



# THE BURMA EXCISE MANUAL

CONTAINING

THE BURMA EXCISE ACT (BURMA ACT V, 1917) AND  
THE RULES AND DIRECTIONS THEREUNDER IN  
FORCE IN BURMA

VOLUME II

*(Corrected up to the 31st December 1961)*

[REPRINT OF THE 1953 EDITION]

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1963

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# THE BURMA EXCISE MANUAL

## VOLUME II

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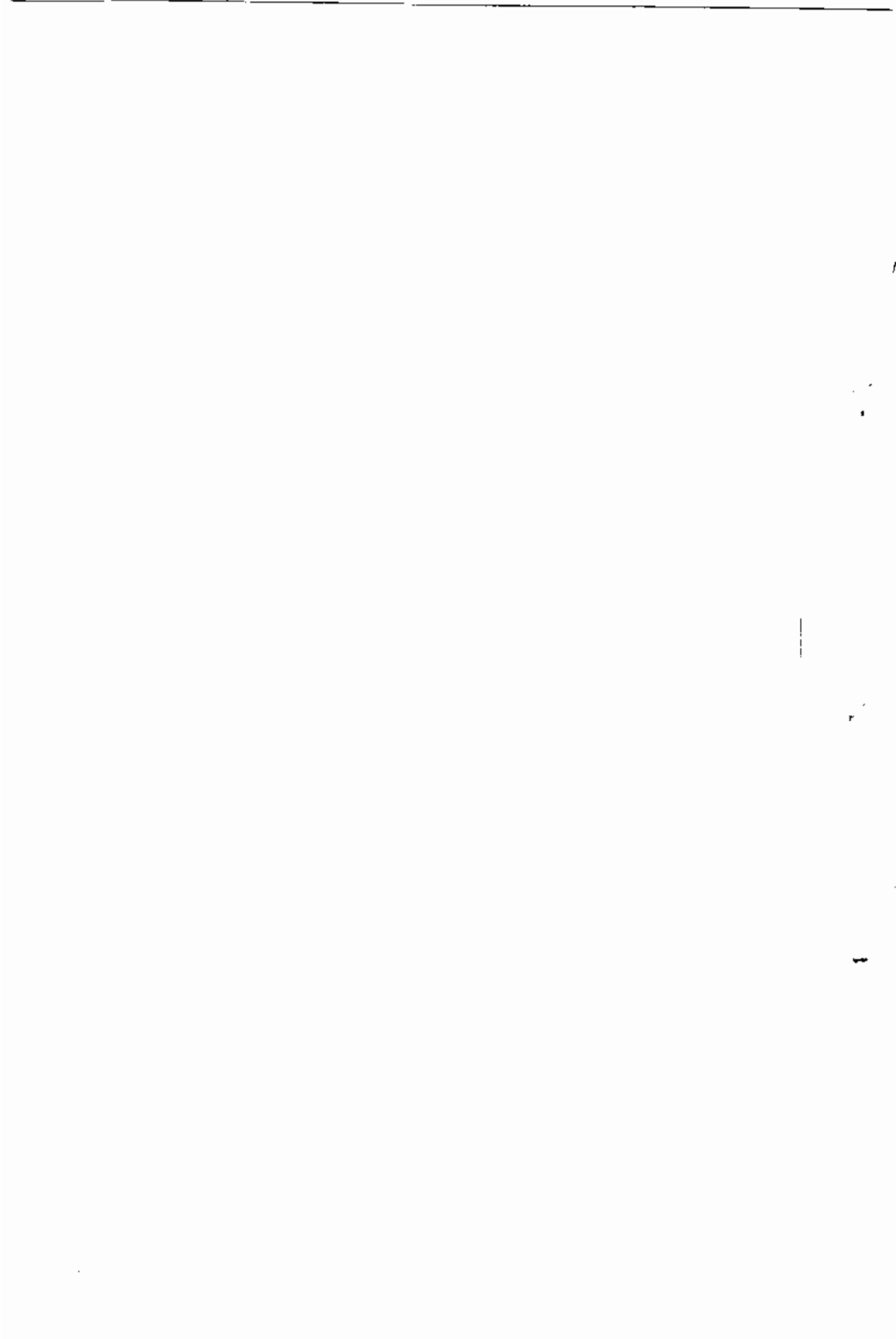
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**Excise Form B-1.**

ORIGINAL AND COUNTERPART.)

LICENCE TO POSSESS (a) AND WORK (a) A BREWERY.

[Section 12 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of brewer—

Locality of brewery—

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_ is hereby authorized to possess (a) and work (a) a brewery a \_\_\_\_\_ in the district of \_\_\_\_\_ from the \_\_\_\_\_ until the \_\_\_\_\_, after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

I. That he pay to Government in advance a fee of Rs. \_\_\_\_\_

II. That he do not sublet or transfer his licence to any other person without the permission in writing of the Collector.

III. That he produce this licence on the demand of any Excise Officer.

IV. That he shall observe and keep all the Excise Rules applicable to breweries and also such further rules as may be made under the authority of the Burma Excise Act.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the abovementioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted.

Dated the \_\_\_\_\_ 19\_\_\_\_ }  
 Dated the \_\_\_\_\_ 19\_\_\_\_ }

Collector

Licensee.

**Excise Form B-2.**

LICENCE TO POSSESS A BREWERY

[See Form B-1.]

a—These words shall be struck out if the licence is merely to possess a brewery but not to work it.

\* Here enter name of town or village and exact position of brewery.

NOTE.—Date should be inserted by the Collector.

