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G U. B. C. P. O.—No. 20, Secv., I. & L., 19-6-53—1,035—1.

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## CORRECTION PAMPHLET No. 1

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## CORRECTION PAMPHLET No. 1

**to the Burma Excise Manual** 1945 Edition Printed in  
1953 Reprint (Reprinted in  
India.  
Burma).

This Correction Pamphlet No. 1 is issued in two parts. Part I contains all amendments made to the Excise Manual prior to the evacuation in 1942 but inadvertently omitted from the 1945 Edition printed in India. Part II contains all amendments made to the Excise Manual since the return of the Civil Government to Burma in 1945 up to the 31st December 1952.

Since then the 1945 Edition has been re-printed in the year 1953 at the Government Printing Press, Rangoon, and copies are now available.

As no correction pamphlets have been issued since 1945, this Correction Pamphlet No. 1 has been so prepared as to serve the purpose of bringing both the 1945 Edition and the 1952 Reprint up-to-date. Against therefore each item of the Correction Pamphlet will be found a reference to page or pages above and below a line. The reference above the line relates to the page or pages to be corrected in the 1945 Edition while that below the line to the page or pages to be corrected in the 1953 Reprint.

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50	Excise Commissioner's Notification No. 97, dated the 6th April 1948.	153	169
51	Excise Commissioner's Notification No. 278, dated the 4th December 1948.	161	179

\* 70, 73, 76, 79, 80, 81, 104 and 109.

† 144, 145, 162, 165, 172, 173, 190, 191 and 207.

‡ 158, 159, 181, 185, 194, 203, 316 and 235.



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66	Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 305, dated the 15th December 1950.	233	259

\* 219, 226, 229, 235, 239, 279, 283, 285, 293, 329, 339 and 346.

† 243, 252, 255, 261, 265, 303, 311, 319, 365, 372 and 369.

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The Burma Excise Manual 194<sup>e</sup> Edition  
1953 Reprint

Pamphlet No. 1, dated the 31st December 1952

PART I

1. Page 40  
Page 39—In Notification H, substitute the following for the entry against *Hlawzaye* :—

(1)	(2)
<i>Hlawzaye</i> —	
(i) manufactured in licensed shops in Rangoon Town District, north of the Rangoon River, and in the Syriam and Kyauktan Townships, Hanthawaddy District.	Rs. 3 per jar of a capacity not exceeding ten gallons.
(ii) manufactured in licensed shops in Rangoon Town District, south of the Rangoon River, in the Upper Kanaungto shop of the Twante Township, Hanthawaddy District; in the Insein, Hlegu and Taik-ki Townships, and in the Tantabin shop of the Tantabin Township, Insein District.	Rs. 4 per jar of a capacity not exceeding ten gallons.

[Excise Department (Ministry of Forests) Notification No. 17, dated the 24th June 1936.]

2. Page 50  
Page 50—In Notification T in the table appended to clause (1), the following entries shall be substituted for the entries relating to "Tari" :—

(1)	(2)	(3)
Tari	(a) The whole of Burma except in the undermentioned areas.	Four reputed quart bottles.
	(b) Thayetmyo District	Two reputed quart bottles
	(c) (i) Sandoway Municipality and the Shwegyaungbyin, Chaungbyin, Zadihyin, Kinmaw, Thayadaw and Megyun Village-tracts of the Sandoway District.	One reputed quart bottle
	(ii) The rest of the Sandoway District	Two reputed quart bottles.
	(d) Mergui Municipality, the Kawlin, Heiktaung, Sandiwut, Ingmaw, Katan and Katalu Village-tracts and the Palaw Township of the Mergui District.	Two reputed quart bottles

(1)	(2)	(3)
Tari ...	e) Pa-an Subdivision (excluding Pa-an Town) of the Thabon District.	One reputed quart bottle.
	f) Tharawaddy District ... ..	Two reputed quart bottles.
	g) Prome District ... ..	Two reputed quart bottles.
	h) Myanaung Subdivision of the Henzada District.	Two reputed quart bottles.
	i) Sagu, Pwinhyu and Salin Townships of the Minbu District.	Two reputed quart bottles.
	j) Pakokku Subdivision of the Pakokku District.	Two reputed quart bottles.
	k) Yanangyaung, Magwe and Taung-dwinger Subdivisions of the Magwe District.	Two reputed quart bottles.
	l) Myingyan Subdivision of the Myingyan District.	Two reputed quart bottles.
	m) Pyawbwe Town, Yamethin District.	Two reputed quart bottles.
	n) Meiktila District ... ..	Two reputed quart bottles.
o) Toungoo Municipal area ...	Two reputed quart bottles.	

[Labour Department (Customs and Excise Branch) Notification No. 109, dated the 7th June 1941.]

3. <sup>Page 50</sup>  
<sup>Page 51</sup>—In Notification T in the table appended to clause (1), the following entry shall be made as item (f) relating to "Tari" :—

(1)	(2)	(3)
Tari ...	f) Shwebo District ... ..	Two reputed quart bottles.

[Labour Department (Excise Branch) Notification No. 241, dated the 22nd October 1941.]

4. <sup>Page 54</sup>  
<sup>Page 52</sup>—In Notification U, insert the following at the bottom :—  
" (Revenue Department Notification No. 78, dated the 7th June 1930.) "

5. <sup>Page 54</sup>  
<sup>Page 55</sup>—Insert the following as Notification W :—

### W.

*Power to grant Special Licences to Cultivate or Collect Hemp Plant.*

" Under section 6 (e) of the Burma Excise Act, 1917, the Governor of Burma delegates to the Excise Commissioner, Burma, the power to grant special licences to cultivate or collect hemp plant. "

[Department of Lands and Revenue (Customs and Excise Branch) Notification No. 45, dated the 15th July 1939.]

6. <sup>Page 116</sup>  
<sup>Page 127</sup>—After Rule 195 insert the following new Chapter XXX and new *Ganja* Rules 196 to 227 thereunder:—

## CHAPTER XXX

### I.—PRELIMINARY

196. (1) These Rules may be called the Intoxicating Drug (*Ganja*) Rules, 1939.

