

XIII (13). *Pages 24 and 25.*—(1) In section 53, clause (2), sub-clause (ii), for the words “rent free or at a favourable rent or rate of rent” substitute the words “free of land-revenue or at a favourable rate of land-revenue.”

(2) In sub-clause (vii) of the said clause, for the word “rent” substitute the words “land-revenue” and for the words “State land, or the amount of land-revenue to be assessed on any other land” the words “State or other land”

(Amended by Regulation No. V of 1901).

- (vii) the amount of the rent to be paid in respect of any State land, or the amount of land revenue to be assessed on any other land under this Regulation ;
- (viii) the amount of, or the liability of any person to pay any other revenue recoverable under this Regulation ;
- (ix) any claim connected with, or arising out of any right in an irrigation work, or any charge in respect of land irrigated from such a work, or any matter which the Collector is bound to ascertain and record under section 36 ;
- (x) any claim to a right to fish, or connected with, or arising out of, the demarcation or disposal of any fishery ;
- (xi) any claim to hold free of revenue any land, fishery, or natural products of land and water ;
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiii) any claim to set aside, on any ground other than fraud a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiv) the amount of, or the liability of any person to pay, any fees, costs, or other charges imposed under this Regulation.

**NOTIFICATIONS UNDER THE UPPER BURMA
LAND AND REVENUE REGULATION, 1889.**

XVIII (1). *Page 29.*—Cancel Revenue Department Notification
No. 107, dated the 27th July 1889.

(Revenue Department Notification No 131, dated the 4th April 1902)

**NOTIFICATIONS UNDER THE UPPER BURMA LAND AND REVENUE¹
REGULATION, 1889.**

Notification under section 1 (3) bringing the Regulation into force.

Revenue Department Notification No 92, dated the 13th July 1889

IN exercise of the power conferred by section 1, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner appoints the 13th July 1889 as the day on which the said Regulation shall come into force.

**Notifications extending the Regulation to parts of Thayetmyo district
and of the Shan States.**

Revenue Department Notification No. 107, dated the 27th July 1889

IN exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874, the Chief Commissioner of Burma is pleased, with the previous sanction of the Governor-General in Council, to extend the Upper Burma Land and Revenue Regulation, 1889, with effect from the date of this notification, to the territories transferred to Lower Burma by Notifications Nos 110 and 341,* dated respectively the 24th February and 13th August 1887.

Political Department Notification No. 22, dated the 3rd October 1898.

IN exercise of the powers conferred by section 8, sub-section (1), of the Upper Burma Laws Act, 1886 (XX of 1886), and section 5 of the Shan States Act, 1888 (XV of 1888), and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor is pleased to extend to the civil station of Taunggyi, in the Shan State of Yawngghwe, the provisions of section 22 and Chapter IV (with the exception of section 43) of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), and to declare their extension to be subject to the following modifications:—

MODIFICATIONS.

- (a) For the words "Financial Commissioner," wherever they occur, the words "Local Government" shall be substituted
- (b) The civil station of Taunggyi shall be deemed to be a district, the Superintendent of the Southern Shan States shall be deemed to be a Collector, and all

* Printed on page 177 of the Burma Rules Manual, 1897.

Assistant Superintendents in the Southern Shan States to be Assistant Collectors, and all these officers shall be deemed to be Revenue Officers for the purposes of the Regulation.

Notifications under section 3 (2) declaring certain areas to be Towns for the purposes of the Regulation.

* Revenue Department Notification No 147, dated the 21st April 1899.

IN exercise of the power conferred by section 3, clause (2), of the Upper Burma Land and Revenue Regulation, 1889, as amended by Regulation No. III of 1898, the Lieutenant-Governor declares that the town of Meiktila shall be a town for the purposes of the said Regulation, and that the limits of the said town for the purposes of the Regulation shall be as follows:—

North.—A demarcated line running in a direction bearing $82^{\circ} 45'$ from the Theindawgôn pagoda to a demarcating post, distant 300 yards from the railway boundary, measured along the Ywasogôn *kwin* boundary.

East.—From the said demarcating post along the Ywasogôn *kwin* western boundary until it meets the Segyi west *kwin* boundary.

South.—Segyi west *kwin* northern boundary westwards until it meets the Cantonment road; thence along the said road in a south-westerly direction to the point where the road enters the Cantonment boundary; thence the Cantonment northern and western boundary to the Meiktila lake; thence the lake border to the bridge separating the town from the civil station; thence along the bridge to the lake border; thence in a southerly direction along the lake border to the north-east corner of the Paukchaung *kwin*.

West.—From north-east corner of the Paukchaung *kwin* the line separating the civil station from the Paukchaung, Magyigôn, and Kunnagyô *kwins* to the point where the said line meets the Mahlaing road; thence the Mahlaing road in a southerly direction to the Theindawgôn pagoda.

† Revenue Department Notification No. 360, dated the 18th September 1899.

IN exercise of the power conferred by section 3, clause (2), of the Upper Burma Land and Revenue Regulation, 1889, as amended

* As amended by Revenue Department Notification No 305, dated 10th August 1899.

