

LAND REVENUE AND AGRICULTURAL DEPARTMENT.

Rules under the Myanmar Land and Revenue Act.

NOTIFICATIONS.No. 24

BRITISH Myanmar GAZETTE, APRIL 24TH, 1886.

[Amendment : 18.06.1989]

No.24._Under the provisions of section 61 of the Myanmar Land and Revenue Act, 1876, the following rules, as arranged, consolidated, and amended by the order of the Chief Commissioner, and sanctioned by the Governor-General in Council, are published for general information:—

THE words “grantee” and “lessee” in these rules include the original grantee or, lessee and his successors in possession of the land granted or leased.

CHAPTER I._ Disposal of Available Lands (Section 18).

1. No land referred to in section 18 shall be disposed of if it is, or is likely to be required by the State.
2. Except as provided in Rule 1, such land may be disposed of by grant of ownership, or by lease, and on the conditions and in the mode hereinafter prescribed : grants and leases of such land shall not, without the previous sanction of the Governor-General in Council, be made on any other conditions or in any other mode.

CHAPTER II._ Conditions applicable to Grants and Leases.

3. The applicant for a grant or lease of any land shall, if so required, satisfy the Revenue Officer to whom application is made that he possesses sufficient means to fulfil the purpose for which, and the conditions on which, the land is to be granted or leased. But no grant or lease shall be refused by any Revenue Officer on account of the applicant's insufficiency of means without the sanction of the Deputy Commissioner.
4. The following conditions are applicable to all grants or leases of land for cultivation:—
 - (i) If the land has been granted or leased with a period of exemption from assessment to land revenue, an area of not less than two-thirds of the total area granted or leased shall be brought under cultivation before expiry of the period of exemption.

(ii) If the land has been granted or leased without a period of exemption from assessment to land revenue, an area of not less than two-thirds of the land shall be brought under cultivation within a period which shall be specified in the instrument of grant or lease.

Provided that in the case of any special grant or lease for the cultivation of particular staples, the Chief Commissioner may authorize such other conditions as he may see fit. Any condition so authorized shall be deemed to be applicable under this rule.

5. If any grantee or lessee fail to comply with the conditions mentioned in Rule 4; or if, having obtained a grant or lease of land with a period of exemption, any grantee or lessee make use of the land during such period and abandon it, without sufficient cause, before any land revenue becomes payable in respect thereof, the Deputy Commissioner may resume the whole or any portion of the land granted or leased, and may, where the grant or lease has been made with a period of exemption from assessment to land revenue, assess the whole area which ought under the conditions of the grant or lease to have been brought under cultivation to land revenue at the highest rate current in the circle for similar land, and may recover the amount payable according to that assessment for each year of the whole or any part of the period of exemption as if such amount were an arrear of land revenue.

6. The right to all mines and mineral products, coal, petroleum, and quarries under or within any land granted or leased is reserved to Government with full liberty to the Government, its assigns, lessees, licensees, agents, workmen, and all other persons acting on its behalf or with its permission to search for and work the same, subject to payment of compensation on account of disturbance or surface damage. Such compensation shall be determined by the Deputy Commissioner as nearly as may be in accordance with the law for acquisition of land for the time being in force.

7. No person shall fell, sell, or remove for sale any teak trees standing on the land granted or leased to him, except under a special license granted under the Forest Rules. But any person to whom a grant or lease of land has been made may, save as provided by Rule 38, fell, sell, or remove for sale or for private use, without license, any other kinds of trees, whether reserved or not, standing on the land so granted or leased ; but any timber so felled shall be liable to pay the usual rate at any check station it may pass, but not elsewhere.

8. All changes in the possession of land by transfer or succession, and all mortgages and partitions of land, shall be reported, orally or in writing, to the thugyi of the circle; in cases of succession by the person succeeding, in other cases by all the parties to the transaction, within 60 days of such change, mortgage,

or partition. The thugyi shall register the facts reported in the form of register prescribed in Appendix No. I, and shall obtain the signature of the person or persons reporting, and shall give the person reporting a certificate that the report has been made.

9. If any person, without good and sufficient cause, neglects to make the report prescribed under Rule 8 within the time specified therein, the Deputy Commissioner may impose on him a penalty which shall not exceed Rs. 20, with a further daily penalty not exceeding Re.1 for each day for continuing breach of the condition.
10. Land granted or leased shall be subject to the payment of all such revenue, taxes, and rates as may from time to time be imposed under any law or rules for the time being in force.
11. The term of a lease shall ordinarily not exceed 30 years.
12. Every grantee or lessee shall comply with such lawful instructions as he may from time to time receive from the Deputy Commissioner in regard to furnishing returns of population, capitation-tax, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Deputy Commissioner. If any grantee or lessee makes default in compliance with such instructions, the Deputy Commissioner may, by an order in writing, impose on him a penalty not exceeding Rs. 20, with a further daily penalty, not to exceed Rs. 5 for each day, for continuing breach of the condition.

CHAPTER III._ Temporary exemption from Assessment to Land Revenue of Lands granted or leased.

13. If any person to whom a grant or lease of any land has been made shall, during any previous temporary occupation of such land or otherwise, have made any clearing of or in such land, such person shall not be allowed the full period of exemption from assessment to land revenue to which he would have had a claim if the land had been uncleared, but shall be allowed such shorter period of exemption as may be fixed in consideration of the state of the land at the time of the grant or lease being made.
14. Waste or uncleared land granted or leased for the purpose of planting palms and fruit-bearing trees shall be classified according to the description of trees to be planted on at least three-fourths of its area, or as near to that proportion as possible, and may be exempted from assessment for different periods, not exceeding the following scale:—

Class I	Land to be planted with betelnut palms ..	Fifteen
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				years' exemption.
Class II	Land to be planted with cocoanut, or any other palm trees, except betelnut or dhani or with durian, Marian, or spices.	Ten	years' exemption.
Class III	.. .. ..	Land to be planted with all other fruit trees, except custard-apples, papayas, and plantains.	Eight	years' exemption.
Class IV	.. .. ..	Land to be planted with custard-apples, papayas, and dhani palms.	Five	years' exemption.
Class V	.. .. ..	Land to be planted with plantains ...	One	year's exemption.

Provided that where plantains are planted bona fide as shade to cocoanut or other trees, the land occupied by them shall, for the purpose of this rule, be treated as occupied by the trees which they are planted to shade.

15. Land granted or leased for the cultivation of any products other than those mentioned in Rule 14 shall be classified and may be exempted from assessment for different periods, not exceeding the following scale, if the land, or at least three-fourths of its area, is of the description mentioned in the following table:—

Class I	.. .. ..	Land covered with grass ...	One	year's exemption.
Class II	.. .. ..	Land covered with reeds, elephant-grass, bushes.	Three	years' exemption.
Class III	.. .. ..	Land covered with small trees not exceeding one foot in diameter at two cubits above the ground.	Four	years' exemption.
Class IV	.. .. ..	Land covered with large trees exceeding one foot in diameter at two cubits above the ground.	Six	years' exemption.

16. If any grantee or lessee under a grant or lease of land for cultivation with a period of exemption from assessment to land revenue under Rules 14 and 15 does not employ the term of exemption in the bona

fide cultivation of the products for the cultivation of which the land was granted or leased, and uses the land principally for other crops or for the purpose of obtaining fuel, timber, or other spontaneous products, he shall be liable, under the order in writing of the Deputy Commissioner, to the following penalties:-

- (a) the termination of the period of exemption;
- (b) the payment of land revenue at the current rate for similar land in the neighbourhood from the date of grant or lease;
- (c) the payment at such rates as the Deputy Commissioner may fix of the value of all timber, fuel, or other spontaneous products removed from the land since the date of grant or lease.

17. In special cases a Deputy Commissioner may, with the sanction of the Commissioner, make grants or leases of land with longer terms of exemption than those provided in Rules 14 and 15, or may allow partial exemption for a term of years, instead of, or in addition to, a term of total exemption, or may extend the term of exemption provided by Rules 14 and 15 for a reasonable time, not exceeding five years, according to the circumstances of each case.

18. A Deputy Commissioner may, with the sanction of the Commissioner, allow an additional period of exemption from assessment to revenue of land which, in order to be made fit for cultivation, requires, in addition to the clearance of jungle, any outlay for the purpose of draining or embanking, or for the construction of dams for irrigation or works of any kind; provided, however, that such additional period of exemption shall not exceed five years.

A further extension of the period of exemption may be granted with the sanction of the Chief Commissioner.

