

Excise Form G-3.

EXCISE LICENCE AUCTION SALE PROCEEDINGS.

[Rule 32.]

IN THE OFFICE OF THE

Present.

Dated 19

Subject.

Auction sale of licences for the vend of during the year 19 -19 in shop.

Each licence to be sold separately.

Form copy attached.

Locality of shop

- (i) Name of district—
- (ii) Name of township—
- (iii) Name of town or village—
- (iv) Name of locality or street—

Proceedings.

Price, if any, realized for this licence during the preceding five years.

19	19	.	...	...	...	Rs.
19	19	.	...	...	...	Rs.
19	19	.	...	...	...	Rs.
19	19	.	...	...	...	Rs.
19	19	.	...	...	...	Rs.

Total for five years ...

Average price ... Rs.

Rules 12, 35, 36, 37, 40, 41 [and Rule 1 (7) in the case of licences for the vend of foreign alcoholic liquor], and the conditions set forth in Excise Form , are read out before the bidding commences.

The licence is put up to auction, the bidding commences with Rs. and the licence is knocked down to for Rs.

Reasons, if any, for refusing to accept the highest or any bid to be recorded as required by Rule 34 :—

Particulars of payment.

If the licence-fee does not exceed Rs. 100, payment shall be made in full immediately after the fall of the hammer. (In other cases, one-fifth of the fee shall be paid immediately after the fall of the hammer, and the balance in eight equal monthly instalments (each representing one-tenth of the fee), the first of which shall be paid on the 20th day of July 19 , and the remaining seven instalments on the 20th day of each successive month.)

Signature of Officer conducting sale.

Designation.

Excise Form G.-4.

**REGISTER OF ARMS, ACCOUTREMENTS, HANDCUFFS AND PEONS' BELTS
SUPPLIED TO THE EXCISE DEPARTMENT IN DISTRICT.**

[Vide *Direction 24.*]

Description of article.	Date of supply on indent.	Date of issue.	Name and rank of officer to whom issued.	Signature of officer.	Date of return.	Signature of Superintendent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Excise Form G.-5.

NO. REPORT OF ARREST, SEIZURE OR SEARCH.

Section 59, Excise Act, and Section 21, Opium Act.

[Vide Directions 47 and 48.]

1. Date and hour of arrest, seizure or search.			
2. Place and house at which arrest, seizure or search made.			
3. Person(s) arrested.	Name.	Father's name.	Residence.
4. Persons witnessing search.	Name.	Occupation.	Residence.
5. Charge (section of Act).			
6. Description and quantity of article seized.			
Full report of all particulars :			

Date of Report—

Signature of Officer

Excise Form G.-6.

ORDER FORM FOR EXCISE AND OPIUM REWARDS.

[Vide *Directions 66 to 71.*]

Cour: _____
 Case No. _____ of 19 _____
 Name of accused: _____
 Sentence: _____
 Fine imposed: _____
 Fine realized: _____
 Value of article confiscated: _____
 Received from Magistrate on: _____

REWARDS SANCTIONED BY THE DEPUTY COMMISSIONER.

Dated _____

Superintendent

Forwarded to the Township Officer
Resident Excise Officer

with voucher(s) for delivery to payee(s).
 Criminal Proceedings have been returned
 to Magistrate on _____

Dated _____

Received on _____ 19____
 Send for _____ to appear on _____ 19____

Township Officer
Resident Excise Officer

Dated _____

Received voucher for Rs. _____

Signature(s) of Recipient(s).

Dated _____

Certified that I have this day personally delivered the voucher(s)
 to _____ who ^{has}/_{have} signed the above in acknowledgment.

Forwarded to the Superintendent.

Township Officer
Resident Excise Officer

Dated _____

Received on _____
 Case entered in Register of Breaches on _____

Dated _____

Superintendent

Excise Form G.-7.

DISTRICT.

STATEMENT SHOWING THE AMOUNT OF SECRET-SERVICE MONEY EXPENDED
DURING THE QUARTER ENDED 19[Vide *Direction 78.*]

Sanctioned Ailment Rs.

1	Amount of secret-service money expended in previous quarter ...	Rs.	
2	Amount of secret-service money expended in quarter under report.	(a) Without resulting prosecution o. seizures.	Rs. (a)
			(b) With resulting prosecution or seizure.
		Rs.	(b) (c)
3	Number of cases in which seizures were made or prosecution was instituted in which secret-service money was expended.		(a) (b) (c)
4	Fines realized in such cases	Rs.	(a) (b) (c)
5	Value of opium, cocaine or hemp drugs confiscated in such cases.	Rs.	(a) (b) (c)
6	Amount of rewards paid in such cases	Rs.	(a) (b) (c)
7	Advances of secret-service money recovered	Rs.	(a) (b) (c)

(a) Opium.

(b) Cocaine drugs.

(c) Hemp drugs.

Dated the

19

Superintendent.

Submitted to the Commissioner,

Division.

Dated the

19

Deputy Commissioner.

Forwarded

Dated the

19

Commissioner.

Remarks.

[To be printed on the reverse.]

N.B.—Explanations of figures which appear to call for comment should be recorded on the reverse.

Excise Form G-8.
EXCISE REVENUE LOCK TICKET.
[Vide Directions 82 and 83.]

		[Foil]			[Counterfoil]
Book	On	1.	Book	On	1.
	Off			Off	
<hr/>					
Book	On	2.	Book	On	2.
	Off			Off	

Form G-9.

of the Excise and Opium Laws.

convicted and quantity of contraband seized in respect of offences connected with

Foreign Fermented Liquor.			Foreign Spirit.			Cocaine Drugs.			Hemp Drugs.		
A	C	Quarts.	A	C	Quarts.	A	C	Grains.	A	C	Pounds.
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

Number imprisoned.	Fines.		Value of articles confiscated.	Date of order regarding Rewards.	Rewards paid to		Officers to whom notice to disburse sent.	Date of disbursement.	Serial Number and Report Book.	Remarks.
	Imposed.	Realized.			Officers.	Informers and others.				
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)

C--Number of persons convicted.
No. 199, dated the 29th August 1910.]