† As amended by Revenue Department Notification No. 415, dated 9th November 1899.

XI (1). *Page 30.*—Cancel Revenue Department Notification No. 147, dated the 21st April 1899, and the foot-note relating to it.
(Cancelled by Revenue Department Notification No. 307, dated 10th September 1901.)

XI (2). *Page 31.*—In Revenue Department Notification No. 360, dated the 18th September 1899, *delete* the towns shown under Meiktila, Kyauksè and Yamèthin districts, and insert the following :—

“ The places declared towns in the Meiktila division and their boundaries are specified in Revenue Department Notification No. 307, dated the 10th September 1901.”

by Regulation No. III of 1898, the Lieutenant-Governor declares that the following towns shall be towns for the purposes of the said Regulation :—

| | | | |
|---------------------------------|--------------|---------------------------------|--------------|
| <i>Katha district.</i> | | <i>Upper Chindwin district.</i> | |
| Katha. | Gyodaung. | Kindat. | Kalewa. |
| Taungin. | Nankin. | Mingin. | Homahn. |
| Wuntho. | Indaw. | <i>Magwe district.</i> | |
| | Mawlu. | Yenangyaung. | |
| <i>Ruby Mines district.</i> | | <i>Pakòkku district.</i> | |
| | Mogòk. | Yesagyò. | |
| <i>Bhamo district.</i> | | <i>Minbu district.</i> | |
| | Shwegu. | Sagu. | |
| <i>Shwebo district.</i> | | <i>Meiktila district.</i> | |
| Thityabin. | Kin-u. | Hanza. | Mahlaing. |
| Tangòn. | Myingatha. | Thedaw. | Pindalè. |
| Zigòn. | Mòksogyòn. | Samòn. | Wundwin. |
| Kanbalu. | Wehleywè. | <i>Kyaukse district.</i> | |
| Kyetthin. | Paukkan. | Myittha. | Belin. |
| Kodaungbo. | Tebin. | Thabyedaung | Singaing. |
| | Kyaukmyaung. | Minzu. | Paleik. |
| <i>Myitkyina district.</i> | | <i>Yamèthin district.</i> | |
| Myitkyina. | Mogaung. | Tatkòn. | Thagaya. |
| <i>Sagaing district.</i> | | Nyaunglun. | Myohla. |
| Myinmu. | Ywataung. | Hngètthaik. | Thawati. |
| Chaungu. | Padu. | Shweda. | Pyewin. |
| Tada-u. | Sayè. | Pyawbwè. | Kyedaunggan. |
| <i>Lower Chindwin district.</i> | | Shanywa. | Shwemyo. |
| | Alòn. | Nyaungyan. | Kyidaunggan. |

Notifications under section 4 (3) appointing Assistant Collectors.

Revenue Department Notification No. 371, dated the 26th October 1892.

IN supersession of this department Notification No. 93, dated the 13th July 1889, and in exercise of the power conferred by section 4, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner appoints all Assistant Commissioners, Extra Assistant Commissioners, and Myoòks in charge of subdivisions to be Assistant Collectors of the first class; and all Assistant Commissioners, Extra Assistant Commissioners, and Myoòks not in charge of subdivisions, and all Akunwuns to be Assistant Collectors of the second class.

Revenue Department Notification No. 289, dated the 8th July 1896.

IN exercise of the power conferred by section 4, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner appoints all Superintendents of Land Records in Upper Burma to be Assistant Collectors of the second class.

Notifications under section 5 determining the functions to be discharged by Revenue Officers.

Financial Commissioner's Notification—No. 8, dated the 8th July 1889.

WITH the previous sanction of the Local Government the following rules made by the Financial Commissioner, under section 5 of the Upper Burma Land and Revenue Regulation, III of 1889, to determine the functions to be discharged by Revenue Officers under this Regulation, are published for general information:—

The following description of cases shall be tried by Collectors only—

- (a) claims^[a] as against the State^[a] to the ownership or possession of any land with respect to which a declaration that it is State land has been made, or may be made, under this Regulation ;
- (b) claims as against the State to hold such land rent-free or at a favourable rent or rate of rent, or to establish any lien upon, or other interest in, such land, or the rents, profits, or produce thereof ;
- (c) †
- (d) claims to hold free of revenue any land, fishery, or natural products of land or water ,
- (e) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ,
- (f) any claim not otherwise provided for.

By the Collector or by an Assistant Collector of the first class—

- (a) disputes as to the limits of State lands ;
- (b) †
- (c) claims connected with or arising out of any right in an irrigation work
- (d) claims to a right to fish or connected with or arising out of the demarcation or disposal of any fishery.

[a]—[a]—Added by Financial Commissioner's Notification No 14, dated the 20th April 1899

† Cancelled by Financial Commissioner's Notification No. 22, dated the 27th April 1900.