19. The period of exemption from assessment shall be reckoned from the commencement of the agricultural year, i.e., from the 1st July next following the date of the grant or lease.

20. Any rent or other money payable in consideration of any grant or lease, or as a penalty payable on breach of a condition annexed to any grant or lease, may be recovered as if it were an arrear of revenue due in respect of the land granted or leased.

CHAPTER IV._ Special Rules for the grant of Waste Lands in the District of Tavoy (Section 18).

21. In the following rules and in the instrument of grant hereto appended (Appendix No. II) the words "Rules for the disposal of available lands" mean rules made, or which may hereafter be made, by the Chief

Commissioner of British Myanmar, under section 18 of the Myanmar Land and Revenue Act of 1876, for the disposal of available waste land.

<Amendment 18.06.1989>

22. Grants of the ownership of land not exceeding 1,200 acres in area for planting tea, coffee, cinchona, or spices may be made in the district of Tavoy by the Deputy Commissioner. Subject to the orders of the Chief Commissioner, the orders passed by the Deputy Commissioner on any application for a grant of land under these rules shall be final.
23. Save in so far as is herein otherwise provided, such grants shall be deemed to be made in accordance with, and shall be subject to the conditions of, the rules for the disposal of available lands, and shall be expressed by an instrument of grant in the form given in Appendix No. II.
24. (i) A grantee shall bring at least one-third of the land comprised in his grant under cultivation with coffee, tea, cinchona, or spices within twelve years from the date of the execution of the instrument of grant.
(ii) If the proportion of the land brought under cultivation within twelve years is less than one-third, all the land comprised in the grant which is in excess of the cultivated area, and of so much of the uncultivated area as is double the cultivated area, shall revert to Government.
(iii) In any case in which a portion of the land comprised in a grant reverts to Government under clause (ii) of this rule, the Deputy Commissioner shall determine what particular portion of the land shall so revert.
25. The land granted shall be exempted from assessment to revenue, or any cess, tax, or rate leivable under any law for the time being in force, for a period of twelve years from the date of the execution of the instrument of grant, provided that continuously throughout that period the grantee takes bona fide steps to cultivate one-third of the land comprised in the grant with coffee, tea, cinchona, or spices.
26. On the expiry of the twelfth year from the date of the execution of the instrument of grant, the entire area of the land comprised in the grant, or such portion of the area as remains with the grantee, shall be assessed for the period of twenty years at the rate of 6 2/3 annas per acre on account of land revenue and 2/3 anna per acre on account of cesses; and from and after the expiry of the twentieth year the entire area shall be liable to be assessed at a rate equal to one-third of the revenue rate plus one-third of the cess rate paid for garden lands in the nearest revenue circle where a garden rate obtains.

27. A person obtaining a grant of land under the rules contained in this chapter shall, at the time of executing the instrument of grant, pay to the Deputy Commissioner a sum of eight annas per acre for the costs of survey and demarcation of the land.

28. The right to all mines, mineral products, coal, and quarries under or within any land granted under these rules shall be deemed to be reserved to Government, and the Government shall have all powers necessary for the proper enjoyment of those rights: provided that whenever, in the exercise by the Government of the rights herein referred to over any land, the rights of the grantee are infringed by the occupation or disturbance of the surface of the land, the Government shall pay to the grantee compensation for the infringement, and the amount of the compensation shall be determined, as nearly as may be, in accordance with the provisions of the law for the acquisition of land for public purposes.

CHAPTER V. -Special Rules for grants of Land for Religious Purposes.

29. A Deputy Commissioner may grant, free of land revenue (if any), a site for a religious edifice—
(a) on his own authority, if the value of the site does not exceed one hundred rupees; and
(b) with the previous sanction of the Chief Commissioner, if the value of the site exceed one hundred rupees, but does not exceed two hundred rupees.

In calculating the value of a site for the purposes of this rule, the land revenue (if any) assessed thereon shall be capitalized at twenty-five times the annual assessment.

Explanation.- It is not intended that the capitalized value of the land revenue referred to in this rule shall be paid by the grantee: the land revenue is to be capitalized only in order that it may be ascertained whether the total value of the site falls within the authority to sanction such grants hereby conferred.

30. A statement of the grants made in each district under Rule 29 shall be submitted quarterly to the Chief Commissioner.

31. Cases in which the value of the land exceeds Rs. 200 must be submitted for the orders of the Government of India.

32. Any land granted under this chapter will be resumable, if at any time it be used for any other purposes than those for which it was granted, or if the buildings are used for any other than religious purposes.

33. The rules in this chapter are applicable, whatever the religious creed may be, for the purposes of which the grant is made.

CHAPTER VI._ Officers by whom, and Persons to whom, Land may be granted or leased.

34. The following classes of Revenue Officers are empowered to make grants of ownership or leases of land for the purposes and up to the limits hereinafter mentioned, that is to say,—

Class of Revenue Officer.	For cultivation.	For tank.	For burial-ground.
	Acres.	Acres.	Acres.
Thugyis ..	.. .. .. .. .. .. 5		
Township Officers	.. .. .. .. .. .. 15	1	2
Subdivisional Officers	.. .. .. .. .. .. 25		
Deputy Commissioners	.. .. .. .. .. .. 50	1	5

Provided that, for good and sufficient reason, to be recorded in writing, the Deputy Commissioner may—

- (a) withdraw, for such period as he thinks fit, from any thugyi by name the right to exercise the power of granting and leasing land for any purpose, or
- (b) increase, for such period and to such extent, not exceeding 15 acres, as he thinks fit, the area of land which any thugyi may grant or lease for cultivation purposes.

Provided also that, with the previous sanction of the Commissioner, the Deputy Commissioner may withdraw temporarily from any Township Officer the power of granting or leasing land.

35. The following classes of Revenue Officers are empowered to make leases of land for the purposes and up to the limits herein mentioned, namely,—

Class of Revenue Officer.	For purposes of brick-making.	For purposes of salt manufacture.
	Acres	Acres
Subdivisional Officers	2	5
Deputy Commissioners	5	10

36. No grant of ownership and no lease of land for any other purpose than those mentioned in Rules 34 and 35 shall be made without the sanction of the Commissioner.

37. No grant of ownership and no lease of land which is situated within a radius of four miles from any town shall be made without the sanction of the Commissioner.

38. The sanction of the Chief Commissioner is required for grants of ownership or leases of land of more than 50 acres. When the area granted or leased comprises more than 50 acres of forest land, the Chief Commissioner may require the grantee or lessee to pay duty on the trees standing on such land at rates not exceeding
 for reserved trees other than teak—
 Rs.6 for each tree over 6 feet in girth at 6 feet above the ground;
 Rs.3 for each tree from 4 1/2 to 6 feet in girth at 6 feet above the ground;
 Re.1 for each tree from 3 to 4 1/2 feet in girth at 6 feet above the ground;
 for trees unreserved kinds—
 Rs.2 for each tree over 6 feet in girth at 6 feet above the ground;
 Re.1 for each tree from 4 1/2 to 6 feet in girth at 6 feet above the ground;
 Annas four for each tree from 3 to 4 1/2 feet in girth at 6 feet above the ground,
 No teak trees standing on such land may be felled, sold, or removed for sale otherwise than as provided in Rule 7 of these rules.

The duty required under this rule shall be payable within such time as the Deputy Commissioner may in each case direct; and the Divisional Forest Officer shall decide, subject to appeal to the Deputy Commissioner, in respect of how many trees of each kind and of each size duty shall be payable on

any grant. Arrears of duty due under this rule shall be collected in the same way as arrears of land revenue.

39. No grant of ownership or lease of any land shall be made to any person under 18 years of age.
40. Land shall not be granted or leased under this chapter to a thugyi, or to a relative of a thugyi living with the thugyi, without the previous sanction of the Deputy Commissioner, or to any other public servant, except a gaung or headman appointed under the Myanmar District Cesses and Rural Police Act, 1880, without the previous sanction of the Commissioner.

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CHAPTER VII. Procedure in making Grants or Leases.

