

REVENUE DEPARTMENT.

(Rules under the Upper Burma Land and Revenue Regulation, 1889,)

NOTIFICATIONS.

No. 148

Dated Rangoon, the 10th May 1892.

[Amendment : 21.05.1915]

Amending Law

No.148.- The following rules, under the Upper Burma Land and Revenue Regulation, 1889, which have been made by the Chief Commissioner or, having been made by the Financial Commissioner, have been sanctioned by the Chief Commissioner, and which have, where necessary, been approved and sanctioned by the Governor-General in Council, are hereby published for general information:-

Revenue Department Notification No.139, dated the 16th October 1888, and No. 143, dated the 25th October 1888, are hereby cancelled.

CHAPTER I.

PRELIMINARY.

- ☐ 1. (1) Words and expressions used in these rules shall, unless the contrary intention appears, have the same respective meanings as in the Upper Burma Land and Revenue Regulation, 1889; and
- (2) In these rules-
- (a) "circle " means a village or group of villages to which a headman has been appointed under the Upper Burma Village Regulation, 1887;
 - (b) "thugyi" means the headman appointed to such village or group of villages;
 - (c) "agricultural year" means the year beginning with the first day of July and ending on the thirtieth day of June, unless it shall be otherwise fixed by agreement or by order of the Collector in any case; and
 - (d) "improvement" means any work by which the value of land has been permanently increased at the cost or by the labour of the occupier, and includes any building erected on land for the dwelling of a cultivator or for any other purpose subservient to agriculture.
- ☐ 2. Wherever in any rule a form is referred to, the form prescribed or to be prescribed by the Financial Commissioner is to be understood.

CHAPTER II.

RULES FOR REGULATING PROCEDURE WHERE PROCEDURE IS NOT PRESCRIBED BY THE REGULATION [SECTION 12].

- ☐ 3. (1) Every written application or statement by or on behalf of a party to a revenue case shall be as brief as the nature of the case admits, and shall be confined as much as possible to a simple and concise narrative of the facts which the party by whom or on whose behalf the application or statement is made believes to be material to the case, and which he either admits or believes that he will be able to prove.
- (2) An application or statement prepared in contravention of sub-rule (1) may be rejected.
- (3) Every written application or statement filed by a party to a revenue case shall be signed and verified in the manner provided by the Code of Civil Procedure for plaints and written statements in suits.
- ☐ 4. (1) The death of one of the parties to a revenue case, or in a case to which a female is a party, her marriage, shall not cause the case to abate.
- (2) The Revenue Officer before whom the case may be pending may make the successor in interest of the deceased person or of the married female a party thereto.
- ☐ 5. (1) The provisions of the Upper Burma Civil Justice Regulation, 1886, relating to the institution and trial of suits, to the evidence and examination of witnesses, to the procuring the attendance of witnesses and to the production of documents, shall apply to all cases of a judicial nature before a Revenue Officer having authority to act with respect thereto.
- (2) For the purposes of this rule the following cases under the Upper Burma Land and Revenue Regulation, 1889, shall be deemed to be cases of a judicial nature, namely:-
- (a) any claim to the ownership or possession of any land with respect to which such a declaration as is mentioned in section 24, sub-section (1) , of the Regulation has been made that the land is State land;
 - (b) any claim to hold State land rent-free or at a favourable rent or rate of rent, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof;
 - (c) any claim with respect to the preparation of the record-of-rights or of the periodical edition thereof;
 - (d) any claim to a right to fish, or connected with, or arising out of, the demarcation of any fishery;
 - (e) any claim connected with, or arising out of, any right in an irrigation work;
 - (f) any claim to hold free of revenue any land, fishery or natural products of land or water.
- ☐ 6. (1) In cases other than those mentioned in the last foregoing rule, a memorandum only of the evidence shall be recorded by the Revenue Officer who examines a witness.
- (2) In every case in which an order is passed on the merits, after inquiry the Revenue Officer making the same shall record the order and a brief statement of the grounds on which it is founded.
- (3) In every case referred to in sub-rule (1) the order and the reasons for it shall-
- (a) if the Revenue Officer's mother-tongue is English, be written by him in English and translated into Burmese;
 - (b) if the Revenue Officer's mother-tongue is not English, be written by him in Burmese, or in English, at his option:
- Provided that the Collector may, if he thinks fit, direct any such officer to write in English or in Burmese.

When the order and reasons are written in English they shall be translated into Burmese.

- ☐ 7. (1) In any case in which costs have been incurred the final order shall give or apportion the costs as the Revenue Officer thinks fit.
(2) Costs so given or apportioned shall be recoverable by the Revenue Officer as if they were arrears of revenue.
- ☐ 8. The provisions of section 54 of the Upper Burma Civil Justice Regulation, 1886, in respect of commissions, shall apply in cases before a Revenue Officer.
- ☐ 9. Except when otherwise directed by the Upper Burma Land and Revenue Regulation, 1889, or by any rule under it, the provisions of the Upper Burma Civil Justice Regulation, 1886, shall apply to the issue, service and return of processes on parties and witnesses in any revenue case.
- ☐ 10. (1) Orders of ejectment from and delivery of possession of immoveable property shall be enforced in the manner provided in the Upper Burma Civil Justice Regulation, 1886, for the execution of a decree whereby a Civil Court has adjudged ejectment from or delivery of possession of such property.
(2) And in the enforcement of such orders a Revenue Officer shall have all the powers in regard to contempts, resistance, and the like which a Civil Court may exercise in execution of a decree of the description mentioned in sub-rule (1).
- ☐ 11. (1) A Revenue Officer shall not under section 12, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, refer any case to any other Revenue Officer inferior in rank to an Assistant Collector of the second class for investigation and report:
Provided that any Revenue Officer, whether he is empowered to dispose of a case or whether it has been referred to him for investigation and report, may call upon thugyi of the circle for a written report of the facts of the case.
(2) Such report shall be filed with the record.

CHAPTER III.

RULES FOR THE LEVY AND ASSESSMENT OF THE THATHAMEDA-TAX [SECTION 22].

- ☐ 12. Households of which the heads belong to the following classes of persons shall be exempted from the thathameda-tax:-
- (a) Government servants who on the date on which the census-roll is submitted to the Collector under this Chapter are, and for at least six months immediately preceding that date have been, in the service of the Government;
 - (b) ministers, priests, members of religious or monastic orders, and schoolmasters, who do not work as cultivators of land or engage in any business or trade, and who have no property or worldly gains;
 - (c) village headmen;
 - (d) persons incapacitated from earning their livelihood by old age, or physical or mental defect, and who have no property or means of paying;
 - (e) subjects of Foreign States visiting Burma without the intention of settling and not engaged in any trade or occupation in Burma;
 - (f) newly married couples for one year after marriage, provided that they live with the wife's parents;
- (NOTE.- The exemption to newly married couples will be allowed only if they have been married within the year for which the thathameda-tax is assessed.)
- (g) thugyis' writers;
- (NOTE.- The exemption to thugyis' writers will be allowed to one writer only of any one thugyi.)
- (h) village-criers in villages which contain one hundred or more houses;
 - (i) immigrants from countries outside of Burma for two years after their first coming to settle;
- (NOTE.- The Chief Commissioner may extend the period of exemption in the case of immigrants who settle down and cultivate the land.)
- (j) such other persons or classes of persons as the Chief Commissioner may, from time to time, by notification in the Burma Gazette exempt.
- ☐ 13. (1) For determining the total demand in any village or other local area the number of revenue-paying households, including households residing in boats, shall be multiplied by such rates as the Chief Commissioner may from time to time prescribe.
(2) The product shall be the total demand.

Form No.I, Appendix IV.

- ☐ 14. (1) The thugyi shall submit to the Collector, in a prescribed form, 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) An Assistant Collector shall, if possible, personally examine the census-roll of every village in order to test its accuracy.
- ☐ 15. The Collector shall then direct the thugyi to proceed to his circle and, in consultation with the thamadis or assessors whom the Collector shall cause to be appointed according to custom, to distribute the total demand fixed under Rule 13 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. This list shall be an extract from the census-roll consisting of columns 1, 2, and 7. No other notice of demand shall be necessary.
- ☐ 16. The thamadis, or assessors, shall be responsible for the just assessment of each household.
- ☐ 17. If the Collector is of opinion that any person assessed to the thathameda-tax is unable to pay the amount assessed on him by reason of the failure of his crops, the death of his cattle or other cause occurring after the assessment has been made by the thamadis he may, with the previous sanction of the Commissioner, suspend the demand and apply to the Financial Commissioner through the Commissioner for remission of such assessment in whole or in part.
Applications for remission must be presented or made to the Assistant Collector in charge of the township on or before certain dates to be fixed by the Financial Commissioner for each district.

Form No. II, Appendix IV.

- ☐ 18. On payment in full of the sum due by each person, such person shall be furnished by the thugyi with a receipt in the form prescribed. The amount of rupees paid shall be expressed both in words and in figures in the receipt.

- ☐ 19. The thugyi shall keep an account of the amount due from each person, the amount paid and date of payment. In all cases of default, where proceedings are taken for recovery of arrears of the thathameda-tax, this account shall be produced in evidence of the amount of the arrear.
- ☐ 20. (1) Objections to the thathameda-tax assessment must be made to the Assistant Collector in charge of the township within ten days after the publication of the list under Rule 15.
- (2) The Assistant Collector shall fix a date for hearing objections, and shall hear them in the presence of the thamadis and, if possible, in the circle to which the objectors belong. The thamadis shall be heard in support of the assessments.
- (3) If the Assistant Collector considers an objection groundless, he shall reject it. If he considers it well founded, he shall make an order to the thamadis directing them within a time to be specified in the order to re-adjust the assessment so as to give proper relief to the objector without reducing the total demand on the circle. If the thamadis fail to re-adjust the assessment within the specified time, the Assistant Collector shall himself re-adjust the assessment and send his proceedings for sanction to the Collector.
- ☐ 21. An application for exemption from the thathameda-tax may be made at any time during the year:
- Provided that no such application will be considered as referring to the demand of the current year unless it is made by the date fixed in Rule 20 for the submission of objections to assessment.
- ☐ 22. (1) The Collector may, on application, or of his own motion, grant exemption-tickets to persons entitled to exemption under Rule 12, and may empower any Assistant Collector of the first class to grant exemption-tickets to such persons within his subdivision.
- Form No. III, Appendix IV.**
- (2) Exemption-tickets shall be in the prescribed form.

CHAPTER IV.

RULES FOR THE ASSESSMENT OF RENT ON STATE LANDS [SECTION 25].

Form No. IV, Appendix IV.