(2) In these rules, unless there is anything repugnant in the subject or context, the expression—

- (i) "Collector" includes any officer specially authorized by the Governor to exercise throughout Burma or any specified area therein all or any of the powers of a Collector under these Rules.
- (ii) "The Act" means the Burma Excise Act, 1917.
- (iii) "Resident Excise Officer" means a Government Officer in charge of a *ganja* shop under Rule 203, and includes an Excise Officer especially authorized to perform the duties of a Resident Excise Officer in places other than *ganja* shops established under Rule 203.
- (iv) "An Indian" means a native of India or any person of Indian descent in the male line. Every person, who ordinarily wears a dress commonly worn by Indians and speaks any Indian language shall be presumed to be an Indian until the contrary is proved.
- (v) "*Ganja*" means the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.
- (vi) "Licensed retail vendor" means a person to whom a licence for the sale of *ganja* by retail in a Government *Ganja* Shop has been granted by the Collector under Rule 220.
- (vii) "Tola" means a weight of 180 grains Troy.
- (viii) "A licensed cultivator" means a person to whom a licence has been granted by the Excise Commissioner under Rule 221 to cultivate the hemp plant for the purpose of collecting *ganja*.

### II.—POSSESSION

197. Subject to the conditions of his licence a licensed retail vendor may possess any quantity of *ganja*—

- (a) which he has purchased from Government in accordance with the provisions of Rule 205 or
- (b) which he has purchased from any other licensed vendor in accordance with the provisions of Rule 217.

198. An Indian *ganja* consumer may possess *ganja* not exceeding 3 tolas in weight which he has bought from a Government *Ganja* Shop in accordance with the provisions of these rules and for which he possesses a ticket issued under Rule 208.

199. A Resident Excise Officer may possess *ganja* in such quantities as may be issued to him from the treasury or sub-treasury under the orders of the Collector.

200. A licensed cultivator of the hemp plant may possess *ganja* in accordance with the terms of a licence issued under Rule 221.

201. Any person may possess *ganja* for which he holds a transport pass issued under Rule 202.

### III.—TRANSPORT

202. Any person may transport *ganja* under a transport pass issued by the Collector or Excise Commissioner in Form I D.-1 appended to these rules.

### IV.—SALE

203. Such limited number of shops as the Governor may from time to time determine shall be established for the sale of *ganja*.

204. Licensed retail vendors shall obtain their stocks of *ganja* from Government at the price or prices fixed by Government and shall sell only *ganja* so purchased.

205. The wholesale rate at which *ganja* shall be sold from the treasury or sub-treasury to the licensed retail vendors shall be fixed at the beginning of each year by the Governor for each *ganja* shop for which a licence has been issued under Rule 220.

206. Subject to the provisions of these rules a Resident Excise Officer or a licensed retail vendor may sell *ganja* in a Government *Ganja* Shop to any Indian consumer of *ganja* or with the previous approval of the Governor, at places other than the established shops, if suitable arrangements can be made for the purpose; provided that no *ganja* shall be sold to any one who appears to be under the age of 21 years.

207. The sale to any consumer shall in no case exceed 3 tolas in weight on any one day.

208. With each sale, a sale ticket serially numbered, in Form I D.-2 appended to these rules, shall be issued to each purchaser. The ticket shall be valid for such period not exceeding seven days, as is endorsed on it by the Resident Excise Officer, at the time of issue.

209. The sale may be made to a consumer through another consumer provided that the total quantity sold for both at any one time shall not exceed three tolas in weight. A separate ticket, under Rule 208 shall be issued in respect of the quantity of *ganja* sold for each consumer.

210. The particulars of each sale shall be recorded in a register in Form I.D.-3 maintained in each *ganja* shop.

211. *Ganja* shall be sold for cash only.

212. The retail price at which *ganja* shall be sold by the licensed retail vendor or the Resident Excise Officer shall be fixed by the Governor for each shop, and the licensed retail vendor or the Resident Excise Officer shall sell only at such price.

213. There shall be fixed up at the entrance of each shop a sign board showing the retail price of *ganja* fixed under Rule 212.

214. The sale-limits of each *ganja* shop shall be fixed by the Collector.

215. The licensed retail vendor or the Resident Excise Officer, as the case may be, shall keep a detailed account of the daily transactions in *ganja* in a Stock Book in Form I.D.-4 appended to these Rules.

216. The Collector may appoint a Resident Excise Officer to supervise the sale of *ganja* in any shop established under Rule 203. And in respect of all matters appertaining to the sale of *ganja* in that shop the licensee shall be subject to the supervision and control of the Resident Excise Officer so appointed.

217. All *ganja* remaining in the possession of a licensed retail vendor on the expiration, cancellation, or surrender of his licence shall, unless his licence is renewed, be surrendered by him to the Collector; provided that the Collector may, instead of requiring the *ganja* to be so surrendered, permit the out-going licensed retail vendor to sell it to the in-coming licensed retail vendor or to such other in-coming licensed retail vendor as the Collector may direct. The *ganja* shall be surrendered to Government or sold to the other licensee, as the case may be, at such price not in excess of the price for the time being fixed under Rule 207 for that shop, as the Collector shall determine; and such in-coming licensed retail vendor shall, if the Collector so directs, be bound under penalty of forfeiting his licence to buy such *ganja* at the price fixed and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by such licensed retail vendor :

Provided further that if the *ganja* or any part thereof be declared by the Civil Surgeon to be unfit for use the Collector shall cause so much of it as is unfit for use to be destroyed and no compensation thereof shall be payable to any licensee.



218. Where under these rules a licensed retail vendor is required to perform any act, that act may be performed on his behalf by an agent appointed by him in writing and duly approved by the Collector.

#### V.—CULTIVATION

219. A person who desires to cultivate the hemp plant shall apply to the Excise Commissioner through the Collector of the District in which he desires to cultivate or collect the plant, for licence in the prescribed form.

#### VI.—LICENCES AND PASSES

220. The Collector may grant to any person a licence in Form I.D.-5 appended to these rules for the retail vend of *ganja*, in any specified shop established under Rule 203.

221. The Excise Commissioner may, if he sees fit, grant to any person who applies for a licence under Rule 219, a licence in Form I.D.-6 appended to these rules for cultivation of the hemp plant.

222. Every licence or pass shall be granted subject to such conditions as may be entered in the prescribed form.

223. All licences issued under these rules shall ordinarily be for a period of one year from the 1st April to the 31st March. A licence issued during the currency of the year shall expire in the absence of any provision to the contrary, on the 31st March following.

224. An authority who grants a licence or pass may for good and sufficient reasons suspend or cancel such licence or pass.

**APPENDIX**  
**Form I. D.-1**  
(Rule 202)

*Pass for the Transport of Ganja.*

Be it known that \_\_\_\_\_ is hereby permitted to  
transport \_\_\_\_\_ Maunds \_\_\_\_\_ Seers of *ganja* from the  
to the \_\_\_\_\_  
This pass will remain in force till the \_\_\_\_\_ 19 \_\_\_\_\_

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

Collector      District  
*Excise Commissioner.*

**Form I.D.-2.**

(Rule 208.)