P--Number of persons prosecuted.

Excise Form G -11.

CRIME REGISTER.

[Vide *Direction 108.*]

<i>Township</i>			<i>District.</i>	
Name of accused. (1)	Father's name. (2)	Village. (3)	Date of conviction. (4)	Nature of conviction. (5)

Excise Forms G -12, G.-13, G.-14, } Not reproduced in Manual.
 G.-15, G.-16, G.-18 and G.-19. }

(Excise Form G.-17.[a] (Free of fee.)

(ORIGINAL AND COUNTERPART.)

LICENCE AS A MEDICAL PRACTITIONER.

[Section 2 (n) (iii).]

I, _____
 residing at _____
 in the district of _____ engaged in $\frac{\text{medical}}{\text{dental}}$ practice, is hereby
 licensed as a medical practitioner for the purposes of the Burma
 Excise Act.

This licence may be cancelled by the Excise Commissioner, if any
 breach of the Burma Excise Act, or of the rules made thereunder is
 committed by the licence-holder.

This licence shall remain in force from the _____ to
 the _____ unless previously cancelled, and shall be returned
 on expiry to the Excise Commissioner.)

RANGOON :

Dated the _____

19 _____

} _____
 Excise Commissioner, Burma.

[a] Inserted by Financial Commissioner's Notification No. 173, dated the
 12th December 1918.

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

Excise Form 1D-1.

IMPORT CERTIFICATE AND PASS FOR COCAINE DRUGS.

Certificate of official approval of import.

(Excise Rule 188.)

I hereby certify that the Ministry of Excise, being the Ministry charged with the administration of the law relating to the dangerous drugs to which the International Opium Convention of 1925, applies, has approved the importation by—

(a) Name, address and business of Importer.

(a)

(b) Exact description and amount of drugs to be imported.

of (b),

(c) Name and address of firm in exporting country from which the drugs are to be obtained.

(as specified on the reverse)

(d) Name of import port in Burma.

through (d)

subject to the conditions noted below :—

The Ministry is satisfied that the consignment proposed to be imported is required solely for medicinal or scientific purposes.

Signed on behalf of the Ministry of Excise

(Signature.)

Dated the

19

Excise Commissioner, Burma

NOTE.—1. The drugs are not to be imported through the post.

2. This certificate and a pass is subject to such further restrictions as may be imposed under any law in force at the time of import.

3. This certificate and pass is current for six months from the date of issue. If not used within that period, it should be returned to the Excise Commissioner, Burma, within a week thereafter.

Excise Form 1D.-2.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE SALE OF COCAINE DRUGS BY PHARMACISTS.

(Rules 4 and 189.)

BE it known that _____ Pharmacist residing in _____ is hereby authorized by the Collector of _____ District to sell cocaine drugs *bona fide* as medicine at _____ from the date of this licence to the 30th June 19____, 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 following conditions :—

- I. That he pay to Government, in advance, a fee of Re. 1.
- II. That he do not transfer or purport to transfer this licence to any other person.
- III. That the cocaine content of all drugs in his possession at any one time does not exceed _____ ounces.
- IV. That he sell cocaine drugs only at the premises for which this licence is granted, and that he do not sell cocaine drugs in any other place without a separate licence.
- V. That he purchase all cocaine drugs to be sold under this licence either direct from Europe or from a licensed vendor thereof in Burma, and that he do not receive or have in his possession cocaine drugs obtained elsewhere.
- VI. That he do not sell cocaine drugs to any person other than—
 - (a) a medical or veterinary practitioner ;
 - (b) a person producing a prescription of a medical or veterinary practitioner ;
 - (c) a pharmacist holding a licence in this form.
- VII. That the amount and percentage of cocaine contained in every cocaine drug sold under this licence be clearly marked on the label.
- VIII. That he retain for two years every prescription on the authority of which he has sold cocaine drugs and that he do not sell cocaine drugs more than once on the authority of any one prescription.
- IX. That he do not store any cocaine drugs to be sold under this licence in any premises other than those named herein.

X. That he keep a correct daily account in the following form to be balanced at the close of each day in a printed stock-book to be purchased at the Collector's Office :-

(1) Date.	(2) Balance in hand yesterday.	(3) Cocaine content of drugs received this day, form in which received and whence received.	(4) Total cocaine content of drugs to be accounted for.	(5) Cocaine content of drugs sold and form in which sold.	(6) Name and address of purchaser.	(7) Date of prescription (if any) and name of medical or veterinary practitioner who granted it.	Cocaine content of drugs used in manufacture of		(9) Cocaine content of drugs remaining in store.	(10) Remarks.
							(8) Non-exempted drug 8 (a).	Exempted drug 8 (b).		

XI. That he preserve the said account for a period of two years after the date of last entry; and that he produce this licence and the account for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder or of any 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.

STATION :

Dated the

19 .

Collector

Excise Form 1D.-2A.

(ORIGINAL AND COUNTERPART.)

LICENCE FOR THE SALE OF HYPODERMIC SYRINGES, PARTS THEREOF AND NEEDLES BY PHARMACISTS OR DEALERS IN SURGICAL INSTRUMENTS.

(Rule 190.)

BE it known that Pharmacist
Dealer in Surgical Instruments residing in _____
 is hereby authorized by the Excise Commissioner, Burma, to sell hypodermic syringes, parts thereof, and needles at _____ from the * _____ to 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. 10
- II. That he do not transfer or purport to transfer this licence to any other person.
- III. That he do not have in his possession at any one time more than _____ hypodermic syringes and _____ hypodermic needles.
- IV. That he sell hypodermic syringes, parts thereof and needles only at the premises for which this licence is granted, and that he do not sell these articles in any other place without a separate licence.
- V. That he purchase all the articles to be sold under this licence either direct from (Europe, the United States of America and India) or from a licensed vendor thereof in Burma, and that he do not receive or have in his possession any such articles obtained elsewhere.
- VI. That he do not sell hypodermic syringes, parts thereof, or needles to any person other than—
 - (a) a medical or veterinary practitioner;
 - (b) a person producing a prescription of a medical practitioner;
 - (c) a pharmacist or a dealer in surgical instruments holding a licence in this form.
- VII. That he retain for two years every prescription on the authority of which he has sold any article under this licence and that he do not sell any such article more than once on the authority of any one prescription.