- ☐ 23. (1) The Collector shall cause to be prepared in the prescribed form for all State lands a register of occupiers village by village.
- (2) This register shall be made by the thugyi or his assistant, or by such other person as the Financial Commissioner may appoint.
- (3) The person who paid rent to the Government for the year immediately preceding the commencement of the Upper Burma Land and Revenue Regulation, 1889, shall, in the absence of proof to the contrary be deemed to be the occupier of the land for which he paid rent. If rent was not so paid, the person actually holding the land shall, in the absence of proof to the contrary, be deemed to be the occupier thereof.
- ☐ 24. The Collector shall ascertain, or cause to be ascertained, for all State lands held by occupiers-
- (a) the area of each holding in acres;
- (b) the average annual produce of each holding, and (if twice cropped) the average annual produce of each harvest, for the last three years;
- (c) the value of such produce at the market rates which have been in force for the last three years; and
- (d) the proportion of the annual produce payable by custom to the State.
- ☐ 25. When the Collector has ascertained the particulars described in the last foregoing rule he is authorized to enter into agreements with occupiers of State lands in regard to the rent payable by them. In the absence of such agreement the standard of assessment of rent shall be the money value [clause (c), Rule 24] of the customary proportion [clause (d), Rule 24] of the average annual produce [clause (b), Rule 24] of the holding. The rate of this rent per acre or the local standard shall be recorded, and the Collector shall give his reasons for assessing above or below this rate. If the land has not hitherto been assessed, the Collector shall assess it with reference to the rent paid in respect of similar land in the same neighbourhood. In the case of persons who held land at favourable rates under the late Government, the Collector may make a reduction in the rent fixed on such land. All cases in which rents are fixed shall be reported to the Financial Commissioner through the Commissioner for sanction before the assessments are given out.
- ☐ 26. The rent fixed by the Collector under the last foregoing rule shall be liable to revision every year unless the Financial Commissioner shall otherwise direct.
- ☐ 27. If the rent of any State land has been heretofore payable at a rate per plough or in some other manner for which provision is not made in Rule 25, the Collector may, with the previous sanction of the Commissioner, commute it to a rate per acre with reference to the total sum hitherto payable as rent for the land.
- ☐ 28. Should the occupier not accept the rent fixed by the Collector under Rule 25 or Rule 27 the land may be let to any person who is desirous of occupying it and agrees to pay the rent fixed.

Form No. V, Appendix IV.

- ☐ 29. An agreement to pay rent shall be in writing in the prescribed form and shall be signed by the occupier and shall be for the agricultural year, or for such longer period as the Financial Commissioner may direct.

CHAPTER V.

RULES FOR THE EJECTION OF OCCUPIERS OF STATE LANDS [SECTION 25].

- ☐ 30. An occupier of State land may be ejected as follows:-
- Form No. VI, Appendix IV.**
- (a) at the end of the agricultural year after three months' previous notice to him and on payment to him of compensation for his improvements;
- Form No. VII, Appendix IV.**
- (b) at any time without notice to him on payment to him of compensation as follows:-
- (i) compensation for disturbance not exceeding one year's rent;

(ii) compensation for his improvements; and

(iii) the value of any uncut or ungathered crops on the land at the time of ejectment less the rent payable for the year or harvest, as the case may be.

Form No. VIII, Appendix IV.

- ☐ 31. An occupier of State land may in the prescribed form give notice three months before the expiration of the agricultural year that he requires a reduction of rent. The Collector shall, after enquiry, decide upon such application. If the Collector refuses to reduce the rent, the occupier may relinquish the land at the close of the agricultural year without any further notice.

Form No. IX, Appendix IV.

- ☐ 32. If the Collector considers that the rent of any State land should be enhanced, he may in the prescribed form give notice to the occupier three months before the close of the agricultural year stating the enhanced rent which he proposes to charge. If the occupier does not agree to pay the enhanced rent, he shall be deemed to have consented to relinquish his holding with effect from the close of the agricultural year and may be ejected at the close of that year without any further notice, receiving compensation for the value of his improvements, if any.

Form No. X, Appendix IV.

- ☐ 33. An occupier of State land may at any time relinquish his holding by giving notice to the thugyi three months before the close of the agricultural year of his intention to relinquish it. The thugyi shall forward the notice through the Assistant Collector in charge of the township to the Collector. When an occupier relinquishes his holding of his own accord he shall have no claim to any compensation.
- ☐ 34. Any person who has made default in the payment of the rent of State land shall be deemed to have forfeited all claim to occupy such land and is liable to be ejected therefrom by order of the Collector.
- ☐ 35. Any person whose claim to occupy State land has under the last foregoing rule been forfeited, and who has been ejected by the Collector shall, if he resumes occupation of the land without the previous permission of the Collector, be punished, in addition to any other penalty to which he may be liable, with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 36. When an occupier has been ejected from any State land the Collector may let the land to any other person. Where there are several applicants for the land the preference shall ordinarily be given to an applicant who is a resident of the village in which the land is situated, and who will undertake to pay any arrear of rent due by the outgoing occupier together with any further sum that the Collector may require him to pay as compensation to the outgoing occupier.

CHAPTER VI.

RULES FOR THE DISPOSAL OF STATE LAND WHICH IS WASTE [SECTION 26 (1) (a)].

- ☐ 37. No land referred to in section 26 of the Upper Burma Land and Revenue Regulation, 1889, shall be disposed of except by lease from year to year if it is, or is likely to be, required by the State.
- ☐ 38. Except as provided in the last foregoing rule, such land may be disposed of by lease, and on the conditions and in the mode hereinafter prescribed. 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.
- ☐ 39. The applicant for a lease of any such land must, 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 leased. But no lease shall be refused by any Revenue Officer on account of the applicant's insufficiency of means without the sanction of the Collector.
- ☐ 40. The following conditions are applicable to all leases of such land for cultivation :-
- (i) if the land has been leased with a period of exemption from rent an area of not less than half of the total area leased shall be brought under cultivation before expiry of the period of exemption;
- (ii) if the land has been leased without a period of exemption from rent, the lease shall provide that a certain area of land shall be brought under cultivation within a period to be specified in the lease:
- Provided that in any special case the Financial Commissioner may impose such other conditions as he may deem fit.
- ☐ 41. If a lessee fails to comply with the conditions prescribed in or under the last foregoing rule, or if, having obtained a lease of land with a period of exemption, a lessee makes use of the land during such period and abandons it, without sufficient cause, before any rent becomes payable in respect thereof, or does not employ the term of exemption in the bond fide cultivation of the products for the cultivation of which the land was leased, the Collector may resume the whole or any portion of the land leased, and may, where the lease has been made with a period of exemption from rent, assess the whole area which ought under the conditions of the lease to have been brought under cultivation to rent 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 an arrear of revenue.
- ☐ 42. The right to all precious stones, mines, minerals, coal, earth-oil and quarries under or within any land leased is reserved to the 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 Collector as nearly as may be in accordance with the law for the time being in force for the acquisition of land for public purposes.
- ☐ 43. No person shall fell, sell or remove for sale or for private use any teak trees standing on the land leased to him, except under a special license granted in pursuance of rules under the Upper Burma Forest Regulation, 1887. But any person to whom a lease of land has been made may, subject to the provisions of Rule 58, fell, sell or remove for sale or for private use, without license, trees of any other kinds, whether reserved or not, standing on the land leased; but any timber so felled, sold or removed shall be chargeable with the usual rates at any revenue-station which it may pass, but not elsewhere.
- ☐ 44. Land leased shall be subject to the payment of all such taxes and rates as may from time to time be imposed under any law or rules for the time being in force.

- ☐ 45. Without the special sanction of the Commissioner the term of a lease shall in no case exceed thirty years.
- ☐ 46. (1) Every lessee shall comply with such lawful instructions as he may from time to time receive from the Collector in regard to furnishing returns of population, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Collector.
- (2) If any lessee makes default in compliance with such instructions, he may be punished with fine which may extend to twenty rupees.
- ☐ 47. Waste land 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 rent for different periods not exceeding the following scale:-

Class I	...	Land to be planted with betelnut or cocoanut palms.	Fifty
Class II	...	Land to be planted with any other palm trees, except dhani, or with durian, marian or spices.	Ten
Class III	...	Land to be planted with other fruit-trees, except custard-apples, papayas, and plantains.	Eight
Class IV	...	Land to be planted with custard-apples, papayas and dhani palms.	Five
Class V	...	Land to be planted with plantains.	One

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.

- ☐ 48. Land leased for the cultivation of any products other than those mentioned in the last foregoing rule shall be classified according to the condition of the land, and may be exempted from rent for different periods, not exceeding those set forth in the following table, if the land, or at least three-fourths of its area, is at the time the lease is made of the description mentioned in the table:-

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

- ☐ 49. In special cases a Collector may, with the sanction of the Commissioner, make leases of land with longer terms of exemption than those provided in Rules 47 and 48, 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 47 and 48 for a reasonable time, not exceeding five years, according to the circumstances of each case.
- ☐ 50. (1) A Collector may, with the sanction of the Commissioner, allow an additional period of exemption from rent in the case of land which, in order to be made fit for cultivation, requires any outlay by the lessee for the purpose of draining or embanking, or for the construction of dams or for irrigation-works of any kind: Provided, however, that such additional period of exemption shall not exceed five years.
- (2) A further extension of the period of exemption may be granted with the sanction of the Financial Commissioner.
- ☐ 51. These rules do not apply to land situated within the boundaries of any town or cantonment.

CHAPTER VII.

SPECIAL RULES FOR GRANTS FOR RELIGIOUS PURPOSES OF STATE LAND WHICH IS WASTE [SECTION 26 (a)].

- ☐ 52. A Collector may grant free of rent a site for a religious edifice -
- (a) on his own authority, if the value of the site does not exceed Rs. 100; and
- (b) with the previous sanction of the Financial Commissioner, if the value of the site exceeds Rs. 100 but does not exceed Rs. 200.
- In estimating the value of a site for the purposes of this rule the value shall be deemed to be a sum equal to twenty-five times the annual rent assessed thereon, or, if the land is not assessed, then twenty-five times the annual rent assessable at the rates paid for similar land in the neighbourhood.
- ☐ 53. Cases in which the value of the land exceeds Rs. 200 must be submitted for the orders of the Governor-General in Council.
- ☐ 54. The rules in this chapter are applicable whatever the religious creed may be for the purposes of which the grant is made.

Forms Nos. XI and XII, Appendix IV.

- ☐ 55. Grants of land for religious purposes shall be made, and a register of such grants shall be maintained in the prescribed forms.

CHAPTER VIII.

RULES AS TO THE OFFICERS BY WHOM STATE LAND WHICH IS WASTE MAY BE LEASED TO NATIVES OF BURMA [SECTION 26 (a)].

- ☐ 56. Leases of State land which is waste may, for the purposes hereinafter mentioned, be made to natives of Burma only by the officers named below:
- Provided that no lease to any one person or set of persons shall in any one year exceed the limits hereinafter mentioned:-

Designation of Revenue Officer.	For cultivation.	For tanks.	For burial-grounds.	Building-sites.	Other purposes.
	Acres.	Acres.	Acres.	Acres.	Acres.
Thugyi ...	5	} 1/2	...	{ 1/3 1/4	} ...
Assistant Collector, second class ...	15				
Assistant Collector, first class ...	25	} 1	5	1	{ 2/5
Collector ...	100				

Provided that, for good and sufficient reason, to be recorded in writing, the Collector may-

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

Provided also that, with the previous sanction of the Commissioner, the Collector may withdraw temporarily from any Assistant Collector of the second class the power of leasing land.

