

(2) After the second sentence of Direction 42, insert the following sentence :—

"The Superintendent of Excise will also submit a copy of this precis direct to the Excise Commissioner so as to reach him not later than the 7th of the month."

(Excise Commissioner's Notification No. 97, dated the 6th April 1948.)

51. ^{Page 161}_{Page 170}—In Excise Direction 64A, insert the words "or the Inspectors of Excise" between the words "the Assistant Superintendents of Excise" and "in charge of Districts."

(Excise Commissioner's Notification No. 278, dated the 4th December 1948.)

52. ^{Page 170}_{Page 191}—(1) Against Serial No. 16, in column (4) of the subjoined table to Excise Direction 95, substitute the words "Miscellaneous General 14" for the words "Miscellaneous General 103."

(2) Against Serial No. 17, in column (4) of the subjoined table to Excise Direction 95, substitute the words "Miscellaneous General 35" for the words "Stationery Office Form No. 83."

(Excise Commissioner's Notification No. 142, dated the 9th June 1948.)

53. ^{Page 179}_{Page 202}—For Excise Direction 114 (5), substitute the following :—

"114 (5). A copy of the Notes of Inspection by the Superintendent of Excise, Assistant Superintendent of Excise or Inspector of Excise in charge of a District, will be furnished to the Excise Commissioner."

(Excise Commissioner's Notification No. 135, dated the 31st May 1948.)

54. ^{Page 206}_{Page 233}—For Excise Direction 182, the following shall be substituted :—

"No. 182.—The manufacture, sale, possession and use of hypodermic syringes and needles are regulated by section 13 of the Act. The President has, under section 19 of the Sea Customs Act, restricted* their import by sea or by land or by air into Burma to cases of importation (a) by means of the post by a medical practitioner as defined in section 2 (a) of the Excise Act; or by a veterinary practitioner as defined in section 2 (b) of the Excise Act; and (b) otherwise by means of the post by a pharmacist or dealer in surgical instruments licensed under the Excise Act."

(Excise Commissioner's Notification No. 104, dated the 27th June 1951.)

Hypodermic syringes and needles.

[* Ministry of Finance and Revenue (Customs and Excise Branch). Notification No. 44, dated the 26th February 1951.]

55. *Page 185*
Page 209—Insert the following as Excise Direction 130A :—

When altering under proviso (b) to Excise Rule 26, the closing times for shops licensed in Excise Forms F.L.-17 and C.S.-2A (Rule 4 Serial Nos. 24 and 40), the Collector should so arrange that such time for both the kinds of licences shall be the same."

(Excise Commissioner's Notification No. 6, dated the 9th January 1951.)

56. *Page 185*
Page 209—Substitute the following for the existing Excise Direction 130A as inserted by Excise Commissioner's Notification No. 6, dated the 9th January 1951 :—

"130A. When altering under proviso (b) to Excise Rule 26, the closing times for shops licensed in Excise Forms F.L.-17, C.S.-2A and C.F.L.-2A (Rule 4, Serial Nos. 24, 40 and 41), the Collector should so arrange that such time for these kinds of licences shall be the same."

(Excise Commissioner's Notification No. 86, dated the 22nd May 1951.)

57. (1) *At page 219*
Page 245—In Excise Form B5/D-4 for the words "from the 1st day of July 19... to the 30th day of June 19..." wherever they occur, substitute the words "from the 1st day of January 19... to the 31st day of December 19..."

(2) *At pages 226, 229, 235, 237, 279, 283, 285 and 293 respectively*
Pages 252, 255, 265, 268, 305, 308, 311 and 319 respectively—In Condition and in its foot-note of the Excise Forms C.F.L.-1, C.F.L.-2, C.S.-1, C.S.-2, F.L.-7, F.L.-9, F.L.-10 and F.L.-13, substitute the words shown in column (2) for the words shown against each in column (1) of the tabular statement below if and wherever they occur :—

| For (1) | Substitute (2) |
|-------------------|-------------------|
| 3rd April | 3rd October |
| 3rd May | 3rd November |
| 31st May | 30th November |
| 20th July 19 | 20th January 19 |
| 20th August 19 | 20th February 19 |
| 20th September 19 | 20th March 19 |
| 20th October 19 | 20th April 19 |
| 20th November 19 | 20th May 19 |
| 20th December 19 | 20th June 19 |
| 20th January 19 | 20th July 19 |
| 20th February 19 | 20th August 19 |

- (3) *At page 329*
Page 355—In Excise Form G. 3, for the last sentence, substitute the following :—

"In other cases, one-tenth of the fee shall be paid immediately after the fall of the hammer, another one-tenth one month after the fall of the hammer or on the last day of November whichever is

earlier; and the balance in eight equal instalments each (representing one-tenth of the fee), the first of which shall fall due on the 20th of January and the remaining seven instalments on the 20th day of each successive month."

(4) *At pages 339 and 340
Pages 365 and 372*—In the preamble to Excise Forms I.D.-2 and I.D.-5, for the words "30th June", substitute the words "31st December".