41. Any person intending to make an application for a grant or lease of any land shall, before presenting his application, demarcate with posts or otherwise the area which he desires to be granted or leased to him, and shall declare in his application that he has made such demarcation.
42. Applications for grants or leases of land shall be made in writing.
43. When an application is made to a thugyi, he shall enter the details of the application and the date on which he purposes to inspect the land in a trifoil register, which he shall keep in the form given in Appendix No. IV. The outer foil shall be dated and signed by the thugyi and given to the applicant as a receipt for his application.
44. On the date fixed the thugyi shall proceed to the land, go over the boundaries as demarcated by the applicant, and ascertain whether the area applied for is or is not in excess of five acres, or of the area to which such thugyi's powers may have been specially extended under Rule 34.
45. If the area appear not to be more than the area which the thugyi has power to grant, the thugyi shall enter the fact on the inner and middle foils of the register, and shall thereupon affix notices in the form given in Appendix No. V on the land and on the house of the headman of the village nearest to the land applied for. Such notice shall inform all whom it may concern that an application has been made, shall specify the name of the applicant and his residence, the approximate area and locality of the land, and shall notify that if, within 15 days after the date of the notice, no objection is made, the land will be granted or leased to the applicant. The fact of publication of this notice shall be entered on the inner and middle foils of the register. The notice shall also specify the place at which objections will be received. Objections must be made to the thugyi in writing.

46. After expiry of the period named in the notice, if no objection is made to the grant or lease of the land to the applicant, the thugyi shall, unless the land applied for has already been surveyed, make a correct survey and plan of the land.

47. If after survey the area of the land applied for is found to be not in excess of the area which the thugyi has power to grant, and no good reason exists why the grant or lease should not be made, the thugyi shall make a grant or lease of the land to the applicant and shall give to the grantee or lessee a deed of grant or lease in the form set forth in Appendix No. VI. The thugyi shall then endorse on the inner and middle foils of the register the following facts:—

- (a) that no objections have been made;
- (b) the correct area of the land ascertained by survey;
- (c) that the land has been granted or leased;
- (d) the number of teak trees standing on the land;

and shall forward the middle foil, with the original plan of the land, through the Township and Subdivisional Officers, to the Deputy Commissioner, retaining the inner foil. If there be good reason why the grant or lease should not be made, the thugyi shall record such reasons in writing and shall submit them for orders to the Township Officer.

48. No charge of any kind shall be made and no fee whatever shall be taken save as hereafter provided, directly or indirectly, from the applicant on account of any sketch or survey or plan made of any land applied for or of any land granted or leased. In cases where a survey is difficult or expensive, the Deputy Commissioner may authorize the thugyi to levy from the applicant a fee not exceeding eight annas per acre of land surveyed.

49. If, within the period named in the notice required by Rule 47, objections are made by any person to the grant or lease of the land, the thugyi shall endorse the objections so made on the inner and middle foils of the register and shall forward to the Township Officer the middle foil and the objection statements.

50. On receipt of these statements, the Township Officer shall summon the applicant and the persons who have lodged objections to appear before him on a date fixed by him and shall, on such date or on such other date to which the matter may be adjourned, after hearing the parties and such evidence as they may produce, and, if necessary, personally inspecting the land in question, pass orders on the application. A copy of such orders shall be forwarded to the thugyi.

51. If, after the inspection under Rule 44 or the survey under Rule 46, it appears that the land applied for is in excess of the area which the thugyi has power to grant, the thugyi shall inform the applicant of the fact and that, unless he consents to reduce the area applied for by him, his application will be referred to the Township Officer.
52. If the applicant consents to reduce the area applied for to the area which the thugyi has power to grant, the thugyi shall cause him to demarcate the reduced area as required by Rule 41, and shall then affix notices under Rule 45 and proceed under Rules 46 and 47, or under Rule 49, as the case may be.
53. If the applicant refuses to reduce the area applied for, the thugyi shall record the fact in the inner and middle foils of the register, refer the applicant and forward the middle foil to the Township Officer.
54. On receipt of a report from the thugyi under Rule 47 or 53, the Township Officer shall proceed to dispose of the application as if it had been an original application.
55. Township Officers, Subdivisional Officers, and Deputy Commissioners shall, in the disposal of applications for grants or leases of land, proceed, mutatis mutandis, in the way laid down for the guidance of thugyis, and shall have power to refuse grants or leases which, in their opinion, ought not to be made. They may, however, depute any subordinate officer to visit the land in the first instance, to issue the notices, and to make the survey. But all objections to the grant or lease of any land shall be heard by the officer before whom the application for the grant or lease is pending.
56. The procedure laid down in Rules 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, and 53 shall apply, mutatis mutandis, to grants or leases of areas of more than five acres which, under any order passed by the Deputy Commissioner in accordance with clause (b), Rule 34, a thugyi may make.
57. In circles which have been cadastrally surveyed all plans of lands granted or leased shall invariably be plotted on the maps of the kwins in which such lands are situated.
58. Any person whose instrument of grant or lease has been lost or destroyed shall be entitled to obtain a copy of such instrument on plain paper on application in writing to the Township Officer.

CHAPTER VIII.- Temporary Occupation of Available Land (Section 19).

59. Any person entering upon, or remaining in occupation of, any waste or uncleared land for purposes of cultivation, except by virtue of grant or lease, shall be liable to pay revenue on account of such land for every year of such occupation at a rate per acre which shall not exceed the highest rate for similar land in the circle and shall also be liable to eviction.

60. No person shall enter upon temporary occupation of any land for any other purpose than cultivation without a written license from the Subdivisional Officer or from the Deputy Commissioner, who are empowered to grant licenses for other purposes than cultivation up to the following limits:—

	Acres.
Subdivisional Officers	.. .. .. .. .. 5
Deputy Commissioners	.. .. .. .. .. 10

The license shall be in the form given in Appendix No. III.

Any person who occupies any land for purposes other than cultivation without a license shall be liable to pay revenue on account of such land for every year of such occupation at a rate per acre which shall not exceed double the amount of the highest rate for similar land in the circle and shall also be liable to summary eviction. No person shall acquire by length of possession or otherwise any right over lands occupied under this chapter except the right to occupy such land until the end of the year for which he may have paid the revenue assessed thereon.

CHAPTER IX.- Taungya Lands (Section 21.)

61. Application may be made to the Deputy Commissioner by any tribe or family practising taungya-cultivation for the allotment of a tract of land for the purposes of such cultivation.

Explanation.— Taungya-cultivation is cultivation on temporary hill clearings.

62. On receipt of the application under Rule 61, the Deputy Commissioner shall cause the tract applied for to be demarcated and shall give notice of the application to the local Forest Officer. He shall also issue a proclamation calling upon any persons having interests in such land and objecting to the proposed allotment to appear and state their objections on a day which shall be not less than 60 days from the date of issue of the proclamation.

63. If any objections are made by the local Forest Officer, the Deputy Commissioner shall report the case to the Commissioner with his opinion, and the Commissioner shall decide whether the allotment is to be made or not, or whether any alteration is to be made therein.

64. If any objections are made by private persons, the Deputy Commissioner shall; on the date named in the proclamation, enquire into and decide upon them.

65. If the tract to be allotted exceeds five square miles in extent, or if it is situate in a district where the demarcation of reserved forests is not complete, the case must be reported for sanction to the Chief Commissioner. The districts in which the demarcation of reserved forests is complete shall be from time to time notified in the local Gazette for the purposes of this rule. But such notification shall not bar the formation of further reserved forests if the Chief Commissioner so direct.

CHAPTER X._ Special Rules for the allotment of lands for Taungya-cultivation in the Karen Hills Subdivision of the Taungoo District.

66. Land shall be allotted in the Karen Hill Tracts for the use of tribes or families practising taungya-cultivation. Taungya-cultivation shall include the raising of all kinds of produce within any "ya."

67. Land so allotted shall be defined by natural boundaries wherever practicable, such as the top or bottom of a hill, or range of hills, or a stream. In cases where natural landmarks are not available, the boundaries of the allotted lands shall be fixed with reference to such natural landmarks, the distance in feet or yards being stated. The tribes or families to whom such land is allotted must erect such boundary marks as the Deputy Commissioner may direct.

68. The land allotted to each tribe or community shall be within the area where such tribe or community has regularly carried on taungya-cultivation within 15 years past, and shall comprise such portion of that area as may under the rules contained in this chapter appear just and proper. Where any particular area is claimed by one or more tribes or communities as regularly cultivated by them, it shall be allotted according to priority of occupation.

69. The land allotted to each tribe or community must be in one or more continuous blocks.

70. Land is to be allotted for the use of the tribe or community, not to individuals. The claims of individuals to particular portions of land thus allotted shall be settled, whenever practicable, by the headmen. If the headmen are unable to settle them, the claims shall be summarily determined by the Township Officer, subject to the general control of the Deputy Commissioner.

