(Rules Under The Myanmar Land and Revenue Act, 1876)

No. 10

The 1st February 1879.

[Amendment : 18.06.1989]

In accordance with the provisions of section 60 of "The Myanmar Land and Revenue Act, 1876," the following rules, made by the Chief Commissioner under the said Act, are published for general information:-

DISPOSAL OF AVAILABLE LAND.

(Section 18.)

1. No land available shall be disposed of under Section 18 of the Myanmar Land and Revenue Act, 1876, which is required by the State; and no land which is situated within a radius of four miles of any town, shall be so disposed of except with the previous sanction of the Chief Commissioner.

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2. Subject to the provisions of Rule 1 land may be disposed of under the said Section 18 by grant of the ownership or lease in manner next hereinafter provided, and not otherwise.

I.-CONDITIONS OF GRANTS.

3. Grants of the ownership of such land shall be object to the following conditions:-

General conditions applicable to all grants.

(a.) If the land is granted with a period of exemption as hereinafter provided, and the grantee abandons such land, or any portion of it, at any time, the Deputy Commissioner may, on proof that the grantee used such land only for the profit to be derived from it during the period of exemption, assess the said land for the period of exemption at such rate as may seem fit, and may also resume the land.

(b.) All transfers of land granted shall be registered in such form, within such time, and by such officer as the Chief Commissioner may from time to time direct. In cases of transfer by inheritance, the register shall be signed by the transferee or his agent; and in all other cases, by all parties to the transaction, or by their agents. In default of registration as above provided, such transfer shall be void as against the Government.

(c.) The grantee shall pay on the value of all minerals, or petroleum, extracted by him, or for his benefit, from his land under the terms of his grant, such royalty not exceeding 20 per cent. as the Chief

Commissioner may fix at the time the grant is made. The value of such minerals and petroleum shall for the purposes of this clause be fixed from time to time by the Deputy Commissioner.

(d.) Land granted shall be subject to the payment of all such revenue, taxes, cesses, and rates as may from time time be imposed under any law for the time being in force.

(e.) No deduction from the revenue payable on account of such land shall be made in consideration of any sites of houses, roads, water-courses, or tanks, which it may contain.

(f.) Every grantee shall comply with such lawful instructions as he may from time to time receive from the Deputy Commissioner of the district in which the land comprised in his grant is situated, relative to furnishing returns of population, capitation-tax, and any other statistics relating to such land. In default of such compliance, he shall be liable to imprisonment for a term not exceeding one month, or to fine not exceeding two hundred rupees, or to both, and the grant may be resumed.

Additional conditions applicable when the grant is made for purposes of cultivation.

(g.) The applicant shall also, if so required, satisfy the officer to whom application is made, that he possesses the means of bringing under cultivation the land for which he applies.

(h.) If the land is granted with a period of exemption as hereinafter provided, the grantee shall bring under cultivation at least one-half of the culturable land comprised in the grant before the expiration of such period of exemption; and the remainder which is culturable, or capable of being rendered culturable, within a further period equal to the period of exemption. If the grantee fail to do so, the Deputy Commissioner may either assess the whole area which ought to have been brought under cultivation in arrears for the period of exemption at the average rate of land revenue for the circle in which the land is situated, or may resume the whole or any portion of the land, or may both assess and resume the land as above provided.

(i.) If the land is granted without such period of exemption, the grantee shall bring the whole land which is culturable, or capable of being rendered culturable, under cultivation within a period to be specified in the instrument of grant, If the grantee fail to do so, the Deputy Commissioner may resume the whole or any portion of the grant.

(j.) If land is granted to a person in possession of land, or to a land-holder, in addition to his former holding, such person shall continue to cultivate his former holding, or cause it to be cultivated. If he fail to do so, the Deputy Commissioner may resume the whole or any portion of the grant: provided, however, that the Deputy Commissioner may, on good cause shewn, allow such person to retain the grant, although he may not have continued to cultivate, or caused to be cultivated, his former holding.

Explanation.- The fact that such person has left his previous holding wholly or in part fallow in the ordinary course of husbandry shall be considered good cause.

II.- CONDITIONS OF LEASES.

4. Leases of such land shall be subject to the following conditions:-

(a.) To all the conditions, mutatis mutandis, to which grants are subject under Rule 3.

(b.) To such additional rent as may be fixed in each case.