(5) In the last sentence of Excise Form I.D.-3, *at page 343
page 369* for the words "30th June", substitute the words "31st December".

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 232 dated the 27th November 1946.]

58. *At Page 231
Page 257*—(1) In Excise Form C.F.L. 2, the existing Exception under Condition IV shall be numbered as Exception (1), and thereafter the following shall be inserted as "Exception (2)," namely:—

"Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country fermented liquor other than *lari* wholesale up to the quantity specified therein and in accordance with the rules made under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 102, dated the 17th May 1951.]

59. *Page 241
Page 267*—Insert the following *New Excise Forms* C.S.-2A. and C.S.-2B below Excise Form C.S.-2:—

Excise Form C.S.-2A.

(Original and Counterpart.)

LICENCE FOR THE RETAIL VEND WITHIN THE BAR OF A RESTUARANT OR REFRESHMENT ROOM OF COUNTRY SPIRIT TO BE DRUNK ON THE PREMISES (OR REMOVED.)

(Sections 12 and 18 and Rule 4.)

District.....

Serial Number of licence in sanctioned statement.....

Name of Vendor.....

Locality of shop.....

BE IT KNOWN that.....resident of.....is hereby authorized by the undersigned, Collector of....., to sell country

spirit at the bar of his restaurant/refreshment-room, situate in*
from 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 abide by the conditions in Rule 21 of the Rules made under the Burma Excise Act, and the following further conditions :—

- I. That he pay to Government, in advance, a fee of Rs. 300.
- II. That prior to the date on which this licence takes effect he do not collect country spirit without the written permission of the Collector.
- III. That he obtain his stocks of alcoholic liquor from the licensed country spirit shop at.....
- IV. That he sell country spirit at the bar of the licensed premises.
- V. That the bar shall consist of a single room within the hotel refreshment-room, and so arranged that all persons therein shall at all times be visible to persons in every other part of the room.
- VI. That he do not open his shop, or effect sales therein after 11 p.m.‡
- VII. That he do not blend, flavour or colour the spirit sold under this licence.
- VIII. That he do not, without the general or special permission of the Collector in writing, keep his shop shut during the hours within which sales are permitted.
- IX. That this licence be framed and hung up in a conspicuous position inside the shop for which it is granted.
- X. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.
- XI. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.
- XII. That he shall, if so required and in such manner as may be prescribed by the Collector, purchase from the Excise Department a secret ingredient which shall be mixed with the spirit sold under the licence.

* Here enter the name of the town and the exact position of the hotel or refreshment-room giving the name of street, if any, and the number of house.

† Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 500.

§ The Collector may fix the closing hour at any hour between 6 a.m. and 11 a.m.

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

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

STATION :

Dated the.....19 ..

Collector.

Excise Form C.S.-2B.

(Original and Counterpart.)

(Section 18 and Rule 43-A.)

.....holder of a licence in Excise Form C.S.-2A at..... is permitted to purchase country spirit in quantity not exceedingreputed quart bottles/gallons from the C.F.L.-2/C.S.-2, C.S.-2, C.S.-3/C.S.-1 shop at.....for sale within his licensed premises (or removed).)

This permit will be current from the day of19 , until the day of.....19 , after which it will cease to have effect.

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

STATION :

Dated the.....19 ..

Superintendent of Excise.

.....District.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 304, dated the 15th December 1949]

60. ^{Page 241}
_{Page 267}—In Excise Form C.S.2-A, insert the following new Condition as Condition IV-A :—

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

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 32, dated the 5th February 1951.]

61. ^{Page 233}_{page 259} Insert the following new Excise Form $\frac{\text{C.F.L. 2}}{\text{C.S. 2}}$ (Temporary), after the Excise Form C.F.L. 2 :-

Excise Form $\frac{\text{C.F.L. 2}}{\text{C.S. 2}}$ (Temporary)

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

(Sections 12 and 18 and Rule 4.)

District _____
Serial No. of Licence _____
Name of Vendor _____
Locality of Shop _____

BE IT KNOWN that _____ resident of _____ having paid to the Government the sum of Rs. _____, being one _____ of the licence fee payable by him for the licence, is hereby authorized by the Collector, _____ District, to open a shop for the manufacture and retail vend of country fermented liquor other than *tari* and country spirit at _____ from the date of this licence until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act, 1917, and the following further conditions :-

I. That he pay to Government the remainder, namely Rs. _____ of the licence fee in _____ equal instalments on the dates noted below :-

First instalment of Rs. _____ on _____

Second instalment of Rs. _____ on _____

Third instalment of Rs. _____ on _____

Fourth instalment of Rs. _____ on _____

II. That he do not manufacture, keep or sell in his shop country fermented liquor other than *tari* or spirit other than of the description for which this licence is granted.

III. That rice shall be boiled or steamed or spirit distilled between sunrise and 8 p.m. and that the fire or furnace used for such boiling, steaming or distilling shall not be lighted before sunrise or kept alight after 8 p.m. All boiling, steaming or distilling operations shall be made in sight of a person standing in the room where liquor is sold.