71. The area to be allotted shall include village sites. No allotment shall, save for the purpose of obtaining natural boundaries to the allotment, include land which has not been cultivated or used as a site for a village or hamlet in regular routine within the 15 years last past, and no allotment shall include land

which falls within any sanctioned reserved forest. It shall not be obligatory to allot the whole of the land found to have been so used during the past 15 years. The allotting officer will use his discretion in restricting allotments to areas strictly required for taungya rotation according to the custom of the tribe or the community concerned.

72. No grants shall be given to outsiders and no squatting by outsiders shall be permitted within any allotment. Every allotment shall be strictly reserved for the use of the Karen taungya-cultivators of the tribe or community to which it has been allotted.

73. The members of any tribe or community for whom an area has been allotted under the rules contained in this chapter may transfer their rights in such area to any other member of the same tribe or community, but not to any other person. The transfer of any interest in land granted for taungya-cultivation under these rules to a person not a member of the tribe shall be null and void.

74. The fact of an area having been allotted under the rules contained in this chapter to the tribe or community to which any person belongs shall in no way preclude such person from bringing any land outside such allotment under permanent cultivation, provided he obtains from the Revenue authorities the requisite sanction to occupying such land. Any person thus bringing land under permanent cultivation shall have exactly the same rights as to the occupancy of such land and as to the acquisition of the status of landholder with respect to it as if it were held under the Myanmar Land and Revenue Act and the rules under that Act.

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75. A record shall be kept in the Deputy Commissioner's office of every allotment made under the rules contained in this chapter and a copy of such record shall be deposited in the office of the township in which such allotment is situated.

76. Such record shall show the boundaries of each allotment, the tribe or community to which it has been assigned, the estimated area of such allotment, and any other particulars which may appear necessary.

CHAPTER XI.- Allotment of Grazing-grounds (Section 20).

77. The Deputy Commissioner may, if he considers that the inhabitants of any village stand in need of an allotment of grazing-ground, proceed to set out by metes and bounds such land as he considers should be so allotted, and cause it to be surveyed and a plan to be made thereof. The term "grazing-ground" includes the necessary cattle-paths or approaches to such grounds.

78. A notice in form prescribed in Appendix No. VII, together with a copy of the plan of the land, shall be affixed to the houses of the headmen of the villages in the neighbourhood of which the said land is situate, informing them of the Deputy Commissioner's intention to allot it as a grazing-ground and fixing a day, not less than 15 days distant from the date of the notice, on which any of the inhabitants of the neighbouring villages may appear before the Deputy Commissioner and state any objection which they may have to the proposed allotment.

79. The Deputy Commissioner, after hearing any objections which may be raised to such allotment, or if no objection be raised, then, after making any further enquiry which he may consider necessary, if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, shall pass orders determining the area to be allotted, and the villages for whose benefit the allotment is made, shall thereupon enter the grazing-ground, in, the register prescribed in Appendix No. XXXII, cause a final demarcation of it to be made, and issue a notice of final allotment in the form prescribed in Appendix No. VIII. After the issue of this notice the land may be used as a grazing-ground by the inhabitants of the villages named in the Deputy Commissioner's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

80. When any grazing-ground has been finally demarcated under Rule 79, any person who occupies any part of such grazing-ground for purposes other than grazing, or who, without the special sanction of the Deputy Commissioner, cuts, fells, or removes trees or underwood from such grazing-ground, or who removes grass therefrom during the months of December to May inclusive, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50, or in default, to imprisonment of either description for a term not exceeding 15 days.

81. In the circles or parts of districts where the process of making a cadastral survey and assessment of the land revenue is in progress, the Settlement Officer of the district shall report to the Deputy Commissioner the locality and areas of the lands which he considers should be reserved as grazing-grounds. The Deputy Commissioner shall, if he approves of the Settlement Officer's proposals, take the steps necessary for the reservation of the lands as prescribed in Rules 77, 78, and 79.

82. The Deputy Commissioner may direct any Subdivisional Officer or Township Officer to make the preliminary inquiry, issue notices, and hear objections in regard to the allotment of grazing-grounds.

CHAPTER XII._ Relinquishment, Permanent and Temporary, of Land; Recovery of Possession within 12 years
[Sections 12, 13, 41, 43, and 58 (a)].

83. If any person in possession of land assessed to revenue intends to relinquish permanently the whole or any portion of his land, he shall report his intention in writing to the thugyi of the circle in which the land is situate on or before the 15th May, failing which he will be liable to pay revenue at the full rate for the current year.

The thugyi shall give the petitioner a receipt in the form prescribed in Appendix No. IX.

84. When any person in possession of land claiming the status of a land-holder in respect thereof desires temporarily to relinquish the possession of the same, he shall present the petition required by section 12 of the Land and Revenue Act to the thugyi on or before the 15th May. The thugyi shall give the petitioner a receipt in the form prescribed in Appendix No. IX and shall enter the details of the report in the register prescribed in Appendix No. X, and shall cause an extract copy of the register to be affixed as a notice on the house of the headman of the village nearest to the land relinquished. Every order of a thugyi under this rule shall be subject to the confirmation of the Deputy Commissioner.

85. If at any time within twelve years from the date on which land has been temporarily relinquished and taken over by the thugyi, the petitioner or any person alleging that he is the successor in interest of the petitioner from whom the land was taken, apply to the Deputy Commissioner or Subdivisional Officer to be reinstated in possession of the same, the Deputy Commissioner or Subdivisional Officer shall cause a notice in the form given in Appendix No. XI to be served in the manner prescribed for the service of a summons under the Civil Procedure Code on the person in occupation of the land and shall then proceed in accordance with section 13 of the Land and Revenue Act.

CHAPTER XIII._ Assessment of Land (Section 24).

86. For purposes of measurement and assessment of land the standard unit of area shall be one acre. All measurements of land shall be made and recorded in acres and decimal parts of an acre; and all assessments of land shall be made upon acres and decimal parts of an acre.

87. The area of all land liable to assessment shall be ascertained by annual or periodical measurement and by such agency as the Chief Commissioner may from time to time direct.

88. If the whole or any part of a holding is left uncultivated during any year of assessment, the revenue shall be assessed on such whole or part in respect of that year at the rate of two annas per acre. But the

Deputy Commissioner is empowered to exclude from the operation of this rule lands which have during the five years next preceding been generally sublet or lands granted revenue-free for a term of years, but not brought under cultivation on the expiration of the period of exemption.

89. Revenue may, if the Chief Commissioner so direct, be levied at a fixed rate per tree on palms or fruit trees. Provided that—

- (a) revenue shall not be levied on trees which have not arrived at maturity, or on trees belonging to any monastery, pagoda, or other sacred building;
- (b) toddy palms which are left untapped for any reason may be assessed at such special rates as may be fixed from time to time by the Chief Commissioner.

CHAPTER XIV. Land Revenue, Year of assessment of, Liability to pay, Remissions of, Collection of.

PART I. Year of Assessment [Sections 41-43 and 58 (a)].

90. The year of assessment of land revenue shall be the agricultural year, that is to say, commencing on the 1st July and ending on the 30th June following.

91. The revenue assessed on land shall fall due on the following dates:—

- (a) on all land which is liable to assessment, except land on which kaing-cultivation is carried on, - on the 15th February;
- (b) on all land on which kaing-cultivation is carried on, - on the 1st April.

Explanation.— For the purposes of this rule kaing-cultivation shall include cultivation of sessamum, tobacco, cotton, wheat, mayin or dry-weather paddy, and of such other crops as the Chief Commissioner may from time to time direct.

CHAPTER XV. Collection of Land Revenue [Sections 43-51 (a) and (b)].

Time when, Place where, and Person to whom, Land Revenue is due.

92. Land revenue shall be payable to the thugyi of the circle in which the land is situate.

93. The thugyi of each circle shall annually prepare a separate land revenue assessment-roll for each kwin or village in his circle. In circles or parts of circles which have been cadastrally surveyed, the land revenue assessment-roll shall be in the form given in Appendix No. XXVI. In circles or parts of circles which have not been cadastrally surveyed, the land revenue assessment-roll shall be in the form given in Appendix No. XXXIV.

94. When the thugyi has completed the preparation of the land revenue assessment-rolls, he shall submit them to the Deputy Commissioner.

95. The Deputy Commissioner shall then cause to be prepared notices of demand in the form given in the outer foil of Appendix No. XIII. The amount of rupees payable by each person shall be expressed both in words and figures, and no person shall be bound to pay the amount entered in the notice of demand unless the number of rupees is so expressed in both words and figures.