† A separate licence shall be issued for each brewery. The fee for a licence to possess a brewery is Re. 1 for a licence to possess and work a brewery the fee is Rs. 100



## Excise Form B.3.

BOND TO BE EXECUTED BY THE LICENSEE OF A BREWERY.

[Rule 130.]

KNOW all men by these presents that I (hereinafter called the brewer) am bound to the Governor of Burma in the sum of Rs. \_\_\_\_\_ to be paid to the said Governor for which payment I bind myself and my legal representatives.

Dated \_\_\_\_\_

Signed \_\_\_\_\_

WHEREAS the brewer has been permitted from time to time to issue beer from his brewery at \_\_\_\_\_ without previous payment of duty: the conditions of this obligation are—

- (1) that the brewer shall furnish the prescribed returns and statements,
- (2) that the brewer shall, on or before the fifteenth day of the first month of each quarter, pay into the district treasury at \_\_\_\_\_ the total amount of duty payable on the beer brewed in the brewery during the preceding quarter, after reduction of the free allowances and of the amount of refund allowed by the Collector and shall furnish the treasury chalan for such payment to the Excise Officer in charge.
- (3) that if the brewer shall well and truly keep and perform all the conditions hereinbefore recited then this bond shall be void: otherwise it shall remain in full force.

Signed in the presence of \_\_\_\_\_

Collector.

[On behalf of the Governor of Burma.]

Dated \_\_\_\_\_

Place \_\_\_\_\_

Excise Form  $\frac{B.4}{D.3}$ .RECEIPT FOR DEPOSIT ON ACCOUNT OF  $\frac{BREWERY}{DISTILLERY}$  LICENCE.[Rule  $\frac{130}{58}$ .]

Received from \_\_\_\_\_ the sum of Rs. \_\_\_\_\_  
 as a deposit for security on a licence, granted to \_\_\_\_\_  
 to possess and work a  $\frac{brewery}{distillery}$  at \_\_\_\_\_  
 in the district of \_\_\_\_\_ under the rules and conditions set  
 forth in the Excise Rules.

STATION: \_\_\_\_\_

The \_\_\_\_\_

19 \_\_\_\_\_

Collector.

Excise Form  $\frac{B.5}{D.4}$ BOND TO BE SIGNED BY  $\frac{BREWERY}{DISTILLERY}$  LICENSEE.[Rule  $\frac{131}{39}$ .]

Know all men by these presents that  $\frac{I}{We}$  resident of \_\_\_\_\_  $\frac{am}{are}$  held and firmly bound unto the Governor of Burma in the sum of Rupees one thousand (Rs. 1,000) to be paid to the said Governor for which payment well and truly to be made  $\frac{I}{We}$  bind  $\frac{myself}{ourselves}$   $\frac{my}{our}$  heirs and legal representatives firmly by these presents

WHEREAS the above bondmn \_\_\_\_\_ h's applied to the Collector of the \_\_\_\_\_ District for a licence under the Burma Excise Act, to possess a  $\frac{brewery}{distillery}$  during the year from the 1st day of July 19 \_\_\_\_\_ to the 30th day of June 19 \_\_\_\_\_ at \_\_\_\_\_ in the town of \_\_\_\_\_

AND WHEREAS the said Collector has consented to grant the same upon the said \_\_\_\_\_ entering into a bond to secure that no illicit  $\frac{brewing}{distillery}$  shall take place at the  $\frac{brewery}{distillery}$  so to be licensed: Now the condition of the above-written bond is such that if during the year from the 1st day of July 19 \_\_\_\_\_ to the 30th day of June 19 \_\_\_\_\_ no illicit  $\frac{brewing}{distilling}$  shall take place at the  $\frac{brewery}{distillery}$  at \_\_\_\_\_ in the town of \_\_\_\_\_ then the above-written obligation shall be void and of no effect but otherwise the same shall be and remain in full force and virtue.

AND it is hereby declared that the prevention of illicit  $\frac{brewing}{distilling}$  at the said  $\frac{brewery}{distillery}$  is an act in which the public is interested and that this bond has been entered into under the orders of the Governor.

Signed by the said \_\_\_\_\_  
in the presence of \_\_\_\_\_

Signature of licensee.

(1) \_\_\_\_\_

(11) \_\_\_\_\_

NOTE—In the case of a brewery strike out the words relating to the distillery and vice versa.

## Excise Form B. 6.

REGISTER OF STORE CASKS

BREWERY.

[Rule 139.]

Consulate number.	Dimensions.					Contents in gallons.	Gauged		Initials.		When.				Remarks.
	Length.	Head.	Bung.		Bow.		When.	Brewer's.	Officer's.	Taken into use.	Removed from stores.	Returned into stores.	Taken out of use.		
			Mean cross.	Perpendicular.										Mean.	
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	

## Excise Form B. 7.

BREWING BOOK

[Rule 144.]

No.

Brewery.

Quarter ending

19

Examined folios

Officer's name

Rank

Date

Checked

Date

Brewery Officer.

Brewery.

Brewing Book.

Date and hour of entry.	(1)	Date and hour of entry.						Date and hour when the wort will be drained from the strainer.		Date and hour when collected.		Date and hour of analysis.		Date of brewing.		Vessels from which taken.		Words mixed.		Initials.								
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Date and hour of entry.	(31)	Date and hour of entry.						Date and hour when the wort will be drained from the strainer.		Date and hour when collected.		Date and hour of analysis.		Date of brewing.		Vessels from which taken.		Words mixed.		Initials.								
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Date and hour of entry.	(61)	Date and hour of entry.						Date and hour when the wort will be drained from the strainer.		Date and hour when collected.		Date and hour of analysis.		Date of brewing.		Vessels from which taken.		Words mixed.		Initials.								
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)

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Excise Form B-8.  
BREWERY SURVEY BOOK.  
[Rule 145.]