IV. That he do not sell to one person, at a single transaction more than four reputed quarts of country fermented liquor other than *tari* and one reputed quart bottle of country spirit.

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

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

VII. That he do not adulterate, so as to render it noxious to health, country fermented liquor other than *tari* or spirit sold by him.

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

(Name of Vendo.)

“Licence to sell retail country fermented liquor other than *tari* and country spirit to be drunk on the premises or removed.”

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

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

XI. That no partitions, doors or other fixtures be retained or constructed within the shop except with the approval of the Collector, _____ District, and subject to such conditions as he may prescribe, and that the during hours in which the shop is to be closed, the outer door or doors be locked in such a manner that it or they may be opened from outside at any time by the Collector.

XII. That the shop for which this licence is granted shall be provided with two separate rooms, one of which should be used for the accommodation of persons purchasing or drinking country fermented liquor other than *tari* therein, and the other for the accommodation of persons purchasing or drinking country spirit therein, and that no part of such room to which the public have access be screened off by curtains, partitions or be in any way so constructed that persons therein are not visible to persons in every other part of the room or to a person standing in the doorway.

XIII. That the licensed premises be constructed in such a manner of such dimensions and of such materials as the Collector, _____ District, may require, that the utensils and appliances used in the

Country Spirit accounts (in gallons) *

| Date | Opening balance (gallons) | Manufactured | | Total (gallons) | Sold (gallons) | Closing balance (gallons) |
|------|---------------------------|------------------|-------------------------------------|-----------------|----------------|---------------------------|
| | | No. of jars used | Outturn of country spirit (gallons) | | | |
| | | | | | | |

* The strength of the spirit shall be about 40 degrees under proof.

XVIII. This licence may be cancelled by the Collector, _____ District, if any breach of the Burma Excise Act, 1917, 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 on the licensed premises, for which this licence is granted, or if drunkenness, amounting to a public nuisance, occurs in the vicinity of the premises.

Collector,

Dated the _____ 195 . _____ District.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 295, dated the 19th August 1947.]

62. ^{Page 233}
{Page 259}—Insert the following New Excise Forms C.F.L.-2A and C.F.L.-2B below Excise Form ^{C.F.L.-2}{C.S.-2} :—

Excise Form C.F.L.-2A.

(Original and Counterpart.)

LICENCE FOR THE RETAIL VEND WITHIN THE BAR OF A RESTAURANT OR REFRESHMENT-ROOM OF COUNTRY FERMENTED LIQUOR OTHER THAN *TARI* TO BE DRUNK ON THE PREMISES (OR REMOVED.)

(Sections 12 and 18 and Rule 4.)

District—

Serial No. of Licence in sanctioned statement—

Name of Vendor—

Locality of Shop—

BE IT KNOWN that _____ resident of _____ is hereby authorized by the undersigned, Collector of _____, to sell country fermented liquor other than *tari* at the bar of his

restaurant/refreshment-room, situate in * _____
 from the † _____ until the _____
 after which the 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 abide by the conditions in Rule 21 of the rules made under the Burma Excise Act, and the following further conditions :—

- I. That he pay to Government a fee of Rs. 30. ‡
- II. That prior to the date on which this licence takes effect he do not collect country fermented liquor other than *tari* without the written permission of the Collector. _____
- III. That he obtain his stocks of country fermented liquor other than *tari* from the licensed C.F.L.-2 shop or C.F.L.-2/C.S.-2 shop at _____
- IV. That he sell country fermented liquor other than *tari* only at the bar of the licensed premises.
- V. That he do not sell to one person, in a single transaction, more than one reputed bottle of country fermented liquor other than *tari*.
- VI. That the bar shall consist of a single room within the hotel/refreshment-room and so arranged that all persons therein shall at all times be visible to persons in every other part of the room.
- VII. That he do not open his bar or effect sales therein before 6 a.m. or keep it open or effect sales therein after 11 p.m. §
- VIII. That he do not, without the general or special permission of the Collector in writing, keep his bar shut during the hours within which sales are permitted.
- IX. That this licence be held together with the C.S.-2A licence on the same premises.
- X. That this licence be framed and hung up in a conspicuous position inside the bar for which it is granted.
- XI. That he do not permit any of the bar servants or attendants to drink any intoxicating liquor within the premises of the bar.
- XII. That he do not employ any female to assist him in his business whether in the sale of liquor or in any other capacity within the premises of the bar.

* Here enter the name of the town and exact position of the hotel/refreshment-room giving the name of street, if any, and number of house.

† Date should be inserted by the Collector.

‡ In Rangoon Town the fee is Rs. 50.

§ The Collector may fix the closing hour at any hour between 6 p.m. and 11 p.m.

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

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

STATION _____ }
Dated the _____ 19 _____ } Collector."

