secret if so desired by the manufacturer.



- (7) The licence-holder shall when so desired furnish to the Collector or to any Excise Officer authorized under the Act samples of finished and unfinished preparations for the purpose of having them weighed, measured or tested.

<Amendment 18.06.1989>

## CHAPTER XXVII.

### **Establishment of private warehouses for the deposit and storage of rectified spirit and for the purpose of manufacturing therefrom tinctures, absolute alcohol and other spirituous medicinal preparations.**

#### Establishment of private warehouse.

168. A private warehouse may be established by any person herein after called "the manufacturer" holding a licence in the prescribed form. Every such warehouse shall be under the supervision of an officer appointed by the Excise Commissioner in this behalf. Such officer shall be known as the "Officer-in-charge" of the warehouse.

#### Description of warehouse.

169. Every warehouse established under the rules contained in this Chapter shall contain-

- (i) a spirit store;
- (ii) a pharmaceutical laboratory; and
- (iii) one or more rooms for the storage of finished preparations.

The warehouse shall have only one entrance which shall be under double lock and the door of the Spirits Store and Finished Preparation Stores shall also be under double lock. Of all doors under double lock, the key of one lock shall be in the possession of the manufacturer or his agent appointed with the approval of the Collector, and the other in the possession of the Officer-in-charge. All windows shall be fitted with malleable iron bars not less than three-quarters of an inch in thickness, set not more than four inches apart and fixed in the brick-work to a depth of at least two inches at each end. On the inside of each window there shall be securely fastened to the frame and bars stout wire netting, the apertures of which must not exceed one inch in diameter. The Spirit Store and Finished Preparation Store shall be so constructed as to make it impossible to abstract spirit or medicinal preparations illicitly.

The words "Spirit Store" shall be painted on the door of the Spirit Store-room and the words "Finished Preparation Store" shall be painted on the door of each room in which these preparations are allowed to be stored. If more than one store room be used, each room must be numbered.

Maintenance of warehouse.

170. The manufacturer shall maintain the warehouse and provide it with all fittings as required by the preceding rule to the satisfaction of the Collector. No structural alterations shall be made to the warehouse without the written sanction of the Collector.

Payment for staff.

171. The manufacturer shall pay into the Treasury on or before the 15th of each month, in respect of the excise staff employed in the supervision of the warehouse, such sum not exceeding K 300 as the Excise Commissioner may from time to time determine.

Preparations to be manufactured.

172. No preparations other than absolute alcohol and bona fide medicinal preparations approved by the Excise Commissioner by an order in writing shall be manufactured in the warehouse.

Indents for spirit.

173. The spirit to be used in the warehouse shall be obtained in quantities of not less than 50 gallons at a time from a distillery in Myanmar approved by the Excise Commissioner. The manufacturer may indent on the distiller direct, but he shall immediately furnish the Officer-in-charge with a true copy of the indent.

<Amendment 18.06.1989>

Check on arrival.

174. On receipt of spirit from the distillery, the manufacturer shall immediately inform the Officer-in-charge of its arrival and shall not allow any of the spirit to be used until it has been duly tested and measured by such officer and placed in the spirit store.

Payment of duty.

175. After the Officer-in-charge has approved and measured the spirit received from the distillery and calculated the duty payable by the licensee on such spirit at the privileged rate of K 10 per London-Proof Gallon and prepared chalans in Triplicate, the manufacturer will pay the amount due into the Treasury and shall present one receipted chalan to the Officer-in-charge who will at once enter in the prescribed register the number and date of the chalan and the amount of duty paid and submit the chalan to the Collector. The spirit shall then be emptied forthwith into a vessel in the Spirit Store. This vessel must be

fixed and gauged and shall be marked with the words "Plain Spirit Store Vessel" and shall be used for no other purpose than for the storage of the spirit received from the distillery for the manufacture of approved medicinal preparations.

Test before manufacture.

176. No spirit shall be removed from the store vessel until an account of the quantity and strength shall have been taken by the Officer-in-charge.

Conditions of manufacture.

177. The spirit taken from the store vessel shall be added without delay in the presence of the Officer-in-charge, to the respective materials to be treated. To every percolator or other vessel in which the spirit is placed, there shall be attached a label showing the description of the preparation, the date, and the quantity and strength of the spirit placed in it from time to time, and the date on which any of the finished product was removed to stock together with the quantity so removed.