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

VIII That he do not store any article to be sold under this licence in any premises other than those named herein.

IX. That he keep a correct account in the following form for hypodermic syringe needles (whether they form part of a hypodermic syringe or are kept separately) and balance such accounts at the close of each day in a printed stock-book to be purchased at the Collector's Office:—

(1) Date	(2) Balance in hand yesterday.	(3) Number received this day and when received	(4) Total number to be accounted for.	(5) Number sold (each transaction to be entered).	(6) Name of purchaser.	(7) Address.	(8) Date of prescription (if any) and name of medical practitioner who granted it.	(9) Remaining in store.	(10) Remarks.

X That he preserve his account of sale for a period of two years after the date of last entry and that he produce his licence and account of sale for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Excise Commissioner 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.

STATION :
Dated the

19.

Excise Commissioner, Burma

Excise Form 1D.-3.

(ORIGINAL AND COUNTERPART)

LICENCE TO POSSESS GANJA FOR MEDICINAL PURPOSES IN THE
TREATMENT OF ELEPHANTS ONLY.

(Section 16 and Rule 192.)

A licence is hereby granted to _____, of _____, to possess ganja for medicinal purposes only subject to the following conditions and to all other provisions relating to the possession of the drug contained in the Burma Excise Act, and in the rules published thereunder :—

- I. That $\frac{\text{he}}{\text{they}}$ shall not have in $\frac{\text{his}}{\text{their}}$ possession more than _____ tolas of ganja.
 - II. That $\frac{\text{he}}{\text{they}}$ shall not sell or dispose of in any way any portion of the drug to any person.
 - III. That $\frac{\text{he}}{\text{they}}$ possess the drug and use it solely for medicinal purposes in the treatment of $\frac{\text{his}}{\text{their}}$ elephants in sickness.
 - IV. That $\frac{\text{he}}{\text{they}}$ keep an account of the drug purchased and used for the abovenamed purpose in the form on the reverse of this licence.
 - V. That $\frac{\text{he}}{\text{they}}$ pay a fee of Rs. 5 (five only) at the time of the delivery of this licence.
 - VI. That $\frac{\text{he}}{\text{they}}$ apply to the Commissioner of Arakan
Excise Commissioner for permission to buy ganja whenever occasion arises and that $\frac{\text{he}}{\text{the}}$ produce at the time of application this licence.
 - VII. That $\frac{\text{he}}{\text{they}}$ do not transfer $\frac{\text{his}}{\text{their}}$ licence to any other person without the permission in writing of the Commissioner of Arakan
Excise Commissioner.
- This licence remains in force from the date of issue until the 30th June 19____, after which it will cease to have effect. This licence shall be returned on expiry to the Excise Commissioner.

RANGOON :

The

19

Commissioner of Arakan.
Excise Commissioner.

[REVERSE.]

Account.

Date.	Particulars.	Quantity in tolas.	Signature of licensee.

N.B.—The transactions must be recorded immediately as they take place, and the quantity in stock in the possession of the licensee at any time must correspond with the balance shown in this account.

Excise Form 1D-4.

PERMIT TO TRANSPORT COCAINE DRUGS BY THE INLAND POST.

The person whose name, address and business are detailed below is hereby permitted to transport by inland post the cocaine drugs purchased from a pharmacist and described below to the quantity stated, and subject to the conditions noted on the reverse:—

Description of drug—	Quantity—
Name—	
Address—	
Business—	

STATION :

Date

Collector.

Condition.

(To be printed on the reverse)

1. All drugs shall be labelled with the manufacturer's name.
2. Only the parcel post shall be used.
3. The parcel shall be insured.
4. The parcel shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail, the number and date of the permit covering the transmission and the number of the licence, if any, held by the consignee.
5. The consignee shall show distinctly in his account books the name of the consignor and the quantity of the drugs sent to him.

Excise Form 1D.-5.

(ORIGINAL AND COUNTERPART)

LICENCE FOR THE SALE OF GALENICAL PREPARATIONS (EXTRACT AND TINCTURE) OF INDIAN HEMP BY PHARMACISTS.

(Rules 4 and 194.)

Be it known that _____ Pharmacist residing in _____ District to sell is hereby authorized by the Collector of _____ galenical preparations (extract and tincture) of Indian hemp *bona fide* as medicine at _____ from the date of this licence to the 30th June 19____, 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 following conditions :—

- I. That he pay to Government, in advance, a fee of Re. 1.
- II. That he do not transfer or purport to transfer this licence to any other person.
- III. That he do not have in his possession at any one time more than _____ ounces of galenical preparations (extract and tincture) of Indian hemp.
- IV. That he sell such preparations only at the premises for which this licence is granted.
- V. That he purchase all such preparations to be sold under this licence either direct from Europe or from a licensed vendor thereof in Burma, and that he do not receive or have in his possession such preparations obtained elsewhere.
- VI. That he do not sell such preparations to any person other than—
 - (a) a medical or veterinary practitioner ;
 - (b) a person producing a prescription of a medical or veterinary practitioner ;
 - (c) a pharmacist holding a licence in this form.
- VII. That he retain for two years every prescription on the authority of which he has sold such preparations and that he do not sell such preparations more than once on the authority of any one prescription.
- VIII. That he do not store any such preparations to be sold under this licence in any premises other than those named herein.