Excise Form C.F.L.-2B

(Original and Counterpart)

PERMIT FOR COUNTRY FERMENTED LIQUOR OTHER THAN TARI.
(Section 18 and Rule 43c)

_____ holder of a licence in Excise Form C.F.L.-2A at _____ is permitted to purchase country fermented liquor other than *tari* in quantity not exceeding _____ reputed quart bottles/gallons from the C.F.L.-2 shop or C.F.L.-2/C.S.-2 shop at _____ for sale to be drunk within his licensed premises (or removed.)

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

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

STATION _____ }
Dated the _____ 19 _____ } Superintendent of Excise,
_____ District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 103, dated the 17th May 1951.]

65. *Pages 237, 240 and 243* — (1) The existing "Exception" under *Pages 203, 206 and 208* Condition IV in Excise Form C.S.-1, under Condition V in Excise Form C.S.-2 and under Condition II in Excise Form C.S.-3, shall be re-numbered as (1), and the following shall be inserted as "Exception (2)" under each of the abovementioned Conditions:—

"Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he

may sell country spirit wholesale up to the quantity specified therein and in accordance with any provision under the Burma Excise Act."

(2) ^{Page 233}/_{Page 259}—The following Exception shall be inserted as Exception (1) and (2) under Condition IV in Excise Form C.F.L.-2/C.S.-2 :—

"Exception (1).—That to a person who produces a pass signed by the Collector or by the Subdivisional Officer or by the Township Officer, he may sell the quantity of country spirit or country fermented liquor other than *tari* specified in the pass, but shall in no case sell to one person in a single transaction, more than twelve reputed quart bottles of spirit or twenty-four quart bottles of country fermented liquor other than *tari*.

Exception (2).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country spirit wholesale up to the quantity specified therein and in accordance with the provision under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 303, dated the 13th December 1950.]

(3) ^{Page 233}/_{Page 259} (Corrigendum).—For the word "the" appearing in the penultimate line of this Ministry (Excise and Taxes Branch) Notification No. 303, dated the 15th December 1950, insert the word "any."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 33, dated the 9th February 1951.]

64. ^{Page 233}/_{Page 259} (2).—In Excise Form C.F.L.-2/C.S.-2, the following Exception shall be inserted as Exception (3) under Condition IV :—

"Exception (3).—That to a licence-holder who produces a permit signed by the Superintendent of Excise of the District, he may sell country fermented liquor other than *tari* wholesale up to the quantity specified therein and in accordance with the rules made under the Burma Excise Act."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 102, dated the 17th May 1951.]

65. ^{Page 233}/_{Page 259}—Insert the following new condition as Condition IVA in Excise Form C.F.L.-2/C.S.-2 (Temporary) :—

"IVA.—That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

| | | |
|-----|----|----------------------------|
| Rs. | A. | per reputed quart bottle." |
|-----|----|----------------------------|

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 261 dated the 12th October 1949.]

66. ^{Page 233}/_{Page 239} — For the existing Condition I in the Excise Form C.F.L.-2/C.S.-2, the following shall be substituted :—

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

- First instalment on the * _____ 19
- Second instalment on the 20th January 19
- Third instalment on the 20th February 19
- Fourth instalment on the 20th March 19
- Fifth instalment on the 20th April 19
- Sixth instalment on the 20th May 19
- Seventh instalment on the 20th June 19
- Eighth instalment on the 20th July 19
- Ninth instalment on the 20th August 19

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

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

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

67. ^{Page 233}/_{Page 239} — The following proviso shall be added to the existing Condition XV of the Excise Form C.F.L.-2/C.S.-2 (Temporary), as inserted by Finance and Revenue Department (Excise and Taxes Branch) Notification No: 295, dated the 1st August 1947 :—

" Provided that in Rangoon when two or more licences are held by the same licensee or licensees, the Government may, on payment by the licensee or licensees of an additional fee to be fixed by the Government in consultation with the Excise Commissioner, permit

30th November 19 _____, or one month from the date of auction/acceptance of the tender whichever is earlier.

such licensee or licensees to manufacture country spirit or country fermented liquor other than *lari* on other premises approved by the Collector."

This amendment shall be deemed to have been introduced with effect from the 1st January 1950.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950.]

68. *Page 233*
Page 259 (Corrigendum).—In this Ministry's (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950, for the words "1st August 1947" substitute the words "19th August 1947." (No. 67 above.)

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 263, dated the 6th November 1950.]

69. *Page 233*
Page 259—In the proviso to the Existing Condition XV of the Excise Form C.F.L.2/C.S.-2 (Temporary) as inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950 (see item 67 above), for the word "Rangoon", substitute the words "Rangoon Town District and in Insein Township of the Insein District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 150, dated the 24th July 1951.]