Use of finished preparation.

178. In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to, plain spirit, the quantity so required shall be taken from the Bonded Finished Preparation Store and added, in the presence of the Officer-in-charge without delay, to the materials to be treated. Such quantities shall be separately shown in a register prescribed for the purpose, with a reference to the number of the batch from which they were taken and shall also be shown on the label attached to the percolator or other vessel.

Storage of finished preparation.

179. The finished preparations shall be stored in the Bonded Finished Preparation Store. They shall be kept in glass bottles or jars of regular sizes from 4 to 800 fluid ounce capacity. Intermediate sizes shall be of 8, 16, 20, 30, 40 and 80 fluid ounce capacity. Every preparation store must be measured into the storage vessel by, or in the presence of, the Officer-in-charge, and every vessel shall be filled to the nearest fluid ounce of its capacity. The manufacturer or his agent shall then affix a label to the storage vessel and each label shall bear a true description of the preparation, its strength and quantity and a serial number corresponding with the number entered in the prescribed register. The Officer-in-charge shall then close and seal the vessel with his official seal.

In the case of preparations stored in bottles to be used in the manufacture of other preparations, only one bottle of each such preparation shall be opened at a time and the Officer-in-charge shall record on the

label the quantity taken out and the manner of disposal with his signature and date. No finished preparation shall be removed from the Bonded Store save as provided in Rules 178, 180 and 181.

#### Sampling.

180. The manufacturer shall permit the Officer-in-charge or any superior Excise Officer to take such samples of finished preparations as may be considered necessary for the purpose of checking the declared strength.

#### Removal of finished preparations.

181. Preparations which have not yet been fourteen days in the Finished Preparation Store shall not be removed without the written authority of the Collector. Preparations which have been fourteen days or more in the Finished Preparation Store may be removed after intimation has been given to the Officer-in-charge.

#### Manufacturer's accounts.

182. The manufacturer shall keep accounts in such forms as the Excise Commissioner may prescribe, of the spirit received, used and wasted in the private warehouse and of the preparations and absolute alcohol manufactured in, stored in and issued from, the private warehouse.

#### Monthly returns.

183. At the close of each month the manufacturer shall deliver to the Officer-in-charge three returns, in such form as the Excise Commissioner may prescribe, relating to (a) plain spirit, (b) spirit content of finished preparations, and (c) spirit content of unfinished preparations.

#### Recovery of spirit from marcs.

184. Special permission must be obtained from the Excise Commissioner for the recovery of spirit from marcs and other residues by distillation. Marcs and other residues from which no more spirit can be extracted, except by distillation, shall be destroyed in the presence of the Officer-in-charge who will note the quantity destroyed and the method of destruction in a register to be prescribed for the purpose. In cases not provided for in these rules, special instructions shall be taken from the Excise Commissioner as to the disposal of marcs and other residues.

#### Issues of absolute alcohol.

185. Issues of absolute alcohol will be treated as issues of medicinal preparations, except that whenever issues of absolute alcohol are to be made the Officer-in-charge shall charge an additional duty representing the difference between the full rate of excise duty payable in the case of foreign spirit

manufactured in Myanmar and the privileged rate of K 10 per London-Proof gallon referred to in Rule 175 and this additional duty shall be paid by the manufacturer before any absolute alcohol is issued from the warehouse. Issues of rectified spirit from the private warehouse are prohibited.

<Amendment 18.06.1989>

Conformation to standard.

186. Medicinal preparations manufactured in a private warehouse should conform to the standard of the British Pharmacopoeia as regards their alcoholic strength. Issues of such preparations shall not be allowed, without the previous sanction of the Excise Commissioner, if their alcoholic strength diverges more than 5 per cent from the British Pharmacopoeia standard.

Holidays.

187. The private warehouse shall be closed on Sundays and public holidays notified under the Negotiable Instruments Act, unless the Excise Commissioner permits otherwise. On other days, the private warehouse shall not be open except between such hours as may be prescribed by the Excise Commissioner in this behalf.