(c.) The term of a lease shall not exceed 30 years: such lease shall, subject to the provisions of these Rules, be renewable at the option of the lessee for further successive terms of 15 years:

Provided that the Deputy Commissioner may terminate any lease, by giving notice in writing of his intention to do so, one year before the expiration of the original lease or of any term for which it has been renewed.

In the event of the lease being so terminated, the Deputy Commissioner shall pay to the lessee the fair value of any buildings erected or valuable improvements made by him on the land. The amount of such value shall in case of dispute be decided by two arbitrators or their umpire appointed in the following manner. Each party shall appoint one arbitrator, and the arbitrators so appointed shall, before they commence their duty, appoint an umpire, and the decision of the arbitrators if they agree, or of the umpire if they disagreee, shall be final.

III.- MODE OF MAKING GRANTS.

5. If the land is required for purposes of cultivation only, grants may be made not exceeding-

(a) five acres,- by a Thoogyee, subject to the approval of the Deputy Commissioner of the district;

(b) fifty acres,- by an Assistant Commissioner in charge of a sub-division, subject to the approval of the Deputy Commissioner of the district;

(c) one hundred acres,- by the Deputy Commissioner of the district:

Provided that the said officers respectively shall not grant more than the above areas to any one person in one year.

6. If the land is required for purposes other than cultivation, or if the area applied for exceeds 100 acres, the grant may be made by the Deputy Commissioner with the previous sanction of the Chief Commissioner.

7. When a person makes an application to a Thoogyee for a grant, the Thoogyee shall go to the spot himself, and make a sketch of the ground applied for, measure it, and note its boundaries. If the land applied for does not exceed five acres in area, he shall affix upon the walls of a zayat or of some other public building or place in the village nearest to the land applied for, and shall also at the same time serve upon the cultivators whose lands adjoin the said land, a notice stating that such application has been made, and fixing a date not less than 15 days after the affixing and serving of such notice, before which any person may shew cause why the said application should not be granted, and stating that, if no such cause is shewn, the application will be granted.

8. If no other claimant appears within the time stated, the Thoogyee shall give the applicant a grant of the land applied for. The instrument of grant shall be countersigned by the Extra Assistant Commissioner of the township, and a memorandum thereof shall be entered in a register to be kept for the purpose, a copy of which shall be forwarded to the Deputy Commissioner yearly.

9. In granting land, a preference shall be given by the Thoogyee to applicants who are holders of the land nearest to the land applied for.

10. If, before the expiration of the term above-mentioned, any opposition be offered to the first application, the Thoogyee shall not make a grant of the land, but shall prepare a full report of the circumstances of the case, specifying the date of the first application, the date of the issue of the notification, the date of the presentation of the opposing claim, and the description of the land applied for; and shall submit the same, together with a plan of the land, to the Extra Assistant Commissioner of the township, and shall refer the parties at the same time to such officer. Such officer, on the receipt of the report, shall fix a date for the hearing of the case, allowing a reasonable time for the parties to appear, and on such date shall proceed to enquire into the claims of the parties, or of such of them as may appear; and shall forward his proceedings, through the Assistant Commissioner of the sub-division, to the Deputy Commissioner of the district, who shall then issue orders to the Thoogyee as to the party or parties to whom the land should be grantd. The Thoogyee shall make a grant of the land in conformity with such orders.

11. If in case of an application to a Thoogyee for land, it be found that the land applied for exceeds five acres in area, the Thoogyee shall stay further proceedings, and submit a report through the Extra Assistant Commissioner of the township to the Assistant Commissioner of the sub-division or Deputy Commissioner of the district.

12. When application for a grant of land is made to an Assistant Commissioner in charge of a sub-division, or to a Deputy Commissioner, the procedure laid down in Rules 7, 8, 9, and 10 shall be followed, except that it shall not be necessary for such officer to proceed to the land applied for; but he may depute a land-measurer to make the survey and perform other necessary acts preliminary to the making of the grant; and the applicant shall pay the expenses of such survey. In cases in which opposition is made, such officer may cause an enquiry to be made into the claims of the parties by some revenue officer subordinate to himself; and the proceedings shall in each case be forwarded for final orders to the Deputy Commissioner of the district.

IV.- MODE OF MAKING LEASES.

13. A Thoogyee, an Assistant Commissioner in charge of a sub-division, and a Deputy Commissioner may respectively make a lease of land to the same extent and for the same purposes as they are empowered to make a grant under Rules 5 and 6.

Provided that the Deputy Commissioner may-

(a) make such lease for purposes other than cultivation;

(b) make a lease exceeding 100 acres with the previous sanction of the Commissioner.