70. *Page 261*
Page 286—Insert the following *New Excise Form D. 1-A* (Temporary) below the Excise Form D.-1:—

"Excise Form D. 1-A (Temporary)

LICENCE TO POSSESS AND WORK A DISTILLERY TO MANUFACTURE, COM-
POUND, BLEND, COLOUR, FLAVOUR AND BOTTLE FOREIGN SPIRIT AND
TO SELL WHOLESALE TO LICENSED VENDORS ONLY

(Sections 12, 15, 16 and 18 and Rules 4, 59 and 152)

District—

Serial No. of Licence—

Name of licence-holder—

Locality—

BE IT KNOWN that _____
resident of _____, is hereby
authorized by the Collector, _____ District, to

possess and work a distillery at * _____ to manufacture, compound, blend, colour, flavour and bottle foreign spirit and to sell wholesale to licensed vendors only. It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions contained in Rule 21 of the Rules made under the Burma Excise Act, 1917, and the following further conditions :—

I. That he pay to the Government in advance a fee of Rs. 500 per annum.

II. That he enter into a bond in the prescribed Excise Form D.-4 in the sum of Rs. 1,000 guaranteeing that the distillery shall not be worked illicitly.

III. That he furnish samples of spirit, syrup, essence or other substance used in compounding, blending, flavouring or colouring the spirit, when required by the Collector, _____ District, and shall take proper and sufficient steps to remedy any defects in the spirit, which the Collector, _____ District, may consider material, and that he do not use either in the manufacture of spirit or in the compounding, flavouring, blending or colouring of manufactured spirit any seed, drug or other substance of which the use is prohibited.

IV. That he observe and keep all the rules applicable to distilleries, as ordered by the Collector, _____ District.

V. That he keep in the following forms correct account of all wash made and spirit manufactured, and that the accounts be open at all times to the inspection of an Excise Officer not below the rank of an Inspector :—

VA.

(A) Register of Wash made and Spirit obtained therefrom

| Date when set up | Materials used (lbs) | Water added | | Quantity of wash made (Gallons) | Date when sent to still | Outturn of Spirit | | | | | |
|------------------|----------------------|-------------|---------|---------------------------------|-------------------------|-------------------|----------|-------------------------|---------------|----------|--|
| | | Date | Gallons | | | Weak Spirit | | | Strong Spirit | | |
| | | | | | | Bulk | Strength | Equivalent L.P. gallons | Bulk | Strength | Equivalent bulk at 25° U.P. of strong spirit (Columns 10 and 11) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

N.B.—Column 2 : Sugar, jaggery, molasses or rice.

* Here enter the exact position of the distillery.

(B) Register of Weak Spirit -

| Date | Opening balance | | | Manufactured | | | Total | | | Issued for re-distillation | | | Closing balance | | | Outturn of spirit by re-distillation of | | |
|------|-----------------|-----|-----|--------------|-----|-----|-------|-----|------|----------------------------|------|------|-----------------|------|------|---|------|-----------------------------|
| | B | S | ELP | B | S | ELP | B | S | ELP | B | S | ELP | B | S | ELP | B | S | Equivalent bulk at 25° U.P. |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |

B = bulks ; S = strength; ELP = Equivalent London Proof.

* (C) Spirit Store Room Register (Strength at 25° Under Proof)

| Date | Opening balance | | Manufactured | Total | Issued | Closing balance | Amount of duty paid | | | Date and number of chalan |
|------|-----------------|-----|--------------|-------|--------|-----------------|---------------------|-----|------|---------------------------|
| | Rs. | A. | | | | | P. | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

NOTE.—Column 3 = Column 12 of Register A and Column 19 of Register B.

VI. That all liquor in bottles shall be labelled with printed labels, sealed, wired or secured by capsules, metallic foil and labelled or branded "Manufactured in Burma."

via vide

VII. That the labels show the name of the bottler and place of bottling.

VIII. That all other labels must be removed from the bottles before the ones relating to the spirit bottled on the licensed premises are added.

IX. That he keep in the following form correct accounts of all spirit bottled :—

| Date | Opening Balance | | Number bottled | | Total | | Issued | | Closing Balance | |
|------|-----------------|------|----------------|------|-------|------|--------|------|-----------------|------|
| | Qts. | Pts. | Qts. | Pts. | Qts. | Pts. | Qts. | Pts. | Qts. | Pts. |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

X. That he pay to Government in advance Excise duty at the rate of Rs. _____ per London Proof Gallon.

XI. That he do not bottle spirit except between sunrise and 6 p.m.

XII. That he supply sealing-wax, paste and other articles required by the Excise Officer for banderolling and sealing the spirit bottles.

Note.—The system of banderolling and sealing the bottles will be by wrapping the cap with paper and affixing the seal of the district concerned on the bottle. The initials of the sealing officer will also be affixed on the wrapper of each bottle.

XIII. That he do not open his distillery premises or effect sales therein to licensed vendors between 6 p.m. and 6 a.m.

XIV. That he do not sub-let or transfer his licence to any other person without the permission in writing of the Collector, _____ District.

XV. That the building, partitions, doors or other fixtures shall be so constructed to the satisfaction of the Collector, _____ District.

XVI. That he produce his licence on demand by any Excise Officer.

This licence may be cancelled by the Collector, _____ District, if any breach of the Burma Excise Act, 1917, or of the rules made thereunder, or of the abovementioned conditions is committed by the licensee or his partner or agent, or any other person employed in the premises for which this licence is granted.