## CHAPTER XXVIIA.

### The Myanmar Wines (Manufacture) Rules.

<Amendment 18.06.1989>

187A. These Rules may be called the Myanmar Wines (Manufacture) Rules, 1947.

(2) In these rules, the expression "Wines" means any liquor, which is made from fruits and sugar or from fruits or sugar mixed with any other material, excluding malt or grain, and which has undergone a process of fermentation but which has not undergone the process of distillation in the manufacture thereof. Use of other alcohol manufactured in other distilleries in Myanmar is permitted for the sole purpose of fortification.

(3) Any person desirous of obtaining a licence for the manufacture of wines shall apply to the Collector of the District. The application shall be accompanied by a full description of the premises and utensils in which the purpose of, and the distinguishing marks on, each room, place and vessel shall be clearly specified. The Collector shall forward the application with his report thereon, to the Commissioner of the Division, who shall, if he supports the application, forward it with his recommendation to the Excise Commissioner for sanction; or, the Commissioner may reject the application without assigning

any reason to the applicant, but he shall record his reasons for so doing, in the case of Rangoon the Collector shall submit the application direct to the Excise Commissioner.

- (4) Proposals to issue such licences shall be inserted in the Annual Excise Programme of the District.
- (5) No licence shall be granted for the manufacture, storage or issue of wines in premises already used as a distillery.
- (6) The licence shall be in Excise Form W.1.
- (7) The licensee shall not-
  - (a) prepare or issue wines containing proof spirit exceeding 50 per cent; or
  - (b) mix any spirit with any wine except of the sole purpose of fortifying the wine.
- (8) The licensee shall maintain regular accounts in such manner as may be prescribed by the Collector and shall also furnish such returns and statements as the latter may from time to time require.
- (9) The spirit to be used for the purpose of fortifying the wine shall be obtained from any licensed distillery in Myanmar on payment of the full rate of the excise duty and in accordance with the procedure laid down in Excise Rule 155 for obtaining foreign spirit from a licensed distillery.
- (10) The licensee shall agree to the posting to his manufactory of an excise establishment of such strength and cost as the President of the Union may consider necessary. For this purpose, the licensee shall be governed by the provisions of Excise Rule 85.
- (11) The manufacturing operations shall comprise the following stages:-
  - (a) mixing of edible crushed fruits with sugar and keeping the mixture with a view to obtaining the partially fermented fruit juice;
  - (b) mixing the strained and partially fermented fruit juice with the requisite quantity of spirit for the purpose of fortifying it; and
  - (c) colouring and flavouring the mixed preparation with such agents as are not deleterious to health.
- (12) The licensee shall immediately inform the Collector when this finished preparation of wine is fit for issue. In the presence of an Excise Officer deputed by the Collector in his behalf it should be measured. The licensee shall also permit the Excise Officer to take samples as may be considered necessary for the purpose of ascertaining their spirit contents or checking the declared strength, if necessary by a reference to the Chemical Examiner.
- (13) If the alcoholic strength of the sample does not exceed the prescribed strength, the Collector shall cause the licensee to credit within a week the prescribed rate of the excise duty per Imperial gallon of

the strength of London Proof on this quantity of wine, on receipt of which it shall be released for bottling and issue.

(14) All bottles thus issued-

- (a) must be conspicuously labelled "Manufactured in Myanmar" and must be labelled in conformity with the provisions of the Myanmar Merchandise Marks Act; and
- (b) must bear labels showing in large letters and figures-
  - (i) the actual alcoholic strength of the wine, and
  - (ii) the minimum guaranteed quantity of the contents.

(15) Such of the rules applicable to a distillery as it is considered necessary or desirable to apply to a manufactory of this nature may at any time be applied by the Collector with the approval of the Excise Commissioner.

<Amendment 18.06.1989>

## SECTION C.-INTOXICATING DRUGS.

### CHAPTER XXVIII.

#### Cocaine Drugs and Hypodermic Syringes.

Import Certificate and Pass for cocaine

188. (1) A licensed vendor or any other person who desires to import into Myanmar, from any place outside Union of Myanmar, any cocaine drug containing more than 0.1 per cent of cocaine may apply to the Collector of the district in which he resides for an import certificate and pass.