14. In making leases, the same procedure shall be followed as that prescribed in Rules 7 to 12 inclusive, for making grants.

V.- EXEMPTION OF LAND GRANTED OR LEASED FROM ASSESSMENT.

15. Land granted or leased for the purpose of planting palms, fruit-bearing trees, and shrubs, vegetables, and other garden produce, shall be classified according to the description of trees or other products to be planted on at least three-fourths of its area, or as near to that proportion as possible, and may be exempted from assessment for different periods, according to the following table:-

Class I.	..	..	..	Doorian, marian, spices, cocoanut, betel-nut, and other palm trees except dhanee.	Period of exemption, 10 years.
Class II.	..	..	..	All other fruit trees, except custard-apples, papayas, and plantains.	Eight years.
Class		..	..	Custard-apples and dhanee ..	Five years.

III.					
Class IV.	..	..	..	All other products ..	One year.

Provided that where plantains are planted bond 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.

16. Land granted or leased for the cultivation of any products other than those mentioned in Rule 15 shall be classified and may be exempted from assessment for different periods according to the following table, if the land, or at least three-fourths of its area, or as near that proportion as possible, is of the description mentioned in the following table:-

Class I.	..	..	..	Short grass, if the land has not been cultivated within five years.	Period of exemption, one year.
Class II.	..	..	..	Long grass, if the land has not been cultivated within five years.	Two years.
Class III.	..	..	..	Reeds, elephant grass, bushes whether the land has been cultivated before or not.	Three years.
Class IV.	..	..	..	Small trees, not exceeding one foot in diameter at two cubits above the ground.	Four years.
Class V.	..	..	..	Large trees, exceeding one foot in diameter at two cubits above the ground.	Five years.

17. A Deputy Commissioner, in special cases, with the sanction of the Chief Commissioner, may make grants or leases of land with longer terms of exemption than those provided in Rules 15 and 16, 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 15 and 16, for a reasonable term not exceeding five years, according to the circumstances of each case.

18. Any grantee or lessee of land which, in order to render it cultivable, requires, in addition to the clearance of the jungle, any expenditure for the purpose of draining or bunding it, or for the construction of dams for irrigation or works of any kind, may be allowed an additional period of exemption by the Deputy Commissioner, subject to the confirmation of the Commissioner: provided that such period of additional exemption shall not exceed the period of five years.

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

VI.- REALIZATION OF MONEY PAYABLE.

19. When any purchase-money, rent or other money payable in consideration of any grant or lease, or any penalty payable on breach of a condition annexed to such grant or lease, falls due, it may be recovered as if it were an arrear of revenue due in respect of the land by the grantee or lessee, his legal representatives or assigns.

TEMPORARY OCCUPATION OF AVAILABLE LAND.

(Sections 19 and 59.)

20. The previous sanction of the Commissioner is necessary to the temporary occupation of any land available under Section 18 situated within a radius of four miles of any town.
21. Subject to the restriction in Rule 20, a Thoogyee and an Assistant Commissioner in charge of a sub-division may respectively, for the purposes of cultivation, permit the temporary occupation of land available under Section 18 to the same extent as they are empowered to make a grant under Rule 5.
22. Subject to the restriction in Rule 20, the Deputy Commissioner may permit the temporary occupation of any such land for any purpose, provided that if the area of such land exceed 100 acres, the previous sanction of the Commissioner shall be necessary.
23. All land temporarily occupied shall be subject to the payments prescribed in Rule 3, clause (d), for grants, and may also be subjected to the payment prescribed in Rule 4, clause (b), for leases.
24. Any person entering on the temporary occupation of such land without the previous permission in writing of the officers respectively empowered under Rules 21 and 22, shall within one month give notice of the same to the Thoogyee of the circle in which the land is situated. If he fail to do so he may, in addition to any other penalty to which he may be liable, be punished on conviction before a Magistrate with either rigorous or simple imprisonment not exceeding one month, or fine not exceeding two hundred rupees, or both.

25. Temporary occupation of land shall be for one year only, but it shall be competent to the officers respectively empowered to permit such occupation to continue such temporary occupation from year to year.

26. Subject to the general provisions of the Rules, such temporary tenure may be converted into a grant or lease with the sanction of the officer empowered to make such grant or lease.

27. Any person occupying, or continuing to occupy, such land in contravention of Rules 20 to 26, may be served by any revenue officer with a notice of ejectment. If such person fail 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 on conviction before a Magistrate with either rigorous or simple imprisonment not exceeding one month, or fine not exceeding two hundred rupees, or both.