By the Collector or by an Assistant Collector of the first or second class—

- (a) claims connected with or arising out of the collection of the revenue, or the enforcement of any process, for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (b) any claim as to the amount of, or the liability of any person to pay, any fees, costs, or other charges imposed under this Regulation ;
- (c) any dispute arising out of the preparation or maintenance of a record-of-rights or periodical edition of such record.
- (d)* claims between private individuals to the occupation or possession of State land or to hold such land rent-free or at a favourable rent or rate of rent, or to establish any lien upon or other interest in such land or the rents, profits, or produce thereof.

Revenue Department Notification No. 384, dated the 6th October 1894

IN exercise of the power conferred by section 5 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner directs that the functions of a Revenue Officer under section 27 of the said Regulation shall be discharged by the Collector.

Notifications under section 21 (1) conferring powers under the Regulation.

Revenue Department Notification No. 326, dated the 27th August 1894

IN exercise of the powers conferred by section 21 (1) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on Settlement Officers and Assistant Settlement Officers in Upper Burma the powers of a Collector under section 24 of the said Regulation.

Revenue Department Notification No. 385, dated the 6th October 1894

IN exercise of the power conferred by section 21 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on Settlement Officers in Upper Burma the powers of a Collector under section 27 of the said Regulation.

Revenue Department Notification No. 436, dated the 20th November 1894.

IN exercise of the power conferred by section 21 (3) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commis-

* Added by Financial Commissioner's Notification No. 14 dated the 20th April 1899.

sioner specially directs that Settlement Officers shall not be subject to the control of the Collector when exercising the powers under section 27 of the said Regulation conferred on them by Revenue Department Notification No. 385, dated the 6th October 1894.

Military Department Notification No. 33, dated the 20th June 1894.

UNDER the provisions of section 21 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner is pleased to confer on Cantonment Magistrates in Upper Burma all the powers with which an Assistant Collector of the first class may be invested under the Regulation, to be exercised by them within the respective cantonments to which they are appointed.

Revenue Department Notification No. 444, dated the 12th December 1892.

IN exercise of the power conferred by section 21 (1) (a) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on Subdivisional Officers in the Kyaukse district the powers of a Collector under section 24 (2) of the said Regulation.

Revenue Department Notification No. 71, dated the 28th February 1893.

IN exercise of the power conferred by section 21 (1) (a) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on the Subdivisional Officer of Mōng Mit, Ruby Mines district, the powers of a Collector under section 24 (2) of the said Regulation.

Revenue Department Notification No. 78, dated the 7th March 1893.

IN exercise of the power conferred by section 21 (1) (a) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on the Subdivisional Officers in the Katha district the powers of a Collector under section 24 (2) of the said Regulation.

Revenue Department Notification No. 207, dated the 13th June 1893.

IN exercise of the power conferred by section 21, sub-section (1), clause (a) of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner confers on the Subdivisional Officer of Tagaung, Ruby Mines district, the powers of a Collector under section 24, sub-section (2), of the said Regulation.

XVI (2). *Page 34.*—Cancel Revenue Department Notification No. 444, dated the 12th December 1892.

(Revenue Department Notification No. 88, dated the 12th March 1902.)

XVI (1). *Page 34.*—Cancel Revenue Department Notifications Nos. 71, 78 and 207, dated the 28th February, 7th March and 13th June 1893 respectively.

(Revenue Department Notification No. 46, dated the 13th February 1902.)

Political Department Notification No. 7, dated the 2nd April 1897.

THE Chief Commissioner appoints the Superintendents of the Northern and Southern Shan States, and all officers exercising the powers of an Assistant Superintendent in those States, to be Revenue Officers for the purposes of section 26 of the Upper Burma Land and Revenue Regulation (1889), as modified by Political Department Notification No. 3, dated the 28th January 1897.

Notifications under section 29 (1) prescribing the preparation of a record-of-rights in certain towns.

Financial Commissioner's Notification No. 38, dated the 28th September 1898

UNDER the provisions of section 29 (1) of the Upper Burma Land and Revenue Regulation, III of 1889, as amended by the Upper Burma Land and Revenue Regulation (1889) Amendment Regulation, III of 1898, the Financial Commissioner directs that a record-of-rights shall be prepared and maintained in the towns of Mandalay and Bhamo, the limits of the said towns being respectively the limits of the present Municipality and Cantonment of Mandalay and of the Municipality of Bhamo.

Financial Commissioner's Notification No. 18, dated the 2nd May 1899.

IN exercise of the power conferred by section 29, clause (1), of the Upper Burma Land and Revenue Regulation, 1889, as amended by Regulation No. III of 1898, the Financial Commissioner directs that a record-of-rights shall be prepared and maintained for the town of Meiktila, as defined in Revenue Department Notification No. 147,* dated the 21st April 1899

**GENERAL RULES UNDER THE UPPER BURMA
LAND AND REVENUE REGULATION, 1889.**

GENERAL RULES UNDER THE UPPER BURMA LAND AND REVENUE REGULATION, 1889.

Revenue Department Notification No 148, dated the 10th May 1892.

THE following rules, under the Upper Burma Land and Revenue Regulation, 1889, which have been made by the Local Government* or, having been made by the Financial Commissioner, have been sanctioned by the Local Government* and which have, where necessary, been approved and sanctioned by the Governor-General in Council, are hereby published for general information.