IX. That he keep a correct daily account in the following form to be balanced at the close of each day in a printed stock-book to be purchased at the Collector's Office :—

(1) Date.	(2) Balance in hand yesterday.	(3) Quantity received this day and whence received.	(4) Total quantity to be accounted for.	(5) Quantity sold this day.	(6) Name and address of purchaser.	(7) Date of prescription (if any) and name of medical or veterinary practitioner, who granted it.	(8) Quantity remaining in store.	(9) Remarks.

X. That he preserve the said account for a period of two years after the date of last entry ; and that he produce this licence and the account for inspection at once on the demand of any officer of the Excise or Police Department not below the rank of an Inspector.

This licence may be cancelled by the Collector if any breach of the Burma Excise Act, or of the rules made thereunder or of any 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.

STATION :

Dated the

19

Collector.

Excise Form M.P.-6.

(Rule 182 and Direction 159.)

REGISTER OF SAMPLE SENT TO THE CHEMICAL EXAMINER OR OTHER OFFICER APPOINTED UNDER DIRECTION 159.

Date when sent.	Description of Preparation.	Strength Declaration by Manufacturer.	Remarks.

Excise Form M.P.-7.

(Rule 182 and Direction 159.)

ADVICE OF SAMPLE SENT FOR ANALYSIS.

FROM

PRIVATE WAREHOUSE,

TO

THE CHEMICAL EXAMINER (OR OTHER OFFICER APPOINTED UNDER DIRECTION 159), BURMA.

SIR,

I have the honour to advise despatch of the undermentioned samples of medicinal preparations for estimation and report direct on their true alcoholic strength.

I have the honour to be,

SIR,

Your most obedient servant,

Dated

Officer-in-Charge.

Name of Preparation.	Declared Strength	Strength found by Analysis.*	Remarks.

* This column will be filled in by the Chemical Examiner or other officer appointed under Direction 159.

Returned, with the results of analysis entered in column (3) of the above table.

Officer-in-Charge.

Chemical Examiner, Burma (or other officer appointed under Direction 159).

Excise Form M.P. 8.

(Rule 182 and Direction 161.)

PASS FOR THE REMOVAL OF FINISHED MEDICINAL PREPARATIONS FROM A LICENSED PRIVATE WAREHOUSE.

Messrs. & Co. ^{are}/_{is} permitted to remove the under-mentioned medicinal preparations from the Private Warehouse at

Preparations.	Batch No.	Number of Bottles.	Quantity of Preparations.
			Gallons.

Dated

Officer-in-Charge.

Excise Form M.P.-9.

(Rule 183 and Direction 164.)

RETURN OF PLAIN SPIRIT FOR THE MONTH OF _____ 19 ____ IN
GALLONS, L.P.

(1) Opening Balance.	(2) Received from Distillery.	(3) Recovered from Marcs.	(4) Total to be accounted for (columns 1, 2 and 3).	(5) Issues to Manufacturer from Spirit Store.	(6) Wastage otherwise than in manufacture.	(7) Closing Balance (column 4 minus sum of columns 5 and 6).	(8) Duty Paid Chalan No., Date, Amount.	(9) Remarks.
Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	

Certified Correct.

Officer-in-Charge.

Excise Form M.P.-10.

(Rule 183 and Direction 164.)

RETURN OF SPIRIT IN LONDON PROOF GALLONS IN FINISHED
PREPARATIONS FOR THE MONTH OF 19

(1) Opening Balance of Spirit in Finished Preparations.	Spirit in preparation finished during the month.						(8) Spirit in Preparation removed from Warehouse.	(9) Closing Balance of Spirit in Finished Preparations (column 1 plus 6 minus 8).	(10) Remarks
	(2) Batch Number.	(3) Bulk of Preparations.	(4) Strength per Manufacturer.	(5) Strength per Chemical Examiner.	(6) Amount per Manufacturer.	(7) Amount per Chemical Examiner.			
Gals. L.P.		Gals L.P.	O.P.	O.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	Gals. L.P.	

Columns 5—7 and 8 to be entered in Collector's office.

Certified Correct.

Office-in-Charge.

PART VI.
APPENDICES.

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UNIFORMS.

Excise Commissioner's Notification No. 246, dated the 10th November 1921.

With the approval of the Governor, the following uniform is prescribed for Excise Officers :—

Service Dress.**I. INSPECTORS.**

- (1) *Badge*.—(a) For helmet—*Nil*.
(b) For shoulder—"E.D." in block letters of black oxidized metal.
(c) For Collar—Regulation Excise Department badge 1" × 1" block oxidized metal.
- (2) *Belt*.—Sam Browne, Army Regulation pattern, black leather with black metal mounting, s.
- (3) *Boots*.—Black, ankle, laced.
- (4) *Buttons*.—Black oxidized metal, convex die-struck, embossed Army Regulation sizes, scroll border with "E.D." monogram in centre
- (5) *Coat*.—Patrol coat, khaki drill, rolled collar, with regulation badge, chevron, cuffs, two breast pockets with pleats, three-point flaps and regulation pattern; two expanding pockets below the waist with flaps and regulation button, shoulder straps, each buttoned at top with one regulation button, no buttons at the sleeves, coat to fasten with four regulation "E.D." buttons down the front.
- (6) *Collar*.—Khaki, turned down.
- (7) *Collar pin*.—Gold or yellow metal, safety pattern.
- (8) *Helmet*.—Khaki with black leather chin strap, regulation patterns with khaki pagri of five folds and a black flash 3/16ths of an inch wide at the top between the helmet and pagri.
- (9) *Necktie*.—Black, tied in sailor knot.
- (10) *Shirt*.—Khaki with shoulder straps and khaki buttons.
- (11) *Scabbard*.—Black leather, with oxidized metal mountings.
- (12) *Socks*.—Black.
- (13) *Swords*.—Army Regulation pattern.
- (14) *Overalls*.—Khaki drill, with black leather foot-straps.
- (15) *Whistle*.—Metropolitan Police, with khaki cord, regulation.
- (16) *Burman Officers*.—As above but (i) for helmet they may substitute a hat, khaki, wide-awake, Colonial pattern, with black chin strap and badge at the left side holding up brim or (ii) for helmet, trousers and boot they may substitute *gaungbaung* (silk or cotton regulation pattern) *faso* (silk or cotton regulation pattern) and black oxford shoes.
- (17) *Indian Officers*.—As above, but for helmet they may substitute a turban, khaki, with badge in front.
- (18) *All Officers*.—(a) May from an hour before sunset to an hour after sunrise substitute for helmet, regulation Excise Department Cap with badge (possession optional)
(b) May add to the above, great coat, regulation pattern (possession optional).