District.

Shop.

**Form I.D.-2**

(Rule 208.)

(Counterfoil) *Page No.*

*Sale Ticket.*

*Page No.*

*Sale Ticket.*

Serial No. \_\_\_\_\_

Serial No. \_\_\_\_\_

Quantity sold \_\_\_\_\_

Quantity so'd \_\_\_\_\_

Date of sale \_\_\_\_\_

Date of sale \_\_\_\_\_

Possession of the above quantity of *ganja*  
authorized up to the \_\_\_\_\_

Possession of the above quantity of *ganja*  
authorized up to the \_\_\_\_\_

*Resident Excise Officer.*

*Resident Excise Officer.*

**Form I.D.-3.**

(Rule 210.)

*Daily Sale Register.*

District

Shop

Date.	Name of Purchaser.	Serial Number of Sale Ticket.	Quantity sold.		Initials of— Licensed Retail Vendor, Resident Excise Officer. (5)
			Tolas.	Annas	
(1)	(2)	(3)	(4)		(5)

## Form I.D.-4.

(Rule 215.)

Stock Book of Ganja at							District.	
							Shop.	
Date.	Open- ing Balance.	Quantity of <i>ganja</i> received.	Excess or short- age in packing.	Net quan- tity.	Quantity sold.	Closing Balance.	Total sale pro- ceeds.	Initials of —Licensed Retail Vendor. Resident Excise Officer. (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
							Rs. A.	

## Form I.D.-5.

(Rule 220.)

*Licence for the Retail Vend of Ganja*

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_, is hereby authorized by the Collector of \_\_\_\_\_ District to sell by retail *ganja* at the \_\_\_\_\_ shop, \_\_\_\_\_ Township, from the date of this licence to the 31st March 19\_\_\_\_, subject to the under-mentioned conditions and to all other provisions relating to the retail vend of *ganja* contained in the Intoxicating Drug (*Ganja*) Rules, 1939:—

1. That he buy *ganja* in such quantity as may be issued to him by the Collector of the District, at such rates as may be fixed from time to time in this behalf.
2. That he keep a sufficient stock of *ganja* and that he sell the same in accordance with the provisions of the Intoxicating Drug (*Ganja*) Rules, 1939.
3. That he sell *ganja* only in the shop for which this licence is granted and that he do not employ hawkers of *ganja*.

4. That he do not sell *ganja* to one person on any one day in excess of three tolas in weight.

5. That he sell *ganja* only to Indian *ganja* consumers.

6. That he sell *ganja* at the fixed rate of Rs.      As.      per tola and that he have affixed at the entrance of the shop a signboard bearing the following inscription :—

“( Name of Vendor )

Licensed to sell *ganja* retail at the following rate :—

Rs.      As.      per tola of *ganja*.”

7. That he sell *ganja* for cash only.

8. That he do not open his shop or make sales therein, before a.m., and that he do not keep it open, or make sales therein, after p.m.

9. That he do not adulterate the *ganja* sold by him.

10. That with each sale of *ganja* he issue a sale ticket in Form I.D.-2.

11. That he maintain a daily sale register in Form I.D.-3.

12. That on the closing of the shop he make over the control of the whole stock of *ganja* in his possession by putting it under double locks, he himself holding one key and the Resident Excise Office holding the other.

13. That he maintain a stock book of *ganja* in Form I.D.-4.

14. That his licence and accounts be kept open at all times for inspection by the Resident Excise Officer or any other Government officer authorized to inspect or visit the shop.

15. That he may surrender this licence after giving fifteen days' notice to the Collector.

16. This licence may be cancelled by the Collector if the licence holder sub-lets the shop or transfers this licence or any share or interest in it to any other person, or if the licence-holder or any other person employed by him in the business of sale violate any provision of the Intoxicating Drug (*Ganja*) Rules, 1939, or any of the conditions entered in this licence, or if he be convicted of any offence during the term of this licence. Should the licence be cancelled for any of these reasons the licence-holder shall have no claim to any compensation. Should the Collector cancel this licence for reasons other than those specified above—

(a) he shall give fifteen days' notice of cancellation ;

(b) he shall, if no notice is given and the licence is cancelled summarily, direct payment of a sum to the licensee equal

to the net profits accruing to the licensee from sale of ganja under the licence for fifteen days previous to the date on which the licence is cancelled.

17. On the infringement by the licence-holder, or any person employed by him of any of the Intoxicating Drug (Ganja) Rules, 1939, or of any of the conditions of this licence, this licence shall be forfeited.

Dated the

19

Collector,  
District.

**Form I.D.-6.**

(Rule 221.)

*(Licence for the Cultivation of the Hemp Plant.)*

A licence is hereby granted to  
to cultivate the hemp plant in the  
Village-tract, Township, District, for the purpose  
of collecting ganja subject to the undermentioned conditions :—

I. That the licence-holder cultivate the hemp plant only in the area specified in the Schedule and more clearly delineated in the annexed map.

II. That he cultivate the hemp plant for the purpose of collecting ganja only.

III. That he do not collect any other produce of the hemp plant.

IV. That the ganja obtained be sold only to Government at such rate as may be fixed by the Excise Commissioner.

V. This licence shall remain in force from the 19, to the 19.

This licence may be cancelled by the Excise Commissioner if any breach of the Burma Excise Act, 1917, or of the rules made thereunder or of the above-mentioned condition is committed by the licence-holder.

Dated the

19

Excise Commissioner, Burma.

**SCHEDULE**

[Inserted by Department of Lands and Revenue (Customs and Excise Branch) Notification No. 46, dated the 15th July 1939, and later amended by Notifications Nos 68 and 70, dated the 17th October 1939 and the 7th November 1939 respectively.]

7. <sup>Page 146,</sup>  
<sup>Page 160,</sup>—In Excise Direction 16, after the first sentence, insert the following :—

“ Each Cadet Sub-Inspector of Excise on entering the Police Training School will be supplied, free of cost, with uniform. This will remain the property of the Government until the Cadet Sub-Inspector of Excise is posted to a District on passing the final examination, when

it will become his personal property; all replacements will be made at the expense of the Cadet concerned."

(Excise Commissioner's Notification No. 229, dated the 10th November 1941.)

8. *At Page 152*  
*Page 167*—In Excise Direction 35, for the words "and personally conduct the prosecution of all important cases", read "and be present at the trial of all important cases to advise and instruct the prosecutor."

(Excise Commissioner's Notification No. 96, dated the 1st June 1936.)