96. All notices of demand shall be dated and signed by the thugyi and shall be served by the thugyi in person, or by such other agency as he may employ, on the person named therein, or, if such person cannot be found, shall be published for ten days by fixing a copy upon the door of the house or upon the wall of the court-house or other conspicuous building in the town or village in which such person last resided.

No person shall be bound to pay any sum on account of land revenue unless a written notice of demand in the prescribed form has been duly served upon him or been duly published.

After issue of the notices of demand the thugyi shall proceed to collect the revenue.

97. On payment of the sum due by each person as shown in the notice of demand, such person shall be furnished by the thugyi with a receipt in the form given in the middle foil of Appendix No. XIII. The amount of rupees paid shall be expressed both in words and figures in the receipt.

98. The thugyi shall keep a memorandum in the form given in the inner foil of Appendix No. XIII of the amount due from each person, the date of service or publication of the notice of demand, the amount paid, and date of payment. In all cases of default where the thugyi institutes proceedings for recovery of arrears of land revenue or cesses, this memorandum shall be produced before the Court in evidence of the due service of the notice of demand and of the amount of the arrear.

99. For the purposes of Rules 95, 96, 97, and 98, the thugyi shall be supplied with blank forms, bound together in volumes, of the notice of demand, receipt, and memorandum in trifoliate, as shown in Appendix No. XIII.

100. If any person from whom land revenue has been demanded wishes to object to the amount demanded, he must state his objections in writing to the Township Officer within ten days of service or publication of the notice of demand. The Township Officer shall, after making full enquiry into the merits of the objections, report the facts to the Subdivisional Officer or Deputy Commissioner. The Deputy Commissioner or the Subdivisional Officer shall, after necessary enquiry, decide upon the objections.

CHAPTER XVI.- Recovery of Arrears of Land Revenue (Sections 43-51).

101. An arrear of land revenue may be realized as if it were the amount of a decree for money passed against the defaulter in favour of the thugyi in the manner prescribed by the Code of Civil Procedure, and proceedings may be instituted before the Township or Subdivisional Officer or the Deputy Commissioner.

102. When an application for execution for the recovery of arrears of land revenue is made, such application shall contain the following particulars:—

- (a) the names of the thugyi and the defaulter;
- (b) the date of expiry of notice issued under Rule 96;
- (c) whether any objection has been preferred to assessment under Rule 100;
- (d) the amount of revenue due;
- (e) the name of the person against whom execution is sought;
- (f) the mode in which the assistance of the Township or Subdivisional Officer or Deputy Commissioner is required, i.e., whether by arrest and imprisonment of the person named, or by attachment of his property (other than land), or by both arrest and attachment, or by attachment and sale of his holding.

The notice to show cause prescribed by section 45 of the Land and Revenue Act shall be in the form given in Appendix No. XIV.

103. If the process issued be for arrest and imprisonment of the defaulter, the officer executing the process shall, if the defaulter offers to pay up the arrear with costs of process, conduct the defaulter to the thugyi of the circle or to the Township or Subdivisional Officer, whoever may be nearest, and shall not release the defaulter until payment of the arrear with costs has been made to one or other of the officers named. The officer executing the process shall not receive any money offered by the defaulter in satisfaction of the decree or costs of process.

104. In the event of a contumacious default, or when there is no likelihood of the amount due being otherwise recovered, and the land appears to be of such value that it can readily be sold for an amount which will cover the amount of the arrear, the Township or Subdivisional Officer shall proceed, in the first instance, against the land of the defaulter.

105. In proceeding against the land of a defaulter the Township or Subdivisional Officer or Deputy Commissioner shall issue a notice in the form prescribed in Appendix No. XV requiring the defaulter to pay the amount due within ten days or show cause why the land should not be sold or taken possession of by

Government. On the expiration of the period of ten days, if the arrear has not been paid, the Township or Subdivisional Officer shall proceed to the village in which the land of the defaulter is situate, and if it appears that a permanent, heritable, and transferable right of use and occupancy exists in the land, he may sell by public auction the right in the whole of the land or in such part thereof as he may deem sufficient for the realization of the arrear. The boundaries of the land to be sold shall be specified before the sale, and the sale shall be advertized and proclaimed in the village ten days before the date fixed for the auction. The thugyi shall attend at the auction and may buy in the land on behalf of Government if the highest bid falls short of the amount of the arrear and costs.

106. The Township or Subdivisional Officer shall make a brief proceeding, stating the reasons for the process adopted and giving the area and boundaries of the land sold and shall, if possible, attach a plan of the land to the proceeding. He shall then immediately cause the thugyi to make the necessary alterations in the register of holdings and shall furnish the auction-purchaser with an authenticated copy of his proceeding.

107. If, after liquidation of the arrear and costs, there should be any surplus from the purchase-money paid, such surplus shall be disposed of in the way prescribed in section 47 of the Land and Revenue Act.

108. If the Township or Subdivisional Officer proceeding against the land finds that no permanent, heritable, and transferable right of use and occupancy exists therein, he may, by a proclamation in the form prescribed in Appendix No. XVI published on the land, declare that he has taken possession of such land on behalf of Government, and may summarily eject any person found in occupation of such land. The proclamation shall be read on the land by the thugyi in presence of the neighbouring cultivators.

109. All revenue recovered by process shall be made over to the thugyi of the circle in which the land is situated, unless the Township or Subdivisional Officer is of opinion that the thugyi did not use proper endeavours to collect the revenue, in which case he shall send the amount recovered to the Deputy Commissioner, and no commission shall be paid to the thugyi on such amount.

CHAPTER XVII. Land-rate in lieu of Capitation-tax (Sections 35, 36, and 43).

110. Land-rate in lieu of capitation-tax shall fall due on the 1st August of each year.

CHAPTER XVIII. - Capitation-tax [Sections 34, 35, 43, and 58 (b)].

111. Capitation-tax shall fall due on the 1st August of each year.

112. Any person liable to pay capitation-tax who is absent from his usual place of residence at the time when the assessment-roll is prepared, and thereby escapes assessment, shall be liable to be assessed at any other time.

113. The following persons or classes of persons shall be permanently exempt from the payment of capitation-tax:-

- (a) Government servants and pensioners;
- (b) village headmen;
- (c) ministers, priests, and teachers of religion;
- (d) schoolmasters;
- (e) persons incapacitated from earning their own livelihood;
- (f) subjects of foreign States visiting British Myanmar without the intention of settling and not engaged in any trade or occupation;
- (g) such other persons or classes of persons as the Chief Commissioner may from time to time by notification exempt.

The following class of persons shall be exempt from the payment of capitation-tax for the terms hereinafter provided:-

Immigrants from countries outside of British Myanmar, -for five years after their first coming to settle.

[**<Amendment 18.06.1989>**](#)

114. The Deputy Commissioner may grant exemption from payment of capitation-tax to any persons who have rendered special service to the public or to Government, for periods not exceeding five years, subject to the control of the Commissioner of the division. If it be considered advisable in any case to grant exemption for a longer period, the previous sanction of the Chief Commissioner must be obtained.

115. Applications for exemption from capitation-tax may be made at any time during the year.

116. The Deputy Commissioner is empowered to grant, on application, exemption-tickets to all persons entitled to exemption under Rules 113 and 114. The Deputy Commissioner may empower any Subdivisional Officer to grant exemption-tickets within his subdivision.

117. Remissions of capitation-tax may be granted by the Deputy Commissioner to persons who from poverty are unable to pay the tax, or whose ability to earn a livelihood would be impaired of payment were enforced.

118. Rules 93, 94, 95, 96, 97, 98, 99, and 100 for the collection of land revenue shall apply, mutatis mutandis, to the collection of capitation-tax. The notice of demand, receipt, and memorandum shall be in the form given in Appendix No. XVII.

119. The rules for the recovery of arrears of land revenue shall apply, mutatis mutandis, to the recovery of arrears of capitation-tax. But no proceedings under sections 46-50 of the Land and Revenue Act shall be taken against the land of a defaulter; and no person committed to jail for default in payment of capitation-tax shall be detained in jail for more than fifteen days.

An annual capitation-tax register shall be kept by the thugyi in the form given in Appendix No. XXXV.

CHAPTER XIX.- Salt Excise Revenue (Section 39).

120. Applications for licenses to manufacture salt shall be presented through the thugyi of the circle to the Township Officer, who shall pass orders either granting or refusing the license. The license shall not be issued until the revenue due thereunder has been paid, and it shall expire with the close of the year of assessment, i.e., on the 30th June.