II. DEPUTY INSPECTORS.

As for Inspectors with the following modification:—

Coat, double collar, fastened with brass hook and eye, buttoning with five buttons down the front.

III. SUB-INSPECTORS.

As for Inspector with the following differences:—

- (a) *Necktie*—Khaki instead of black.
- (b) *Badge for collar*.—Nil.

Undress Uniform.

The use of this uniform by Inspectors, Deputy Inspectors and Sub-Inspectors is optional.

I. INSPECTORS.

- (1) *Badge*.—(a) *For shoulder*—same as in Service Dress.
(b) *For cap*—Regulation Excise Department of badge $1\frac{1}{2}'' \times 1\frac{1}{2}''$ black oxidized metal.
(c) *For coat collar*—same as in Service Dress.
- (2) *Belt*.—Same as in Service Dress but without frog and left brace.
- (3) *Breeches*.—Khaki cord or drill.
- (4) *Boots*.—Same as in Service Dress.
- (5) *Bulions*.—Same as in Service Dress.
- (6) *Cap*.—Field Service with flap top, khaki, British regulation pattern, with khaki welt and peak and badge in front; may be worn in lieu of helmet from an hour before sunset to an hour after sunrise. Not to be worn with *gaso*.
- (7) *Coat*.—Same as in Service Dress but when shorts are worn the wearing of a coat may be dispensed with.
- (8) *Collar*.—Same as in Service Dress.
- (9) *Collar pin*.—Not to be worn where coat is not worn.
- (10) *Gaiters*.—Leather, black, may be worn with breeches in lieu of *putties*.
- (11) *Haversack*.—Khaki drill.
- (12) *Helmet*.—Same as in Service Dress.
- (13) *Necktie*.—Same as in Service Dress, necktie will not be worn where coats are not worn.
- (14) *Putties*.—Khaki woollen.
- (15) *Shirts*.—Same as in Service Dress. Where no coat is worn, shoulder badges will be worn on the shirt shoulder strap.
- (16) *Shorts*.—Khaki drill, with hip pockets.
- (17) *Socks*.—Same as in Service Dress.
- (18) *Water proof*.—Khaki.
- (19) *Great Coat*.—Khaki serge, double breasted, to reach within a foot of the ground. Stand and fall collar $4\frac{1}{2}$ inches deep, with a fly to cover the band of the cape when buttoned on. Loose round cuffs 6 inches deep. Two pockets, with flaps at the waist in front. Two openings behind at the side seams with pointed flaps, 11 inches long, at the points. A pocket inside the left breast. A slit, 6 inches deep,

in the left side for the hilt of the sword to pass through. An opening behind, long enough to reach to the cantle of the saddle, with a gusset commencing at the top of the opening and extending downwards to about 24 inches with about 19 inches width at the bottom, a tab with a button hole near the bottom of the gusset to close it when the coat is worn on-foot. Two rows of large "E.D." pattern buttons down the front, six in each row, the top buttons 6 inches apart, the bottom ones 4 inches from centre to centre; three large "E.D." pattern buttons on each skirt flap; four small silk covered buttons at the opening behind and five flap buttons under the fly at the collar. A cloth backstrap attached to the top button of the skirt flap, to confine the coat at the waist, a button hole in the centre of the strap. Two hooks and eyes to the collar. Shoulder straps on the coat of the same materials as the garment fastening with a small "E.D." pattern button at the top. Cape of the same cloth as the coat and long enough to cover the knuckles, with four small buttons in front and fastening at the neck with a silver chain and hook. Great coat may be worn with Service Dress.

Burmese and Indian Officers are respectively permitted the same substitutes in "Undress Uniform" as in "Service Dress."

II. DEPUTY INSPECTORS.

As for Inspectors with the following modification :—

Coat, double collar, fastened with brass hook and eye, buttoning with five buttons down the front.

III. SUB-INSPECTORS.

As for Inspectors with the following differences :—

- (a) *Necktie*.—Khaki instead of black.
- (b) *Badge*.—For Collar—*Nil*.

IV. PEONS.

(1) *Belt*.—Black leather, with black metal clasp of same design as Inspector's cap badge, but dimensions to be diameter two inches, border 3/8th inch wide.

(2) *Boots*.—Ammunition, black.

(3) *Buttons*.—Excise Department regulation, black.

(4) *Coat*.—Khaki tunic as worn by Police Constables but with black "E.D." buttons.

(5) *Hats*.—Wide-awake, khaki, Colonial pattern, black chin strap with badge on left side holding up brim.

(6) *Haversack*.—Khaki drill.

(7) *Petticoats*.—Khaki woollen.

(8) *Shorts*.—Khaki drill.

(9) *Great Coat*.—For (specified localities), khaki coat, warm, native troops, black "E.D." buttons and shoulder badge.

(10) *Shirts*.—Khaki.

(11) *Burmese Peons*.—For boots, may substitute native footgear.

(12) *Indian Peons*.—For boots may substitute native footgear and for hat a turban, Khaki, with badge in front.

V. DIRECTIONS FOR WEARING UNIFORMS.

(1) (a) *Service Dress*.—Will be worn on public occasions when the Lieutenant-Governor* is present, in a Court of Justice, for official calls, when meeting senior officers arriving at a station, and on other ceremonial occasions when so ordered by the Superintendents. In a Court of Justice swords are not to be worn.

(b) In "Undress" uniform swords will not be worn.

(2) (a) *Badges, shoulder*.—Will be affixed to the bases of the shoulder straps of the Coat.