No. \_\_\_\_\_ Brewery. \_\_\_\_\_  
Quarter ending \_\_\_\_\_ 19\_\_\_\_  
Examined folios \_\_\_\_\_  
Officer's name \_\_\_\_\_  
Rank \_\_\_\_\_  
Date \_\_\_\_\_  
Checked \_\_\_\_\_



Brewery Survey—concl'd.

Conditions of the		Mixing worts.				Quantity of worts collected.				71 Charge from materials calculated at 1.050¢	72 Percentage of wort over or under materials charge (columns 70 and 71)	73 Remarks.	74 Officer's initials		
Collecting or fermenting vessels.		Settling or racking vats.		Notice to mix worts.		Worts mixed.		68 Actual built gallons.	69 Less 5 per cent wast charge.					70 Actual built gallons calculated at 1.050¢.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Date and hour of survey.		Date and hour of mixing.		Date of brewing.		Vessels from which taken.		Vessels.		Charge from materials calculated at 1.050¢.		Percentage of wort over or under materials charge (columns 70 and 71).		Officer's initials.	
1	D	D	D	D	D	D	D	D	D	D	1.050				
2	D	D	D	D	D	D	D	D	D	D	1.050				
3	D	D	D	D	D	D	D	D	D	D	1.050				
4	D	D	D	D	D	D	D	D	D	D	1.050				
5	D	D	D	D	D	D	D	D	D	D	1.050				
6	D	D	D	D	D	D	D	D	D	D	1.050				
7	D	D	D	D	D	D	D	D	D	D	1.050				
8	D	D	D	D	D	D	D	D	D	D	1.050				
9	D	D	D	D	D	D	D	D	D	D	1.050				
10	D	D	D	D	D	D	D	D	D	D	1.050				
11	D	D	D	D	D	D	D	D	D	D	1.050				
12	D	D	D	D	D	D	D	D	D	D	1.050				
13	D	D	D	D	D	D	D	D	D	D	1.050				
14	D	D	D	D	D	D	D	D	D	D	1.050				
15	D	D	D	D	D	D	D	D	D	D	1.050				





## Excise Form C.F.L. 1.

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE RETAIL VEND OF TARI, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rule 4.]

\* District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of vend—

\* Circles from which the tari is to be obtained. \*

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_, having paid to Government the sum of Rs \_\_\_\_\_, being <sup>b</sup> one-tenth of <sup>b</sup> the licence-fee payable by him for the 1st year of this licence, \* is hereby authorized by the undersigned, Collector of \_\_\_\_\_ to open shop \_\_\_\_\_ for the retail vend of tari at \_\_\_\_\_ from the † \_\_\_\_\_ until the \_\_\_\_\_, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

\* I. That he pay to Government the remainder, namely, Rs. \_\_\_\_\_ of the licence-fee in nine instalments, each of Rs. \_\_\_\_\_ on the dates noted below:—

- First instalment on the 1 \_\_\_\_\_ 19 \_\_\_\_\_
- Second instalment on the 20th July 19 \_\_\_\_\_
- Third instalment on the 20th August 19 \_\_\_\_\_
- Fourth instalment on the \_\_\_\_\_ 0th September 19 \_\_\_\_\_
- Fifth instalment on the 20th October 19 \_\_\_\_\_
- Sixth instalment on the 20th November 19 \_\_\_\_\_
- Seventh instalment on the 20th December 19 \_\_\_\_\_
- Eighth instalment on the 20th January 19 \_\_\_\_\_
- Ninth instalment on the 20th February 19 \_\_\_\_\_

That he pay to Government for each of the second and subsequent years, licence-fees in ten equal instalments on the dates noted below:—

- First instalment on or before the 3rd April.
- Second instalment on or before the 3rd May.
- Third instalment on or before the 20th July.
- Fourth instalment on or before the 20th August.
- Fifth instalment on or before the 20th September.
- Sixth instalment on or before the 20th October.
- Seventh instalment on or before the 20th November.
- Eighth instalment on or before the 20th December.
- Ninth instalment on or before the 20th January.
- Tenth instalment on or before the 20th February.

\*— To be entered if circles are fixed.

<sup>b</sup>—<sup>b</sup> These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

\* NOTE.—These words should be struck out if the licence is for one year only.

† NOTE.—Date should be inserted by the Collector.

‡ 31st May 19 \_\_\_\_\_ or one month from the date of \_\_\_\_\_ <sup>auction</sup> \_\_\_\_\_ whichever is earlier.

§ NOTE.—This clause should be struck out if the licence is for one year only.

I. That prior to the date on which this licence takes effect, he do not (a) <sup>manufacture,</sup> collect, (b) ..... without the written permission of the Collector.

Note. — (a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he sell no kind of fermented liquor other than the sap of any kind of palm-tree, and that he sell only the produce of such palm-trees growing within the limits of the circles named in this licence.

III. That, subject to the following exception, he do not sell to one person, at a single transaction, more than four † reputed quart bottles of *tari*.

Exception.—That to a person who produces a permit signed by the Collector or by the Subdivisional Officer, or by the Township Officer, he may sell the quantity of *tari* specified in the pass, but shall in no case sell to one person, in a single transaction, more than twenty-four reputed quart bottles of *tari*.

IV. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. ‡

V. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VI. That he do not adulterate, so as to render it noxious to health, *tari* sold by him.

VII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription in Burmese :—

(Name of vendor.)