(2) In his application, he shall state-

- (a) his name, address and business;
- (b) an exact description and amount of the drugs to be imported;
- (c) the name and address of the firm in the country of export from which the drug is to be obtained;
- and
- (d) the name of the port of import in Myanmar.

He shall also make a declaration that the drugs proposed to be imported are required solely for medicinal or scientific purposes and do not exceed the quantity which he may lawfully possess.

(3) The Collector may forward such application direct to the Excise Commissioner, who may if he thinks fit, issue a certificate and pass in the prescribed form.

(4) Subject to such further restrictions as may be imposed at the time of import, a certificate and pass granted under this rule shall be valid for a period of six months from the date of issue. If it be not used within that period, it shall be returned to the Excise Commissioner within a week thereafter.

<Amendment 18.06.1989>

Vend licence for cocaine drugs.

189. Licences in the prescribed form may be issued to pharmacists for the sale of cocaine drugs, subject to such restrictions as to possession as the President of the Union may notify under section 16 of the Act. Not more than one such licence may be issued for use in the same premises.

Hypodermic syringes.

190. (1) Licenses in the prescribed form may be granted to pharmacists and dealers in surgical instruments by the Excise Commissioner, on payment of a fee of K 10 per licence, for the sale of hypodermic syringes, parts thereof and needles. Not more than one such licence may be issued for use in the same premises. (2) Every application for a licence under sub-rule (1) shall be addressed to the Collector of the district in which the applicant resides, and the Collector shall forward it with his recommendations to the Excise Commissioner, together with such particulars as the Excise Commissioner may prescribe.

Disposal of confiscated cocaine drugs.

191. Confiscated cocaine drugs which are fit for use shall be reserved for the disposal of Government. Other confiscated cocaine drugs shall be destroyed.

## CHAPTER XXIX.

### Hemp Drugs.

Licenses for possession of ganja.

192. Licenses in the prescribed form for the possession of ganja may be granted on payment of a fee of K 5 per licence to such persons and under such restrictions as the President of the Union may from time to time notify under section 16 of the Act.

Disposal of confiscated ganja.

193. In the following districts the Deputy Commissioners are authorized to keep in stock confiscated ganja for issue on payment at the rate of K 5 per viss to holders of licenses to possess it, to the amount shown against each district:-



Tolas.

Rangoon	...	...	...	2,500
Prome	...	...	...	200
Toungoo	...	...	...	1,400
Amherst	...	...	...	700
Yamethin	...	...	...	600

Other confiscated ganja shall be destroyed.

Vend licence for galenical preparations (extract and tincture) of Indian hemp.

194. Licences in the prescribed form may be issued to pharmacists for the sale of galenical preparations (extract and tincture) of Indian hemp, subject to such restrictions as to possession as the President of the Union may notify under section 16 of the Act. Not more than one such license may be issued for use in the same premises.

195. An import certificate and pass for the import of galenical preparations (extract and tincture) of Indian hemp by means other than that of the post may be granted by the Excise Commissioner. In the issue of such certificates the procedure prescribed by Rule 188 shall be followed.

## CHAPTER XXX.

### Intoxicating Drugs (Ganja) Rules, 1939.

Preliminary.

196. (1) These Rules may be called the Intoxicating Drug (Ganja) Rules, 1939.

(2) In these rules, unless there is anything repugnant in the subject or context, the expression-

(i) "Collector" includes any officer specially authorized by the President of the Union to exercise throughout Myanmar or any specified area therein all or any of the powers of a Collector under these Rules.

(ii) "The Act" means the Myanmar Excise Act, 1917.

- (iii) "Resident Excise Officer" means a Government Officer in charge of a ganja shop under Rule 203, and includes an Excise Officer especially authorized to perform the duties of a Resident Excise Officer in places other than ganja shops established under Rule 203.
- (iv) "An Indian" means a native of India or any person of Indian descent in the male line. Every person, who ordinarily wears a dress commonly worn by Indians and speaks any Indian language shall be presumed to be an Indian until the contrary is proved.
- (v) "Ganja" means the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.
- (vi) "Licensed retail vendor" means a person to whom a licence for the sale of ganja by retail in a Government Ganja Shop has been granted by the Collector under Rule 220.
- (vii) "Tola" means a weight of 180 grains Troy.
- (viii) "A licensed cultivator" means a person to whom a licence has been granted by the Excise Commissioner under Rule 221 to cultivate the hemp plant for the purpose of collecting ganja.