Collector,

Dated _____ 19 _____ District.™

These forms shall be deemed to have been introduced with effect from the 17th October 1945.

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 295, dated the 19th August 1947.]

71. ^{Page 231}
^{Page 257}—In Excise Form C.F.L.-2, delete the words "Rangoon Town and" occurring in the foot-note to Condition IV shown by an asterisk.

This Notification shall be deemed to have effect from the 17th October 1945.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 45, dated the 2nd February 1948.]

72. Page 246
Page 266—Insert the following as Condition VIIIA in the Excise Form C.S.-2 :—

“VIIIA. That he keep in English or in Burmese correct accounts in the following form of all outstill spirit manufactured and sold by him and that such accounts be open at all times to the inspection of an Excise Officer duly empowered in this behalf :—

| Date | Opening balance (gallons) | Fresh quantity manufactured (gallons) | Daily sales (gallons) | Daily receipts | Closing balance (gallons) |
|------|---------------------------|---------------------------------------|-----------------------|----------------|---------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | |

[Finance and Revenue Department (Excise and Taxes Branch) Notification No. 304, dated the 6th September 1947.]

73. Pages 240 and 243
Pages 266 and 268—(i) In Condition V of the Excise Form C.S.-2 and in Condition II of the Excise Form C.S.-3, substitute a full stop for the comma after the word “spirit” and delete the rest of the sentence.
(ii) Insert the following new condition as Condition VA in the Excise Form C.S.-2 :—

“VA. That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

Rs. A. per reputed quart bottle.”

(iii) Insert the following new conditions as Condition IIA in the Excise Form C.S.-3 :—

“IIA. That the minimum price charged to a purchaser shall be as follows :—

Country Spirit

Rs. A. per reputed quart bottle.”

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 263, dated the 12th October 1949.]

74. ^{Page 272}_{Page 298}—(3) To the Excise Forms published in Financial Commissioner's Notification No. 139, dated the 19th September 1917, as subsequently amended, after the Excise Form F.L.-2 (c), the following shall be added as Excise Form F.L.-2 (d), namely :—

" Excise Form F.L.-2 (d)

(Original and Counterpart)

LICENCE FOR THE MANUFACTURE, POSSESSION AND SALE BY A PRACTITIONER IN BURMESE MEDICINE OF MEDICINAL PREPARATIONS CONTAINING ALCOHOL

(Rule 167A)

I, Collector of _____ District, hereby license _____ (name), _____ (address), to manufacture, possess and sell the medicinal preparations, specified in "Annexure A" in the premises at _____ during the period from the _____ to the _____ subject to the following conditions and stipulations being observed by the licence-holder :—

1. The licence-holder shall be at liberty to manufacture the medicinal preparations specified in "Annexure A."

2. No cultivated fermenting agent or rectified spirit shall be added at any stage in the process of manufacture of any of the preparations.

3. The preparations shall be bottled in quantities not exceeding one reputed quart.

4. All bottles in which the preparations are sold shall bear a label showing the name of the preparation, the manufacturer and his address or place of manufacture and the approximate alcoholic contents of the preparations.

5. The licence-holder shall on the requisition of the Collector or any officer authorized by him deliver up his licence and the Annexure for amendment.

6. The licence-holder shall provide samples of finished and unfinished preparations, manufactured or kept for sale by him on the demand of the Collector or any Excise Officer not lower in rank than Inspector of Excise.

7. The licence-holder shall maintain correct accounts of operations and transactions under this licence in the Form in Annexure B in Burmese in respect of each preparation specified in Annexure A.

8. All stocks of the said preparations (finished and unfinished), accounts and records of operations or transactions shall be open to inspection by an Excise Officer not lower in rank than an Inspector.

9. The licence is not transferable and may be cancelled at any time by the Collector of _____ District without any reason being assigned therefor.

10. A fee of Rs. 50 shall be paid for each licence.

Collector,

_____ District.

ANNEXURE A

1. _____
2. _____
3. _____

Collector,

_____ District.

ANNEXURE B

NAME OF PREPARATION

| Weight of ingredients used | Date of manufacture | Date when manufacture completed | Quantity of finished preparations (before bottling) | Wastage | Strength of alcohol found to be obtained from the Excise Department | | Balance carried forward | Remarks |
|----------------------------|---------------------|---------------------------------|---|----------------|---|-----------|-------------------------|---------|
| | | | | | 1st Stage | 2nd Stage | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | Gls. Qts. Pts. | Gls. Qts. Pts. | | | | |

75. *Page 288*
Page 312.—In Excise F.L.-11, insert the following new Condition *a*: Condition II A:—

" II A. That he sell foreign spirit or foreign fermented liquor only to holders of licences for the vend of such foreign liquors and that he do not effect sales to private individuals or to anybody who does not hold an excise licence for the vend of such foreign liquors."

⁽¹⁾ & ⁽²⁾
This amendment shall take effect as from the 1st January 1949.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 323, dated the 11th October 1948.]