“Licenced to sell retail *tari*, to be drunk on the premises or removed.”

VIII. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

IX. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

X. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or

† In the Township or District sale at a single transaction is restricted to two reputed quart bottles only.

‡ In special towns the Collector may extend the hour of closing to 10 p.m. if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner the Collector may at the time of issue of the licence prescribe an earlier hour of closing than that entered in this form.

drinking therein, and that no part of such room, to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room, or to a person standing in the doorway.

XA. That he keep in English or Burmese correct accounts in the following form of his sales of *tari* and that such accounts be open at all times to the inspection of an Excise Officer duly empowered in this behalf :—

Date. ရက်စွဲ	Opening balance. စာရင်းစွဲလက်ကျန်	Fresh supply. အသစ်ထုတ်ယူ သည့်အခြင်အတွယ်	Total. စုစုပေါင်း	Sales. ရောင်းချခြင်း အကြောင်း
				Quantity. အခြင်အတွယ်
(1) (၁)	(2) (၂)	(3) (၃)	(4) (၄)	(5) (၅)
	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း

Date. ရက်စွဲ	Sales. ရောင်းချခြင်း အကြောင်း	Wastage. လျော့ပေးကျန် ခန့်ယာဉ်	Closing balance. စာရင်းပိတ် လက်ကျန်	Remarks. အကြောင်း အရာများ
	Receipt for the day. ယနေ့အတွက်ရရှိ ငွေများ			
(1) (၁)	(6) (၆)	(7) (၇)	(8) (၈)	(9) (၉)
	Rs. A. P. ကျပ်၊ ပဲ၊ ခိုင်	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း	Gals. r. qt. dr. ဂယ်လံး၊ ကွမ်၊ ခြိမ်း	

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION :

Dated the

19

Collector

## Excise Form C.F.L.-2. (a)

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE MANUFACTURE AND RETAIL VEND OF COUNTRY FERMENTED LIQUOR OTHER THAN *Tarys* TO BE DRUNK ON THE PREMISES OR REMOVED.

[Sections 12 and 18 and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of shop—

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_, having paid to Government the sum of Rs. \_\_\_\_\_ being [b] one-tenth of [b] the licence-fee payable by him for the first year of \* this licence, is hereby authorized by the undersigned, Collector of \_\_\_\_\_, to open a shop for the manufacture and retail vend of *hlawzaye* at † \_\_\_\_\_ from the ‡ \_\_\_\_\_ until \_\_\_\_\_ after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

1. That he pay to Government the remainder, namely Rs. \_\_\_\_\_ of the licence fee in nine instalments each of Rs. \_\_\_\_\_ on the dates noted below:—

- First instalment on the § \_\_\_\_\_ 19 \_\_\_\_\_
- Second instalment on the 20th July 19 \_\_\_\_\_
- Third instalment on the 20th August 19 \_\_\_\_\_
- Fourth instalment on the 20th September 19 \_\_\_\_\_
- Fifth instalment on the 20th October 19 \_\_\_\_\_
- Sixth instalment on the 20th November 19 \_\_\_\_\_
- Seventh instalment on the 20th December 19 \_\_\_\_\_
- Eighth instalment on the 20th January 19 \_\_\_\_\_
- Ninth instalment on the 20th February 19 \_\_\_\_\_

That he pay to Government for each of the second and subsequent years, licence-fees in ten equal instalments on the dates noted below:—

- First instalment on or before the 3rd April.
- Second instalment on or before the 3rd May.
- Third instalment on or before the 20th July.

[a]. Amended by Financial Commissioner's Notifications No. 47, dated the 24th March 1919, and No. 87 (corrigendum), dated the 23rd May 1919.

[b]—[b]. Necessary alterations may be made to these words if the whole or more than one-tenth of the licence fee is paid in full before the issue of the licence or if the number of instalments is reduced.

\* NOTE.—This clause should be struck out if the licence is for one year only.

† Here enter name of town or village and exact position of licensed shop, giving name of street, if any, and number of house.

‡ NOTE.—Date should be inserted by the Collector.

§ <sup>30th May</sup> 31st May 19 \_\_\_\_\_ or one month from the date of \_\_\_\_\_ <sup>acceptance</sup> which ever is earlier.

Fourth instalment on or before the 20th August.  
 Fifth instalment on or before the 20th September.  
 Sixth instalment on or before the 20th October.  
 Seventh instalment on or before the 20th November.  
 Eighth instalment on or before the 20th December.  
 Ninth instalment on or before the 20th January.  
 Tenth instalment on or before the 20th February.

IA. That prior to the date on which this licence takes effect, he do not (a)  $\frac{\text{manufacture}}{\text{collect}}$ , (b) . . . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he do not manufacture, keep or sell in his shop any fermented liquor other than of the description for which this licence is granted, and that such liquor shall not contain more than 20 per cent of alcohol by volume, and that in shops where duty is assessed on the *hlawaye* manufactured, the first brew (*nye*) shall contain not less than 12 per cent of alcohol by volume and the second brew (*pen*) shall contain not less than 6 per cent of alcohol by volume.

III. That rice shall be boiled or steamed for the manufacture of *hlawaye* only between sunrise and 4 p.m., and that the fire or furnace used for such boiling or steaming shall not be lighted before sunrise or kept alight after 4 p.m. All boiling or steaming operations shall be made in sight of a person standing in the room where the liquor is sold.

NOTE.—(a) As regards the latter limit fixed, the Collector may, in seaport towns, extend the hour to 10 p.m. if it appears necessary to do so, and withdraw such privilege in his discretion.