Revenue Department Notifications No 139, dated the 16th October 1888, and No. 143, dated the 25th October 1888, are hereby cancelled.

CHAPTER I.

Preliminary.

I. (1) Words and expressions used in these rules shall, unless the contrary intention appears, have the same respective meanings as in the Upper Burma Land and Revenue Regulation, 1889; and

(2) In these rules—

- (a) "circle" means a village or group of villages to which a headman has been appointed under the Upper Burma Village Regulation, 1887;
- (b) "thugyi" means the headman appointed to such village or group of villages;
- (c) "agricultural year" means the year beginning with the first day of July and ending on the thirtieth day of June, unless it shall be otherwise fixed by agreement or by order of the Collector in any case; and
- (d) "improvement" means any work by which the value of land has been permanently increased at the cost or by the labour of the occupier, and includes any building erected on land for the dwelling of a cultivator or for any other purpose subservient to agriculture;

* Substituted by Financial Commissioner's Notification No 29, dated the 22nd July 1898.

- (e) * "fixed obstruction" means and includes a weir, lock, bank or dam, or any fixed engine which tends to impede navigation, interfere with the flow of water, or prevent fish from proceeding up or down stream;
- (f) * "implement" means and includes any implement or engine for catching, or facilitating the catching, of fish other than a "fixed obstruction";
- (g) † "civil station" means any area of land set apart by notification in the *Burma Gazette* for the residences of Government servants in civil employ.

2. Wherever in any rule a form is referred to, the form prescribed or to be prescribed by the Financial Commissioner is to be understood.

CHAPTER II.

Rules for Regulating Procedure where Procedure is not prescribed by the Regulation (section 12).

3. (1) Every written application or statement by or on behalf of a party to a revenue case shall be as brief as the nature of the case admits, and shall be confined as much as possible to a simple and concise narrative of the facts which the party by whom or on whose behalf the application or statement is made believes to be material to the case, and which he either admits or believes that he will be able to prove

(2) An application or statement prepared in contravention of sub-rule (1) may be rejected.

(3) Every written application or statement filed by a party to a revenue case shall be signed and verified in the manner provided by the Code of Civil Procedure for plaints and written statements in suits.

4. (1) The death of one of the parties to a revenue case, or in a case to which a female is a party, her marriage, shall not cause the case to abate.

(2) The Revenue Officer before whom the case may be pending may make the successor in interest of the deceased person or of the married female a party thereto.

5 † (1) The provisions of the Code of Civil Procedure relating to the institution and trial of suits, to the evidence and examination

* Added by Financial Commissioner's Notification No 17, dated the 22nd April 1897.

† Added by Financial Commissioner's Notification No 2, dated the 6th February 1899.

‡ "Code of Civil Procedure" substituted for "Upper Burma Civil Justice Regulation, 1886," by Revenue Department Notification No 371, dated the 18th August 1896.

XX (1). *Pages 40 and 41.*—Substitute the following for—
Rule 5 (1):—

5. (1) In all cases of a judicial nature Revenue Officers empowered to deal therewith shall have authority to receive evidence and shall have the powers conferred upon Civil Courts, and shall follow as nearly as may be the procedure prescribed by the Code of Civil Procedure with reference to the institution and trial of suits, procuring the attendance and examination of witnesses and the production of documents.

(Substituted by Revenue Department Notification No. 461, dated the 18th November 1903.)

of witnesses, to the procuring the attendance of witnesses and to the production of documents, shall apply to all cases of a judicial nature before a Revenue Officer having authority to act with respect thereto.

(2) For the purposes of this rule the following cases under the Upper Burma Land and Revenue Regulation, 1889, shall be deemed to be cases of a judicial nature, namely,—

- (a) any claim to the ownership or possession of any land with respect to which such a declaration as is mentioned in section 24, sub-section (1), of the Regulation has been made that the land is State land ;
- (b) any claim to hold State land rent-free or at a favourable rent or rate of rent, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof ;
- (c) any claim with respect to the preparation of the record-of-rights or of the periodical edition thereof ;
- (d) any claim to a right to fish, or connected with, or arising out of, the demarcation of any fishery ;
- (e) any claim connected with, or arising out of, any right in an irrigation work ;
- (f) any claim to hold free of revenue any land, fishery, or natural products of land or water.

6. (1) In cases other than those mentioned in the last foregoing rule, a memorandum only of the evidence shall be recorded by the Revenue Officer who examines a witness.

(2) In every case in which an order is passed on the merits, after inquiry the Revenue Officer making the same shall record the order and a brief statement of the grounds on which it is founded.

(3) In every case referred to in sub-rule (1) the order and the reasons for it shall—

- (a) if the Revenue Officer's mother-tongue is English, be written by him in English and translated into Burmese ;
- (b) if the Revenue Officer's mother-tongue is not English, be written by him in Burmese, or in English, at his option :

Provided that the Collector may, if he thinks fit, direct any such officer to write in English or in Burmese.