- ☐ 57. No lease of land which is situated within two miles of the limits of a municipal town, or within two miles of a railway station or projected railway, shall be made without the sanction of the Commissioner.
- ☐ 58. (1) The sanction of the Financial Commissioner is required for leases of land of more than one hundred acres.
(2) When the area leased comprises more than one hundred acres of forest land, the Financial Commissioner may require the 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 of 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 4 for each tree from 3 to 4(1/2) feet in girth at 6 feet above the ground.
(3) Duty chargeable under sub-rule (2) shall be payable within such time as the Collector may in each case determine; and the divisional forest officer shall decide, subject to appeal to the Collector, in respect of how many trees of each kind and of each size duty is to be paid under any lease.
- ☐ 59. No lease of any land shall be made under this Chapter to any person under eighteen years of age.
- ☐ 60. (1) Land shall not be leased under this Chapter in any thugyi's circle to the thugyi of that circle, or to a relative of the thugyi living with the thugyi, without the previous sanction of the Collector.
(2) Land shall not be so leased to any other public servant without the previous sanction of the Commissioner.

CHAPTER IX.

RULES REGARDING PROCEDURE IN MAKING LEASES OF STATE LAND WHICH IS WASTE AND IN MAKING GRANTS OF SUCH LAND FOR RELIGIOUS PURPOSES [SECTION 26 (a)].

- ☐ 61. Any person who intends to apply for a lease of any State land which is waste, or for a grant of any such land for religious purposes, shall, before presenting his application, demarcate, with posts or otherwise, the area which he desires to be leased or granted to him, and shall declare in his application that he has made such demarcation.
- ☐ 62. Applications for leases of land may be made orally to the thugyi; but, if they are made to any other officer, they must be in writing and contain the following particulars:-
(a) name, residence, and designation of applicant;
(b) township, circle and village in which the land applied for is situated.
(c) area of land applied for;
(d) boundaries of land applied for; and
(e) purposes for which the land is required.

Forms Nos. XIII and XIV, Appendix IV.

- ☐ 63. When an application is made to a thugyi, he shall fix a day for the inspection of the land and inform the applicant and the cultivators in the village of the day so fixed. On that day the thugyi shall go to the land, examine the boundaries and hear any objections by any cultivators who attend, and, after considering any

objections which may be made, shall, unless the area of the land is in excess of five acres, make or refuse to make the lease of the land applied for. If the lease is made, the thugyi shall record the details of it in a register, and shall execute and give to the applicant an instrument of lease of the land. If the area applied for is too large for the thugyi to lease, he shall refer the applicant to the officer empowered to make the lease under Rule 56.

- ☐ 64. (1) When an application is made to an officer superior in rank to a thugyi, he shall depute the thugyi or other officer to make a correct plan of the land, and shall then proceed, mutatis mutandis, in the way laid down for the guidance of thugyis:

Provided that, in the case of applications for areas of land not exceeding five acres, he may refer the applicant to the thugyi.

Form No. IV, Appendix IV.

(2) Details of all leases of land made by Assistant Collectors and by the Collector shall be entered in the register kept by the thugyi under the last foregoing rule and shall also be entered in the Register of State land, and the instruments of lease of land leased by Assistant Collectors and by the Collector shall be in the prescribed form.

- ☐ 65. The procedure prescribed in Rule 63 shall apply, mutatis mutandis, to leases of areas of more than five acres which, in pursuance of any order passed by the Collector under proviso (b) to Rule 56, a thugyi may make.
- ☐ 66. In villages which have been cadastrally surveyed, plans of lands leased shall be plotted on the maps of the villages in which such lands are situated.
- ☐ 67. Any person in legal possession of land leased under these rules shall, if the instrument of lease under which the land is held has been lost or destroyed, be entitled to obtain, on application, a copy of such instrument.

CHAPTER X.

RULES FOR THE TEMPORARY OCCUPATION OF STATE LAND WHICH IS WASTE [SECTION 26 (b)].

Ordinary Lands.

- ☐ 68. (1) If any person desires to temporarily occupy, for the purpose of cultivation or otherwise, State land which is waste, he may make to the Collector an application containing the particulars mentioned in Rule 62.

Form No. XV, Appendix IV.

(2) After such enquiry as may be necessary the Collector may grant the application and give the applicant a license to occupy the land, for any time not exceeding three years, at the rate in force for similar land in the neighbourhood.

- ☐ 69. (1) Any person entering upon or occupying any such land without a license may be served by any Revenue Officer with a notice of ejectment.
- (2) If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished with imprisonment for one month, or with fine extending to two hundred rupees, or with both.
- (3) No person shall acquire by length of possession or otherwise any right over lands occupied under this Chapter except such right as is conveyed to him by the license.

Taungya Lands.

- ☐ 70. Application may be made to the Collector by any person or 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 of a temporary and shifting nature in a forest or jungle clearing.

- ☐ 71. On receipt of an application under the last foregoing rule the Collector 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 person having any interest in such land and objecting to the proposed allotment to appear and state their objections on a day which shall be not less than sixty days from the date of the issue of the proclamation.
- ☐ 72. If any objections are made by the local forest-officer, the Collector 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.
- ☐ 73. If any objections are made by private persons, the Collector shall, on the date specified in the proclamation, enquire into and decide upon them.
- ☐ 74. If the tract to be allotted exceeds five square miles in extent, the case must be reported for sanction to the Financial Commissioner. If the tract is situated 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 Burma Gazette for the purposes of this rule, but such notification shall not bar the formation of further reserved forests if the Chief Commissioner so directs.

CHAPTER XI.

RULES FOR ALLOTMENT OF GRAZING-GROUNDS [SECTION 26 (c)].

- ☐ 75. (1) The Collector, if he considers that the inhabitants of any village stand in need of an allotment of grazing-ground, may proceed to mark out such land as should, in his opinion, be allotted to them, and cause it to be surveyed and a plan to be made thereof.
- (2) The term "grazing-round" includes the necessary cattle-paths or approaches to a grazing-ground.

Form No. XVI, Appendix IV.

- ☐ 76. A notice, 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 land is situated, informing such headmen of the Collector's intention to allot the land as a grazing-ground and fixing a day, not less than fifteen days distant from the date of the notice on which any of the inhabitants of the neighbouring villages may appear before the Collector and state any objections which they may have to the proposed allotment.

Forms Nos. XVII and XVIII, Appendix IV.

- ☐ 77. The Collector, after hearing any objections which may be raised to such allotment, or, if no objection is raised, then after making any further enquiry which he may consider necessary, shall, if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, make an order determining the area to be allotted and the villages for whose benefit the allotment is made and shall thereupon enter the grazing-ground in the prescribed register, cause a final demarcation of it to be made and issue a notice of final allotment. After the issue of the notice of final allotment the land may be used as a grazing-ground by the inhabitants of the villages specified in the Collector's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.
- ☐ 78. When any grazing-ground has been finally demarcated under the last foregoing rule, any person who occupies any part of such grazing-ground for any purpose other than grazing, or who, without the special sanction of the Collector, cuts, fells or removes trees or underwood from such grazing-ground, or who removes grass therefrom during the months of December to May, both inclusive, may be punished with fine extending to fifty rupees, or, in default of payment of fine, with simple imprisonment for a term not exceeding fifteen days.
- ☐ 79. The Collector may direct any Assistant Collector to make the preliminary inquiry, issue notices and hear objections in regard to the allotment of grazing-grounds.

CHAPTER XII.

RULES AS TO ASSESSMENT TO LAND-REVENUE OF LANDS OTHER THAN STATE LAND AND AS TO LEVY OF THATHAMEDA-TAX FROM PERSONS HAVING SUCH LANDS SO ASSESSED [SECTIONS 27(1) AND 50 (g)].

- ☐ 80. When the assessment of land other than State land to land-revenue has been made in any village by a Revenue-Officer under section 27, sub-sections (2) and (3), of the Upper Burma Land and Revenue Regulation, 1889, the Revenue-Officer making the assessment of such land shall prepare a statement showing the following particulars -
- (a) the name of the occupier of each holding;
 - (b) the area of each holding;
 - (c) the amount assessed upon each holding ; and
 - (d) the period for which the revenue assessed has been fixed; and shall furnish the headman of each village with a copy of this statement.
- ☐ 81. (1) Persons holding land (other than State land) assessed to land-revenue at full rates, and having no other means of livelihood, shall be exempt from liability to pay the thathameda-tax.
- (2) Any person claiming exemption from the thathameda-tax under sub-rule (1) must proceed in the manner prescribed in Rules 20 and 21.

CHAPTER XIII.

RULES FOR THE PREPARATION AND MAINTENANCE OF THE RECORD-OF-RIGHTS [SECTION 29 (3)].

Form No. XIX (to be prescribed hereafter).

- ☐ 82. A record-of-rights shall be drawn up for each village.
- ☐ 83. It shall contain-
- (a) a statement or statements showing, so far as may be practicable-
 - (i) the name of the occupier of each holding ;
 - (ii) the area of each holding;
 - (iii) the amount assessed on each holding;
 - (iv) the period for which the revenue assessed has been fixed; and
 - (v) the names of , and rents payable by, sub-tenants.
 - (b) a map of the village ; and
 - (c) such other documents as the Financial Commissioner, with the previous sanction of the Chief Commissioner, may prescribe.
- ☐ 84. (1) The Collector shall cause to be prepared by the thugyi of each village annually, or by such other agency and at such other intervals as the Financial Commissioner may prescribe, a new edition of the record-of-rights amended in accordance with the provisions of this chapter which shall be called the annual village record.
- (2) For the purposes of the preparation of the annual village record the Collector shall cause to be kept up by the thugyi of every village, or by such other agency as the Financial Commissioner may appoint, a register of mutations, a register of sub-tenants, and such other registers as the Financial Commissioner may prescribe.
- ☐ 85. Any person acquiring by inheritance, purchase, mortgage, gift or otherwise, possession of land, shall report his acquisition of possession to the thugyi of the village.
- ☐ 86. Every occupier who leases any portion of his holding to a sub-tenant shall report the name of the sub-tenant with the area sub-let to, and the rent payable by, the sub-tenant to the thugyi of the village.
- ☐ 87. Any person who, without good and sufficient cause, fails to make the report required by Rules 85 and 86, shall be liable, at the discretion of the Collector, to a fine which may extend to Rs. 5, and which may be recovered as if it were an arrear of revenue.
- ☐ 88. The thugyi shall enter in his registers of mutations and of sub-tenants every report made under Rules 85 and 86, and shall also make entries regarding any mutations which he has reason to believe to have taken place, of which a report should have, but has not, been made under Rules 85 and 86.
- ☐ 89. The entries in the annual village record-of-rights of each village shall be tested and verified , so far as may be possible, once a year by the Assistant Collector in charge of the subdivision and twice a year by the Assistant Collector in charge of the township. The testing shall be made in the month of July and in the month of December in each year. All entries verified or corrected shall be initialled by the testing officer.