(b) In shops where duty is assessed on the *hlawaye* manufactured steaming operations shall be stopped for the day at such hour not later than 6 p.m. as the law prescribes.

III A. (1) That all fermentation shall be carried on in a room which shall be walled off from the steaming room and sale room, and shall have only one entrance which shall be under double lock. One key shall be kept by an Excise Officer deputed by the Collector in this behalf.

(2) That duty at the rate of Rs. 4 on each ten-gallon jar shall be paid into the Treasury by the licensee before the jar is set up in the fermenting room, and that each jar when set up shall contain not more than five-sixteenths of a nine-gallon basket, weighing not more than 72 lbs. of raw rice.)

(3) That jars shall be placed in the fermenting room and manufactured liquor removed therefrom only between the hours fixed by the Collector and in the presence of an Excise Officer deputed by the Collector in this behalf.

NOTE. This condition applies only to the Kangoon Town District and to those shops in the Hanthawaddy, Jasin and Anherst Districts to which the duty-paying system has been extended.

\* NOTE.—This clause should be struck out if the licence is for one year only.

IV. That, subject to the following exception, he do not sell to one person, at a single transaction, more than four\* reputed quart bottles of country fermented liquor.

*Exception.* † That to a person who produces a pass signed by the Collector or by the Sub-divisional Officer or by the Township Officer he may sell the quantity of country fermented liquor other than *tari* specified in the pass, but shall in no case sell to one person, in a single transaction, more than twenty-four reputed quart bottles of country fermented liquor other than *tari*.

V. That he do not open his shop or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 p.m. †

VI. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VII. That\* he do not adulterate, so as to render it noxious to health, country fermented liquor sold by him.

VIII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription:—

(Name of vendor.)

“Licence to sell retail *hlawzaye* to be drunk on the premises or removed.”

VIIIa. That the maximum price charged to a purchaser shall not exceed the following:—

	Rs. A. P.		
Uye	...	...	...
Peze	...	...	...

per reputed quart bottle.

NOTE.—To be deleted unless maximum prices have been prescribed for the shop.

IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

X. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XI. That no partitions, doors or other fixtures be retained or constructed within the shop except with the approval of the Collector, and subject to such conditions as he may prescribe, and that during the hours in which the shop is closed, the outer door or doors be

\* This will not apply to Saigon Town and Thavéno District where rate is restricted to two reputed quart bottles and to the Prome and Tharawaddy Districts where sale is restricted to one reputed quart bottle.

† In seaport towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner, the Collector may, at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.



Liquor Account (in gallons).		U. D.		Enstituted. Diluted.										
Date.	Opening balance.		Manu- factured.		Total.		Wastage.		Sold.		Total deductions.		Closing balance.	
	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.	U.	D.
1)	9.		(10)		(11)		(12)		(13)		(14)		(15)	

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licensed-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises

STATION :

Dated the

19

Collector.



Excise Form C.F.L.-3  
C.S.A.(ORIGINAL AND COUNTERPART.)  
COUNTRY FERMENTED LIQUOR OTHER THAN TARI.PERMIT FOR TARI  
COUNTRY SPIRIT.

[Section 16 (2)(b) and Rule 43.]

of is permitted to possess country fermented liquor other than tari  
tari  
country spirit  
in quantity not exceeding reputed quart bottles to be obtained from  
gallons  
and to be taken to

This permit will be current from the day of 19 until  
the day of 19 after which it will cease to have effect.

It may be cancelled by the Collector if the permit-holder, his partner or agent, commits any breach of the Burma Excise Act, or of the rules made thereunder.

STATION :  
Dated the day of 19 .

Collector.  
Subdivisional Officer.  
Township Officer.

## Excise Form C.F.L.-4.

EXCISE FORM C.F.L.-4.

[Rule 44.]

No.  
Name of tree owner.  
From Kwin name and  
number.  
To what shop.

Dated

EXCISE FORM C.F.L.-4.

Pass for the Transport of tari.

[Sections 9 and 10 and Rule 44.]

No. owner of tari trees in Kwin  
Township is hereby permitted to  
transport tari not exceeding gallons in  
quantity being the produce of his trees from the  
said kwin to the Tari Shop.  
2. This pass is available only for the tari for  
the above shop and may be cancelled if the licensed  
vendor ceases to purchase from the holder.  
3. This pass must be carried with the tari.  
4. This pass is liable to cancellation or suspension  
for any breach of the above conditions or of the  
Excise Act or Rules.

Dated

Superintendent of Excise.  
Special Excise Officer.

District

## Excise Form C.S.-1 [a]

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE RETAIL VEND OF SPIRIT DECLARED TO BE COUNTRY SPIRIT MANUFACTURED IN A DISTILLERY IN BURMA TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18<sup>1</sup> and Rule 4.]

District—

Serial No. of licence in sanctioned statement—

Name of Vendor—

Locality of vend—

BE it known that \_\_\_\_\_, resident of \_\_\_\_\_, having paid to Government the sum of Rs. \_\_\_\_\_, being (a) one-tenth of (a) the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of \_\_\_\_\_ to open a shop at \_\_\_\_\_ for the retail vend of spirit declared to be country spirit manufactured in a distillery licensed in Burma under section 12 of the Burma Excise Act, from the \_\_\_\_\_ until \_\_\_\_\_ after which date this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

1. That he pay to Government the remainder, namely Rs. \_\_\_\_\_ of the licence-fee in nine instalments each of Rs. \_\_\_\_\_ on the dates noted below :—

- First instalment on the \_\_\_\_\_ 19 \_\_\_\_\_
- Second instalment on the 20th July 19 \_\_\_\_\_
- Third instalment on the 20th August 19 \_\_\_\_\_
- Fourth instalment on the 20th September 19 \_\_\_\_\_
- Fifth instalment on the 20th October 19 \_\_\_\_\_
- Sixth instalment on the 20th November 19 \_\_\_\_\_
- Seventh instalment on the 20th December 19 \_\_\_\_\_
- Eighth instalment on the 20th January 19 \_\_\_\_\_
- Ninth instalment on the 20th February 19 \_\_\_\_\_

[a]. Amended by Financial Commissioner's Notification No. 172, dated the 9th December 1918.