When the order and reasons are written in English, they shall be translated into Burmese

7. (1) In any case in which costs have been incurred, the final order shall give or apportion the costs as the Revenue Officer thinks fit.

(2) Costs so given or apportioned shall be recoverable by the Revenue Officer as if they were arrears of revenue.

8.* The provisions of Chapter XXV of the Code of Civil Procedure in respect of commissions shall apply in cases before a Revenue Officer.

9.* Except when otherwise directed by the Upper Burma Land and Revenue Regulation, 1889, or by any rule under it, the provisions of the Code of Civil Procedure shall apply to the issue, service, and return of processes on parties and witnesses in any revenue case.

10.* (1) Orders of ejectment from and delivery of possession of immoveable property shall be enforced in the manner provided in the Code of Civil Procedure for the execution of a decree whereby a Civil Court has adjudged ejectment from or delivery of possession of such property.

(2) And in the enforcement of such orders a Revenue Officer shall have all the powers in regard to contempts, resistance, and the like which a Civil Court may exercise in execution of a decree of the description mentioned in sub-rule (1).

11. (1) A Revenue Officer shall not under section 12, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, refer any case to any other Revenue Officer inferior in rank to an Assistant Collector of the second class for investigation and report.

Provided that any Revenue Officer, whether he is empowered to dispose of a case or whether it has been referred to him for investigation and report, may call upon the thugyi of the circle for a written report of the facts of the case.

(2) Such report shall be filed with the record.

11A.† When any land has been declared by a Collector under section 24, sub-section (1), of the Regulation to be State land, the following procedure shall be adopted :—

(a) The declaratory order shall be published in the village in which the land is situate, a copy of the order being served on the thugyi of the village and stuck up in the Township office.

(b) A list of all persons occupying, or interested, or believed to be interested in, the land shall be attached to the order and to the copy.

(c) The thugyi shall be required to report to the Township Officer the receipt and publication of the order and notice. The report will be filed with the proceedings before the Collector.

* As amended by Revenue Department Notification No. 371, dated the 18th August 1896

† Added by Revenue Department Notification No. 173, dated the 2nd May 1894. For further instructions see Financial Commissioner's Circular No. 3 of 1894, page 233.

XVI (3). *Page 42.*—From the foot-note † delete the following words—

^a For further instructions, see Financial Commissioner's Circular No. 3 of 1894, page 233.^b

XIX (4). *Page 43.*—Add ¶ to Rule 12 (a) and insert the following as a foot-note :—

“ ‘ ¶ Government servants ’ includes Apprentice Clerks and Apprentice Surveyors ”

(Letter No. 846—1L.-6, dated the 27th February 1903, from the Revenue Secretary to Government, to the Financial Commissioner, Burma)

XIX (3). Page 43.—*Substitute* the following for clause (a) of Rule 12:—

“Government servants.”

(Revenue Department Notification No. 72, dated the 19th February 1903.)

CHAPTER III.

Rules for the levy and assessment of the Thathameda tax
(Section 22).

12. † Households of which the heads belong to the following classes of persons shall be exempted from the *thathameda* tax:—

- (a) Government servants who on the date on which the census-roll is submitted to the Collector under this chapter are, and for at least six months immediately preceding that date have been, in the service of the Government;
- (b) ministers, priests, members of religious or monastic orders, and schoolmasters, who do not work as cultivators of land or engage in any business or trade, and who have no property or worldly gains;
- (c) village headmen;
- (d) persons incapacitated from earning their livelihood by old age, or physical or mental defect and who have no property or means of paying;
- (e) subjects of Foreign States visiting Burma without the intention of settling and not engaged in any trade or occupation in Burma;
- (f) ‡ newly married couples for one year after marriage;

(Note.—The exemption to newly married couples will be allowed only if they have been married within the year for which the *thathameda* tax is assessed.)

- (g) thugyis' writers;

(Note.—The exemption to thugyis' writers will be allowed to one writer only of any one thugyi.)

- (h) village-criers in villages which contain one hundred or more houses;
- (i) immigrants from countries outside of Burma for two years after their first coming to settle;

(Note.—The Local Government § may extend the period of exemption in the case of immigrants who settle down and cultivate the land.)

- (j) § Government pensioners (including persons to whom superannuation or invalid gratuities have been granted);

- (k) || *ywagaungs* of villages which contain 20 houses or more and in which no headman resides;

* For Circulars containing further instructions concerning *thathameda* and its assessment, see pages 215 to 227.

† For explanation of term "household," see Financial Commissioner's Circular No. 40 of 1890, page 216.

‡ Amended by Revenue Department Notification No. 310, dated the 3rd October 1895.

§ Substituted by Financial Commissioner's Notification No. 29, dated the 22nd July 1898.

|| Amended by Revenue Department Notification No. 151, dated the 21st April 1896.

(A *ywagaung* is an officer of the class referred to in Rules IX to XI of the rules published in General Department Notification No. 203, dated the 17th September 1891.)

- (l) *Honorary Magistrates;
- (m) *headmen of wards or elders of blocks appointed as such by the Deputy Commissioner under section 3, clause (2), of the Upper Burma Towns Regulation, 1891;
- (n) *Kachins for a period of three years after they settle in the plains of the Myitkyina, Bhamo, and Katha districts;
- (o) *persons specially exempted by the Local Government† by notification in the *Burma Gazette*.