9. *Page 207*  
*Page 234*—In Excise Direction 184, after clause (7), the following clause shall be inserted as clause (8):—

"(8) Confiscated cocaine made over free of charge by the Collector of Customs to the Medical Department for use in hospitals will be forwarded to the Collector, Rangoon, for safe custody after it has been examined and pronounced fit for use by the Chemical Examiner. The Collector, Rangoon, will issue such cocaine free of charge to the Officer-in-Charge of the Medical Stores Depot, Rangoon, on receipt of an indent. Confiscated cocaine kept in safe custody on behalf of the Medical Department will be stored apart from cocaine confiscated by officers of the Local Government, and a separate account of the stock will be maintained. When reporting the balance of stock at the close of the financial year as required by clause (7), the balance of stock kept in safe custody on behalf of the Medical Department will be reported separately."

(Excise Commissioner's Notification No. 109, dated the 15th June 1936.)

10. *At Page 107 (Corrigendum)*.—For the word "of" in the third sentence of Excise ——— 164, read "or".

11. *At Page 82 (Corrigendum)*.—In Excise Rule 41, in the thirteenth line, for the words "the tender payment" read "be tender payment".

12. *At Page 230*  
*Page 256*—In Excise Form C.F.L.-2, (1) for Condition III-A (2), the following shall be substituted:—

"III-A (2). That duty at the rate of  $\frac{\text{Rs. 3 (in Rangoon Town District, north of the Rangoon River, and in the Syrian and Kyauktan Townships, Hanthawaddy District)}}{\text{Rs. 4 (in Rangoon Town District, south of the Rangoon River, in the Upper Kanaungto shop of the Twante Township, Hanthawaddy District, the Insein, Hlegu and Taikkyi$

Townships, and in the Tantabin shop of the Tantabin Township, Insein District,

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 "

(ii) In the Note to Condition III-A the words "the Hanthawaddy and Insein Districts" shall be substituted for the words "the Hanthawaddy, Insein and Amherst Districts."

[Excise Department (Ministry of Forests) Notification No. 18, dated the 24th June 1936.]

13. <sup>At Page 300</sup>  
<sub>Page 316</sub> — In the foot-note against Condition I in the Excise Form F.L.-12, for "Rs. 4,000" substitute "Rs 3,000"

[Labour Department (Excise Branch) Notification No. 217, dated the 11th September 1941.]

14. <sup>Page 20</sup>  
<sub>Page 46</sub> — In the table subjoined to clause VI of Notification P, for the entries relating to the Toungoo District substitute the following entries :—

(1)			(2)	(3)
Local areas to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which exemption is granted.
District.	Township.	Description of boundaries.		
Toungoo.	Thandaung	Whole Township except Ywagyi and Sibingale Village-tracts.	Karens ...	Country fermented liquor known as <i>kaung</i> when manufactured or possessed for <i>bona fide</i> domestic purposes and not for sale.
	Kyaukkyi Shwegyin	Those parts of the Kyaukkyi and Shwegyin Townships which lie at a distance exceeding five miles east of the cart track running west and south from the Yaukthawa stream to the Kyonpagan stream.	Karens ...	(a) Country spirit when possessed for <i>bona fide</i> religious purposes and not for sale.  (b) Country fermented liquor known as <i>kaung</i> when possessed for <i>bona fide</i> religious or domestic purposes and not for sale.

[Excise Department (Ministry of Forests) Notification No. 44, dated the 16th October 1936.]

15. *Page to Page 46.*—In Schedule B appended to clause VI of Notification P under the heading "Hlaingbwe Township" add the following entry :—

" 431-Htathein."

Department of Lands and Revenue (Customs and Excise Branch) Notification No. 76, dated the 27th December 1937.]

16. *Page to Page 46.*—In Schedule C appended to clause VI under the heading "Kawkaik Township" add the following entries :—

" 79—Tawokywa,

80—Phaloo,

81—Mawki."

Department of Lands and Revenue (Customs and Excise Branch) Notification No. 32, dated the 3rd May 1939.]

#### PART II

17. (1) *Wherever the words mentioned in the first column of the table below occur in the Excise Manual, the words set opposite to it in the second column of the said table shall be substituted :—*

*Table of General Adaptations*

(1)	(2)
British Burma or Burma	The Union of Burma.
Crown	Government.
Governor or Governor of Burma	President of the Union.
High Court of Judicature at Rangoon	High Court.
His Majesty or His Majesty's	His Britannic Majesty or His Britannic Majesty's respectively.
British India or India	India or Pakistan.
Legislature, Legislature of Burma or Burma Legislature	Union Parliament.

(1) In section 2, clause (a) of the Burma Excise Act, for "Parliament", substitute "Parliament of the United Kingdom or Great Britain and Ireland."

(3) In sections 68 and 69 of the Burma Excise Act, omit the words "the Secretary of State or."

[Union of Burma (Adaptation of Laws) Order, 1948.]

18. *Page 24. Page 20.*—(1) *Re-number the present section 43 of the Burma Excise Act as sub-section (1) of section 43; and thereafter*



(2) *Insert* the following as sub-section (2) of the said section, namely :—

“(2) Whoever abets an offence punishable under this Act shall, whether such offence be or be not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be liable to the punishment provided for the offence.”

[Inserted by the Burma Excise (Amendment) Act, 1951. (Act No. LXXII of 1951.)]

19. <sup>Page 40.</sup>  
<sup>Page 39.</sup>—In Notification H, *insert* the following table as a new item *below* the item relating to *hloruzaye* :—

(1)	(2)
Alcohol present in medicinal preparations manufactured by a practitioner in Burmese medicine under a licence granted for the purpose under this Act.	Duty Free.

[Ministry of Finance and Revenue (Excise and Taxes Branch), Notification No. 119, dated the 28th May 1951.]

20. <sup>Page 45.</sup>  
<sup>Page 45.</sup>—In Notification P, relating to Exemptions, *after* clause V, *insert* the following as clause VA :—

“VA. Medicinal preparations manufactured, possessed and sold by a practitioner in Burmese medicine under a licence granted for the purpose under this Act, from the provisions of sections 16 and 18 of the Act.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 120, dated the 28th May 1951.]

21. <sup>Page 44.</sup>  
<sup>Page 43.</sup>—In Notification N, *under* the heading “Foreign Alcoholic Liquor”, (i) *insert* the following as item (3) :—

“3. Wines manufactured in Burma” ; and  
(ii) *re-number* the existing item (3) as item (4).

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 361, dated the 25th November 1947.]

22. <sup>Page 40</sup><sub>Page 39</sub>—In Notification H, insert the following table as a new item below the entry in respect of rum :—

(1)	(2)
Wines manufactured in Burma	Rs. 7-8-0 (Rupees seven and annas eight only) per bulk gallon for wines containing proof spirit not exceeding 20 per cent.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 359, dated the 8th November 1947.]