1a—(a) These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

\* The name of town or village and exact position of licensed shop giving name of street, if any, and number of house.

† Note.—Date should be inserted by the Collector.

‡ 31st May 19 \_\_\_\_\_ or one month from the date of \_\_\_\_\_<sup>auction</sup> acceptance of the tender whichever is earlier

Ia. That prior to the date on which this licence takes effect, he do not (a)  $\frac{\text{manufacture}}{\text{collect}}$  (b) . . . . without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That all spirit sold under this licence be plain spirit of the strength of  $\frac{30, \text{ or } 50}{40}$  degrees under-proof and be purchased from the

Licensed Distillery at \_\_\_\_\_ on payment of duty and distiller's Government Warehouse price as follows or at such other rate or rates of duty as may be fixed from time to time by the Governor :—

	Per gallon.	
	Thirty degrees Forty under-proof.	Fifty degrees under-proof.
	Rs. A. P.	Rs. A. P.
Duty ... ..		
Price ... ..		
Total ... ..		

III. (i) (For Lower Burma and Magwe District.) That he keep spirit of the strength of 40 degrees under-proof in stock at all times and that he do not adulterate or reduce any spirit in the shop by the addition of water or by other means. He shall, however, keep sufficient drinking water on the premises for people to be able to dilute their drink should they desire to do so.

(ii) (For Upper Burma excluding the Magwe, Myitkyina and Bhamo Districts.) That he keep spirit of the lower strength in stock at all times and that he do not adulterate or reduce any spirit in his shop by the addition of water or by other means.

(iii) (For the Myitkyina and Bhamo Districts.) That he keep spirit of the strength of 30 degrees under-proof in stock at all times and that he do not adulterate or reduce any spirit in the shop by the

addition of water or by other means. He shall, however, keep sufficient drinking water on the premises for people to be able to dilute their drink should they desire to do so.

IV. That he do not sell to one person, in a single transaction, more than one reputed quart bottle of spirit.

*Exception.*<sup>(\*)</sup> That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit specified in the pass, but shall in no case sell to one person, in a single transaction, more than twelve reputed quart bottles of country spirit.

V.\* That the maximum price charged to a purchaser shall not exceed the following :—

R.	As.
30 <sup>o</sup>	—
40 <sup>o</sup>	—
50 <sup>o</sup>	—

per reputed quart bottle.

VI. That he do not open his shop, or effect sales therein before sunrise, or keep it open, or effect sales therein, after 9 p.m.†

VII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VIII. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

*(Name of Vendor).*

" Licensed to sell retail, to be drunk on the premises or removed, country distillery spirit manufactured in Burma. "

IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

X. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been especially permitted in writing by the Collector.

XI. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or

\* To be deleted unless maximum prices have been prescribed for the shop.

† In respect towns the Collector may extend the hour of closing to 10 p.m., if it appears necessary to do so, and may withdraw such privilege in his discretion. With the previous sanction of the Commissioner, the Collector may, at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form

drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION

Dated the

19

}

Collector.

## Excise Form C.S.-2.

(ORIGINAL AND COUNTERPART.)

LICENCE TO CONSTRUCT WORK AND POSSESS A STILL FOR THE DISTILLATION OF COUNTRY SPIRIT, AND FOR THE RETAIL VEND OF SUCH SPIRIT TO BE DRUNK ON THE PREMISES OR REMOVED.

[Sections 16 and 18 and Rules 4 and 51.]

District—

Serial No. of licence in sanctioned statement—

Name—

Locality of Shop—

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_, having paid to Government the sum of Rs. \_\_\_\_\_, being (a) one-tenth of (a) the licence-fee payable by him for this licence, is hereby authorized by the undersigned, Collector of \_\_\_\_\_, to construct work, and possess a still at \* \_\_\_\_\_ for the distillation of country spirit, and also to open a shop at the same place for the sale of the spirit which he is authorized to distil from the † \_\_\_\_\_ until the \_\_\_\_\_, after which this licence will cease to have effect.

It is required of the holder of the licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act. and the following further conditions:—

1. That he pay to Government the remainder, namely Rs. \_\_\_\_\_ of the licence-fee in nine instalments each of Rs. \_\_\_\_\_ on the dates noted below:—

- First instalment on the \_\_\_\_\_ 19 . . . . .
- Second instalment on the 20th July 19 . . . . .
- Third instalment on the 20th August 19 . . . . .
- Fourth instalment on the 20th September 19 . . . . .
- Fifth instalment on the 20th October 19 . . . . .
- Sixth instalment on the 20th November 19 . . . . .
- Seventh instalment on the 20th December 19 . . . . .
- Eighth instalment on the 20th January 19 . . . . .
- Ninth instalment on the 20th February 19 . . . . .

(a)–(a) These words shall be struck out if the licence-fee is payable or is paid in full before the issue of the licence.

\* Here enter name of town or village and exact position of licence-shop giving name of street, if any, and number of house.

† NOTE.—Date should be inserted by the Collector.