121. The application shall state the number and size of pots and iron cauldrons which the applicant intends to use during the year. The license shall be in the form given in Appendix No. XVIII.

122. In lieu of the duty payable under the law for the time being in force, an annual sum as a composition may be assessed upon the pots or cauldrons used in the manufacture of salt at such rate as the Chief Commissioner may from time to time direct. The rate shall be so calculated that the sum payable as composition shall be as nearly as possible the sum which would be payable as duty on the quantity of salt manufactured.

CHAPTER XX._ Minor Forest and other Revenue (Section 40).

123. The farm of the right of preparing or collecting beeswax, honey, lac, cardamoms, bat's guano, and other forest produce, or edible birds'-nests under section 40 of the Land and Revenue Act may be sold annually in any defined or demarcated tract, by public auction, to the highest approved bidder, by the Deputy Commissioner or by any Revenue Officer whom he may depute in that behalf.

124. In cases where it is unadvisable to sell such right by public auction, licenses may be granted, either for one year or for a term of years, on such conditions and in such manner as the Deputy Commissioner, with the previous sanction of the Commissioner, may direct.

Provided that in any forest which under the law in force for the time being may have been declared a reserved or a village forest, the Chief Commissioner may direct the farms or licenses for preparing or collecting the forest produce mentioned in the last preceding rule to be sold or granted by the Conservator of Forests, or by any officer whom the Conservator of Forests may authorize in that behalf.

CHAPTER XXI._ Fees, Processes, and Costs [Section 58 (b)].

125. The fees for serving and executing revenue processes, exhibited in the following table, shall be paid by the person at whose instance the process is issued:—

					Rs.	A.	P.
Summons on witness	..	..	..	..	0	8	0
Summons, notice, proclamation, or other process not specially provided for	..	..	..	..	0	8	0
Warrant of arrest or attachment of property			..	..	1	0	0

126. An extra charge, to be paid in advance, and calculated at the rate of eight annas per diem, will be made where it is necessary to appoint a person for the safe custody of property attached.

127. All fees shall be paid by court-fee labels, which shall ordinarily be attached to the application or order for the issue of process and not to the process itself.

128. Processes issued by, or at the instance of, a Revenue Officer acting in his official capacity, shall be served free of charge; but the officer deciding any case may, if he thinks fit, direct the payment of the whole or any part of the fees leviable under these rules to be made by any of the parties to the case and may recover them as arrears of land revenue. The fees so recovered shall be attached in court-fee labels to the order directing the payment of the fees.

Provided that if the process issued be a notice under the proviso to section 45 of the Land and Revenue Act, and if it be decided to levy the fee chargeable under Rule 125 for serving such process, the amount of the fee shall be entered in the notice and shall be recovered from the defaulter along with the amount of the arrear.

129. In cases before a Revenue Officer, the pleader's fees, calculated at the rates specified in the following scale, may be included in the costs awarded:—

(a) If the case relates to the possession, occupation, or settlement of land, or to a claim to a share or interest in land, or to the amount of any revenue, cess, tax, or rate leviable from any person or assessed on any land—

if the value of the land, share or interest, or the amount of the revenue, cess, tax, or rate shall not exceed Rs. 5,000, at 5 per cent. on the value or amount determined;

if the value or amount shall exceed Rs. 5,000 and not exceed Rs 20,000, on Rs. 5,000 at 5 per cent. and on the remainder at 2 per cent;

if the value or amount shall exceed Rs. 20,000 and not exceed Rs. 50,000, on Rs. 20,000 as above, and on the remainder at 1 per cent.;

if the value or amount shall exceed Rs. 50,000, on Rs. 50,000 as above, and on the remainder at $\frac{1}{2}$ per cent .

Provided that in no single case shall the total amount of any fees included in costs under this rule exceed Rs. 3,000.

(b) In miscellaneous proceedings and cases where the pecuniary value of the rights in dispute cannot be exactly defined, the Revenue Officer may determine the fee of the pleader with reference to the character of the case and the amount of labour involved in pleading it.

130. In cases before Revenue Officers the expenses of witnesses or other persons required to attend may be allowed at the rates specified in the following scale:—

(1) Ordinary labouring class of Natives.— The actual railway or steam-boat fare to and from the Court by the lowest class; or where the journey could not have been performed by rail or steam-boat, actual travelling expenses up to a limit of Rs. 2 a day by boat and of 4 annas a mile by road; and an allowance for each day's absence from home of 6 annas to those who are residents of places other than the place where the Court is held, and of 4 annas to those who are residents of the place where the Court is held.

(2) Persons of higher ranks of life, such as clerks and tradespeople.— Second class railway or steam-boat fare to and from the Court or, where the journey could not have been performed by rail or steam-boat, actual travelling expenses up to a limit of Rs. 4 a day by boat and of 6 annas a mile by road, and an

allowance not to exceed, except in very special cases, Rs. 3 for each day's absence from home to Europeans or Eurasians and Re.1 to Natives.

(3) Persons of superior rank._ The actual sum spent in travelling to and from the Court, with an allowance, according to circumstances, not to exceed, except in very special cases, Rs. 5 for each day's absence from home to Europeans or Eurasians and Rs. 2 to Native gentlemen.

(4) Witnesses following any profession, such as medicine or law._ A special allowance according to circumstances.

Provided that Government officers who are entitled to travelling allowance under the Civil Travelling Allowance Code shall not receive their expenses under these rules.

131. A Revenue Officer is empowered to award and apportion the costs of any proceedings before him among the parties thereto in such manner as he may deem just. Costs awarded by a Revenue Officer may be realized from the person ordered to pay the same as if they were arrears of land revenue payable by such person.

CHAPTER XXII._ Powers of Revenue Officers.

132. The Chief Commissioner may empower a Subdivisional Officer to exercise within his subdivision all or any of the powers of a Deputy Commissioner under these rules.

133. The Chief Commissioner may withdraw from any Revenue Officer, or from any class of Revenue Officers, all or any of the powers which such officer or class of officers is empowered to exercise.

CHAPTER XXIII._ Procedure of Revenue Officers (Section 58).

134. The provisions of the Civil Procedure Code shall apply to the service of summonses on witnesses and the procedure in the event of witnesses absconding or failing to attend.

135. Investigations into charges of misconduct preferred against Revenue Officers shall be conducted by an officer of a grade higher than that of the officer charged with misconduct, provided that no investigation shall be held by an officer of lower grade than a Township Officer.

CHAPTER XXIV._ Special Procedure of Revenue Officers in making Declarations of Landholdership (Sections 15 and 16).

136. If any person being in possession of any land and asserting that he himself, or any other person through whom he claims, has acquired the status of landholder in respect of such land, applies to the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer to record a declaration of such status having been acquired, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer shall issue a notice in the form prescribed in Appendix No. XIX, calling upon all persons who may have any objections to such declaration being made to make such objections within thirty days of the publication of notice.

137. The notice shall be in triplicate. One copy shall be posted on the land, one in the house of the headman of the nearest village, and one shall be returned to the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer with a memorandum of the date on which the notice was posted.

138. Any objections which may be made shall be duly considered and disposed of by the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer after hearing such evidence as may be produced by parties or called for by himself.

139. If no objections are made, or if the objections have been dismissed, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer shall, if, after inspection of such records as may exist, he is satisfied of the validity of the claim, record in the register prescribed in Appendix No. XX a declaration that the status of landholder has been acquired by the applicant and shall furnish him with a certificate in the form prescribed in Appendix No. XXI.

140. In tracts which have been brought under settlement, the entry in the settlement register of holdings shall be *prima facie* proof of the number of years during which the applicant has occupied the land in respect of which he claims to have the status of landholdership declared.

141. If, within five years from the date on which a declaration has been made under Rule 139, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer is satisfied that it is erroneous, he may cancel it after publishing a notice for thirty days on the house of the headman of the nearest village, in the form given in Appendix No. XXII. A copy of such notice must be served, in the manner provided for summons in civil suits, on the person in whose favour the declaration was made or upon his heir or assign.

CHAPTER XXV._ Appeals (Section 55).

142. Appeals shall lie—
(a) to the Deputy Commissioner from the orders and decisions of all officers subordinate to him;

(b) to the Commissioner from all orders and decisions passed by Deputy Commissioners and Settlement Officers:

provided that such appeals shall not be admitted after the expiration of sixty days from the date of the order or decision appealed against, unless the appellant shall satisfy the Commissioner that he had good cause for not presenting the appeal within that period.