When no coat is worn they will be affixed to the bases of the shoulder straps of the shirt.

(b) *Boots*.—Will be laced horizontally.

(c) *Buttons*.—On an article of uniform all must be of the same pattern.

(d) *Gaiters*.—Not to be worn with *faso*, shorts or trousers.

(e) *Shoes*.—Shoes may be worn only with *faso* where this article of dress is permitted.

(f) *Shorts*.—Potties to be worn with.

(g) *Waterproof*.—May be worn with Service Dress.

(h) *In Uniform*.—Watch chains and trinkets other than a signet ring are not to be worn in such a manner as to be visible.

(i) *Umbrella*.—In uniform, umbrella may not be carried.

(j) *The smoking of pipes* in public places when in uniform is forbidden.

(k) Except when the wearing of medals is ordered, the ribbons only of military medals and decorations will be worn with Service and Undress uniforms. The highest decorations obtained should be placed farthest from left shoulder.

Campaign medals follow the decorations in the order in which they were obtained.

VI. SCALE OF UNIFORM FOR PEONS.

(1) Supplied for each peon on the sanctioned establishment to remain the property of Government and to be entered in the Register of Arms and Equipment:—

	No.		No.
(a) Badge, for hat	1	(c) (In specified localities) Great coat	1
(b) Belt with clasp	1		

(2) Supplied to each peon on appointment—

	No.		No.
(a) Blanket	1	(c) Haversack	1
(b) Boots pair	1	(d) Patties, pair	1
(c) Buttons	9	(e) Shirts	2
(d) Coats	2	(f) Shorts, pair	2
(e) Hat	1		

(3) Annual Issue—

	No.		No.
(a) On 1st April—		(b) On 1st October—	
(i) Boots, pair	1	(i) Coat	1
(ii) Hat	1	(ii) Shorts, pair	1
(iii) Shirt	1		
(iv) Shorts, pair	1		

* Now the Governor.

APPENDIX II.

ALCOHOLIC LIQUOR AND INTOXICATING DRUGS.

1. Alcoholic Liquor.

A. ALCOHOL.

(1) The word "alcohol" is derived from the Arabic *al-kuhl* meaning "the fine powder": the word became restricted to finely powdered antimony, which was smeared round the eyes to give them a brilliant appearance. As the same result was obtained by drinking fermented liquor, the latter received the name "alcohol" which subsequently became reserved for the active principle in such liquor. As the study of chemistry advanced it was found that there were several bodies of a similar composition and these were called alcohols. These bodies are hydrocarbons in which one or more of the hydrogen atoms are replaced by hydroxyl. Common alcohol, the particular alcohol with which we are dealing, is ethyl alcohol derived from Ethane, the second member of the Paraffin group of hydrocarbons ($C_n H_{2n+2}$) and has the formula $C_2 H_5 (OH)$ or $C_2 H_6 O$. As examples of other alcohols may be mentioned methyl alcohol or carbinol $CH_3 (OH)$, and Propenyl Alcohol or Glycerin, $C_3 H_7 (OH)_3$. Amyl, butyl and propyl alcohols are the chief components of what is popularly known as fusel oil. Ethyl alcohol or simply alcohol as it will be called hereafter in this note, is formed by the fermentation of certain kinds of sugar, which split up into alcohol and carbon dioxide. For instance in the case of grape sugar or glucose:—



Cane-sugar is first converted into glucose by assumption of water thus:—



and the glucose is then decomposed as above. It is the carbon dioxide which imparts effervescence to beer and sparkling wines, such as champagne, just as it does to ordinary aerated waters.

B. FERMENTATION.

(2) The process of fermentation is caused by the presence of certain minute vegetable substances called "ferments," and resembles the process of decomposition which is similarly caused. These ferments are always present in the air, but they can be grown, and in order to obtain the desired result it is usual to add some substance such as yeast which contains the proper ferment, namely *Saccharomyces cerevisiae*.

C. FERMENTED LIQUOR.

(3) In the case of wines made from grapes (champagne, claret, port, sherry, etc.), cider made from apples and *tari* made from palm juice the sugar is present in the natural juice.

(4) In the case of beer, which is made from barley, the grain does not contain sugar, but starch, and has to be "malted," by soaking it in water till it germinates. When germination has proceeded far enough,

the vitality of the seed is destroyed by kiln drying. During this process a substance called *diastase* is produced. On boiling the malt in water, the diastase turns the starch into glucose and substance called dextrin, thus :—



On prolonged boiling the dextrin, which has the same composition as the original starch, is converted entirely into glucose. Yeast produced in a previous fermentation is then added to the liquid and turns the glucose into alcohol. The bitter flavour is produced by the addition of hops, which also act as a preservative. Hops also have the peculiarity that the bitter taste does not linger in the mouth as in the case of other bitters.

(5) The counter fermented liquor known as *hlauza* in Burma and *pachwai* in India, is made from rice, which also contains starch. To make this, the rice is steamed and then a particular form of yeast (imported from China) is added. The ferment contained in this yeast turns the starch into glucose and then turns the glucose into alcohol. When the amount of alcohol reaches a certain point, the ferment is killed by it. For this reason brandy is added to grape juice when it is desired to make port, in order to kill the ferment and leave a certain amount of sugar in the juice, so as to make the resulting wine sweet. The particular ferment used in making *hlauza*, can stand a relatively large amount of alcohol without dying; in consequence of this *hlauza* is much stronger than ordinary wines, such as claret, in which fermentation has been pushed to its limit.

(6) The following palms are tapped for *tari* in Burma :—

Palmyra or *lambin* (*Borassus flabelliformis*), *dham* (*Nipa fruticans*) and cocoanut or *onbin* (*Coccoloba nucifera*) and occasionally the talipot or *pebin* (*Corypha umbraculifera*). Elsewhere the date (*Phoenix Silverstri*), Sago (*Caryota urens*) and dadasal (*Arenga wightii*) are employed for this purpose.