- ☐ 90. These periodical testings of the annual village record-of-rights shall be made in the village concerned and in the presence of the thugyi and of all the villagers whose attendance can be procured.
- ☐ 91. Every decision or order of the Collector or of an Assistant Collector affecting any entry in an annual village record-of-rights shall be communicated to the Assistant Collector of the first class, who shall cause the record-of-rights to be amended in accordance therewith by the Assistant Collector of the second class.

CHAPTER XIII-A.

Extraction of Minerals and the levy of Royalties thereon.

[Section 31 (3), clauses (a), (b) and(c).]

- ☐ 91A. The rules in this chapter shall not apply to the extraction of:-
- (1) Minerals to which the Special Mining Rules sanctioned by the Secretary of State for India in Council apply.
- Explanation.-** The special Mining Rules provide for coal, oil, gold, silver, precious stones, iron, mica and all metals.
- (2) Minerals from land which is –
- (a) constituted a reserved forest under the Burma Forest Act.
- Explanation.-** In reserved forests the disposal of the minerals provided for under the rules in this chapter is in the hands of the Forest Officers. In disposing of these minerals in reserves the Forest Officer is enjoined not to charge lower rates than are charged outside reserves;
- (b) vested in a Municipal Committee under the provisions of the Burma Municipal Act, 1898, or of any other enactment for the time being in force, except where rights to minerals specified in Rule 91B have by the grant or lease been expressly reserved to Government;
- (c) held by the Burma Railways Company under its contract with Government.
- <Amendment 21.05.1915>
- ☐ 91B. No person shall mine, quarry, dig for, excavate or collect stone, laterite (whether in blocks, gravel or sand), limestone, steatite, sandstone, marble, gypsum, clay, or other minerals on land wherein the right of such minerals is deemed to belong to Government except under a license or lease granted under the provisions of this chapter.
- <Amendment 21.05.1915>
- ☐ 91C. Subject to the provisions of Rule 91D the Collector, or any Assistant Collector generally or specially authorized by him, may issue licenses for the extraction from a specified area of any mineral for which a license is necessary under Rule 91B at such rent, royalty or fee, if any, as the Financial Commissioner may by general or special order prescribe.
- <Amendment 21.05.1915>
- ☐ 91D. Where the surface of a parcel of land is occupied by an owner, grantee or lessee' the Collector or other officer authorized under Rule 91C shall not issue a license for the extraction from such land of such minerals as aforesaid until the owner, grantee or lessee of such land has had an opportunity of showing cause against the issue of such license, and until the person to whom it is proposed to issue a license has given such security as the said officer may deem sufficient for the payment of adequate compensation for occupation or disturbance of the surface of such land under the provisions of section 31, sub-section (2) of the Regulation.
- <Amendment 21.05.1915>
- ☐ 91E. If the area specified under Rule 91C is within a municipality constituted under the Burma Municipal Act, 1898, or within a notified area declared under Chapter X of the said Act, or within one mile of any such municipality or notified area, a license to extract minerals shall not be issued until the Municipal Committee or Town Committee, as the case may be, has had an opportunity of objecting to the grant of such license. If the Municipal Committee or Town Committee objects to the issue of such a license, the license shall not be issued except by the Collector, and if the Municipality or notified area is at the headquarters of a district and such objection as aforesaid is made, the license shall not be issued without the previous sanction of the Commissioner.
- <Amendment 21.05.1915>
- ☐ 91F. Every license granted under the provisions of this chapter shall in the absence of an express provision therein to the contrary, expire on the 30th June next following the date on which it was granted and shall then be returned to the officer who issued it.
- <Amendment 21.05.1915>
- ☐ 91G. Leases in the prescribed form to mine, quarry, dig for, excavate or collect granite, marble, limestone, steatite, stone for road metal, gravel or any other mineral notified under this rule by the Local Government, from areas not exceeding one square mile of unoccupied waste land at the disposal of Government, may be granted by the Collector for periods not exceeding ten years.
- If the area exceeds one square mile, or if it includes land other than waste land at the disposal of Government, or if it is desired to issue a lease in a modified form, of if the period exceeds ten years, the previous sanction of the Financial Commissioner is required.
- <Amendment 21.05.1915>
- ☐ 91H. Within the Sagyin stone tract as defined in the notifications of the Government of Burma in the Revenue Department No. 190, dated the 6th November 1890, and No. 123, dated the 5th April 1897, the quarrying of marble is prohibited, except by persons licensed to raise stones under the Upper Burma Ruby Regulation, 1887, and by the workmen entered on the reverse of licenses held by such persons under the said Regulation. The persons excepted as aforesaid may quarry marble within the area covered by the licenses hereinbefore referred to and subject to the conditions of the said licenses as if the same had been granted for the quarrying of marble but not otherwise.
- <Amendment 21.05.1915>
- ☐ 91I. Revenue on account of minerals and mines shall be payable on the date or dates and in the manner specified in the license or lease and shall be paid to the person specified in the license or lease, or in the absence of any such provision at the office of the Revenue Officer who issued the license or lease, or as the Financial Commissioner directs.

<Amendment 21.05.1915>

- ☐ 91J. Whoever mines, quarries, digs for, excavates or collects any mineral in contravention of the provisions of Rule 91B, or before payment of any fee, rent or royalty payable in advance under a license or lease issued under the provisions of this chapter, or otherwise in contravention of the terms or limitations of any such license or lease, or removes any mineral other than a mineral for which a license free of royalty may have issued under the provisions of Rule 91C before payment of the royalty therefor, shall be punished with imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees or with both.

<Amendment 21.05.1915>

CHAPTER XIV.

RULES REGARDING FISHERIES [SECTION 32 (7)].

Survey and Demarcation of the Limits of Fisheries.

- ☐ 92. The limits of every fishery the exclusive right of fishing in which, or any part of which, has been, or is about to be, disposed of by lease under the provisions of section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, shall be surveyed and demarcated as soon as may be by such officers as may be appointed in this behalf.
- ☐ 93. The limits of every fishery so demarcated shall be reduced in extent as much as possible so as to allow of the fishery being worked by the actual lessee or lessees.
- ☐ 94. The limits of each fishery and, unless the Collector thinks it unnecessary or inadvisable, the sites, if any, at which obstructions and fixed engines may be erected, placed, maintained or used by the lessee or lessees, shall be marked by tubes or posts fixed on the adjacent banks.
- ☐ 95. No alteration of the limits aforesaid shall be made without the sanction of the Commissioner of the Division within which the fishery; or the district administered by the Collector specially placed in charge of the fishery, is situated; and, when any such alteration of limits is made, the survey plan and copies thereof, hereinafter referred to, shall be altered accordingly.
- ☐ 96. A plan of each fishery surveyed and demarcated shall be deposited in the office of the Collector, and copies of the plan in the offices of the Assistant Collectors in charge of the subdivision and township, respectively, within which such fishery, or the greater part thereof, is situated.
- ☐ 97. In each such plan shall be shown every stream, lake, tank or pool, or other collection of water, belonging to the fishery, and the authorized sites of all obstructions and fixed engines.

Mode in which the right to fish is to be disposed of and conditions on which and procedure by which fisheries may be opened or leases may be granted.

- ☐ 98. The Commissioner shall from time to time determine in which of the modes mentioned in section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, the right to fish in each fishery shall be disposed of.
- ☐ 99. (1) The Collector may grant leases of exclusive rights of fishing for such term of years, not exceeding five, as he may in each case deem fit.
(2) Such leases may be disposed of-
- (a) by granting a lease thereof to a former lessee;
 - (b) by inviting tenders upon such terms as to the Collector may seem advisable and granting the lease to any of the persons who may tender; or
 - (c) by public auction in manner hereinafter described; but except where such disposal shall have been by auction, it shall be subject to the confirmation of the Commissioner of the division.
- ☐ 100. Leases shall be put up to auction at the headquarters of the township within which is situated the whole or the greater portion of the fishery, the right of fishing in which is to be disposed of, or at such other place as the Collector may in any special case direct, and upon such dates as may be fixed by the Collector.
- ☐ 101. Auctions shall be held by the Collector, or, if he so directs, by the Assistant Collector of the first class, or (provided the rent usually obtained for the lease to be sold does not exceed five hundred rupees) by the Assistant Collector of the second class; but no lease shall be granted except by the Collector, to whom the result of the sale shall be reported by the officer holding the sale.
- ☐ 102. An advertisement in Burmese specifying the terms upon which the lease will be granted, the obstructions and fixed engines (if any) which the lessee will be permitted to erect, place, maintain, or use, with the place or places at which, and the time or times during which, the same may be erected, placed, maintained or used, shall, if possible, be available for the perusal of intending bidders for two days at least before the day of auction; and in all cases the officer holding the auction shall, before the bidding is commenced, read out to those present a statement specifying the terms aforesaid.
- ☐ 103. Except as is hereinafter otherwise provided, the lease shall be granted to the bidder who offers the highest annual rent. The Collector may fix an upset rent.
- ☐ 104. No bid at any auction shall be received, or, if received be deemed valid, from any person who is not qualified in the manner hereinafter provided to bid thereat, and who does not hold a certificate of such qualification signed by some officer authorized by the Collector in that behalf.
- ☐ 105. Except with the sanction of the Collector, no person shall be qualified to bid at an auction (a) if any rent, revenue, or other sum is at the date of the auction due from him to the Government, or (b) unless he is a fisherman or cultivator and has resided for a period of three years preceding the date of the auction in a circle within which is situated some part of the fishery the right of fishing in which is to be disposed of, or within 10 miles of such fishery.
- ☐ 106. Notwithstanding anything in the last foregoing rule, a member of a firm or partnership of fishermen or cultivators shall be qualified to bid for or on behalf of such firm or partnership:
Provided that not less than two-thirds of the members of the firm or partnership are qualified to bid under the provisions of the said rule.

- ☐ 107. The Collector, or other officer holding the auction, may exclude any person from the auction without assigning any reason to such person ; but he shall record his reason for such exclusion in a confidential memorandum, which shall be attached to his proceedings.
- ☐ 108. The auction-purchaser shall, within one week of the date of the auction, pay as earnest-money a sum equal to ten per cent, of the rent offered by him, or such other sum, not exceeding five hundred rupees and not less than fifty rupees, as may be fixed by the Collector, which sum shall be taken as part payment of the first instalment of rent. He shall thereupon be entitled to have granted to him, and shall execute and cause to be executed, a lease in manner hereinafter provided.

Forms Nos. XX and XXI, Appendix IV.