143. A petition of appeal shall be accompanied by a true copy of the order or orders, decision or decisions, of the subordinate Court or Courts against which the appeal is brought.

144. Registers of original revenue cases and of revenue appeal cases shall be kept in the forms respectively prescribed in Appendices No. XXIII and No. XXIV.

CHAPTER XXVI._ Advances to Agriculturists [Section 58 (f) and (g)].

145. In the following cases advances of money may be made by Deputy Commissioners to agriculturists if the conditions and things hereafter set out are complied with and done:-

(a) when an agriculturist has, from causes beyond his control, such as unfavourable weather, floods, droughts, cattle-disease, accidents by fire or water or any other similar circumstances, lost or been deprived of the benefit of his crops, fruit trees, dwelling-houses, barns, or other store-houses, cattle, or farming implements, or any other property primarily necessary for the occupation of an agriculturist, in whole or in a large portion;

(b) when an agriculturist has not sufficient money to enable him to make the necessary outlay for the purchase of seed, cattle, or implements of farming, or for the construction of dwelling-houses, or other buildings, or for other such purposes not coming within the scope of the Land Improvement Loans Act.

146. Every agriculturist requiring an advance must apply in writing for the same, stating the amount required, and the purpose for which it is required, and the circumstances which bring his case within the foregoing grounds for granting advances.

147. No application from an agriculturist shall be granted unless at least two landholders, who reside permanently in the same village with the applicant, undertake in writing on the face of the application to be responsible, jointly and severally, with the applicant for the due payment and return of the advance according to the terms on which it may be made, or unless the applicant furnish such other security as the Deputy Commissioner may deem sufficient. If other security is furnished, the security shall be

recorded in the form of a bond. In cases in which immovable property is mortgaged by way of security, the bond shall be registered.

148. Every application, after being drawn up according to the two last preceding rules, shall be presented to the thugyi of the circle, who shall submit it to the Township Officer with a report endorsed on the application stating whether, in his opinion, the applicant is a fit person to receive an advance on the grounds alleged by him, and also whether, in his opinion, the security offered is sufficient, or if further security, and if so what, should be required.

149. The Township Officer shall, if he is satisfied that the application is a bona fide one and the security sufficient, forward the application with a report to the Deputy Commissioner, who may on receiving the report of the Township Officer sanction in each case a sum not exceeding Rs. 200.

150. If the sum which the Deputy Commissioner thinks should be advanced exceed Rs. 200, he shall submit the case, with his recommendation, to the Commissioner, who may grant an advance not exceeding Rs. 500.

151. If the advance which the Commissioner thinks should be made exceed Rs. 500, he shall report the case for the orders of the Chief Commissioner.

152. No sum of money shall be advanced except on the following terms:—

- (a) The amount advanced must be made payable within five years by yearly instalments or, if the applicant so desires, by half-yearly instalments.
- (b) In default of payment of any instalment on its becoming due, the whole of the amount advanced then remaining unpaid shall become payable and may be at once recovered from the applicant and his sureties, or any of them, if the Deputy Commissioner thinks fit.
- (c) The instalments shall be payable to the thugyi of the circle.
- (d) The receipt of the money advanced shall be acknowledged by all three of the persons whose names are on the application as jointly receiving the money.

153. All sums due in respect of advances made under these rules shall be recoverable as if they were arrears of land revenue from the persons to whom they were made or their legal representatives.

154. A register of all advances made to agriculturists under the preceding rules shall be kept by the thugyi of the circle in the form given in Appendix No. XXV.

CHAPTER XXVII.— Thugyi's Commission, Duties of, Security bond (Sections 58 and 59).

155. Thugyi is shall be paid by a commission on the amounts of land revenue, capitation-tax, and land-rate actually collected by them in each year. The rates of commission shall be ordinarily as follows:—

	Rs.
10 per cent. on collections up to	6,000
5 per cent. on all surplus collections over and above	6,000

Commission not exceeding the same rates may be paid to thugyis for collections of any other kind of revenue which the Chief Commissioner may from time to time direct them to make.

156. If for any special reason, or in any special case, it be deemed necessary to raise or lower the rates of commission mentioned in Rule 156, the Chief Commissioner may sanction such increase or decrease, provided that if the increased commission amounts to more than 20 per cent. of the total collections made by the thugyi, the sanction of the Governor-General in Council shall be first obtained.

157. The following dates, subject to such alterations as the Chief Commissioner may from time to time by notification direct, are prescribed for the submission, to the Deputy Commissioner or to the Township Officer, as the case may be, by thugyis of the papers herewith named:—

The land revenue assessment-roll, not later than 15th February.

The roll of capitation-tax and of the land-rate in lieu of capitation-tax, not later than 1st August.

The statement of the composition payable by manufacturers of salt, not later than the 1st March, or such other date as the Deputy Commissioner of the district may think fit.

All other registers prescribed for thugyis, on or before the 31st May of each year.

158. The following registers are prescribed to be kept up by thugyis:—

(a) in circles which have come under cadastral survey and settlement—

(1) the annual register of holdings and revenue-roll, Appendix No. XXVI;

(2) the annual register of grants, Appendix No. XXVII;

(3) the annual register of leases and lands temporarily relinquished, Appendix No. XXVIII;

(4) the annual register of tenants, Appendix No. XXIX;

(5) the annual register of transfers and partitions, Appendix No. XXX;

(6) the annual area statement, Appendix No. XXXI;

(b) in circles which have not come under settlement—

- (1) the land revenue register, Appendix No. XXXIII;
- (2) the register of transfers and partitions, Appendix No. XXX;
- (3) the land assessment-roll, Appendix No. XXXIV;
- (4) the register of grants, Appendix No. XXVII;
- (5) the register of lands temporarily relinquished, Appendix No. X.

(c) in all circles—

- (1) salt-tax register, Appendix No. XVIII;
- (2) register of capitation-tax (with increase and decrease statements), Appendix No. XXXV;
- (3) register of emigrants and immigrants, Appendix No. XXXVI;
- (4) register of cattle and agricultural implements, Appendix No. XXXVII.

159. The following permanent registers are prescribed to be kept up in all districts in the office of the Deputy Commissioner:—

- (1) declarations and decisions under sections 15 and 17 of the Myanmar Land and Revenue Act, Appendix No. XX.
- (2) the register of grazing-grounds, Appendix No. XXXII.

<Amendment 18.06.1989>

160. It shall be the duty of the thugyi to periodically inspect the lines of public roads in his circle and to see that no part of any public road is encroached upon by cultivators or other persons. If in any case any cultivator or other person refuses or fails to relinquish any land within the limits of a public road, the thugyi shall at once report the case for the orders of the Deputy Commissioner.

161. All thugyis shall give such security for the honest discharge of their duties as the Deputy Commissioner may require.

162. The security shall, where possible, be the mutual guarantee of other thugyis of the district, not being less than five. In appointing thugyis, preference shall ordinarily be given, ceteris paribus, to the candidate who can offer such mutual guarantee as his security.

163. The security bonds shall be in the form given in Appendix No. XXXVIII and shall invariably be signed by the thugyi and his sureties in presence of one another and in presence of the Deputy Commissioner.

164. The year on account of which thugyis' security bonds are taken shall be the agricultural year, commencing on the 1st July and ending on the 30th June following. The bonds shall be for five years. But

any surety who desires to withdraw from his suretyship shall be entitled to do so, provided he gives written notice of such intention to the Deputy Commissioner on or before the 31st May of any year; and the Deputy Commissioner shall accept such withdrawal, with or without reason assigned, from the 1st July of the ensuing year. But no withdrawal from suretyship shall be accepted on account of the year within which it is made.

165. A register in the form given in Appendix No. XXXIX shall be kept showing the date on which each security bond was entered into, the names of the sureties, the nature of the property, if any, pledged, and the date on which the bond expires, with a statement certifying that each surety has signed the bond in presence of his fellow-sureties and of the Deputy Commissioner. The Deputy Commissioner shall initial each entry in this register on the date of execution of the bond and shall cancel the entry by order under his own signature on the date of expiry of the bond.

166. In the event of any immovable property being pledged in any security bond, a separate bond shall be prepared and shall be registered.

167. Any thugyi who wilfully commits a breach of any of the following rules,_ 45, 46, 47, 48, 49, 50, 51, 53, 54, 55, 83, 84, 96, 97, 98, 119, 148, 160, 169, 170, 171, 174,- may, in addition to any other consequences to which he may be liable, be punished, on conviction before a Magistrate, with imprisonment not exceeding one month, or with fine not exceeding two hundred rupees, or both.