13. (1) For determining the total demand in any village or other local area, the number of revenue-paying households, including households residing in boats, shall be multiplied by such rates as the Local Government † may from time to time prescribe. ‡

(2) The product shall be the total demand.

14. (1) The thugyi shall submit to the Collector, in a prescribed Form No. 1 form, on or before a date to be fixed by the Collector, a census-roll of all the households in his circle, with number, names, and occupation of all adult members of each of those households.

(2) An Assistant Collector shall, if possible, personally examine the census-roll of every village in order to test its accuracy.

15. The Collector shall then direct the thugyi to proceed to his circle, and in consultation with the *thamadis* or assessors whom the Collector shall cause to be appointed according to custom, to distribute the total demand fixed under Rule 13 over the households of the circle according to their circumstances and ability to pay, and to publish in the village a list of the persons assessed and of the amount payable by each person. This list shall be an extract from the census-roll consisting of columns 1, 2, and 7. No other notice of demand shall be necessary.

16. The *thamadis*, or assessors, shall be responsible for the just assessment of each household.

17. § (1) If the Collector is of opinion that any person assessed to the *thathameda* tax is unable to pay the amount assessed on him by reason of the failure of his crops, the death of his cattle, or other causes occurring after the assessment has been made by the *thamadis*, he may suspend the demand and ‡ apply to the Commis-

* Amended by Revenue Department Notification No. 151, dated the 21st April 1896.

† Substituted by Financial Commissioner's Notification No. 29, dated the 27th July 1898.

‡ See Financial Commissioner's Circular No. 9, of 1900, page 222.

§ Substituted by Revenue Department Notification No. 203, dated the 18th May 1896.

XVI (4). *Pages 44 and 45.*—Delete the last two foot-notes on page 44 and foot-note* on page 45, and substitute the following for Rule 17 as amended by correction XII (1):—

“ 17. The Collector may remit, in whole or in part, the amount of *thathameda* assessed on—

- (i) households which were assessed through error ;
- (ii) households from which, by reason of calamity, whether prior or subsequent to assessment, the recovery of the whole tax or any part of it is in the Collector's opinion inequitable ;
- (iii) households from which the tax is irrecoverable, in which case the Collector shall record his reasons for not enforcing the joint liability under section 22, sub-section (3), of the remaining villagers.

Proviso.—The amount remitted in the case of each household shall ordinarily be the actual amount assessed on such household, provided that, if such amount exceeds the rate prescribed for the village or other local area under Rule 13, the excess shall be adjusted by the *thamadis* or assessors on the remaining villagers.”

(Substituted by Revenue Department Notification No. 35, dated the 6th February 1902.)

XII (1). *Page 45.*—For the “Note” appended to Rule 17 substitute the following :—

This rule does not apply in cases in which it is necessary to remit *thamada* on account of the discovery of errors in assessment. In such cases the Collector may remit the revenue, and, in making refunds, should follow the procedure laid down in Rules 239A, 239B and 239C *mutatis mutandis*.

(Financial Commissioner's Notification No. 72, dated the 17th October 1901.)

sioner for remission of such assessment in whole or in part. The Commissioner may sanction such remission of the assessment as he thinks fit, subject to the condition that if the total amount of remission which he proposes to grant in any circle exceed one-tenth of the total demand in that circle he shall submit his proceedings and recommendations for the orders of the Financial Commissioner.

(2) If any head of a household dies leaving no property, the Collector may remit the amount assessed upon him and reduce the demand upon the village or other local area accordingly.

(3) Applications for remission shall be presented or made orally to the Assistant Collector in charge of the township on or before certain dates to be fixed by the Financial Commissioner for each district.

Note.—These directions do not apply in cases in which it is necessary to remit *thathameda* on account of the discovery of errors in assessment. In all such cases the Collector may remit the revenue, subject to the control of the Commissioner to whom a monthly statement * shall be submitted.

18. On payment in full of the sum due by each person, such person shall be furnished by the thugyi with a receipt in the form prescribed. The amount of rupees paid shall be expressed both in words and in figures in the receipt.

19. The thugyi shall keep an account of the amount due from each person, the amount paid, and date of payment. In all cases of default where proceedings are taken for recovery of arrears of the *thathameda* tax, this account shall be produced in evidence of the amount of the arrear.

20. (1) Objections to the *thathameda* tax assessment must be made to the Assistant Collector in charge of the township within ten days after the publication of the list under Rule 15.

(2) The Assistant Collector shall fix a date for hearing objections, and shall hear them in the presence of the *thamadis* and, if possible, in the circle to which the objectors belong. The *thamadis* shall be heard in support of the assessments.

(3) If the Assistant Collector considers an objection groundless, he shall reject it. If he considers it well founded, he shall make an order to the *thamadis* directing them within a time to be specified in the order to re-adjust the assessment so as to give proper relief to the objector without reducing the total demand on the circle. If the *thamadis* fail to re-adjust the assessment within the specified time, the Assistant Collector shall himself re-adjust the assessment and send his proceedings for sanction to the Collector.

