

POLITICAL DEPARTMENT.

(Rules under the Upper Myanmar Land and Revenue Regulation for the stations of Tiddim, Fort White, Yezon, Falam, and Haka, in the Chin Hills)

No. 15

THE MYANMAR GAZETTE, NOVEMBER 3RD, 1900.

[ Amendment : 18.06.1989 ]

Amending Law

No. 15. - The following rules under the Upper Myanmar Land and Revenue Regulation of 1889, for the stations of Tiddim, Fort White, Yezon, Falam, and Haka, in the Chin Hills, are made by the Lieutenant-Governor. These rules apply only to persons other than Chins.

1. Words and expressions used in these rules shall, unless the contrary intention appears, have the same respective meanings as in the Upper Myanmar Land and Revenue Regulation, 1889.

[<Amendment 18.06.1989>](#)

2. Households of which the heads belong to the following classes of persons shall be exempt from the thathameda-tax:-

- (a) Government servants who, on the date on which the census roll is submitted to the Collector under this chapter, and for six months at least immediately preceding that date, have been in the service of the Government and who do not engage in trade.
- (b) Ministers, priests, members of religious or monastic orders, and school masters, who do not engage in any business or trade and who have no property.
- (c) Headmen of circles.
- (d) Persons incapacitated from earning their livelihood by physical or mental defect and who have no property or means of paying.
- (e) Subjects of foreign countries visiting the Chin Hills without the intention of settling and not engaged in any trade or occupation in the Chin Hills.
- (f) Government pensioners.
- (g) Newly married couples for one year after marriage.

3. For determining the total demand in any village or other local area, the number of revenue-paying households shall be multiplied by such rates as the Lieutenant-Governor may from time to time prescribe. The product shall be the total demand.

4. (1) The headman shall submit to the Collector on or before a date to be fixed by the Collector a census-roll of all the households in his circle with number, names, and occupation of all adult members of each of those households.

(2) The Assistant Collector shall personally examine the census-roll of every circle in order to test its accuracy.

- 5. The Collector shall then direct the headman, in consultation with the assessors whom the Collector shall cause to be appointed, to distribute the total demand fixed under Rule 3 over the households of the circle according to their circumstances and ability to pay, and to publish in the village a list of the persons assessed and of the amount payable by each person. No other notice of demand shall be necessary.
- 6. The assessors shall be responsible for the just assessment of each household.
- 7. (1) If the Collector is of opinion that any person assessed to the thathamedatax is unable to pay the amount assessed on him by reason of any misfortune occurring after the assessment has been made by the assessors, he may remit such assessment in part or in whole. If the remission he proposes to grant in any circle exceed one-tenth of the total demand in that circle, he shall submit his proceedings and recommendations for the orders of the Lieutenant-Governor.  
(2) If any head of a household dies leaving no property, the Collector may remit the amount assessed upon him and reduce the demand upon the village or other local area accordingly. Application for remission shall be made orally or in writing to the Assistant Collector before the date fixed under Rule 4 (1) for the submission of the census-roll in the year for which the demand is due.
- 8. On payment in full of the sum due by each person, such person shall be furnished by the headman with a receipt. The amount of money paid shall be expressed both in words and in figures in the receipt.
- 9. The headman shall keep an account of the amount due from each person, the amount paid, and date of payment. In all cases of default, when proceedings are taken for recovery of arrears of the thathamedatax, this account shall be produced in evidence of the amount of arrear.
- 10. (1) Objections to the thathamedatax must be made to the Assistant Collector at headquarters within ten days after the publication of the list under Rule 5.  
(2) The Assistant Collector shall hear the objector's case and also the assessors in support of the demand, and shall either reject the objection or direct that proper relief be granted and re-adjust the assessment so as not to reduce the demand from the circle. The Assistant Collector shall send his proceedings to the Collector for sanction if he re-adjusts the assessment.
- 11. An application for exemption from the thathamedatax may be made at any time during the year.
- 12. The thathamedatax shall be paid in one instalment before 31st December. It shall be paid to the headman of the circle.
- 13. (1) The Collector and the Assistant Collector at headquarters may enforce any of the processes described in section 41 (1) of the Regulation.  
(2) A notice under section 41, sub-section (1), clause (a), shall be served by the headman on the defaulter and a duplicate shall be returned to the officer who issued it.  
(3) Ordinarily a notice shall be served upon a defaulter before any other process is enforced. But the Collector or Assistant Collector may, if he thinks fit, enforce any of the processes in addition to, or in lieu of, notice.

(4) Orders for the attachment of property shall be issued to the headman, who shall proceed to attach the property and make arrangements for its safe custody, and he shall then report to the officer who issued the process the list of properties attached and his arrangements for its safe custody.

- 14.** If the amount of the arrear including costs is not paid within 15 days of the date of attachment, the Collector or Assistant Collector who issued the order of attachment may order the sale of the property by public auction and thus satisfy the arrear due and also the cost of processes.
- 15.** A warrant of arrest may be addressed either to the headman or to a police officer not below the grade of sergeant, and shall require him to bring the defaulter before the officer issuing the warrant unless the defaulter shall pay the amount of the arrear including costs to the arresting officer before he reaches the office of the officer issuing the warrant.
- 16.** If a headman requires assistance in making an arrest, he shall apply to the officer in charge of the nearest police station. Such officer shall give the headman all assistance necessary to enable him to execute the warrant.
- 17.** When the defaulter is brought before the officer who issued the warrant, that officer shall examine the defaulter as to his reason for not having paid the amount of the arrear, and may either release him or order his commitment to custody for such period not exceeding one month, as he may deem fit.
- 18.** (1) Fees for processes issued by the Collector and Assistant Collector shall be levied as follows:-  
Notice, - 8 annas.  
Warrant of attachment or arrest,-Re. 1.  
(2) The fees shall be collected in cash and credited into the treasury.
- 19.** Headmen who collect thatameda shall be entitled to receive commission at the rate of 10 per cent. on the revenue actually collected by them.
- 20.** All headmen shall give such security for the honest discharge of their duties as the Collector may require.

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#### Footnote

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