- ☐ 109. Every lease granted under these rules shall be in the prescribed form: and, in cases where sureties are required, the sureties shall execute a security-bond.
- ☐ 110. If a plan of the fishery the right of fishing in which is leased exists, a copy thereof, showing distinctly the limits to which the right extends, shall be given to the lessee with his instrument of lease.
- ☐ 111. The Collector shall, with respect to each lease, determine by what instalments and upon what dates the rent shall be payable, and what sureties or other security, if any, the lessee shall be called upon to furnish.
- ☐ 112. If the auction-purchaser shall fail-
- (a) to pay the whole of the earnest-money in accordance with the provisions of Rule 108; or
 - (b) to execute and cause to be executed the lease in manner hereinbefore provided within thirty days from the date of the auction,
- the lease may be re-sold and the auction-purchaser shall be liable for any loss during the first year of the term of the lease disposed of, and shall likewise forfeit any sum which he may have paid as earnest-money.
- ☐ 113. All the persons binding themselves to the Government by a lease which they have executed shall be jointly and severally liable and responsible for the due payment of the rent thereby reserved, and for the performance by themselves, their servants, and agents of all the terms and conditions to which the lease is subject.
- ☐ 114. Upon the death of a sole lessee, or of the survivor of two or more joint lessees, his heirs or other legal representatives shall not be entitled to succeed to his rights under the lease, unless they shall within fifteen days after his death apply to the Collector to be admitted in the place of the deceased, and unless they shall be approved of by the Collector as persons qualified under these rules to bid for the lease at an auction. The applicants may give notice that they desire to relinquish the lease at the expiration of the then current year thereof and may be admitted subject to such notice.
- ☐ 115. If, in the case of any application under the last foregoing section, the applicants shall not be approved of by the Collector as persons qualified to bid for the lease at an auction, it shall nevertheless be competent to him to permit them to succeed, subject to the condition that the lease shall terminate at the expiration of the then current year thereof.
- ☐ 116. If no such application as is mentioned in Rule 114 is made, or if, such an application being made, the applicants are not approved of by the Collector as persons qualified to bid for the lease at an auction, the remainder of the term leased shall be sold and the estate of the deceased shall be liable for all loss which may result upon such sale during the year in which the fishery is re-sold.
- ☐ 117. A lease shall not be transferable without the previous sanction of the Collector. The lessee may nevertheless sublet, or license any other person or persons to exercise, all or any of the rights which he holds under the lease: but in any such case he shall be responsible for all the acts of such sub-lessee or licensee as if they had been done by himself.
- ☐ 118. (1) Every lessee shall keep and, at the end or sooner determination of the term of his lease, deliver up the fishery leased to him (including the tubes, posts, or other marks indicating the limits of the fishery and the sites of obstructions or fixed engines) in good order and condition ; and shall not, without the permission in writing of the Collector, do or permit anything to be done to alter the channels or drains of the fishery leased to him or to make new channels or drains or fill up old ones.
- (2) Any person doing, or permitting to be done, anything to the drains or channels of a fishery in contravention of the terms of this rule shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 119. (1) A lessee shall have no right in or to the waters of the fishery leased to him, except such as are conferred by the instrument of lease. Unless it is expressly permitted by the lease, he shall not bale out or otherwise remove the water.
- (2) Any lessee baling out or otherwise removing the water of the fishery leased to him, or permitting any other person to do so, in the absence of express provision recorded in the instrument of lease shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 120. Any person who interferes with, or makes any demand in consideration of, the lawful use of the water of any fishery for purposes unconnected with the taking of fish shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 121. A lessee may, after the close of any fishing season, provided that he has paid up the full rent for the whole year in which such season falls, apply to the Collector, not less than one month before the next instalment falls due, for the cancellation of his lease. When any such application has been made, the Collector may, with the sanction of the Commissioner, cancel the lease upon such terms as he considers fit.
- ☐ 122. At the close of any fishery season the Collector may cancel any permission to erect, place, maintain, or use any obstruction or fixed engine granted to a lessee and, with the permission of the Commissioner, may offer the lessee an abatement of rent. Upon any such permission being cancelled as aforesaid the lessee may surrender his lease.
- ☐ 123. The Collector may cancel any lease granted under these rules-

- (i) if such lease has been obtained by any dishonest, fraudulent, or illegal means;
- (ii) on any failure to pay any sum due under the lease, or to comply with and perform any of the terms and conditions under which it is held;
- (iii) if the lessee, or any one of several lessees, shall be guilty of any act or omission punishable by fine or otherwise under any law or rule having the force of law relating to fisheries in Upper Burma; or
- (iv) if, when there are more lessees than one, disputes arise among the lessees of such a nature as, in the opinion of the Collector, to be detrimental to the proper working of the fishery;

and thereupon the whole or any portion of any instalment of rent which may have been paid in respect of such lease may, if the Collector thinks fit, be forfeited:

Provided always that no lease shall be cancelled under this rule until-

- (a) notice shall have been served upon the lessee, or, if there are more lessees than one, then upon one of them, either personally or by affixing the same to his house, or, if his house cannot be found, upon some public spot adjacent to the fishery, calling upon him within a reasonable time to show cause, if any, why such lease should not be cancelled, and
- (b) the said lessee shall have had an opportunity of so showing cause.

Rates at which and conditions on which licenses to use nets, traps, or other implements for fishing may be granted.

- ☐ 124. When the exclusive right of fishing in any fishery has not been leased any person may fish in the fishery:
- Provided that, except under a license issued as hereinafter provided, he shall not use any of the implements specified in the part of the fourth column of the schedule of fishing implements to be here-after in the Burma Gazette notified relating to the division in which such fishery is situate.

Form No. XXII, Appendix IV.

- ☐ 125. (1) The Collector or any Assistant Collector of the first or second class authorized by him in this behalf may issue licenses to use for fishing in such fishery any one or more of the implements specified in the part of the fourth column of the schedule of fishing implements to be hereafter in the Burma Gazette notified relating to the division in which such fishery is situated.
- (2) A counterpart of every such license shall be executed by the licensee.
- ☐ 126. For every such license the licensee shall, at the time of the issue of the license or at such other time as may be appointed by the Financial Commissioner, pay a fee at the rate fixed for the implements to be used.
- ☐ 127. There shall be specified in each license a description of the net, trap, or other implement licensed, including the dimensions of such net, trap, or implement, and also the size of the mesh or space to be left; and any licensee using a net, trap, or implement of a different description or of larger dimensions or with a mesh or space smaller than that which is authorized by the terms of his license shall for each such offence be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 128. A separate license shall ordinarily be granted for the use of each implement: but in special cases, where the fishing is intended to be carried on by one person, or by a few persons together by means of a large number of implements of the same sort, the Collector may include such number of such implements as he may deem fit in a single license for a single fee.
- ☐ 129. Every license shall expire on the thirtieth day of June next following the date upon which it was granted.
- ☐ 130. (1) A license shall not be transferable.
- (2) Any person transferring, or purporting to transfer, his license shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Conditions with respect to Obstructions and Fixed Engines, and provision as to free gaps in weirs.

- ☐ 131. (1) No obstructions or fixed engines in fisheries or waters connected therewith shall be erected, placed, maintained, or used without a special permission in that behalf under the hand of the Collector and recorded in the lease or license.
- (2) Any person who erects, places, maintains, or uses any obstruction or fixed engine in a fishery or waters connected therewith without such special permission as aforesaid shall be punished for every such offence with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 132. Every permission for erecting, placing, maintaining, or using an obstruction or fixed engine shall specify the place at which such obstruction or fixed engine may be erected, placed, maintained, or used, and the time during which it may be maintained or used.
- ☐ 133. (1) Except with the sanction of the Commissioner in each case, no permission shall be granted to erect or maintain any dam or other fixed obstruction between the first day of May in any year and the first day of January in the following year; and every person shall be bound, unless he has the special sanction of the Commissioner as aforesaid, wholly to remove before the seventh day of May in each year any dam or other fixed obstruction which he may have erected, placed, maintained, or used.
- (2) Any person who shall, without such special permission as aforesaid, erect, place, maintain, or use any dam or other fixed obstruction between the first day of May in any year and the first day of January in the following year, or shall fail to remove before the seventh day of May any dam or other fixed obstruction which he may have erected, placed, maintained, or used, and which he is bound by this rule to remove before that date, shall for every such offence be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 134. (1) Every person having permission to erect, place, maintain, or use an obstruction or fixed engine in any creek or stream shall make and maintain in such obstruction or fixed engine such suitable opening for the passage of boats as may from time to time be determined on by the Collector, and shall at all times, during the hours of daylight, without delay and without demanding remuneration of any kind, permit boats to pass through such opening.

(2) Any such person as aforesaid failing to comply with any of the requirements of this rule shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

- ☐ 135. (1) Every person having permission to erect, place, maintain, or use any obstruction or fixed engine shall keep and maintain therein such spaces or interstices for the passage of the small fry of fish as the Collector may from time to time prescribe.
- (2) Any such person as aforesaid failing to keep such spaces or interstices as aforesaid shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 136. Any person who puts, or knowingly permits to be put, or causes or knowingly permits to flow, into any fishery any solid or liquid matter to such an extent as to poison or kill, or to cause the water to poison or kill, fish shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 137. The use of the ngayitse (a fixed implement used for catching fish in spawn) is absolutely prohibited, and any person using a ngayitse shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.
- ☐ 138. The use of paiks (nets) in inundated plains between the first day of June and the thirty-first day of October in any year is prohibited except with the special permission in writing of the Collector; and any person using a paik without such permission in writing shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees or with both.
- ☐ 139. Subject to the orders of the Financial Commissioner the Commissioner of any division may, by notification in the Burma Gazette, alter the schedule of fishing implements to be hereafter in that Gazette notified (so far as the same relates to his division) by adding the name of any new implement to any of the classes in the said schedule or by removing any implement from the class in which it is placed and placing it in another, and upon any such notification the said schedule shall be deemed to be amended accordingly.
- ☐ 140. With the sanction of the Financial Commissioner the Commissioner may remit any sum or sums of money payable in respect of any right to fish -
- (a) if the fishery has been materially so altered that the produce of the fishery is diminished, and if the causes of such material alteration could not have been foreseen by, and were beyond the control of , the lessee;
- (b) if from the operation of these causes payment of the full revenue from the fishery was impossible;
- (c) if the lessee had intimated the material alteration of his fishery in sufficient time to allow of ascertainment of the fact of such alteration.

Form No. XXIII, Appendix IV.

- ☐ 141. The Collector shall maintain a register of fishery leases and licenses in the prescribed form.

CHAPTER XV.

RULES WITH RESPECT TO SALT REVENUE [SECTION 33 (2)].

- ☐ 142. (1) Every application for a license to manufacture salt shall be presented through the thugyi of the circle to the Assistant Collector of the first or second class, who shall pass an order either granting or refusing the license.
- (2) The revenue due under the license shall be payable in such instalments and on such dates as the Chief Commissioner may from time to time prescribe.
- ☐ 143. The application shall state the number and size of the pots, cauldrons, or other implements which the applicant intends to use during the year.
- ☐ 144. (1) In lieu of the duty payable under the law for the time being in force, an annual sum as a composition may be assessed, at such rates as the Chief Commissioner may from time to time direct, upon the pots, cauldrons, or other implements used in the manufacture of salt.
- (2) The rates 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 XVI.