‡ 1st—May 19 \_\_\_\_\_ or one month from the date of \_\_\_\_\_  
Signature \_\_\_\_\_  
 a. acceptance of the tender

whichever is earlier.

I. That prior to the date on which this licence takes effect, he do not (a) manufacture, collect, (b) . . . . . without the written permission of the Collector

NOTE—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That he work only . . . . . still . . . . . of a capacity not exceeding . . . . . gallons or . . . . . reputed quart bottles of wash in the boiler, and that he do not work his still before sunrise or after sunset.

III. That he work his still . . . . . only . . . . . days in a week month, and give notice to the officer-in-charge of the nearest police-station of the days on which he intends to work his still.

IV. That he sell no spirit but the produce of his still and the spirit shall not be of greater strength than 25 degrees under-proof.

V. That, subject to the following exception, he do not sell to one person, at a single transaction, more than one reputed quart bottle of country spirit, and the price of each quart bottle of such spirit of the strength of 25 degrees under proof shall not be less than Re. 1.)

Exception.—That to a person, who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit specified in the pass, but shall in no case, sell to one person, in a single transaction, more than twelve reputed quart bottles of country spirit.

VI. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein after 8 p.m. \*

VII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

VIII. That he do not adulterate, so as to render it noxious to health, country spirit sold by him.

IX. That he constantly exhibit, at the entrance of his shop, a signboard bearing the following inscription :—

(Name of vendor.)

"Licensed to distil and sell retail country spirit."

X. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

\* With the previous sanction of the Commissioner, the Collector may, at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

XI. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

XII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions or be in any way so constructed that persons therein are not visible to the persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act or of the rules made thereunder or of the abovementioned conditions is committed by the licence-holder or his partner or agent, or any other person employed in the premises for which this licence is granted or if drunkenness amounting to a public nuisance occurs in the vicinity of the premises.

STATION }  
 Dated 14/2 19 . } Collector.



## Excise Form C.S.-3.

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE RETAIL VEND OF OUTSTILL COUNTRY SPIRIT, TO BE DRUNK ON THE PREMISES OR REMOVED.

[Section 18 and Rules 4 and 52]

District—

Serial No. of licence in sanctioned statement—

Name of vendor—

Locality of shop—

BE it known that \_\_\_\_\_, resident of \_\_\_\_\_, is hereby authorized by the undersigned, Collector of \_\_\_\_\_, to open a shop at\* \_\_\_\_\_ for the retail vend of country spirit distilled at a licensed still at † \_\_\_\_\_ from the ‡ \_\_\_\_\_ until \_\_\_\_\_, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions:—

I. That he do not keep or sell in his shop any spirit other than country spirit distilled at the outstill at \_\_\_\_\_, and the spirit shall not be of greater strength than 25 degrees under-proof.

IA. That prior to the date on which this licence takes effect he do not (a) <sup>manufacture,</sup> collect, (b) \_\_\_\_\_ without the written permission of the Collector.

NOTE.—(a) The appropriate word should be retained at the time of issue of the licence.

(b) The kind of alcoholic liquor should be inserted at the time of issue of the licence.

II. That, subject to the following exception, he do not sell to one person, at a single transaction, more than one reputed quart bottle of country spirit, and the price of each quart bottle of such spirit of the strength of 25 degrees under-proof shall not be less than Re.1..

\* Here enter name of town or village and exact position of licenced shop, giving name of street, if any, and number of house.

† Here enter town or village in which licenced still is situate

‡ NOTE.—Date should be inserted by the Collector.

*Exception.*—That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit specified in the pass, but shall in no case sell to one person, in a single transaction, more than twelve reputed quart bottles of country spirit.

III. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 p.m.\*

IV. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.

V. That he constantly exhibit, at the entrance of his shop a sign-board bearing the following inscription:—

*(Name of vendor.)*

"Licensed to sell retail country spirit distilled at †  
to be drunk on the premises or removed."

VI. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.

VII. That the shop for which this licence is granted be kept in substantial repair to the satisfaction of the Collector, and that the shop have no back or side entrances unless one or more of such entrances have been specially permitted in writing by the Collector.

VIII. That the shop for which this licence is granted be provided with one room only for the accommodation of persons purchasing or drinking therein, and that no part of such room to which the public have access be screened off by curtains, partitions, or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder, or of the above-mentioned conditions, is committed by the licence-holder, or his partner or agent, or any other person employed in the premises for which this licence is granted or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

STATION : \_\_\_\_\_ }  
Dated the \_\_\_\_\_ 19\_\_\_\_ } Collector,

\* With the previous sanction of the Commissioner, the Collector may at the time of issue of the licence, prescribe an earlier hour of closing than that entered in this form.

† Here enter town or village in which the licensed still is situate.

## Excise Form C.S. 4.

PERMIT FOR COUNTRY SPIRIT (SEE Form C.F.L. -3).