ALLOTMENT OF GRAZING-GROUNDS.

(Section 20.)

28. The Deputy Commissioner may, if he considers that the inhabitants of any village, in the neighbourhood of land available under Section 18, stand in need of an allotment of grazing-ground, proceed to set out by metes and bounds the portion of such land which he is of opinion should be so allotted, and cause the said portion of land to be surveyed and a plan to be made thereof.

29. A notice shall be sent to the inhabitants of the village or villages in the neighbourhood of which the said land is situate, informing them of the Deputy Commissioner’s intention to allot the said portion as a grazing-ground, and fixing a day, not less than a month distant from the date of the notice, on which any of the inhabitants of the village or villages may appear before the Deputy Commissioner, and state any objection they may have to the proposed allotment; and a copy of the said plan shall be attached to the notice.

The Deputy Commissioner, after hearing, on the day fixed in the said notice, any objections raised by the said inhabitants to such allotment, or, if no objection be raised, then after making any further enquiry he may consider necessary, shall forward his proceedings with a full report to the Commissioner, who shall pass such orders as he may think fit.

30. If the Commissioner be of opinion that any portion of the said land should be allotted as a grazing-ground, the Deputy Commissioner shall cause a final demarcation of such portion to be made, and shall issue a notice to the said inhabitants, informing them that the said portion is thenceforth reserved as a grazing-ground.

The notice shall describe the portion by measurement and position.

After such notice, the said portion shall be used as a grazing-ground, and shall not be occupied or disposed of for any other purpose or purposes up to or until such time as the said last-mentioned notice is varied or cancelled by any future or other notice similarly published.

ASSESSMENT.

(Section 24.)

31. Land bearing palms or fruit-trees may be assessed by annual rates on the trees growing therein, or by annual rates per acre. All other land liable to be assessed shall be assessed by annual rates per acre.

32. Revenue shall be levied at a fixed rate per tree on palms or fruit-trees planted on land on which no other assessment is made:

Provided that:-

(a) revenue shall not be levied on trees which have not arrived at maturity or on trees belonging to any monastery, pagoda or other sacred building;

(b) toddy-palms which are left untapped for any reason shall be assessed at such special rates as shall be fixed from time to time by the Chief Commissioner.

33. The rate of assessment per acre shall be fixed according to the fertility of the soil, the average local price of grain, facility for intercourse with markets, the situation of the land, and the purposes to which it is put.

34. The assessment of land to revenue, or any cess, tax, or rate leviable under the said Act, except land in respect of which a toungya tax is levied under Section 33 of the same Act, and land under settlement, shall ordinarily be upon the area as ascertained by measurement, which measurement may be made:-

(a) annually by the Thoogyee of the circle or such other officer as may be specially appointed by the Deputy Commissioner;

(b) by officers of the Survey and Settlement Department;

(c) by such other agency and at such time as the Chief Commissioner may from time to time specially direct.

35. The land measure to be used shall be as follows:-

226.875 square feet ..	..	..	..	..	One pie.
12 pies 2,722.5 square feet	..	..	..	..	ıı anna.

16 annas 43,560 square feet .. .. ။ acre.

36. All land within the same kweng shall generally be assessed at the same rate; but when the different portions of a kweng are of widely unequal value, or for other sufficient causes, different rates of assessment may be fixed upon different portions of the kweng.

37. Whenever a general revision of rates in any circle is proposed, a full report of the considerations set forth in Rule 33, and of the manner in which the proposed rates have been arrived at, shall be submitted through the Deputy Commissioner and the Commissioner, to the Chief Commissioner; and the rates which the Chief Commissioner may thereupon sanction shall be the maximum rates for such circle.

38. The rates on gardens, orchards, and miscellaneous cultivation, shall, as a rule, be fixed at the highest rate on paddy-land in the same circle; but, with the sanction of the Chief Commissioner, higher rates may be fixed.

SETTLEMENT.

(Sections 27 and 29.)

39. The settlement offered shall be-

(a) in the case of paddy-land, an annual rate per acre;

(b) in the case of land cultivated with any other crops than paddy, a single annual sum payable in respect of the whole land.

40. The general principles on which the amount or rate of revenue payable under a settlement shall be fixed are those contained in Rules 31 to 38 for assessment.

41. The terms for which settlements may be made shall be 5 or 10 or 15 years; but settlements for varying terms shall not be made in the same kweng.