RULES AS TO TOLLS FOR NAVIGATION IN IRRIGATION-CHANNELS [SECTION 35 (2)].

- ☐ 145. In the case of any irrigation-channel which is used for purposes of navigation and with respect to which the Financial Commissioner has, with the previous sanction of the Chief Commissioner, declared by notification in the Burma Gazette, that tolls will be levied for the navigation thereof, the tolls shall be fixed, -
- (a) on boats, according to their size or carrying capacity.
- (b) on logs of timber, according to their girth of according to their cubical contents ("tha" in Burmese)
- (c) on rafts, according to-
- (i) the description of the material of the raft; and
- (ii) the size of the raft.
- ☐ 146. Such tolls may be levied by direct Government agency, or they may be farmed to a farmer for such period not exceeding three years as the Collector may, with the previous sanction of the Commissioner, determine.

CHAPTER XVII.

RULES FOR DETERMINING THE TIME AND MODE OF PAYMENT OF REVENUE [SECTION 38 (1)].

- ☐ 147. (1) When the number and amount of the instalments by which the person to whom, and the time, place, and manner at and in which, any revenue is to be paid, or any of such matters are expressly determined by any lease, grant, license, agreement, or other instrument in writing made by or binding upon the Government, then payment shall be made as in such instrument determined so far as the same applies.
- (2) Save as provided in sub-rule (1) the rules hereinafter contained shall apply.

- ☐ **148.** Unless in any case the Financial Commissioner otherwise directs, rent, land-revenue, and water-rate shall be paid as follows:-
- (a) for kaukyin, or early paddy, on or before the first day of October;
 - (b) for kaukyi, or wet-weather paddy, on or before the first day of February;
 - (c) for mayin, or dry-weather paddy, on or before the thirtieth day of June;
 - (d) for garden and other cultivated land, on or before the fifteenth day of February.
- Rent, land-revenue, and water-rate shall be paid in cash to the thugyi at his headquarters or to such other officer and at such other place as the Collector may appoint.
- ☐ **149.** Revenue on toddy and other trees shall be paid on or before the thirty-first day of March, and shall be paid to the thugyi at his headquarters or to such other officer and at such other place as the Collector may appoint.
- ☐ **150.** The thathameda-tax shall be payable on or before such date, not being later than the fifteenth day of February, as the Financial Commissioner may prescribe. It shall be paid to the thugyi at his headquarters or to such other officer and at such other place as the Collector may appoint.
- Provided that, with the sanction of the Financial Commissioner, the Collector may permit payment to be made in two or more instalments, the last of which should not be later than the fifteenth day of March.
- ☐ **151.** Revenue on fisheries and on fishing implements shall be payable-
- (a) on fisheries, in such instalments and on such dates as the Collector may in each case direct;
 - (b) on fishing implements, on the date or dates specified in the license.
- Payment shall be made at the office of the Collector, or at such other office, or to such other person, as the Collector may direct.
- ☐ **152.** Revenue on account of ferries shall be payable on the date or dates specified in the lease, and shall be paid at the office of the Collector.
- ☐ **153.** Revenue on account of minerals, mines, and salt-pits shall be payable on the date or dates specified in the lease or license, and shall be paid at the office of the Collector.
- ☐ **154.** All excise-revenue (including salt-revenue) shall be payable on the date or dates specified in the license, and shall be paid at the office of the Collector.
- ☐ **155.** Where in any case either the number or amount of the instalments by which, or the person to whom, or the time, place, or manner at or in which, any revenue is to be paid is not provided for by the foregoing rules, then the following shall apply so far as practicable:-

Number and amount of instalments ...	Two.
Person to whom to be paid ...	The Collector.
Time, place, and manner of payment ...	To be paid at the office of the Collector on the fifteenth

CHAPTER XVIII.

RULES REGARDING PROCESSES [SECTION 44 (1)].

Officers competent to enforce Processes described in section 41 of the Upper Burma Land and Revenue Regulation, 1889.

- ☐ **156.** (1) A Collector may enforce any of the processes described in section 41 (1).
- (2) An Assistant Collector of the first class may enforce the following processes:-
- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)].
 - (b) attachment and sale of moveable property of a defaulter [section 41 (1) (b)], and
 - (c) arrest of a defaulter [section 41 (1) (c)].
- (3) An Assistant Collector of the second class may enforce the following processes:-
- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)], and
 - (b) attachment of moveable property of a defaulter and sale thereof with the previous sanction of the Collector or of an Assistant Collector of the first class [section 41 (1) (b)].
- ☐ **157.** No process shall issue until the statement of account, certified as required by section 40, has been placed upon record.

Notice of Demand [section 41 (1) (a)].

Form No. XXIV, Appendix IV.

- ☐ **158.** A notice under section 41, sub-section (1), clause (a), shall be in a printed form in duplicate and shall be served by the thugyi in the manner prescribed in section 16. The original notice shall be given to the defaulter and the duplicate shall be returned to the officer who issued it with the manner and date of service duly endorsed upon it.
- ☐ **159.** Ordinarily a notice shall be served upon a defaulter before any other process is enforced. But the Collector, or within the limits of his powers an Assistant Collector of the first class, may, if he thinks fit, enforce any of the processes in addition to or in lieu of notice.
- ☐ **160.** If any Revenue-Officer other than the Collector or an Assistant Collector of the first class considers that any defaulter is likely to abscond, he shall report the case to the Collector or an Assistant Collector of the first class before issuing a notice under section 41, sub-section (1), clause (a).

Attachment and Sale of Moveable property of a defaulter [section 41 (1) (b)].

Form No. XXV, Appendix IV.

- ☐ **161.** An order for the attachment of moveable property belonging to a defaulter shall be addressed to the thugyi and shall be in the prescribed form.

- ☐ 162. On receipt of the order the thugyi shall proceed to attach any moveable property belonging to the defaulter. He shall prepare a list of the property so attached and shall either leave the property in the care of the defaulter on his furnishing security for the payment of the full amount of the arrear including costs or arrange otherwise for its safe custody. He shall then submit a list of the property attached, together with a report of the manner in which he has arranged for the custody of the property, to the Collector or Assistant Collector who issued the order of attachment.
- ☐ 163. If the amount of the arrear including costs is not paid within fifteen days of the date of attachment, the Collector or Assistant Collector who issued the order of attachment may order the sale of the property or of such part thereof as may be sufficient to defray the arrear including costs. The sale of the property may be made by lots or otherwise as the Collector or Assistant Collector may direct.
- ☐ 164. (1) If, before the sale takes place, the amount of the arrear including costs is paid to the thugyi, or the payment thereof to any other officer authorized by these rules to receive the same is certified to the officer who is to conduct the sale, the sale shall be stayed and a report made to the officer who ordered the sale, who shall thereupon order the release of the property.
(2) In any other case the thugyi or other officer who is to conduct the sale shall proceed to sell the property.
- ☐ 165. The sale shall be made by public auction for cash, and shall take place in the village in which the defaulter lives, or in or on account of which the arrear accrued, unless the officer ordering the sale shall otherwise direct. Proclamation of the intended sale, shall at least twenty-four hours before the sale be made in the defaulter's village and in the place in which the sale is to take place.
- ☐ 166. At the conclusion of the sale any property remaining unsold, after satisfaction of the amount of the arrear with costs, shall be released and returned to the defaulter.

Arrest and Imprisonment of a Defaulter [section 41 (1) (c)].

Form No. XXVI, Appendix IV.

- ☐ 167. A warrant of arrest shall be addressed to the thugyi 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 thugyi before he reaches the office of the officer issuing the warrant.
- ☐ 168. If the thugyi requires assistance in order to make the arrest, he shall apply to the officer in charge of the nearest police station. Such officer shall give the thugyi all assistance necessary to enable him to execute the warrant.
- ☐ 169. 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 prison for such period, not exceeding one month, as he may deem fit.

Attachment and Sale of Immoveable Property of a Defaulter [section 41 (1) (d)].

Form No. XXVII, Appendix IV.

- ☐ 170. An order for the attachment of immoveable property belonging to a defaulter shall be addressed to the Assistant Collector in charge of the township in which the property is situated.
- ☐ 171. The Assistant Collector, on receipt of the order for attachment, shall proceed in person to the immoveable property of the defaulter, and shall, if the arrear including costs is not paid, issue a notice to the defaulter attaching such property and notifying that, unless the arrear including costs is paid within one month from the date of the notice, the property will be sold. If such arrear is paid within the month, the attachment shall be withdrawn and the property released. If such arrear is not so paid, the Assistant Collector shall fix a date for the sale of the property not later than one month from the date of the expiration of the period fixed by the notice, and shall advertise the sale by proclamation. A copy of the proclamation shall, in addition to being posted on some conspicuous place on or near the property, be also posted in the Collector's office and in the office of the Assistant Collector in charge of the township. The proclamation shall specify-
- (a) the name of the defaulter;
 - (b) the area of the property to be sold;
 - (c) the village in which the property to be sold is situated;
 - (d) the boundaries of the property to be sold;
 - (e) the amount of the arrear including costs; and
 - (f) the manner in which the property is to be sold, whether in one parcel or by lots.
- ☐ 172. On the date fixed for the sale of the property it shall be put up to auction at the headquarters of the township by the Collector or by such other Revenue-Officer, not below the rank of Assistant Collector of the second class, as the Collector may appoint to conduct the sale.
- ☐ 173. The property shall be sold to the highest bidder. Twenty-five per cent. of the purchase-money must be paid at once and the remainder within fifteen days of the date of the sale:
Provided that, if the amount of the purchase-money is less than two hundred rupees, the Collector or other officer conducting the sale may require the whole amount to be paid at once. If no bids are made for the property, or if the amount bid is not sufficient to cover the amount of the arrear inclusive of costs, the officer conducting the sale may buy in the property for the Government for the amount of the arrear and costs.
- ☐ 174. (1) The officer conducting the sale shall record each bid, the amount bid and the name of the bidder, and, if he is not himself the Collector, shall report the result of the sale to the Collector, who shall forward the proceedings to the Commissioner for confirmation.
(2) No sale shall be absolute until the confirmation of the Commissioner has been received.
- ☐ 175. If any person other than the defaulter shall prefer any claim to the attached property before or at the time of the sale to the officer ordering or conducting the sale, that officer shall inform the claimant of the provisions of section 42 of the Upper Burma Land and Revenue Regulation, 1889. He shall not be bound to stay the sale or to make any enquiry into the merits of the claim.

Form No. XXVIII, Appendix IV.

- ☐ **176.** When the sale has been made absolute a certificate of sale shall be given to the purchaser by the Collector in the prescribed form.
- ☐ **177.** Any person whose property has been sold under this Chapter and who remains without lawful authority in occupation of such property shall, in addition to any other penalty to which he may be liable, be punished with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Commission to be allowed to persons appointed to receive payment of revenue.