23. <sup>Page 40</sup><sub>Page 39</sub>—In Notification H, for the words "Rs. 7-8-0 (Rupees seven and annas eight only) per bulk gallon for wines containing proof spirit not exceeding 20 per cent" entered in column (2) of the table against the item "Wines manufactured in Burma", as inserted by Finance and Revenue Department (Excise and Taxes Branch) Notification No. 359, dated the 8th November 1947, insert the words "Rs. 37-8-0 (Rupees thirty-seven and annas eight only) per Imperial gallon of the strength of London Proof."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 259, dated the 10th November 1951.]

24. <sup>Page 40</sup><sub>Page 39</sub>—In Notification H, insert the following table as a new item below the entry relating to issue of rectified spirit to manufacturing chemists, etc. :—

(1)	(2)
Rectified spirit manufactured in a distillery in Burma and issued to the Chemical Examiner, Burma, for use in the manufacture of tinctures and other spirituous medicinal preparations in accordance with the rules made by the President in this behalf.	Rs. 10 per London Proof gallon.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 187, dated the 26th May 1932.]

25. <sup>Page 49</sup>/<sub>Page 49</sub>—In Notification R (Transport), *insert* the following as paragraph 2 :—

" 2. The Government is pleased to prohibit the transport of country spirit from any place outside to any place within the localities mentioned below :—

(1) from any place outside to any place within the Rangoon Town District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 59, dated the 2nd March 1949.]

26. <sup>Page 49</sup>/<sub>Page 49</sub>—In paragraph 2 of Notification R (Transport), relating to the prohibition of transport of country spirit, *insert* the following as item (2) :—

"(2) from any place within the radius of 17 miles from the Tavoy Town into Tavoy Town."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 192, dated the 29th May 1952.]

27. <sup>Page 51</sup>/<sub>Page 51</sub>—In Notification U, under the heading "Denaturing Materials", *substitute* the figure " $\frac{1}{2}$ ", for the figure " $\frac{1}{4}$ ", occurring twice therein.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 176, dated the 27th May 1948.]

28. <sup>Page 46</sup>/<sub>Page 46</sub>—In the table subjoined to clause VI of Notification P, for the entries relating to the Akyab, Kyaukpyu, Sandoway and Thayetmyo Districts, *substitute* the following entries :—

(1)			(2)	(3)
Local areas as to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which the exemption is granted.
District.	Township.	Description of boundaries.		
AKYAB ...	...	The whole district.	Chins, including Mros and Khamis in the Akyab District.	

(1)			(2)	(3)
Local areas as to which exemption of persons specified in column (2) extends.			Classes of persons exempted.	Alcoholic liquor in respect of which the exemption is granted.
District.	Township.	Description of Boundaries.		
KYAUKPYU	...	The whole district.	1) Residing within a radius of five miles from a shop licensed to sell liquor other than <i>tari</i> .	Country fermented liquor known as <i>Khaung</i> when manufactured or possessed for the specified period of any contemplated religious ceremony and not for sale on permits issued to them by the Deputy Commissioner, Superintendent of Excise, Subdivisional Officer or Township Officer.
SANDOWAY	...	The whole district.	...	...
THAYETMYO	...	The whole district.	2) Residing outside a radius of five miles from a shop licensed to sell country fermented liquor other than <i>tari</i> .	Country fermented liquor known as <i>Khaung</i> when manufactured for religious purposes and not for sale.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No.385, dated the 20th November 1948.]

29. Page 50.—For the words “Rangoon Town and Thayetmyo Districts” occurring in item (b) in column (2) of the subjoined table against the item “Country alcoholic liquor other than spirit and *tari*” substitute the words “Thayetmyo District”.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 44, dated the 2nd February 1948.]

30. <sup>Pages 66 and 78.</sup> <sub>Pages 69, 82 and 83</sub>—(i) <sup>At Page 66</sup> <sub>Page 69</sub>—In Rule 4 of the said Rules, re-number the two existing paragraphs as sub-rules (1) and (2) and insert the following as sub-rule (3) :—

“(3) The Excise Commissioner shall report to the President of the Union, when so required, the results of sales of excise licences of any district in the manner prescribed by him.”

(ii) *At Page 79*  
*Page 82* — After Rule 35 of the said rules, insert the following as Rule 35A:—

“ 35A. Notwithstanding anything contained in Rule 4 (2) or Rule 35, the President of the Union, on receipt of the reports of sales of excise licences referred to in Rule 4 (3) may, if he considers that the fee realized from the sale of any licence made under any of the said rules is unreasonable, declare, in consultation with the Excise Commissioner, the sale of such licence to be null and void; and direct the Commissioner to re-sell such licence by auction or by calling for tenders or to dispose of such licence in such manner as the President of the Union may deem fit.”

(iii) *At Page 79*  
*Page 83* — Re-number existing Rule 35A as Rule 35B, and in the said Rule for the words “under Rule 4 or Rule 35” substitute the words “under Rule 4 or Rule 35 or Rule 35A.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 215, dated the 22nd September 1950.]

31. *At Page 67*  
*Page 70* — In the subjoined statement to Excise Rule 4 of the Burma Excise Rules, 1928, the following item shall be inserted:—

Serial No.	Description of Licence.	Fee payable or how to be determined.
(1)	(2)	(3)
4A	A licence for the manufacture of wines ...	Rs. 50.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 360, dated the 8th November 1947.]

32. (1) *At Page 69*  
*At Page 72* — The following new item 36A shall be added to the table subjoined to Rule 4:—

(1)	(2)	(3)
36A	A licence for the manufacture, possession and sale by a practitioner in Burmese medicine, of medicinal preparations containing alcohol.	Rs. 50.

(2) *At Page 110*  
*At Page 120* — After Rule 167 of the Rules, insert the following as Rule 167A :—

" 167A. (1) The Collector may grant to an approved practitioner in Burmese medicine a licence in the prescribed form for the manufacture, possession and sale of medicinal preparations, containing alcohol which is produced in the process of manufacture of the preparation and not by the addition, at any stage of the manufacture, of a cultivated fermenting agent or rectified spirit.

(2) Duty may not be imposed on the spirit present in such preparations.

(3) An annexure shall be attached to the licence, specifying the preparations which may be manufactured under the licence.

(4) The Collector may remove from the annexure any preparation which in his opinion or on the report of the Chemical Examiner he considers to be against public interests to manufacture.

(5) Bottles in which the preparations are sold should bear a label showing the name of the preparation, the manufacturer and his address or place of manufacture, and the approximate alcoholic contents.