21. †

22. †

* In Form ^{Revenue} Land 5.

† Cancelled by Revenue Department Notification No. 123, dated the 28th March 1899.

CHAPTER IV.

Rules* for the assessment of Rent on State Lands situated outside Towns, Cantonments, and Civil Stations [Section 25].

23. (1) The Collector shall cause to be prepared in the prescribed form for all State lands a register of occupiers village by village.
Form No. IV.

(2) This register shall be made by the thugyi or his assistant, or by such other person as the Financial Commissioner may appoint.

(3) The person who paid rent to the Government for the year immediately preceding the commencement of the Upper Burma Land and Revenue Regulation, 1889, shall, in the absence of proof to the contrary, be deemed to be the occupier of the land for which he paid rent. If rent was not so paid, the person actually holding the land shall, in the absence of proof to the contrary, be deemed to be the occupier thereof.

24. The Collector shall ascertain, or cause to be ascertained, for all State lands held by occupiers—

- (a) the area of each holding in acres ;
- (b) the average annual produce of each holding, and (if twice cropped) the average annual produce of each harvest, for the last three years ;
- (c) the value of such produce at the market rates which have been in force for the last three years ; and
- (d) the proportion of the annual produce payable by custom to the State.

25. When the Collector has ascertained the particulars described in the last foregoing rule, he is authorized to enter into agreements with occupiers of State lands in regard to the rent payable by them. In the absence of such agreement the standard of assessment of rent shall be the money value [clause (c), Rule 24] of the customary proportion [clause (d), Rule 24] of the average annual produce [clause (b), Rule 24] of the holding. The rate of this rent per acre or the local standard shall be recorded, and the Collector shall give his reason for assessing above or below this rate. If the land has not hitherto been assessed, the Collector shall assess it with reference to the rent paid in respect of similar land in the same neighbourhood. In the case of persons who held land at favourable rates under the late Government, the Collector may make a reduction in the rent fixed on such land. All cases in which rents are fixed shall be reported to the Financial Commissioner through the Commissioner for sanction before the assessments are given out.

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

26. The rent fixed by the Collector under the last foregoing rule shall be liable to revision every year unless the Financial Commissioner shall otherwise direct.

27. If the rent of any State land has been heretofore payable at a rate per plough or in some other manner for which provision is not made in Rule 25, the Collector may, with the previous sanction of the Commissioner, commute it to a rate per acre with reference to the total sum hitherto payable as rent for the land.

28. Should the occupier not accept the rent fixed by the Collector under Rule 25 or Rule 27, the land may be let to any person who is desirous of occupying it and agrees to pay the rent fixed.

29

CHAPTER V.

Rules † for the ejectment of occupiers of State Lands situated outside Towns, Cantonments, and Civil Stations [Section 25].

30. An occupier of State land may be ejected as follows :—

(a) at the end of the agricultural year after three months' previous notice to him and on payment to him of compensation for his improvements,

(b) at any time without notice to him on payment to him of compensation as follows :—

- Form No. VI.
- Form No. VII
- (i) compensation for disturbance not exceeding one year's rent ;
 - (ii) compensation for his improvements ; and
 - (iii) the value of any uncut or ungathered crops on the land at the time of ejectment less the rent payable for the year or harvest, as the case may be.

31. An occupier of State land may in the prescribed form give notice three months before the expiration of the agricultural year that he requires a reduction of rent. The Collector shall, after enquiry, decide upon such application. If the Collector refuses to reduce the rent, the occupier may relinquish the land at the close of the agricultural year without any further notice.

32. If the Collector considers that the rent of any State land should be enhanced, he may in the prescribed form give notice to the occupier three months before the close of the agricultural year stating the enhanced rent which

* Cancelled by Revenue Department Notification No 207, dated the 26th May 1896

† Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899

he proposes to charge. If the occupier does not agree to pay the enhanced rent, he shall be deemed to have consented to relinquish his holding with effect from the close of the agricultural year, and may be ejected at the close of that year without any further notice, receiving compensation for the value of his improvements, if any.

33. An occupier of State land may at any time relinquish his holding by giving notice to the thugyi three months before the close of the agricultural year of his intention to relinquish it. The thugyi shall forward the notice through the Assistant Collector in charge of the township to the Collector. When an occupier relinquishes his holding of his own accord, he shall have no claim to any compensation.

34. Any person who has made default in the payment of the rent of State land shall be deemed to have forfeited all claim to occupy such land and is liable to be ejected therefrom by orders of the Collector.

35. Any person whose claim to occupy State land has under the last foregoing rule been forfeited, and who has been ejected by the Collector, shall, if he resumes occupation of the land without the previous permission of the Collector, be punished, in addition to any other penalty to which he may be liable, with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

36. When an occupier has been ejected from any State land, the Collector may let the land to any other person. Where there are several applications for the land, the preference shall ordinarily be given to an applicant who is a resident of the village in which the land is situated, and who will undertake to pay any arrear of rent due by the outgoing occupier, together with any further sum that the Collector may require him to pay as compensation to the outgoing occupier.