SALT, FOREST PRODUCE, &C.

(Sections 39 and 40.)

42. Application for licenses to manufacture salt shall be presented to the Thoogyee of the circle, who shall forward the application to the Extra Assistant Commissioner of the township, for orders; and licenses shall expire with the close of the year of assessment.

43. The application shall state the number of pots and iron cauldrons which the applicant intends to use during the year.

44. On all salt manufactured in British Myanmar, an excise duty shall be levied at the rate at which customs duty is for the time being levied on salt imported by sea.

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45. In lieu of the duty payable under Rule 44, an annual sum as a composition may be assessed upon the pots or cauldrons used in the manufacture, at a rate not exceeding one rupee per pot and five rupees per cauldron.

46. The farm of the right of preparing or collecting cutch, bees-wax, honey, lac, cardamoms, and other forest produce or edible birds' nests, under Section 40 of the said Act, may be sold annually in any defined or demarcated tract, by public auction, to the highest approved bidder, by the Deputy Commissioner, or by any Revenue Officer whom he may depute on that behalf.

Provided that, in cases where it is unadvisable to sell such licenses or farms by publication, such licenses or farms may be granted, either for one year or a term of years, on such terms and in such manner as the Deputy Commissioner with the previous sanction of the Commissioner may direct:

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

MISCELLANEOUS.

I.- TIME OF ASSESSMENT, PAYMENT OF REVENUE, &C.

(Sections 3, 41, 43, and 58a.)

47. The year of assessment of any revenue; cess, rate, tax, or fee shall commence on the 1st day of April of each year.

48. If the person in possession of land assessed to revenue intends to adandon the whole or any portion of his land, he shall report his intention to the Thoogyee of the circle in which the land is situated, in writing, on or before the full moon of Kahtson; failing which, he will be liable to pay revenue at the full rate for the current year.

49. Land revenue and five per cent. cess, toungya-tax, capitation-tax, and land rate in lieu of capitation-tax, shall fall due on the 1st day of April of each year.

50. Composition payable under Section 39 of the said Act, clause (c), by holders of licenses to manufacture salt, shall fall due on the date of the issue of such license.

51. One-half of the price of licenses issued under Section 40 of the said Act shall fall due on the date of the issue of such license, and the balance on the expiration of three months from the date of issuing such license.

52. Every sum payable under the said Act shall be paid to the Thoogyee of the circle in which it falls due, either in such circle or in such other place as may be most convenient to all parties.

53. No sum shall be payable unless the Thoogyee serves the notice of demand on the person liable, or publishes it as provided by Rule 58. The date of service or publication shall be recorded on the notice by the Thoogyee at the time when it is served or published.

54. Any sum payable under the said Act or these Rules shall, save as otherwise provided in Rule 51, be paid in a single payment, unless the Chief Commissioner otherwise directs.

II.- ISSUE OF NOTICES.

(Sections 12, 13, 15, 16, 44, 49, and 54.)

55. The notices required by Sections 12, 15, and 16 of the said Act shall be published in the manner following:-

One copy shall be fixed on some conspicuous place in the town or village in which the petitioner resides; two copies shall be sent to the Thoogyee of the circle in which the land is situated, one of which shall be affixed in some conspicuous place on or near the land, and the other shall be retained by the Thoogyee himself; a fourth copy shall be filed in the Revenue Office of the district. After the publication of notices under Sections 15 and 16, no further action shall be taken for six weeks from the date of publication.

56. Notice of an application under section 13 of the said Act shall be published by sending one copy to the Thoogyee of the circle in which the land is situated, and by serving another copy personally on the person in occupation, or, if he cannot be found, by affixing it to the door of his last known place of residence.

57. If a person liable to pay any sum due under the said Act cannot be found, the notice required by section 44 shall be published by fixing a copy upon the door of the house, or upon the wall of the Court-house or other conspicuous building, in the town or village in which such person last resided.

58. A proclamation under section 49 of the said Act shall be published by affixing a copy of it on some conspicuous place on the land; and the Thoogyee of the circle shall read the said proclamation in the presence of the headmen of the adjoining villages.

59. The notice required by Section 54 of the said Act shall be served by tendering a copy to the person liable for the revenue of such land, or who is entitled to hold such land free of revenue; and, if such person cannot be found, in the same manner as a notice of demand under Rule 57.

III.- APPEALS.

(Section 55.)