(6) The Collector may obtain from the licence-holder a list of the ingredients used in all or any of the preparations but such ingredients shall be kept secret if so desired by the manufacturer.

(7) The licence-holder shall when so desired furnish to the Collector or to any Excise Officer authorized under the Act samples of finished and unfinished preparations for the purpose of having them weighed, measured or tested."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 121, dated the 28th May 1951.]

33. *At Page 69*  
*At Page 72* — In the subjoined statement to Excise Rule 4, the following entries shall be inserted as Serial Number 38 and 39 :—

(1)	(2)	(3)
38	A licence for the manufacture and retail vend of country fermented liquor other than <i>tari</i> and country spirit to be drunk on the premises or removed.	Auction.
39	A licence to possess and work a distillery to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only.	Rs. 500.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 294, dated the 19th August 1947.]

54. (1) *At Page 69*  
*At Page 72*—The following entry shall be inserted in the subjoined statement to Excise Rule 4 :—

(1)	(2)	(3)
40	A licence for the retail vend within the bar of a restaurant or refreshment-room of country spirit to be drunk on the premises or removed.	In Rangoon Rs. 500 and elsewhere in Burma Ks. 300.

(2) (i) *At Page 76*  
*At Page 80*—In the subjoined table to Rule 26, the following entry shall be inserted :—

(1)	(2)	(3)
40	6 a.m.	11 p.m.

(ii) *At Page 77*  
*At Page 80*—For proviso (b) to Rule 26, substitute the following :—

“(b) in the case of licences in Serial Numbers 24 and 40 fix the closing hour at any hour between 6 p.m. and 11 p.m.

(3) *At Page 85*  
*At Page 87*—After Excise Rule 43, the following new Rules shall be inserted as Rules 43A and 43B :—

“43A. The Collector may permit a licensed retail vendor of country alcoholic liquor to sell country spirit wholesale at a single transaction to the holder of a licence for the retail vend of country spirit within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the spirit sold may be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall in this event be opened only in the presence of an Excise Officer.

43B. Employment in a restaurant or refreshment-room having a bar licence for the sale of country spirit, of any woman, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 302, dated the 15th December 1950.]

35. (1) *At Page 69*  
*At Page 72*.—The following item shall be inserted after item 40 in the subjoined statement to Excise Rule 4:—

(1)	(2)	(3)
41	A licence for the retail vend within the bar of a restaurant or refreshment-room of country fermented liquor other than <i>tari</i> to be drunk on the premises or removed.	In <del>150</del> Rangoon Rs 50 else-where in Burma Rs. 30.

(2) (i) *At Page 76*  
*At Page 80*.—In the subjoined table to Rule 26, the following entry shall be inserted:—

41	6 a.m.	11 p.m.
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(ii) *At Page 77*  
*At Page 80*.—For proviso (b) to Excise Rule 26, as amended to date, substitute the following:—

“(b) in the case of licences in Serial Numbers 24, 40 and 41, fix the closing hour at any hour between 6 p.m. and 11 p.m.”

(3) *At Page 83*  
*At Page 87*.—After Rule 43B, the following new rules shall be inserted as Rules 43C and 43D:—

“43c. The Collector may permit a licensed retail vendor of country fermented liquor other than *tari* to sell country fermented liquor other than *tari* wholesale at a single transaction to the holder of a licence for the retail vend of country fermented liquor other than *tari* within the bar of a restaurant or refreshment-room in accordance with a permit in the prescribed form signed by the Superintendent of Excise. Any such sale shall be entered in an account book to be maintained separately if so ordered by the Collector and the liquor sold shall be removed in receptacles approved and sealed by an Excise Officer not below the rank of a Sub-Inspector of Excise. The receptacles shall be opened only in the presence of an Excise Officer.

43d. Employment in a restaurant or refreshment-room having a bar licence for the sale of country fermented liquor other than *tari* or any women, with or without remuneration, for the purpose of selling or otherwise assisting in the sale of liquor shall not be permitted.”

Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 1011 dated the 17th May 1951.



36. *At Pages 68*

*At Pages 70 and 71.*—The following amendments shall be made in the statement subjoined to Rule 4 relating to Serial Numbers 17, 18, 21, and 24 :—

(i) In column (3), against Serial Number 17 in column (1), substitute the following for the existing words and figures :—

“ In Rangoon Rs. 2,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 and elsewhere in Upper Burma Rs. 500. ”

(ii) In column (3), against Serial Number 18 in column (1), substitute the following for the existing words and figures :—

“ In Rangoon Rs. 4,000 to Rs. 6,000 as may be fixed by the Excise Commissioner in respect of each licence ; in Mandalay Rs. 3,000 ; in Maymyo, Yenangyaung and Chauk Rs. 2,000 ; elsewhere in Lower Burma Rs. 1,500 and elsewhere in Upper Burma Rs. 1,000. ”

(iii) In column (3), against Serial Number 21 in column (1), substitute the following for the existing words and figures :—

“ In Rangoon Rs. 1,000 ; elsewhere in Lower Burma Rs. 700 and elsewhere in Upper Burma Rs. 500. ”

(iv) In column (3) against Serial Number 24 in column (1), substitute the following for the existing words and figures :—

“ In Rangoon Rs. 2,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 and elsewhere in Upper Burma Rs. 750. ”

These amendments shall take effect as from the 1st January 1947.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 256,  
Dated the 13th December 1946.]

37. *At Pages 67, 68 and 69*

*At Pages 69, 70 and 71.*—The following amendments shall be made in the statement subjoined to Excise Rule 4, relating to Serial Numbers 17, 3, 8, 9, 10, 14, 39, 21, 24, and 27 :—

(i) In column (3), against Serial Number 17 in column (1), substitute the following for the existing words and figures :—

“ In Rangoon Rs. 3,000 ; in Mandalay and Maymyo Rs. 1,500 ; elsewhere in Lower Burma Rs. 1,000 ; and elsewhere in Upper Burma Rs. 500. ”

(ii) In column (3), against Serial Number 3 in column (1), substitute the following for the existing word and figure :—

“ Rs. 100. ”

(iii) In column (3), against Serial Number 8 in column (1), substitute the following for the existing word and figure :—

“ Rs. 500. ”

(iv) In column (3), *against* Serial Number 9 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 200. ”

(v) In column (3), *against* Serial Number 10 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 200. ”

(vi) In column (3), *against* Serial Number 14 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 300. ”

(vii) In column (3), *against* Serial Number 39 in column (1), *substitute* the following *for* the existing word and figure :—

“ Rs. 1,000. ”

(viii) In column (3), *against* Serial Number 21 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 2,000 ; and elsewhere in Burma Rs. 1,000. ”

(ix) In column (3), *against* Serial Number 24 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 3,000 ; and elsewhere in Burma Rs. 2,000. ”

(x) In column (3), *against* Serial Number 27 in column (1), *substitute* the following *for* the following words and figures :—

“ In Rangoon Rs. 1,000 ; and elsewhere in Burma Rs. 20. ”

These amendments shall take effect as from the 1st January 1949.  
[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 322,  
dated the 11th October 1948.]