<Amendment 18.06.1989>

Possession.

- 197. Subject to the conditions of his licence a licensed retail vendor may possess any quantity of ganja-
    - (a) which he has purchased from Government in accordance with the provisions of Rule 205 or
    - (b) which he has purchased from any other licensed vendor in accordance with the provisions of Rule 217.
  - 198. An Indian ganja consumer may possess Ganja not exceeding 5 tolas in weight which he has bought from a Government Ganja Shop in accordance with the provisions of these rules and for which he possesses a ticket issued under Rule 208.
  - 199. A Resident Excise Officer may possess ganja in such quantities as may be issued to him from the treasury or sub-treasury under the orders of the Collector.
  - 200. A licensed cultivator of the hemp plant may possess ganja in accordance with the terms of a licence issued under Rule 221.
  - 201. Any person may possess ganja for which he holds a transport pass issued under Rule 202.
- Transport.
- 202. Any person may transport ganja under a transport pass issued by the Collector or Excise Commissioner in Form I. D.-1 appended to these rules.

Sale.

203. Such limited number of shops as the President of the Union may from time to time determine shall be established for the sale of ganja.
204. Licensed retail vendors shall obtain their stocks of ganja from Government at the price or prices fixed by Government and shall sell only ganja so purchased.
205. The wholesale rate at which ganja shall be sold from the treasury or sub-treasury to the licensed retail vendors shall be fixed at the beginning of each year by the President of the Union for each ganja shop for which a licence has been issued under Rule 220.
206. Subject to the provisions of these rules a Resident Excise Officer or a licensed retail vendor may sell ganja in a Government ganja shop to any Indian consumer of ganja or with the previous approval of the President of the Union at places other than the establishment shops, if suitable arrangements can be made for the purpose; provided that no ganja shall be sold to any one who appears to be under the age of 21 years.
207. The sale to any consumer shall in no case exceed 3 tolas in weight on any one day.
208. With each sale, a sale ticket serially numbered, in Form I.D.-2 appended to these rules, shall be issued to each purchaser. The ticket shall be valid for such period not exceeding seven days, as is endorsed on it by the Resident Excise Officer, at the time of issue.
209. The sale may be made to a consumer through another consumer provided that the total quantity sold for both at any one time shall not exceed three tolas in weight. A separate ticket under Rule 208 shall be issued in respect of the quantity of ganja sold for each consumer.
210. The particulars of each sale shall be recorded in register in Form I.D.-3 maintained in each ganja shop.
211. Ganja shall be sold for cash only.
212. The retail price at which ganja shall be sold by the licensed retail vendor or the Resident Excise Officer shall be fixed by the President of the Union for each shop, and the licensed retail vendor or the Resident Excise Officer shall sell only at such price.
213. There shall be fixed up at the entrance of each shop a sign board showing the retail price of ganja fixed under Rule 212.
214. The sale-limits of each ganja shop shall be fixed by the Collector.
215. The licensed retail vendor or the Resident Excise Officer, as the case may be, shall keep a detailed account of the daily transactions in ganja in a Stock Book in Form I.D.-4 appended to these Rules.

216. The Collector may appoint a Resident Excise Officer to supervise the sale of ganja in any shop established under Rule 203. And in respect of all matters appertaining to the sale of ganja in that shop the licensee shall be subject to the supervision and control of the Resident Excise Officer so appointed.

217. All ganja remaining in the possession of a licensed retail vendor on the expiration, cancellation, or surrender of his license shall, unless his licence is renewed, be surrendered by him to the Collector; provided that the Collector may, instead of requiring the ganja to be so surrendered, permit the out-going licensed retail vendor to sell it to the in-coming licensed retail vendor or to such other in-coming licensed retail vendor as the Collector may direct. The ganja shall be surrendered to Government or sold to the other licensee, as the case may be, at such price not in excess of the price for the time being fixed under Rule 204 for that shop, as the Collector shall determine; and such in-coming licensed retail vendor shall, if the Collector so directs, be bound under penalty of forfeiting his licence to buy such ganja at the price fixed and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by such licensed retail vendor:

Provided further that if the ganja or any part thereof be declared by the Civil Surgeon to be unfit for use the Collector shall cause so much of it as is unfit for use to be destroyed and no compensation thereof shall be payable to any licensee.