60. Appeals shall lie-

(a.) To the Deputy Commissioner, from the orders of all officers subordinate to him:

Provided that such appeals shall not be admitted after the expiration of 30 days from the date of the order appealed against, unless the appellant shall satisfy the Deputy Commissioner that he had good cause for not presenting the appeal within that period.

(b.) To the Commissioner, from all orders passed by a Deputy Commissioner:

Provided that such appeals shall not be admitted after the expiration of six weeks from the date of the order appealed against, unless the appellant shall satisfy the Commissioner that he had good cause for not presenting the appeal within that period.

61. A petition of appeal shall be accompanied by a true copy of the order or orders of the subordinate court or courts against which the appeal is brought.

IV.- ASSESSMENT ROLLS AND DUTIES OF THOOGYEES.

(Sections 58 and 59.)

62. The Thoogyee of each circle shall prepare assessment-rolls in such forms as shall be prescribed from time to time by the Chief Commissioner, shewing the amount payable as revenue, cess, tax, rate, fee, duty, or composition by every person within his circle.

Such assessment-rolls shall be countersigned by the Extra Assistant Commissioner and sent through the Assistant Commissioner of the sub-division, to the Deputy Commissioner on the date hereinafter specified.

63. In calculation of areas and revenue demands in Thoogyees' revenue returns and accounts, fractions of an anna, when amounting to six pies or less, shall be omitted; and when amounting to more than six pies, shall be accounted as an anna.

64. The Deputy Commissioner shall cause to be prepared, from the assessment-rolls, notices of demand for each person, specifying the amount and nature of the sum demanded. The notices in case of revenue, cess, tax, or rate levied on land shall be made out in the name of the person in possession.

The notices shall be signed by the Deputy Commissioner and delivered to the Thoogyee, who shall at once proceed to collect the amounts due.

65. Any person liable to pay the capitation-tax leviable under Section 34 of the said Act, who is absent from his usual place of residence at the time when the assessment-roll is prepared, and thereby escapes assessment, shall be liable to be assessed at any other time.

66. Thoogyees shall submit the assessment-rolls prescribed by Rule 62 yearly, on the following dates:-

Land assessment-roll, - on or before February 15th.

Capitation-tax, or land rate in lieu of capitation-tax, - on or before August 15th.

Composition payable by manufacturers of salt, - on or before March 1st, or such other date as the Deputy Commissioner of the district may fix.

67. The following registers shall also be prepared by the Thoogyee and submitted yearly to the Deputy Commissioner on the dates mentioned:-

List of new lands granted during the year, - on or before March 31st.

Increase and decrease of revenue from land, - on or before March 31st.

Increase and decrease of composition, - on or before March 31st.

Population and general statement, - on or before September 30th.

Increase and decrease of capitation-tax, and land rate in lieu of capitation-tax, - on or before September 30th.

68. Thoogyees or others employed in the collection of revenue, and those who have to pay revenue by instalments at fixed periods, shall give such security as the Deputy Commissioner thinks fit.

69. Thoogyees shall keep a roll of all persons who have received advances under Rules 83 to 89; and in the rolls, besides the names of the persons on whose behalf the money has been advanced, shall be entered the names of the two persons who have made themselves liable for the repayment of the same, the amount advanced, and the amount of the half-yearly instalments by which the same is to be repaid, and the times for the payment of those half-yearly instalments.

70. Thoogyees shall, after collecting the half-yearly instalments, pay the same into the Treasury at the same time as they pay in collections of revenue.

71. Any Thoogyee who knowingly submits incorrect assessment-rolls or registers, or who, without sufficient cause, fails to submit them on or before the dates fixed according to Rules 66 and 67, or who negligently

or fraudulently fails to measure land according to Rule 34, shall be liable to punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

V.- POWERS AND PROCEDURE OF REVENUE OFFICERS.

(Section 58.)

72. Any Revenue Officer of a superior grade may exercise all or any of the functions of a Revenue Officer of a lower grade.

73. Revenue Officers shall ordinarily require all applications and complaints to be made by petition.

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

75. The provisions of the Criminal Procedure Code relating to summons cases shall apply to the recording of the examination of complainants, witnesses, and persons against whom any complaint is made.

76. Investigations into charges of misconduct preferred against Revenue Officers shall be conducted by an officer of a grade higher than that of the officer charged: provided that no investigation shall be held by an officer of lower grade than an Assistant Commissioner.

77. The provisions of Sections 63 to 70, both inclusive, of the Indian Penal Code and of Section 307 of the Code of Criminal Procedure, shall apply to all fines imposed under these rules.