D. SPIRIT.

(7) Alcoholic liquors made by fermentation alone are comparatively weak. To obtain a stronger liquor, or spirit, it is necessary to distil the fermented liquor. This is done by boiling it, and cooling the steam. As the boiling point of alcohol is considerably below that of water, judicious cooling of the steam condenses the alcohol, while the vapour of water is allowed to pass on. Brandy is obtained thus from grape wine, whisky from a fermented malt wash, and rum from a fermented sugar wash. A flavourless spirit can be obtained from the distillation of a fermented wash made from any starchy substance—potatoes or grain, and is known as "silent spirit". This when mixed with various essences is used to make imitation Brandy, Whisky, etc.

(8) The apparatus used for distillation is known as a still and there are two chief varieties—the pot still and the continuous or patent still. In the former the still is charged with wash and on the exhaustion of the alcohol in the charge, it has to be recharged. In the latter there is an arrangement by which the still can be fed with fresh wash and the spent

wash can be removed so that the still can be worked without intermission for days at a time. (Encyclopædia Britannica, article "alcohol" Brant's Distillation and Rectification of alcohol. Bedford's Technical Excise Manual.)

(9) Rectified spirit as defined by the British Pharmacopœia should be of specific gravity 0.8337; by that of the Netherlands, 0.830 to 0.834 of Germany, Switzerland and Norway, 0.8336; of Austria, 0.838; of France, 0.835 to 0.841. It should be neutral, colourless, volatilising without residue and free from other than Ethyl alcohol.

(10) Proof spirit was defined by 56 George 3 c. 140, as "that which at the temperature of 51° by Fahrenheit's thermometer weighs exactly twelve-thirteenth parts of an equal measure of distilled water." At the temperature of 60°F it has a specific gravity of 0.91976, water at the same temperature being taken as unity. It contains 49.28 per cent of alcohol by weight or 57.10 per cent by volume at 60°F. For rough calculations, it may be taken as consisting of equal quantities of alcohol and water. It is usually called "London-proof" or L.P.

(11) Spirit weaker than proof is described as so many degrees U.P. (under-proof), and spirit stronger than proof as so many degrees O.P. (over-proof); both are sometimes described as so much per cent proof, thus, a spirit of 50 U.P. or 50 per cent proof means 50 volumes of water and 50 of proof spirit; 60 U.P. or 40 per cent proof 60 water and 40 proof spirit. On the other hand, 50 O.P. or 150 per cent proof means that the spirit is of such a strength that, to every 100 volumes, 50 volumes of water have to be added to reduce it to proof strength. In all the above the strengths are only good for the normal temperature of 60°F. (See also paragraph 13 below.)

(12) The conversion of spirit from over-proof to under-proof, or from a smaller to a greater degree under-proof is effected by dilution with water, and is called Reduction.

(13) The Excise control of reducing operations is complicated by the fact that when the alcohol and water are mixed a combination of the two substances occurs accompanied by loss of volume. The effect is greatest when 49.7 volumes of water and 54 volumes of alcohol are mixed together, only 100 volumes of spirit being obtained instead of the expected 103.7 volumes. A similar though less strongly marked result occurs when water is added to diluted alcohol. This phenomenon is called "Contraction". In contract distilleries and warehouses tables are kept showing the amount of contraction at various strengths; with the help of these the amount of water needed to reduce to the required strength can be calculated.

(14) The following table compiled from Bedford's "Technical Excise Manual" and the British "Spirit Tables Specific Gravity," gives the strengths, etc., of various alcoholic liquors. The specific gravities given at 60°F. referred to water at the same temperature as unity. Where two sets of figures are given against an item, they refer to the higher and lower limits of usual strength. The figures for specific gravity given for wines, fermented liquors, etc., are only theoretical as the presence of various soluble matters other than alcohol obscures the hydrometer readings.

(1)	Specific gravity.	Degrees O.P. or U.P.	Percentage of proof spirit or % proof. (4)	Percentage of alcohol by	
				Weight. (5)	Volume. (6)
Absolute alcohol	7933	75.35 O.P.	175.35	100.00	100.00
Rectified spirit—					
Maximum strength possible by distillation.	8079	70.00 "	1700.0	95.24	96.95
Highest Commercial strength.	8126	68.02 "	1680.2	93.58	95.82
British Pharmacopœia	8337	55.47 "	155.47	85.68	90.00
Denatured spirit lowest legal strength.	8477	50.00 "	150.00	80.11	85.56
London proof spirit	9197	100.00 "	100.00	49.28	57.10
Contract Distillery spirit	9518	70.00 U.P.	70.00	33.36	40.00
Do.	9600	40.00 "	60.00	28.39	34.33
Do.	9670	50.00 "	50.00	23.47	28.60
Do.	973	60.00 "	40.00	18.72	22.94
Water	1000	100.00 "	100.00	100.00	100.00
Whisky, Brandy and Rum	9343	12.47 "	87.53	4.48	49.99
Whisky, Brandy and Rum lowest strength without indication on label.	9472	25.00 "	75.00	35.89	42.83
Gin	939	17.71 "	82.29	39.70	47.0
Gin lowest strength without indication on label.	9561	35.00 "	65.00	30.84	37.13
Kummel	9469	24.73 "	75.27	36.05	43.01
Port, Sherry and Madeira	9709	56.36 "	43.64	20.42	24.98
	9811	73.85 "	26.15	12.12	14.98
Vermouth	9760	65.13 "	34.87	16.25	19.98
	9790	70.35 "	29.70	13.80	17.01
Burgundy, Champagne, Claret, Moselle, Rhenish.	9811	73.85 "	26.15	12.12	14.98
	9816	82.56 "	17.44	8.04	9.99
Stout	9890	86.06 "	13.94	6.41	7.98
	9902	87.75 "	12.25	5.64	7.02
	9902	87.75 "	12.25	5.64	7.02
Pale Ale	9915	89.51 "	10.49	4.82	6.01
	9915	89.51 "	10.49	4.82	6.01
Pilsener, Porter	9928	91.23 "	8.77	4.02	5.03
Black Beer	9928	91.23 "	8.77	4.02	5.03
Hlawca (Pachwa) strong	9760	65.13 "	34.87	16.25	19.98
Hlawca diluted	9811	73.85 "	26.15	12.12	14.98
Tari cocoanut	9928	91.23 "	8.77	4.02	5.03
Tari sago	9890	86.06 "	13.94	6.41	7.98
	9915	89.51 "	10.49	4.82	6.01
Tari date, palmyra	9928	91.23 "	8.77	4.02	5.03
	9942	93.01 "	6.99	3.19	4.00
Vibrona	9760	65.13 "	34.87	16.25	19.98
	9770	66.86 "	33.14	15.43	18.99
Wincarnis, Cocoa Wine	9786	68.58 "	31.42	14.61	18.00
	9800	72.01 "	27.99	12.99	16.04