CHAPTER XXVIII._ Procedure in granting Copies of Holding Maps and of Registers to Cultivators during and after Settlement.

168. In districts or parts of districts where settlement operations are in progress, the Settlement Officer shall give to any person applying, either orally or in writing, a true copy authenticated by his signature of the map of the holding or of the land occupied by such persons and of the entries in the settlement registers concerning such land. All copies so given during the progress of settlement operations shall be free of charge for the making of the copies.

169. If after settlement operations have been concluded in any district or part of a district any cultivator desires to have for his own information and keeping a copy of the map of his holding or copy extracts from the settlement or supplementary survey registers connected therewith, he shall apply to the thugyi of the circle, either orally or in writing.

170. On receipt of such application the thugyi shall grant an acknowledgment of the application having been made on a slip of paper on which shall be recorded the date on which the applicant shall receive the copy.

171. The thugyi or his assistant shall then make a copy of the maps or extract as required on tracing-cloth of a fixed size and in the manner prescribed by the Deputy Commissioner.

172. The tracing-cloth supplied to thugyi shall be in sheets of half foolscap size and so stamped or marked as to show that they are supplied by the Deputy Commissioner to be used only for copies of holding maps and extracts of registers to cultivators for their own information and keeping.

173. On each sheet supplied to the thugyi shall be printed the charge which is to be paid to the thugyi by the applicant as a copying fee, the said charge to be uniformly four annas for each sheet.

174. The thugyi on handing over to the applicant the copy required shall point out to the applicant the printed amount of charge on the top of the sheet, which he will thereupon realize from him.

J. E. BRIDGES,
Offg. Secretary.

----- Attachment -----

[ATTACH LIST 1] 01 APPENDIX I. ANNUAL REGISTER OF CHANGES (RULE 8).

[ATTACH LIST 2] 02 APPENDIX II. INSTRUMENT OF GRANT UNDER THE RULES OF 1884 FOR THE GRANT OF WASTE LANDS IN THE DISTRICT OF TAVOY (RULES 21 AND 23).

[ATTACH LIST 3] 03 APPENDIX III. LICENSE TO ENTER UPON TEMPORARY OCCUPATION OF LAND (RULE 60).

[ATTACH LIST 4] 04 APPENDIX IV. TRIFOIL REGISTER OF APPLICATIONS OF FOR LAND.

[ATTACH LIST 5] 05 APPENDIX V. NOTICE CALLING FOR OBJECTIONS TO A OF LAND (RULE 45).

[ATTACH LIST 6] 06 APPENDIX VI. INSTRUMENT OF (RULE 47).

[ATTACH LIST 7] 07 APPENDIX VII. NOTICE FOR OBJECTION TO ALLOTMENT OF GRAZING -GROUND (RULE 78).

[ATTACH LIST 8] 08 APPENDIX VIII. NOTICE OF FINAL ALLOTMENT OF GRAZING -GROUND (RULE 79).

[ATTACH LIST 9] 09 APPENDIX IX. RECEIPT FOR LAND RELINQUISHED (RULES 83 & 84).

[ATTACH LIST 10] 10 APPENDIX X. REGISTER OF LAND TEMPORARILY RELINQUISHED (RULES 84 AND 158).

[ATTACH LIST 11] 11 APPENDIX XI. NOTICE OF REINSTATEMENT OF LANDHOLDER IN LAND TEMPORARILY RELINQUISHED (RULE 85).

[ATTACH LIST 12] 12 APPENDIX XII. Application of Remission of Land Revenue (Appendix A).

[ATTACH LIST 13] 13 APPENDIX XIII. Notice of Demand, Receipt, and Memorandum of Land Revenue and Cesses on account of the year (Rules 95, 96, 97, 98, and 99).

[ATTACH LIST 14] 14 APPENDIX XIV. NOTICE OF PROCEEDINGS IN EXECUTION UNDER SECTION 45, LAND AND REVENUE ACT (RULE 102).

[ATTACH LIST 15] 15 APPENDIX XV. NOTICE OF INTENTION TO SELL OR RESUME POSSESSION OF LAND UNDER SECTION 47 OR 49, LAND AND REVENUE ACT (RULE 105).

[ATTACH LIST 16] 16 APPENDIX XVI. PROCLAMATION OF HAVING TAKEN POSSESSION OF LAND ON BEHALF OF GOVERNMENT UNDER SECTION 49, LAND AND REVENUE ACT (RULE 108).

[ATTACH LIST 17] 17 APPENDIX XVII. Notice of Demand, Receipt, and Memorandum of Capitation-tax on account of the year (Rule 118).

[ATTACH LIST 18] 18 APPENDIX XVIII. SALT-TAX LICENSE AND REGISTER (RULE 121).

[ATTACH LIST 19] 19 APPENDIX XIX. NOTICE TO SHOW CAUSE WHY DECLARATION OF LANDHOLDERSHIP SHOULD NOT BE MADE (RULE 136).

[ATTACH LIST 20] 20 APPENDIX XX. REGISTER No. VII._ Declarations and Decisions under sections 15 and 17 of the Myanmar Land and Revenue Act (Rule 139).

[ATTACH LIST 21] 21 APPENDIX XXI. CERTIFICATE OF LANDHOLDERSHIP (RULE 139).

[ATTACH LIST 22] 22 APPENDIX XXII. NOTICE OF INTENTION TO CANCEL DECLARATION OF LANDHOLDERSHIP (RULE 141).

[ATTACH LIST 23] 23 APPENDIX XXIII. REGISTER OF REVENUE CASES (RULE 144.)

[ATTACH LIST 24] 24 APPENDIX XXIV. REGISTER OF REVENUE APPEALS (RULE 144.)

[ATTACH LIST 25] 25 APPENDIX XXV. Register of Advances to Agriculturists in District _____ Circle _____ Township _____ (Rule 154).

[ATTACH LIST 26] 26 APPENDIX XXVI.

[ATTACH LIST 27] 27 APPENDIX XXVI._(concluded)

[ATTACH LIST 28] 28 APPENDIX XXVII. REGISTER No. II._ Annual Register of Grants. (Rule 158) _____ Page.

[ATTACH LIST 29] 29 APPENDIX XXVIII. REGISTER No. III._ Annual Register of Leases and of Lands temporarily relinquished (Rule 158) _____ Page.

[ATTACH LIST 30] 30 APPENDIX XXIX. REGISTER No. IV_ Annual Register of Tenants (Rule 158).

[ATTACH LIST 31] 31 APPENDIX XXX. REGISTER No. V._ Annual Register of Transfers and Partitions_(Rule 15).

[ATTACH LIST 32] 32 APPENDIX XXXI. REGISTER No. VI._ Annual Area Statement.

[ATTACH LIST 33] 33 APPENDIX XXXII. REGISTER No. VIII . _ Register of Grazing-grounds (Rule 79).

[ATTACH LIST 34] 34 APPENDIX XXXIII. LAND REVENUE REGISTER [FOR CIRCLES OR PARTS OF CIRCLES WHICH HAVE NOT BEEN CADASTRALLY SURVEYED] (RULE 158).

[ATTACH LIST 35] 35 APPENDIX XXXIV. LAND REVENUE ASSESSMENT-ROLL. [FOR CIRCLES OR PARTS OF CIRCLES WHICH HAVE NOT BEEN CADASTRALLY SURVEYED] (RULES 93, 158).

[ATTACH LIST 36] 36 APPENDIX XXXV. Register of Capitation-tax in District, Township,

[ATTACH LIST 37] 37 APPENDIX XXXVI. REGISTER OF IMMIGRANTS AND EMIGRANTS FOR THE YEAR 188 (RULE 158).

[ATTACH LIST 38] 38 APPENDIX XXXVII. Register of Cattle and Agricultural Implements in Circle, Township, District, for the year 188 (Rule 158).

[ATTACH LIST 39] 39 APPENDIX XXXVIII. THUGYIS' SECURITY BOND (RULE 163).

[ATTACH LIST 40] 40 APPENDIX XXXIX. Register of Thugyi's Security Bonds in District (Rule 165).

[ATTACH LIST 41] 41 APPENDIX A. Directions to Revenue Officers regarding Remission of Land Revenue.

[ATTACH LIST 42] 42 APPENDIX B.

[ATTACH LIST 43] 43 APPENDIX C. Powers of Revenue Officers.