76. *Page 288*
Page 312.—In Excise Form F.L.-11, insert the following proviso to Condition II A:—

" Provided that the restriction shall not apply to sales made to—

- (1) The Comptroller of the President's Household acting as such ;
- (2) Officers of the Foreign Diplomatic Corps ;
- (3) Army Units ; and
- (4) Clubs to which import licences are issued by the Government for import of foreign liquors to the extent permitted by the terms of such licences."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 282, dated the 28th September 1950.]

77. *Page 288*
Page 312.—(1) In Excise Form F.L.-11, the following new Condition II shall be substituted for the existing Condition II.

" II. That he sell either foreign spirit or foreign fermented liquor in quantities exceeding two imperial gallons or twelve reputed quart bottles respectively of one brand and of one kind only in a single transaction, provided that this restriction shall not apply to liqueurs and wines which may be sold wholesale in assorted quantities.

(2) The existing Condition II A shall be deleted.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 197, dated the 3rd October 1951.]

78. *Page 341*
Page 367.—In Condition V of the Excise Form I.D.-2A substitute the words "Europe, the United States of America, Australia and India" for the words "Europe, the United States of America and India."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 62, dated the 2nd March 1949.]

79. *Page 344*
Page 307—In Condition V of the Excise Form I.D. 2A substitute the words "Europe, the United States of America, Australia, India and Hongkong" for the words "Europe, the United States of America, Australia and India."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 156, dated the 20th June 1949.]

80. *Page 356*
Page 302—Insert the following new Excise Form W-1 (Licence for the manufacture of wines); after the Excise Form M.P.-12:—

" EXCISE FORM W.1

(Original and Counterpart)

LICENCE FOR THE MANUFACTURE OF WINES

(Sections 12 and 14 and Rule 4)

District—

Serial No. of Licence in Sanctioned Statement—

Name of Manufacturer—

Locality of the wine manufactory—

BE IT KNOWN that _____ resident of _____ is hereby authorized to manufacture wines at _____ in the district of _____ from the _____ until the _____, after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the conditions in the rules made in this behalf under the Burma Excise Act, 1917, and the following further conditions:—

I. That he pay to Government in advance a fee of Rs. 50.

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

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

IV. That he furnish samples of such wines for analysis when required by the Collector or any Excise Officer deputed by the Collector in his behalf and shall take proper and sufficient steps to remedy any defects in the wines which the Excise Commissioner may consider material.

V. That he furnish samples of any substance used in colouring and flavouring the wines, if so required by the Collector, and that he do not use in the process of manufacture of wines, or in the colouring

and flavouring of wines any seed or drug or other substance of which the use has been prohibited by a notice in writing from the Excise Commissioner.

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

STATION _____
Dated the _____ 19 _____

Collector.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 362, dated the 8th November 1947.]

80. *Page 337*
Page 363—The following new Excise Form G.-17 shall be substituted for the existing Form G.-17, prescribed by Financial Commissioner's Notification No. 73, dated the 12th December 1918, as subsequently amended :—

" [Not transferable]

(Free of fee)

Excise Form G.-17

(Original and Counterpart)

LICENCE TO POSSESS AND USE A HYPODERMIC SYRINGE

(Section 13)

(Name) _____, ^{son} _____ of (Father) _____
_{daughter}

(Mother), residing at _____ Village, _____

Township, _____ District, is hereby licensed to possess a hypodermic syringe and privileged to use it in ^{his medical} _{her dental} practice

* hypodermic
for * intra-muscular injection only.
* Intravenous

The licence may be cancelled by the Excise Commissioner, if any breach of the Burma Excise Act, or of the rules and conditions made thereunder, or of such other rules, conditions and directions as may hereafter be issued under the Act, 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.

* Delete if not applicable.

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."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 1, dated the 2nd January 1951.]

81. ^{Page 337}
_{Page 363} — The following new Excise Form G-17 shall be substituted for the Excise Form G-17, prescribed in this Ministry's Notification No. 1, dated the 2nd January 1951 :—

" [Not transferable]

(Free of fee)

Excise Form G-17

(Original and Counterpart)

LICENCE TO POSSESS AND USE A

- * HYPODERMIC SYRINGE
- * DENTAL ANAESTHETIC SYRINGE

(Section 13)

(Name) _____, ^{son} of (Father) _____
_{daughter}
(Mother), residing at _____ Village, _____
Township, _____ District, is hereby licensed to
possess a ^{* Hypodermic} Syringe and privileged to use it
_{* Dental Anaesthetic}
in ^{his medical} practice (for ^{* Hypodermic} injection only).
_{her dental} ^{* Intra-muscular}
_{* Intravenous}

The licence may be cancelled by the Excise Commissioner, if any breach of the Burma Excise Act, or of the rules and conditions made thereunder, or of such other rules, conditions and directions as may

* Delete if not applicable.

() For dental purpose, the words "for ^{* Hypodermic} injection only"
_{* Intra-muscular}
_{* Intravenous}
should be ~~deleted~~.

hereafter be issued under the Act, 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.