2. Intoxicating Drugs.

E. COCAINE DRUGS.

(15) Cocaine, $C_{17}H_{21}NO_4$ (Benzoyl methyl ecgonine C_9H_9) N. CH $\left(\begin{array}{l} O. CO. C_6H_5 \\ CH_2 CO. OCH_3 \end{array} \right)$ is the characteristic alkaloid of the leaves of the shrub *Erythroxylon Coca*, a native of South America. It may be extracted from the plant by the usual process and can also be made synthetically. The alkaloid is very slightly soluble in water and accordingly for medicinal purpose its compound with hydrochloric acid, is used, namely, Hydrochloride of cocaine $C_{17}H_{21}NO_4 \cdot HCl$. This dissolves readily in water. The drug has two actions (1) to paralyze the peripheral terminations of sensory nerves, which is utilized medicinally in the production of local anaesthesia, (2) to stimulate the central nervous system, which is the object of the abuse of the drug. A number of synthetic products having effects similar to cocaine are now used as local anaesthetics: they are for the most part amido derivatives of oxybenzoic acids. Among them are: acoin, alpin, the eucains, alpha and beta, euphthalinin, holocain, nirvanin, novocain, orthoform, stovain and subcutin. (Allen's Commercial organic Analysis. Witthaus Manual of Toxicology. May's Chemistry of Synthetic Drugs.)

F. HEMP DRUGS.

(16) The hemp plant, *Cannabis Sativa*, a native of Western and Central Asia is now widely distributed in temperate and tropical countries and cultivated for the production of drugs and fibre. Hemp grown in India is very different to that grown in Europe, and was formerly known as *Cannabis Indica*, a botanical distinction which is now abandoned. The male and female flowers grow on different plants. The resin which contains the active principle, occurs chiefly in the female plants. An alkaloid, *Cannabine*, has been isolated. The three principal forms of hemp drugs, used in India, are (1) *Ganja*, consisting of the unfertilised flowering shoots of the female plant grown on the plains. To produce this the male plant is removed directly its flowers appear. The narcotic principle entirely disappears after fertilization has taken place. (2) *Bhang*, the dried leaves and fruiting shoots of the plant grown on the lower hills of the Punjab, which does not develop the narcotic property until the fruits are mature: a sweetmeat *majun* is prepared from this form. (3) *Charas* the resin which exudes naturally on the leaves, stems and fruits of plants growing at an altitude of 6,000 or 8,000 feet. *Ganja* contains about 20 per cent, *Bhang* 10 per cent, and *Charas* 40 per cent of resin. These drugs are nerve stimulants. (Kannvalall Day's Indigenous Drugs of India. Sohn's Active Principles of Plants. Report of the Indian Hemp Drugs Commission, 1893-94.)

APPENDIX III.

RULINGS AND EXTRACTS FROM ACTS

I. Rulings.

A. EXCISE ACT.

1. Section 30, clause (a) *Import, export, and transport*.—There is no authority in the Code of Criminal Procedure for fining a ship under the Excise Act in a corporate, capacity, i.e., master, officers and crew without specifying the names of the accused. *Crown v. S. S. Chupra, Criminal Revision No. 754 of 1901, Lower Burma Rulings, Volume I, page 89.*

2. *Manufacture*.—Leaving sweet *lari* to ferment is not manufacturing *lari*. *King-Emperor v. Mi Thit, Criminal Revision No. 969 of 1904, Upper Burma Rulings, 1905, Excise 45, page 3.*

3. *Possession*.—Possession of beer by a Burman in Upper Burma is not an offence merely because such liquor may not be sold to him. *See Rule 19 (6). Queen-Empress v. Nga Po Kywe, Criminal Revision No. 1130 of 1896, Upper Burma Rulings, 1892—96, page 107.*

4. A *bona fide* custodian of liquor is not liable to be convicted of unlawful possession. *Ma Pi v. King-Emperor, Criminal Revision No. 914 of 1903, Lower Burma Rulings, Volume II, page 136.*

5. The joint possession by several persons of more alcoholic liquor than can be sold retail to one is prohibited. [See section 16 (2).] *King-Emperor v. Nga Pu and one, Criminal Reference No. 25 of 1916. Full Bench, Lower Burma Rulings, Volume VIII, page 464.*

6. Although a person may tap and draw *lari* from his own toddy tree without committing an offence, yet the moment that a quantity of it larger than four quarts is in his possession he commits an offence unless he has a licence or permit. *Crown v. Nga Than Nym, Criminal Revision No. 748 of 1902, Lower Burma Rulings, Volume I, page 214.*

[NOTE.—But see Notification of exemption (a).]

7. Every toddy climber must be presumed to know roughly the yield of a given tree in a given time, if a given number of pots are affixed to it. If the pots are found on examination to contain more than four quarts, the *lari* climber must show that owing to exceptional unforeseen circumstances the quantity received was exceptionally great, and that under normal conditions the quantity received would not exceed four quarts. The burden of proof is on him. *King-Emperor v. Nga Aw, Criminal Revision No. 130B of 1915, Lower Burma Rulings, Volume VIII, page 217.*

(a) See Notification K, page 43.