78. In all cases tried under the provisions of the Myanmar Land and Revenue Act, 1876, and of these rules, the officer deciding them may award compensation, or reward an informer to an extent not exceeding one-half of the fine realized.

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VI.- FEES, PROCESSES, AND COSTS.

(Section 58.)

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

	Rs.	A.	P.
Summons on witness	0	8	0
Summons, notice, proclamation, or other process not specially			

provided for	.. ..	1	0	0
Warrant of arrest or attachment of property	.. .. ..	2	0	0

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

81. All fees shall be paid by stamps.

82. Where a process is issued by, or at the instance of a Revenue Officer acting in his official capacity, no fees shall be charged; but at the conclusion of the case the officer deciding it may direct that the fees, which might otherwise have been charged, be treated as costs in the case, and such fees shall be recoverable as if they were an arrear of revenue.

83. The sums which shall be payable by an unsuccessful party in any proceeding before Revenue Officers in respect of the fees of his adversary's pleader shall be calculated at the rates specified in the following scale:-

(a.) In matters relating to the possession or occupation or revenue settlement of land, or to claims of shares or interests in the possession or occupation or revenue settlement of land, and in questions as to the amount of revenue, cess, tax, or rate which any person or any land is liable to be assessed to or to pay-

If the amount or value of the land share, interest, or liability shall not exceed Rs. 5,000, - at five per cent. on the amount or value determimed;

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

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

If the amount or value shall exceed Rs. 50,000, on Rs. 50,000 as above, and on the remainder at half per cent. :

Provided that in no case shall the total amount of any such sums exceed Rs. 3,000.

(b.) In matters to enforce rights, where the pecuniary value of such rights cannot be exactly defined, the Revenue Officer may order the fee of the pleader to be calculated with reference, either to the amount decreed, or according to such a sum as the officer shall think reasonable, and shall fix with reference to the importance of the subject of the dispute. In any such cases, the amount of the pleader's fee shall be calculated according to the scale in paragraph 1.

(c.) The amount in respect of the fee when allowed in any miscellaneous proceeding, or for any other matter than that of appearing, acting or pleading prior to decision, shall be fixed by the Revenue Officer according to the following scale:-

Rs. 10 to Rs. 80 in proceedings before a Deputy Commissioner;

Rs. 4 to Rs. 16 in proceedings before an Assistant Commissioner;

Rs. 1 to Rs. 4 in proceedings before an Extra Assistant Commissioner.

84. The sums which shall be payable in any proceedings before Revenue Officers, in respect of the expenses of witnesses or other persons required to attend, shall be calculated at the rates specified in the following scale:

1st Class.- Gazetted or Commissioned Officers of Government and professional men and others in a similar position,- reasonable expenses, actually incurred in travelling or in conveyance to and from the office, with allowance, at the Revenue Officer's discretion, not to exceed Rs. 8 for each day's absence from their residence in the case of Europeans, and Rs. 4 in the case of others.

2nd Class.- Clerks and Ministerial Officers and other Government officials in a similar position, trades-people, skilled labourers, and other persons in a similar position,- reasonable expenses, actually incurred in travelling, with an allowance, at the Revenue Officer's discretion, not to exceed Rs. 4 for each day's absence from home in the case of Europeans, and Rs. 2 in the case of others.

3rd Class.- All others not included in the above, - eight annas a day, and reasonable expenses actually incurred in travelling.

When the witness has travelled by railway, he will be allowed the amount of a 1st, 2nd, or 3rd class fare, according as he belongs to the 1st, 2nd, or 3rd class as described above.

85. A Revenue Officer is empowered to award and apportion the costs of any proceedings before him among the parties thereto in such manner as he may deem just.

All costs and expenses awarded by Revenue Officers shall be realized as if they were arrears of land revenue.

VII.- ADVANCES TO AGRICULTURISTS.

(Section 58.)

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

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

(b.) When an agriculturist, being an immigrant lately arrived in the country, has not sufficient money to enable him to make the necessary outlay for the purchase of seed, cattle, or implements of farming, or for the construction of dwelling-houses or other buildings, or for other such purposes not coming within the scope of the Land Improvement Act, 1871.

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

88. No application from an agriculturist shall be granted, unless at least two land-holders, who reside permanently in the same village with the applicant, undertake in writing on the face of the application to be responsible jointly and severally with the applicant for the due payment and return of the advance, according to the terms on which it may be made.