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."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 217, dated 8th October 1951.]

82. *At page 70*
At page 72—After Rule 7, insert the following as Rules 7A to 7E :—

" 7A. A licence may only be granted to—

- (1) an individual ;
- (2) a body incorporated under the Burma Companies Act ;
- (3) a partnership or firm.

7B. When a licence is granted to a company referred to in Rule 7A (2) above, the name of the person acting as agent on behalf of the licensee-company, who is amenable in full to the Civil and Criminal Courts in the Union of Burma, should be shown in the licence. On the application of the company, the representative licensee may be changed by the authority competent to grant the licence.

7C. When a licence is granted to any partnership not registered under the Partnership Act or to a firm not incorporated under the Burma Companies Act, the names and addresses of all the individuals comprising the partnership or firm shall be specified on the licence.

7D. On the application in writing of all the original partners, a partner or partners, may at any time be added by the authority competent to grant the licence, in which case he or they shall also be responsible for all obligations incurred or to be incurred under the licence during the period of its currency as if it had been originally granted in his or their names.

7E. On the application in writing of all the original partners, a partner or partners may at any time be removed by the authority competent to grant the licence.

7F. A licence granted to a partnership is terminated by the dissolution of the partnership, subject to the liability of the partners jointly and severally, for any loss caused to Government thereby and for the performance of all obligations to Government incurred by the partnership.

7G. A licence is said to be renewed when it is continued after the period of its expiry to the same licensee in respect of the same premises; and whenever a licence is terminated by reason of surrender, cancellation, withdrawal or order of non-renewal or other causes, or *where it is proposed to issue a licence in respect of premises or persons not previously licensed*, a new licence will be required:

Provided that (1) a new licence is not required on account of the addition of or removal of a partner or partners on the application of all the partners or the change of a representative of a company;

(2) a licence continued to the legal representative of a deceased licensee for the remaining period of the term of the licence shall not be deemed to be a new licence;

(3) if the premises of a licence are changed during the period of its currency, the authority competent to grant the licence may direct that the licence may be continued for the remaining period of its currency on the existing fee;

(4) a licence permitted to be transferred or sub-let for the remaining period of its currency shall not be deemed to be a new licence.

7H. All applications for renewal of licences granted on a fixed fee should be received before the end of the first week of December of each year in order that the authority competent to grant the licence may decide whether to renew any such licence for the ensuing year. If it is not proposed to renew a licence granted on a fixed fee, the authority competent to grant the licence shall give notice to the holder of such licence, record objections, if any, put forward by the licensee and pass a specific order in writing. The licensee shall be supplied with an authenticated copy of such order.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 356, dated the 8th September 1952.]

83. (1) $\frac{\text{At rule 200}}{\text{At pt. 69}}$ —After the last sentence of Rule 4 (2), add the following:—

“The President of the Union may, if he thinks there are sufficient grounds for doing so, direct that licences in a district be sold jointly by auction to a single purchaser and that a licensee holding licence in a district be granted licences in the adjoining districts at such fee as may be fixed in the circumstances of each case by the President of the Union.”

(2) *At page 78*
At page 32—In Rule 32 after the word "separately", *insert* the words "or jointly under the provisions of Rule 4 (2)."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 359, dated the 30th September 1952.]

84. *At page 149*
At page 104—After Excise Direction 29, *insert* the following as Excise Direction 29A :—

"29A. Whenever an Excise Officer makes an arrest, it is his duty to take all necessary precautions to prevent the escape of any such accused from his custody. If an accused escapes from custody, the Excise Officer responsible for the arrest should report the matter without delay to the Police and at the same time to the Superintendent of Excise giving a detailed account of the escape. If the escape was from the custody of his subordinates, he should report who should be held responsible. The Superintendent of Excise will make such preliminary investigation as he considers necessary and report the matter to the Deputy Commissioner, who will pass orders directing that departmental action be taken against the Officer's subordinates concerned. In cases where wilful negligence of duty or corruption is proved, he may direct that they should be prosecuted in Court. The Excise Commissioner should be informed before sanction for such prosecution is obtained."

[Excise Commissioner's Notification No. 110, dated the 21st October 1952.]

85. *At page 233*
At page 259—In Excise Form C.F.L.-2/C.S.-2 (Temporary), *delete* the second portion of the provision relating to the payment of instalments of licence fees for each of the second and subsequent years.

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 395 (Corrigendum), dated the 5th November 1952.]

86. *At page 233*
At page 259—In Excise Form C.F.L.-2/C.S.-2 (Temporary), for the existing Condition XV, as inserted by Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 216, dated the 22nd September 1950 and subsequently amended, *substitute* the following :—

For the words "Rangoon Town District and in Insein Township of the Insein District" *substitute* the words "Rangoon Town District, Pegu District, in Insein Township of the Insein District and in Promé Town of the Promé District."

[Ministry of Finance and Revenue (Excise and Taxes Branch) Notification No. 471, dated the 13th December 1952.]