- ☐ **178.** (1) Thugyis shall be entitled to receive commission at a fixed rate, not exceeding ten per cent., or such other rate as the Financial Commissioner may prescribe, on the revenue actually collected by them.
- (2) No commission shall be paid until the thugyi has collected all the money for which he is responsible. But where any revenue is payable in instalments or at different periods according to crop, the Financial Commissioner may, by general or special order, sanction payment of commission to the thugyi on account of each instalment collected, or each periodical collection so made.
- ☐ **179.** When commission is payable to more persons than one, it shall be divided in such manner as has heretofore been customary, unless or until any special order with respect to the division thereof has been made by the Financial Commissioner and been sanctioned by the Chief Commissioner.

Form No. XXIX, Appendix IV.

- ☐ **180.** All thugyis whose annual collections exceed Rs. 2,400 shall give such security for the honest discharge of their duties as the Collector may require. The nature of the security shall be decided by the Collector, but it shall ordinarily be the security of the village elders or luyis.
- ☐ **181.** The year on account of which thugyis' security-bonds shall be taken shall commence on the first day of April and end on the thirty-first day of March. The period for which the bond is to hold good shall be fixed by the Collector in each case. Any surety who desires to withdraw from his bond may do so provided he gives notice of his intention to withdraw on or Before the fifteenth day of February of any year, and the Collector shall accept such withdrawal with effect from the thirty-first day of March following the date of notice. No withdrawal from suretyship shall be accepted on account of the year in which the bond has been executed.

CHAPTER XIX.

RULES REGARDING PROCESS-FEES AND COSTS [SECTION 44 (1) (C) AND SECTION 50 (a) , (b) , (c)].

- ☐ **182.** Revenue-Authorities shall, for the purpose of levying process-fees, be divided into grades as in the following table:-

Grade.			
First ...	...	...	The Financial Commissioner.
Second	...	...	Commissioner and Collectors.
Third ...	...	...	Assistant Collectors of the first class.
Fourth	...	...	Assistant Collectors of the second class.

- ☐ **183.** Fees shall be levied by Revenue Authorities of each grade according to the following scale:-

Nature of process.	REVENUE AUTHORITY						
	First grade.			Second grade.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.
(1) Summons on defendant ...	3	0	0	2	0	0	1
(2) Summons on witness ...	2	0	0	1	0	0	0
(3) Warrant of attachment or arrest-							
(a) in respect of warrant ...	4	0	0	2	0	0	1
(b) in respect of each person necessary to take charge of property attached.	0	8	0	0	8	0	0
(4) Notice, proclamation, or other order not specified above.	2	0	0	1	0	0	0

- ☐ **184.** When any process, other than a warrant of arrest or attachment, is to be served upon four or more persons, one fee only shall be charged in respect of the first four persons according to the scale in the last foregoing rule, and an additional fee shall be charged for each person to be served with process in excess of four according to the following scale:

Provided that the aggregate amount of the fee leviable under this rule shall not exceed the maximum prescribed in such scale in the case of Revenue-Authorities of each grade:-

REVENUE-AUTHORITY								
First grade.			Second grade.			Third grade.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Additional fee	0	8	0	0	8	0
Maximum	15	0	0	10	0	0

- ☐ **185.** No fee shall be charged under Rule 183 or 184 for serving or executing -

- (a) any notice calling for objections to an application for land in pursuance of these rules ; or
- (b) any order calling upon an Assistant Collector in charge of a township or upon a thugyi to report upon any application preferred to a Revenue-Officer.

- ☐ **186.** Except the fees chargeable under Rules 183 and 184, nothing shall be charged to the person at whose instance a process is issued, and all charges on account of boat-hire, tolls, railway-fares, postage, and other contingencies will be paid by the Government and debited to the head of judicial contingencies of the office by which the charge was incurred.
- ☐ **187.** No process which comes within the operation of Rule 183 or 184, and which is not a process for the recovery of revenue, shall be drawn up for service or execution until the proper fee has been paid. Such fee shall be paid in court-fee stamps, which shall be affixed either to the application by which the Revenue Officer is moved to issue the process or, if no such application is filed, to the order by which such officer directs the issue of the process. If such an application is filed, it must bear the requisite stamp for the fee in addition to such stamp, if any, as may be necessary for its own validity.
- ☐ **188.** (1) A process issued by any Revenue Court or officer in British India shall be served free of charge by any Revenue-Officer in Upper Burma, if it is certified on the process that the proper fee has been levied under the rules applicable to the Revenue Court or officer issuing the process.
- (2) When any Revenue-Officer in Upper Burma sends a process for service or execution to any Revenue Court or officer beyond his jurisdiction, he shall endorse on the process a certificate to the effect that the fee chargeable under these rules has been levied.
- (3) This rule does not apply to processes for the recovery of revenue, which will be served or executed without prepayment of the fees chargeable in respect thereof.
- ☐ **189.** No application for the refund of a process-fee shall be entertained unless it is preferred within one year of the date on which the fee was paid.
- ☐ **190.** 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 revenue-office 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 Re. 1 a day by boat and of 2 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 office is situated and of 4 annas to those who are residents of the place where the office is situated.
- (2) Persons of higher ranks of life, such as clerks and trades-people-second class railway or steam-boat fare to and from the Revenue-Officer 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 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 revenue-office, 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 allowances under the Civil Travelling Allowance Code shall not receive their expenses under these rules.
- ☐ **191.** (1) A Revenue-Officer may award and apportion the cost of any proceedings before him among the parties thereto in such manner as he may deem just.
- (2) Costs awarded by a Revenue-Officer may be realized from the person ordered to pay the same as if they were an arrear of revenue payable by such person.

CHAPTER XX.

RULES AS TO INSPECTION OF RECORDS AND GRANT OF COPIES [SECTION 50 (d)].

Inspection.

- ☐ **192.** The following are the documents which may be inspected and of which copies may be granted:-
- (a) records-of-rights, annual records, and all other records framed under the Upper Burma Land and Revenue Regulation, 1889, or the rules thereunder;
- (b) registers made and maps prepared under that Regulation or the rules thereunder;
- (c) records of revenue-offices in proceedings under any Act or Regulation in pursuance of which a Revenue-Officer has jurisdiction.
- ☐ **193.** (1) Inspection of records of cases which are not pending shall be subject to the control of the head of the office in which they are kept for custody.
- (2) The inspection of records of pending cases shall be subject to the control of the Revenue-Officer before whom the cases are pending, and the records of such cases shall not, without the special permission of that officer, be inspected on a day fixed for the hearing of the cases. Ordinarily such records are open to the inspection of the parties only and of their recognised agents or legal practitioners.
- ☐ **194.** Inspection of records shall be made at such time, in such place, and in the presence of such official as the head of the office in the case of records of decided cases, and the presiding Revenue-Officer in the case of records of pending cases may direct.
- ☐ **195.** (1) Application for inspection of records shall be made in writing and shall distinctly specify the record the inspection of which is desired.
- (2) The application shall be accompanied by the prescribed fee.
- ☐ **196.** (1) The following fees shall be paid for inspection, namely:-

For the first hour or part of an hour

...

For each subsequent hour or part of an hour

...

If more time than is covered by the fee paid with the application is occupied in the inspection, the balance shall be paid as the inspection proceeds.

- (2) The fee prescribed by this rule is not payable in respect of records sent for and inspected by a Revenue-Officer on the application of a party in a proceeding pending before him.

- ☐ 197. A separate application shall be made and a separate fee paid for each record of which the inspection is desired, unless the records are so closely connected that, in the opinion of the head of the office or presiding Revenue-Officer, they may be regarded as one, in which case one application and one fee will suffice.
- ☐ 198. If any record for the inspection of which an order has been made is incomplete or is not in the record-room, or is for any other sufficient cause not at hand for inspection, the head of the office or presiding Revenue-Officer shall direct the refund of the fee and shall pass such order regarding future inspection as he may think right.
- ☐ 199. The copying of any document or paper of a record and the use of pen and ink during inspection are strictly prohibited. Pencil and paper may be used for the purpose of taking notes, but no marks shall be made on any record or paper inspected. Infringement or attempted infringement of this rule shall deprive the person infringing of the right of inspection.
- ☐ 200. Fees realized under these rules shall be credited to a fund to be styled the "record-office fund."
- ☐ 201. The Collector and, in the case of officers of a higher class, the head of the office may, subject to budget rules, appoint any establishment necessary for superintending the inspection of records:
Provided the cost does not exceed the income derived from inspection fees.
- ☐ 202. Fees received in an office at a place where there is a Government treasury shall be paid into the treasury daily, and fees received in any other office shall be paid into the treasury monthly or at such shorter intervals, as the head of the office may prescribe, the intermediate custody being provided for by him.
- ☐ 203. An account of income and expenditure shall be submitted to the Financial Commissioner by Commissioners and Collectors with the Annual Revenue Administration Report in a form to be prescribed by the Financial Commissioner.

Copies and Copyists.

APPOINTMENT, REMUNERATION, AND CONTROL OF COPYISTS.

- ☐ 204. Copyists in the English and Vernacular departments shall be appointed on fixed salaries by the Collector for all offices under his control and by the head of the office for any higher office, every candidate's capability of writing fast and well being first tested, and only so many copyists being appointed as are absolutely required.
- ☐ 205. Each copyist will receive a salary to be fixed by the Collector or head of the office, as the case may be, with the approval of the Financial Commissioner:
Provided that the aggregate of the salaries of the copying clerks shall not exceed nine-tenths of the sum realized monthly from copying-fees, the remaining one-tenth of the copying-fees being the remuneration of the Head Clerk of the English office, Clerk of the Court or Record-keeper, as the case may be, whose duty it is to see that each copy tallies with the original and is thoroughly well written.
- ☐ 206. (1) The affixing by a Head Clerk, Clerk of Court, or Record-keeper of his signature at the foot of a copy is a certificate that such official has personally satisfied himself of the accuracy of the copy after a comparison of the copy with the original (section 76, Act 1 of 1872).
(2) The payment to Head Clerks, Clerks of Court, and Record-keepers, which is sanctioned in the last foregoing rule, is intended to remunerate those officials for the labour imposed upon them by the duty of certifying copies.

- ☐ 207. In case of bad copying the copyist shall prepare a fresh copy entirely at his own expense, stamps included.

DISPOSAL OF APPLICATIONS FOR CERTIFIED COPIES OF RECORDS.

- ☐ 208. (1) A party to a proceeding is entitled at any stage thereof to obtain copies of the record, including documents finally accepted as evidence.
(2) But a party who has been ordered to file a written statement is not entitled to inspect or take a copy of a written statement filed by another party until he has first filed his own.
- ☐ 209. (1) A stranger to a proceeding has no right to obtain copies of documents put in evidence, except with the consent of the person by whom they were produced.
(2) But, with the exception aforesaid, a stranger may, after a proceeding has been disposed of, obtain copies of the rest of the record or, for sufficient reason shown to the satisfaction of the presiding Revenue-Officer, may, while the proceeding is still pending, be granted a copy of any part of the record.
- ☐ 210. Subject to the provisions of the two last foregoing rules, any person may obtain a copy of any document mentioned in Rule 191.