## Excise Form C.S. 5.

EXCISE FORM C.S. 5.	EXCISE FORM C.S. 5.	EXCISE FORM C.S. 5.
ORIGINAL.	DUPLICATE.	TRIPPLICATE.
Pass for the removal of country spirit from an outstill to a subsidiary shop.	Pass for the removal of country spirit from an outstill to a subsidiary shop.	Pass for the removal of country spirit from an outstill to a subsidiary shop.
[Rule 52.]	[Rule 52.]	[Rule 52.]
[To be retained by the Township Officer.]	[To be issued to the Officer in Charge of Police-station.]	[To be granted to the licensee-holder of the subsidiary shop or his agent.]
No.	No.	No.
Name of holder	Name of holder	holder of licence in
Quantity      gallons.	Quantity      gallons.	at      is hereby author-
Outstill	Outstill	ized to convey      gallons
Destination.	Destination.	of country spirit, not exceeding
Date of despatch on or after	Date of despatch on or after	25 degrees under proof, from
Route to	Route to	to his shop (
By water to	By water to	leaving      on or after the
(thence by land to	(thence by land to	19 ). He will travel
Due at      on or before 19 .	Due at      on or before 19 .	through      village and by
		water to      thence by
		land to      The liquor
		must reach his shop at
		on or before sunset on the
		19 .
STATION:      }	STATION:      }	STATION:      }
The      19      }	The      19      }	The      19      }
		Township Officer.
		This pass to be delivered to
		the headman of      on
		arrival of the liquor.
Township Officer.	Township Officer.	

## Excise Form C.S. 6.

BOND TO BE EXECUTED BY THE LICENSEE OF A DISTILLERY  
AUTHORIZED TO ISSUE COUNTRY SPIRIT.

{Rule 105.}

KNOW all men these presents that I  
(hereinafter called the distiller) am bound to the Governor of Burma  
in the sum of Rs. \_\_\_\_\_ to be paid to the said Governor, for  
which payment I bind myself and my legal representatives.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ (Signed.)

WHEREAS the distiller has been permitted to issue country spirit  
from his licensed distillery at \_\_\_\_\_ from the  
day of \_\_\_\_\_ 19\_\_\_\_, to the \_\_\_\_\_ day of  
19\_\_\_\_ to licensed retail vendors of country spirit within the following  
tracts, namely,

The conditions of this obligation are—

- (1) that the distiller or his legal representative shall issue plain  
spirit only and at the strengths  $\frac{30 \text{ or } 50}{40}$  degrees under-proof  
only ;
- (2) that the distiller or his legal representative shall supply such  
spirit at his distillery in \_\_\_\_\_ and at the warehouses  
cited in the margin in quantities sufficient to meet the  
demands of the licensed retail vendors of country spirit in  
the tracts abovementioned ;
- (3) that the distiller or his legal representatives shall maintain the  
following prescribed minimum stocks of country spirit in  
London proof gallons :—
  - (i) at each of the warehouses at \_\_\_\_\_, two months'  
supply for the warehouses area ;
  - (ii) at the distillery, two months' supply for the warehouses  
at \_\_\_\_\_ ;
- (4) that the distiller or his legal representative shall supply the  
spirit to the licensed retail vendors at the following prices,  
namely :—

Locality of retail shop	Price per gallon of $\frac{30}{40}$ degrees under-proof.	Price per gallon of 50 degrees under-proof.

- 
- (5) that the distiller or his legal representative shall appoint and keep at each warehouse a qualified agent approved by the Collector of the district.
  - (6) that the distiller or his legal representative shall have no interest direct or indirect in the shops for the licensed retail vend of country spirit in the tracts abovementioned.
  - (7) that the distiller or his legal representative shall supply such number of casks as the Collector may require for the transport and storage of spirit in bond, and shall supply such vats, pumps and other appliances as are required by the Collector for the reduction and the handling of the spirit in the distillery and warehouses.
  - (8) that the distiller and his legal representative shall observe and keep all the Rules and Directions which have been issued under the Burma Excise Act, and also such further Rules and Directions as may hereafter be issued thereunder.
  - (9) that if the distiller and his legal representatives shall well and truly keep and perform all the conditions hereinbefore recited then this bond shall be void; otherwise it shall remain in full force.

Signed in the presence of—

*Dated*

*Place*

*Collector of*

[*On behalf of the Governor of Burma.*]

## Excise Form C.S.-7.

BOND TO BE EXECUTED ON REMOVAL OF COUNTRY SPIRIT FROM A  
DISTILLERY TO A WAREHOUSE WITHOUT PAYMENT OF DUTY.

[Rule 110.]

KNOW all men by these presents that I  
(hereinafter called the distiller) am bound to the Governor of Burma  
in the sum of Rs. \_\_\_\_\_ to be paid to the said Governor, for which  
payment I bind myself and my legal representatives.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ (Signed.)

WHEREAS the distiller has been permitted from time to time to  
transport country spirits from his distillery at \_\_\_\_\_ to all  
or any of the warehouses mentioned in the permits without previous  
payment of duty;

The conditions of this obligation are—

- (1) that the distiller or his legal representative shall not at any  
one time so transport or so have transported and not  
accounted for under the next following condition any  
quantity or quantities of spirits the duty or the aggregate  
duty on which at the tariff rate shall exceed the said  
sum of Rs.
- (2) that the distiller or his legal representative shall within the  
time mentioned in the permit issued by the Government  
officer in charge of the distillery on each occasion of the  
transport of spirits deliver or cause to be delivered the  
spirits so transported on that occasion into the custody of  
the Government officer in charge of the said warehouse or  
shall on demand pay or cause to be paid to the said  
Governor of Burma duty at the above rate per gallon for all  
or any portion of the spirits then so transported which shall  
not be so delivered; and

provided that, if it shall be proved to the satisfaction of the  
Commissioner that a deficiency greater than the maximum  
percentage of wastage allowed under Rule 112 has occurred  
and that such deficiency has been caused by accident or  
other unavoidable cause, the duty levied on such deficiency  
shall be refunded;

- (3) that if the distiller and his legal representative shall well and  
truly keep and perform all the conditions hereinbefore  
recited then this bond shall be void; otherwise the same  
shall remain in full force.

Signed in the presence of—

Dated

Place

Collector of District.

[On behalf of the Governor of Burma.]