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38. *At Page 68*  
*At Page 71*.—The following amendment is made to Serial Number 24 in the statement subjoined to Excise Rule 4 :—

In column (3), *against* Serial Number 24 in column (1), *substitute* the following *for* the existing words and figures :—

“ In Rangoon Rs. 5,000 ; and elsewhere in Burma Rs. 2,000. ”

This amendment shall take effect as from the 1st January 1952.  
[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 312,  
dated the 18th August 1952.]

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39. The following amendments are made to the undermentioned Excise Rules consequent on the change in the financial year :—

(1) In the first sentence of Excise Rule 5, *for* the words “ 1st July to the 30th June ”, *substitute* the words “ 1st January to 31st December ”. (Page 70/page 72.)

(2) In the first sentence of Excise Rule 18 *for* the words “ 1st January ”, *substitute* the words “ 1st July ”. (Page 73/page 76.)

(3) In the first sentence of Excise Rule 19, for the words " 15th January ", substitute the words " 15th July " (Page 73/page 76.)

(4) In the first sentence of Excise Rule 20, for the words " 15th February ", substitute the words " 15th August " (Page 73/page 76.)

(5) In the first sentence of Excise Rule 25, for the words " 30th April ", substitute the words " 31st October ". (Page 76/page 76.)

(6) In Excise Rule 29 for the words " 30th April " substitute the words " 31st October ". (Page 77/page 81.)

(7) (i) In Excise Rule 35A (6) (c) (i), for the word " June ", substitute the word " December ". (Page 79/page 83.)

(ii) In Excise Rule 35A (7) (a), for the word " April " substitute the word " October ". (Page 80/page 84.)

(8) (i) In Excise Rule 36 (2) (i), for the word " May " substitute the word " November ". (Page 81/page 85.)

(ii) In Excise Rule 36 (2) (iii), for the word " July " substitute the word " January ". (Page 81/page 85.)

(iii) In Excise Rule 36 (3), for the word " April " substitute the word " October " wherever it occurs. (Page 81 to page 85.)

(9) In Excise Rule 150, for the words " April, July, October, and January ", substitute the words " October, January, April and July ". (Page 104/page 113.)

(10) In Excise Rule 167 (7) and (8), for the word " April " substitute the word " October " and for the words " 31st March " substitute the words " 30th September ". (Page 109/page 119.)

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 23, dated the 27th November 1946.]

40. *At Page 70*  
*At Page 73* — The following amendments shall be made in Excise Rule 11 —

In the second and penultimate sentences of Excise Rule 11, for the words " 1st June " and " 1st December " substitute the " 1st December " and " 1st June " respectively.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 119, dated the 11th March 1947.]

41. *Page 78*  
*Pages 84 and 86* — (1) After Rule 35B of the Excise Rules, insert the following as Rule 35C: —

" 35C. (1) When a licence is granted to a selected person at a fixed fee under Rule 35 (3) (c), the Commissioner may require him to pay the whole amount of the fee in one lump sum, or may require him to pay the fee in such instalments as he may by order direct. The whole

amount or the first instalment of the fee, as the case may be, shall be payable immediately after the order relating to the grant of the licence is communicated to such person.

(2) If such person fails to pay to the whole amount or the first instalment of the licence-fee, as the case may be, due immediately after the grant of the licence as provided in sub-rule (1), the licence shall be forthwith put up for resale in such manner as the Commissioner may deem suitable; and such person shall be liable to pay the amount, if any, by which the price received on resale falls short of the said licence-fee."

(2) In Rule 41 of the said rules for the words "the auction purchaser" substitute the words "any licence-holder".

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 99, dated the 7th May 1951.]

42. Page 87.—In Rule 41 of the Excise Rules—  
Page 80

(i) for the words "seven days' public notice" substitute "fourteen days' public notice"; and

(ii) for the last sentence substitute the following:—

"The procedure prescribed above shall be followed in every case in which the licensee fails to pay in any instalment on due date; but the Commissioner may, in such case as he may deem fit, permit the suspension of any single instalment for a period not exceeding one month; and when he so permits he shall forthwith make a report to the President of the Union of such suspension and of the manner in which he proposes to recover the instalment. If the Commissioner considers that a suspension of more than one instalment or for any period exceeding one month should be permitted he shall refer the matter to the President of the Union for orders."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 31, dated the 7th May 1951.]

43. At Page 86—(i) In Excise Rule 53 (v), substitute a full stop after  
At Page 89 the word "sold" and delete the rest of the sentence.

(ii) In Excise Rule 53, insert the following as clause (vi):—

"(vi) that minimum retail price at which country spirit may be sold may be fixed by the Collector subject to the prior sanction of the Excise Commissioner."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 267, dated the 12th October 1949.]

44. <sup>Page 114</sup>  
~~Page 125~~ Insert the following new Chapter XXVIIA and the Burma Wines (Manufacture) Rules, 187-A(1) to (14) thereunder :—

## CHAPTER—XXVIIA

### THE BURMA WINES (MANUFACTURE) RULES

187-A. These rules may be called the Burma Wines (Manufacture) Rules, 1947.

2. In these rules, the expression "Wines" means any liquor, which is made from fruits and sugar or from fruits or sugar mixed with any other material, excluding malt or grain, and which has undergone a process of fermentation but which has not undergone the process of distillation in the manufacture thereof. Use of other alcohol manufactured in other distilleries in Burma is permitted for the sole purpose of fortification.

3. Any person desirous of obtaining a licence for the manufacture of wines shall apply to the Collector of the District. The application shall be accompanied by a full description of the premises and utensils in which the purpose of, and the distinguishing marks on, each room, place and vessel shall be clearly specified. The Collector shall forward the application with his report thereon, to the Commissioner of the Division, who shall, if he supports the application, forward it with his recommendation to the Excise Commissioner for sanction; or, the Commissioner may reject the application without assigning any reason to the applicant but he shall record his reasons for so doing. In the case of Rangoon, the Collector shall submit the application direct to the Excise Commissioner.