218. Where under these rules a licensed retail vendor is required to perform any act, that act may be performed on his behalf by an agent appointed by him in writing and duly approved by the Collector.

Cultivation.

219. A person who desires to cultivate the hemp plant shall apply to the Excise Commissioner through the Collector of the district in which he desires to cultivate or collect the plant, for licence in the prescribed form.

Licences and Passes.

220. The Collector may grant to any person a licence in Form I.D.-5 appended to these rules for the retail vend of ganja, in any specified shop established under Rule 203.

221. The Excise Commissioner may, if he sees fit, grant to any person who applies for a licence under Rule 219, a licence in Form I.D.-6 appended to these rules for cultivation of the hemp plant.

222. Every licence or pass shall be granted subject to such conditions as may be entered in the prescribed form.

223. All licences issued under these rules shall ordinarily be for a period of one year from the 1st October to the 30th September. A licence issued during the currency of the year shall expire in the absence of any provision to the contrary, on the 30th September following.

224. An authority who grants a licence or pass may for good and sufficient reasons suspend or cancel such licence or pass.

## CHAPTER XXXI.

225. These Rules may be called the Yeast Manufacture and Vend Rules, 1954.

226. Before issuing a licence for the manufacture and vend of yeast, the Collector shall satisfy himself that the applicant is a fit person to hold the licence and that the buildings and premises to be covered by the licence conform to the requirements of these Rules.

227. The Collector may, unless the Excise Commissioner otherwise directs, obtain from the applicant a sum not exceeding K 200 as a deposit for the due compliance by him, his agents and servants with the provisions of the Myanmar Excise Act, Rules made thereunder and conditions of the licence for which sum the Collector shall give a receipt.

<Amendment 18.06.1989>

228. The licence-holder shall from time to time carry out the orders of the Collector regarding the construction, alteration and repair of the buildings and premises covered by the licence.

229. The buildings and premises shall contain one store-room in which all manufactured stock shall be kept. The store-room shall be under double-lock. The key of one lock shall be kept by the officer-in-charge and the key of the other lock shall be kept by the licence-holder.

230. On every occasion on which the licence-holder commences preparations for the manufacture of yeast, he shall report to the nearest Excise Officer of or above the rank of Sub-Inspector that he is about to commence manufacture and shall state the quantity of raw materials he has collected or has in hand for the purpose. The report shall be in the prescribed form and shall be as accurate as possible.

231. As soon as any quantity of yeast has been manufactured, it shall be put into a suitable receptacle, marked and removed into the store-room. Duty shall be paid on all manufactured yeast within three days of the completion of manufacture.

232. No yeast shall be issued for sale unless duty has been paid thereon. Duty shall be credited by chalan.

233. The Superintendent of Excise may with the approval of the Collector direct the issue from the manufactory for the purpose of sale of any quantity of yeast on which duty has been paid.

234. A refund of duty may be allowed under the orders of the Collector on yeast which has gone bad in the process of manufacture or in the yeast store and is certified by the Superintendent of Excise as unfit for sale. Such yeast shall be destroyed in the presence of an Excise Officer not below the rank of Inspector.

235. The licence-holder shall retain samples of all yeast sold. Such samples shall be disposed of under the orders of the Collector.

The Collector may order that all manufactured yeast on which duty has been paid shall be treated with a secret ingredient for the purpose of distinguishing it from yeast of illicit manufacture.

236. The licence-holder shall submit such periodical returns as may be prescribed showing correctly the quantity of yeast manufactured and sold by him.

#### **Vend.**

237. The Collector may issue a licence in the prescribed form for the vend of yeast manufactured under a licence in Excise Form Y-1.

238. The holder of the vend licence shall obtain his yeast only from a licensed manufacturer.

239. Yeast shall not be sold by one licensed vendor to another except with the permission of the Collector of the district in which the sale is to be made.

#### **----- Footnote -----**

[ပင်ရင်း- သီးသန့်စာအုပ်မှ ကူးယူတင်ပြသည်။]