89. Every application, after being drawn up according to the two last preceding rules, shall be presented to the Thoogyee of the circle, and also to the Extra Assistant Commissioner of the township in which the applicant resides; and they shall each endorse on the application whether in their opinion the applicant is a fit person to receive an advance on the grounds alleged by him; and also shall each endorse on the application whether in their opinion the two landholders undertaking as aforesaid are sufficient as sureties for the return of the advance; or if further security, and, if so, what, should be required.

90. The Deputy Commissioner may, on receiving such application, in each case sanction a sum not exceeding Rs. 50

If the sum which the Deputy Commissioner thinks should be advanced exceed Rs. 50, he shall submit the case with his recommendation to the Commissioner, who may grant an advance not exceeding Rs. 200. If the advance which the Commissioner thinks should be made, exceeds Rs. 200, he shall report the case for the orders of the Chief Commissioner.

91. Every advance sanctioned by either Commissioner or Deputy Commissioner shall be at once reported to the Chief Commissioner.

Provided that no sum of money shall be advanced, except on the following terms:-

(a.) The amount advanced must be made payable within three years, by half-yearly instalments.

(b.) On failure of one instalment, the whole of the amount advanced then remaining unpaid shall be considered to fall due and be payable at once.

(c.) The instalments and any other sum payable under the next preceding clause of this rule shall be payable to the Thoogyee.

(d.) The receipt of the money advanced is to be acknowledged by all three of the persons whose names are on the application as jointly receiving the money.

(e.) Any additional terms which the Commissioner or Deputy Commissioner may consider advisable.

92. If default should be made in the payment of any one or more half-yearly instalments of the whole amount of advance to be repaid, the amount of the instalment or instalments so remaining unpaid, together with all future instalments which may remain unpaid, shall be recoverable from the person for whose benefit the advance was made, or from the two landholders who joined with him in asking for the advance, as if they were arrears of land revenue due jointly and severally from all three.

VIII.- REVENUE REMISSIONS AND EXEMPTIONS.

(Section 58.)

93. If any person is unable to cultivate his land or any part of it in any year, in consequence of any good and sufficient cause beyond his control, or if his crop or any part of it has been injured by drought, inundation, blight, or other like cause, the Commissioner may grant such remission of assessment for the year as he may think reasonable under the circumstances.

Provided that if the remission proposed to be given exceed one-half the assessment, the case shall be submitted for the orders of the Chief Commissioner.

94. Applications for remission of assessment must be made to the Extra Assistant Commissioner of the township before the full moon of Thadingyoot, or, in cases of injury to crops, while such crops are still on the ground.

95. On receiving such applications, the Extra Assistant Commissioner shall (unless for special reasons to be reported at the time) proceed as soon as practicable to the spot, ascertain the area uncultivated or injured, and make an estimate of the extent to which the crops are deficient or have been injured, and to

which he considers relief should be granted, and report the result, through the Assistant Commissioner in charge of the subdivision, to the Deputy Commissioner.

96. As a rule, the Assistant Commissioner (and if the remissions proposed are extensive, the Deputy Commissioner) should visit the village or villages and carefully test the work of the Extra Assistant Commissioner before submitting the case for the orders of the Commissioner.

97. Objections to the amount of any assessment, or applications for exemption, shall be preferred to the Extra Assistant Commissioner of the township within 10 days after the presentation of the notice of demand. The Extra Assistant Commissioner shall forward such objection or application, together with a report thereon, through the Assistant Commissioner in charge of the sub-division, to the Deputy Commissioner of the district for orders.

Provided that applications for exemption from capitation-tax and land rate in lieu of capitation-tax may be made at any time in the year.

98. All persons entitled to exemption from capitation-tax, or land rate in lieu of capitation-tax, shall receive exemption-tickets signed by the Deputy Commissioner or Assistant Commissioner in charge of a sub-division, authorized to grant the same.

----- Footnote -----

[ပင်ရင်း- ၁.၂.၁၈၇၉ ရက်နေ့ထုတ် ပြန်တမ်းမှကူးယူတင်ပြသည်။]

----- Attachment -----

[ATTACH LIST 1] 01 I. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,

[ATTACH LIST 2] 02 II. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,

[ATTACH LIST 3] 03 III. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,

[ATTACH LIST 4] 04 IV. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,

[ATTACH LIST 5] 05 V. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,

[ATTACH LIST 6] 06 VI. ARTICLE 1.- Under the Rules made under the Myanmar Land and Revenue Act, 1876,