4. Proposals to issue such licences shall be inserted in the Annual Excise Programme of the District.

5. No licence shall be granted for the manufacture, storage or issue of wines in premises already used as a distillery.

6. The licence shall be in Excise Form W.1.

7. The licensee shall not—

(a) prepare or issue wines containing proof spirit exceeding 20 per cent; or

(b) mix any spirit with any wine except for the sole purpose of fortifying the wine.

8. The licensee shall maintain regular accounts in such manner as may be prescribed by the Collector and shall also furnish such returns and statements as the latter may from time to time require.

9. The spirit to be used for the purpose of fortifying the wine shall be obtained from any licensed distillery in Burma on payment of

the full rate of the excise duty and in accordance with the procedure laid down in Excise Rule 155 for obtaining foreign spirit from a licensed distillery.

10. The licensee shall agree to the posting to his manufactory of an excise establishment of such strength and cost as the Governor may consider necessary. For this purpose, the licensee shall be governed by the provisions of Excise Rule 85.

11. The manufacturing operations shall comprise the following stages :—

(1) Mixing of edible crushed fruits with sugar and keeping the mixture with a view to obtaining the partially fermented fruit juice ;

(2) Mixing the strained and partially fermented fruit juice with the requisite quantity of spirit for the purpose of fortifying it ; and

(3) Colouring and flavouring the mixed preparation with such agents as are not deleterious to health.

12. The licensee shall immediately inform the Collector when this finished preparation of wine is fit for issue. In the presence of an Excise Officer deputed by the Collector in his behalf it should be measured. The licensee shall also permit the Excise Officer to take samples as may be considered necessary for the purpose of ascertaining their spirit contents or checking the declared strength, if necessary by a reference to the Chemical Examiner.

13. If the alcoholic strength of the sample does not exceed the prescribed strength, the Collector shall cause the licensee to credit within a week the prescribed rate of the excise duty per bulk gallon on this quantity of wine, on receipt of which it shall be released for bottling and issue.

14. All bottles thus issued—

(1) must be conspicuously labelled "Manufactured in Burma" and must be labelled in conformity with the provisions of

(2) the Burma Merchandise Marks Act ; and

(2) must bear labels showing in large letters and figures—

(i) the actual alcoholic strength of the wine, and

(ii) the minimum guaranteed quantity of the contents.

15. Such of the rules applicable to a distillery as it is considered necessary or desirable to apply to a manufactory of this nature may at any time be applied by the Collector with the approval of the Excise Commissioner.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 363, dated the 8th November, 1927.]

45 <sup>Page 114</sup>  
<sup>Page 125</sup>—The following amendments shall be made to the following Rules in the Burma Wines (Manufacture) Rules, as inserted by

Finance and Revenue Department Notification No. 363, dated the 8th November 1947:—

(1) In Rule 187A (7) (a), for the word "20 per cent." the words "50 per cent." shall be substituted.

(2) In Rule 187A (13), for the words "per bulk gallon", the words "per Imperial gallon of the strength of London proof" shall be substituted.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 260, dated the 10th November 1951.]

46. At pages shown in brackets at the end of each item (1) to (8) below, necessary amendments are made to the Excise Directions shown below, consequent on the change of the financial year from 1st April to 1st October:—

(1) In the last sentence of Direction 9 (9), for the words "1st April" substitute the words "1st October". (Page 144,  
Page 158.)

(2) In the last paragraph of Direction 10, for the word, "April" substitute the word "October". (Page 145,  
Page 159.)

(3) In the last sentence of sub-paragraph 2 of Direction 69, for the words "March", "April" and "from the year ending 31st March to the year beginning 1st April" substitute the words "September", "October" and "from the year ending 30th September to the year beginning 1st October" respectively. (Page 162,  
Page 181.)

(4) (i) In the first sentence of Direction 79, for the words "from the 1st July to the 30th June following" substitute the words "from the 1st January to the 31st December."

(ii) In the last sentence of Direction 79, for the word "March" substitute the word "September". (Page 165,  
Page 185.)

(5) (i) In column (5) of the table appended to Direction 99, for the words "15th April" against Serial No. 4, substitute the words "15th October". (Page 172,  
Page 194.)

(ii) For the words "1st May" and "1st June" against Serial No. 5, substitute the words "1st November" and "1st December" respectively. (Page 172,  
Page 194.)

(iii) For the words "15th May" against Serial No. 6, substitute the words "15th November". (Page 172,  
Page 194.)

(iv) For the words "1st September" against Serial No. 7, substitute the words "1st March". (Page 173,  
Page 194.)

(v) For the words "15th January" against Serial No. 9, substitute the words "15th July". (Page 173,  
Page 194.)

(6) In the second sentence of Direction 114 (B), for the words "January" and "February", substitute the words "July" and "August" respectively. (Page 180.)  
(Page 203.)

(7) (i) In the last sentence of Direction 141 (I) V, for the words "31st March", substitute the words "30th September". (Page 191.)  
(Page 216.)

(ii) For the words "1st April to 31st March", substitute the words "1st October to 30th September". (Page 191.)  
(Page 216.)

(8) In the last sentence of Direction 184 (7), for the words "15th April" substitute the words "15th October". (Page 207.)  
(Page 235.)

(Excise Commissioner's Notification No. 272, dated the 3rd December 1946.)

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47. <sup>Page 141 and 142</sup>  
~~Page 155 and 156~~ — The following shall be inserted as a Note to Directions 7 (8) and 8 (4) :—

"NOTE.—Short leave means leave not exceeding a period of one month."

[Excise Commissioner's Notification No. 117, dated the 6th June 1947.]

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48. <sup>Page 141</sup>  
~~Page 155~~ — For Direction 7 (10), substitute the following :—

"7. (10) Postings of Inspectors within a Division are ordinarily made by the Commissioner, who intimates them to the Excise Commissioner in order that they may be notified. For special administrative reasons, the Excise Commissioner may post Inspectors within a Division, intimating such postings to the Commissioner. The Excise Commissioner should however record his reasons for any such postings."

[Excise Commissioner's Notification No. 184, dated the 31st October 1951.]

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49. <sup>Page 151</sup>  
~~Page 167~~ — In the last sentence of Excise Direction 34 insert the words "or Inspectors" between the words "Assistant Superintendents" and "in charge of Districts."

(Excise Commissioner's Notification No. 32, dated the 9th April 1949.)

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50. <sup>Page 153</sup>  
~~Page 169~~ — (1) Delete the first sentence of Direction 42 and insert the following as the first sentence :—

"The Superintendent of Excise, will submit to the Deputy Commissioner a precis of his diary for the month, so as to reach him on the 5th of the month succeeding the month to which the precis relates."