FURNISHING OF COPIES OF JUDGMENTS, ORDERS, AND OTHER DOCUMENTS.

- ☐ 211. At the headquarters of each district an officer shall be appointed by the Collector to receive applications for copies daily at a fixed hour.

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- ☐ 212. Each application as received, after endorsement on it of the date of receipt, must be entered in a Vernacular register.
- ☐ 213. Applications for copies must be accompanied by a deposit in cash sufficient to cover the copying-fees chargeable under these rules. When not so accompanied an application should be returned with instructions as to the amount of deposit required; and the date of return, with a note of the instructions given, should be endorsed on the application. The court-fee stamp, which the law may require to be affixed to the copy, should not be taken from the applicant until the copy is ready for delivery; but at the time when his application is received he should, unless the copy is required for his private use only, be informed that a court-fee stamp of the prescribed value will be required when the copy is ready for delivery, and that unless it is furnished the copy will not be delivered to him. He should also be informed of the date when the copy will be ready for delivery.
- ☐ 214. Every copy shall be written in a fair, legible hand upon paper of a kind to be prescribed by the Collector. Head Clerks, Clerks of Court and Record-keepers are responsible that the copies which they attest are properly written upon paper of such a kind.
- ☐ 215. (1) Every copy shall be commenced with a sufficient description of the record, and with the name of the circle, township, and district to which the record relates.
(2) Every copy of a judgment or order of a Revenue-Officer shall be commenced with a heading containing the following information:-

- (a) the office in which the case was decided, with the name and powers of the presiding officer and, in an appellate case, the name and official designation of the officer whose order was appealed from, and the date of that order;
- (b) the date of the institution of the proceeding or appeal, as the case may be;
- (c) the names and descriptions of the parties;
- (d) the subject-matter of the proceeding or appeal, and the circle, township, and district to which the proceeding or appeal appertains.

☐ **216.** Copies of more than the judgment or final order in a proceeding will not be given unless specially applied for. Where, however, an officer has, on appeal, referred issues for trial, a copy of the order of remand should be supplied as well as the final order passed on receipt of the return to the remand.

☐ **217.** In granting copies of judgments or orders for the purpose of appeal the sheets of paper on which the copies are made should be stitched together in book-form and not be attached one to the end of another so as to form a roll.

☐ **218.** The copyists will present the copy when ready to the officer entrusted with the duty of receiving and admitting applications for copies. On receipt of the copy the applicant will be called, and, on his furnishing the proper stamp, if any, the copy will be delivered to him, with any balance of the sum deposited for copying fees, after the following points have been noted on the copy and in the register:-

- (a) date of presentation of application for copy;
- (b) date of return for deposit of copying fee if the application was returned for that purpose;
- (c) date of the making of the required deposit for copying fee;
- (d) amount paid as copying fee;
- (e) name of copyist;
- (f) date on which copy was ready for delivery; and
- (g) date of delivery of copy.

The register should be signed by the officer aforesaid at the time of the delivery of the copy.

☐ **219.** Should the applicant not be present when first called to receive the copy, his name will be called on three successive days, and, if he fails to present himself within that period, his application will be filed, and the copy will not be given to him until a fresh application therefor is made.

☐ **220.** The cause of delay in preparing a copy beyond the third day from the date of application should invariably be noted on the copy, and should be certified by the Head Clerk of the English office, Clerk of Court or Record-keeper, according as the copy is in English or the Vernacular. In every office the officer charged with the duty of superintending the issue of copies must be careful to see that the period of three days is not exceeded, except in cases when it is really impracticable to furnish a copy within that time.

☐ **221.** It must be understood that these rules apply to Vernacular as well as to English copies, and to copies taken out for the purpose of record as well as for appeal. The particulars required by Rule 218 to be noted on copies should be endorsed in the Vernacular on Vernacular copies and in English on English copies by the persons making the copies.

- ☐ **222.** (1) For every copy there will be charged a copying fee and a record-office fee.
- (2) The record-office fee will be a sum charged in addition to the copying fee, equal to one-fourth of its amount.
- (3) The following shall be the maximum scale of copying-fees:-

English Copies.

Two hundred words and under ...	...
Every additional hundred words ...	...

Vernacular Copies.

Two hundred words and under ...	...
Every additional hundred words ...	...

The Collector may fix a lower rate of fees if copying work can be efficiently done at lower rates.

These rates include the cost of paper, which will be supplied by the copyist. For copies of field-maps, boundary-maps, tabular work and the like, a special charge will be fixed by the officer granting the copy.

The record-office fee will be credited to the record-office fund.

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☐ **223.** The officer in charge of the copying department shall daily examine the register of applications for copies, and he will be responsible that court-fees on copies are duly entered in the daily register of court-fees realized.

☐ **224.** The officer attesting copies must before issue cancel the court-fee labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution the signature of the attesting officer, with the date, shall be written across the label and upon the paper on either side of it.

☐ **225.** Whenever an application is made for a copy of a document in a case in which the proceedings are before the Commissioner or Financial Commissioner, the application should be forwarded to the Commissioner or Financial Commissioner, as the case may be, for disposal.

☐ **226.** The provisions of these rules are subject to any directions restricting the grant of copies that may be contained in any Act or Regulation. They do not in any case authorize the inspection of or the granting of copies of official correspondence.

CHAPTER XXI.

RULES DECLARING THE LANGUAGE TO BE USED IN REVENUE-OFFICES [SECTION 50 (f)].

- ☐ 227. The language of revenue-offices shall be-
- (a) Burmese if either party is a native of Burma and understands Burmese ;and
 - (b) English in all other cases.
- ☐ 228. A party to a proceeding or his recognised agent or legal practitioner may make an application to be allowed to plead in the Hindustani or any other language if both the parties or their recognised agents or legal practitioners understand Hindustani or such other language, and the presiding officer may consent to the use of Hindustani or the other language.

CHAPTER XXII.

RULES FOR REMISSION OF REVENUE OR OF THE RENT OF STATE LAND [SECTION 50 (g).]

- ☐ 229. Remission of land-revenue or of the rent of State land may be granted to any cultivator if his crop in whole or in part has been damaged or destroyed by drought, inundation, blight, ravages of insects or other cause not ordinarily preventable. But no damage to or destruction of any crop after the crop has been reaped shall ordinarily be held to be a ground for allowing remission.
- ☐ 230. The amount of remission to be granted to a cultivator shall be computed in the following manner:-
- (a) If the entire, or nearly the entire, crop on his holding has been destroyed, the whole of the land revenue or of the rent may be remitted.
 - (b) If damage or destruction causing loss of part of the crop on his holding has occurred, the remission to be granted may bear the same ratio to the full assessment of the cultivated area of the holding as the amount of loss of crop bears to the estimated ordinary full crop:
- Provided that no remission shall be granted unless the loss of crop exceeds one-third of the estimated ordinary full crop of the holding.

Explanations.- (1) In computing the amount of remission of land-revenue or of rent to be given to any person any crop grown on land held under a period of exemption shall not be taken into account.

- (2) In these directions the word "holding" shall be taken to include all the land liable to assessment held by the applicant within the circle in which the land with respect to which the application for remission is made is situated. It shall include not only land which is the property of the applicant, but also land which he holds as an occupier or mortgagee or in any other capacity.

Illustrations.

A, a cultivator, has a holding which ordinarily yields 750 baskets of paddy, of which 250 baskets have been destroyed, or such damage has been done to the crop as is equivalent to a loss of 250 baskets. A can obtain no remission.

B, a cultivator, has a holding which ordinarily yields 500 baskets of paddy, of which 200 baskets have been destroyed, or damage has occurred equivalent to the destruction of 200 baskets. If the assessment on the cultivated area of the holding is Rs. 25, B may be granted remission of two-fifths=Rs. 10.

- ☐ 231. Applications for remission may be made either direct to the Assistant Collector in charge of the township, or to the thugyi for submission to the Assistant Collector in charge of the township, and shall be presented on or before such dates as the Financial Commissioner may by general or special order for each district prescribe.
- ☐ 232. Applications for remission of land-revenue or rent must be made in writing.
- ☐ 233. If the application is made to the thugyi, he shall forward the application with his remarks to the Assistant Collector.

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- ☐ 234. If the application is made direct to the Assistant Collector, he shall enter the details of the application in the prescribed form. The outer foil shall be dated and signed by the Assistant Collector in charge of the township and given to the applicant as a receipt for his application.
- ☐ 235. The Assistant Collector, on receiving an application either directly or through the thugyi for remission of land-revenue or rent, shall proceed as soon as possible to the land on account of which remission is claimed and personally inspect and, if necessary, measure such land, recording there and then such facts bearing upon the case as he ascertains from enquiry or observes in his inspection of the land.
- ☐ 236. If the Assistant Collector finds the applicant not entitled to remission under Rule 230, he may dismiss the application. Otherwise he shall prepare a brief report upon the merits of the application, setting forth the area of the damaged or destroyed crop, the estimated amount of loss, and the amount of land-revenue or rent, if any, which such officer recommends to be remitted.

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- ☐ 237. The report prepared under the last foregoing rule, along with the middle foil on which the details of the application have been entered, shall be forwarded without unnecessary delay in original to the Collector, or , where there is an Assistant Collector in charge of the subdivision, to that officer, who shall, after personal inspection of the land or such further inquiry as may be necessary, submit the report, with his opinion thereon, to the Collector.
- ☐ 238. On receipt of the report the Collector, after such further inquiry, if any, as he may deem necessary, shall pass orders on the application, and, if he considers the applicant entitled to remission, shall submit the report in original, along with his own recommendations, to the Commissioner, who shall, after such further inquiry, if any, as he may deem necessary, pass orders on the case either rejecting the application or granting such remission as he thinks fit. In cases where the remission applied for is large, the Collector shall, if possible, make a personal inspection of some part of the land.
- ☐ 239. In each of the following cases:-
- (a) when the amount which the Commissioner considers should be remitted in any one case exceeds twenty rupees or two-thirds of the total land-revenue or rent payable by any applicant;
 - (b) when the total of the remission applied for in any circle exceeds five per cent of the total land-revenue or rent payable in the circle;

the Commissioner shall submit his proceedings and recommendations for the orders of the Financial Commissioner.

- ☐ **240.** The Collector may in any year of widespread or sudden disaster authorize by name any thugyi to inquire into and report upon the damage to or destruction of crops upon lands in respect of which remission of land-revenue or rent is applied for. Any thugyi so authorized shall endorse his report on the application and submit the application so endorsed to the Assistant Collector in charge of the township, and the provisions of Rules 236 and 237 shall mutatis mutandis apply to such report.

Footnote

[ပင်ရင်း- ၁၄.၅.၁၈၉၂ ရက်နေ့ထုတ် ပြန်တမ်းမှူးယူတင်ပြသည်။]