CHAPTER VI.

Rules * for the disposal of State Waste Land situated outside Towns, Cantonments, and Civil Stations [Sections 26 (1) (a)].

37. No land referred to in section 26 of the Upper Burma Land and Revenue Regulation, 1889, shall be disposed of except by lease from year to year if it is, or is likely to be, required by the State.

38. Except as provided in the last foregoing rule, such land may be disposed of by lease, and on the conditions and in the mode hereinafter prescribed. Leases of such land shall not, without

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

XX (2). *Page 48.*—Place a † against the heading of Chapter VI and insert the following foot-note :—

“† When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, *see* Revenue Department Circular No. 59 of 1903, page 254.”

the previous sanction of the Governor-General in Council, be made on any other conditions or in any other mode.

39. The applicant for a lease of any such land must, if so required, satisfy the Revenue Officer to whom application is made that he possesses sufficient means to fulfil the purpose for which, and the conditions on which, the land is to be leased. But no lease shall be refused by any Revenue Officer on account of the applicant's insufficiency of means without the sanction of the Collector.

40. The following conditions are applicable to all leases of such land for cultivation :—

- (i) if the land has been leased with a period of exemption from rent, an area of not less than half of the total area leased shall be brought under cultivation before expiry of the period of exemption ;
- (ii) if the land has been leased without a period of exemption from rent, the lease shall provide that a certain area of land shall be brought under cultivation within a period to be specified in the lease ,
- * (iii) no transfer of, or charge on, the land leased, by sale, gift, mortgage, or other private contract shall be made to a non-agriculturist, or to a person who is not a native of Burma, without the previous sanction of the Township Officer.

Provided that in any special case the Financial Commissioner may impose such other conditions as he may deem fit.

41. If a lessee fail to comply with the conditions prescribed in or under the last foregoing rule, or if, having obtained a lease of land with a period of exemption, a lessee makes use of the land during such period and abandons it, without sufficient cause, before any rent becomes payable in respect thereof, or does not employ the term of exemption in the *bond fide* cultivation of the products for the cultivation of which the land was leased, the Collector may resume the whole or any portion of the land leased, and may, where the lease has been made with a period of exemption from rent, assess the whole area which ought under the conditions of the lease to have been brought under cultivation to rent at the highest rate current in the circle for similar land, and may recover the amount payable according to that assessment for each year of the whole or any part of the period of exemption as an arrear of revenue.

42. The right to all precious stones, mines, minerals, coal, earth-oil, and quarries under or within any land leased is reserved to the Government, with full liberty to the Government, its assigns, lessees,

* Added by Financial Commissioner's Notification No. 10, dated the 4th March 1897.

licensees, agents, workmen, and all other persons acting on its behalf, or with its permission, to search for and work the same, subject to payment of compensation on account of disturbance or surface damage. Such compensation shall be determined by the Collector as nearly as may be in accordance with the law for the time being in force for the acquisition of land for public purposes.

43. No person shall fell, sell, or remove for sale or for private use any teak trees standing on the land leased to him, except under a special license granted in pursuance of rules under the Upper Burma Forest Regulation, 1887. But any person to whom a lease of land has been made may, subject to the provisions of Rule 58, fell, sell or remove for sale or for private use, without license, trees of any other kinds, whether reserved or not, standing on the land leased; but any timber so felled, sold or removed shall be chargeable with the usual rates at any revenue-station* which it may pass, but not elsewhere.

44. Land leased shall be subject to the payment of all such taxes and rates as may from time to time be imposed under any law or rules for the time being in force.

45. Without the special sanction of the Commissioner the term of a lease shall in no case exceed thirty years.

46. (1) Every lessee shall comply with such lawful instructions as he may from time to time receive from the Collector in regard to furnishing returns of population, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Collector.

(2) If any lessee makes default in compliance with such instructions, he may be punished with fine which may extend to twenty rupees.

47. Waste land leased for the purpose of planting palms and fruit-bearing trees shall be classified according to the description of trees to be planted on at least three-fourths of its area, or as near to that proportion as possible, and may be exempted from rent for different periods not exceeding the following scale:—

| | | | |
|-----------|-----|---|--------------------------|
| Class I | ... | Land to be planted with betel-nut or cocoanut palms. | Fifteen years' exemption |
| Class II | ... | Land to be planted with any other palm trees, except <i>dhanis</i> , or with durian, marian, or spices. | Ten years' exemption. |
| Class III | ... | Land to be planted with other fruit-trees, except custard-apples, papayas, and plantains. | Eight years' exemption |
| Class IV | ... | Land to be planted with custard-apples, papayas, and <i>dhanis</i> palms. | Five years' exemption. |
| Class V | ... | Land to be planted with plantains | One year's exemption. |

* For a list of revenue-stations see Rule 42 of the rules under the Upper Burma Forest Regulation, pages 51 and 52 of the Upper Burma Forest pamphlet, 1899.

XX (3). *Page 51.*—Place a † against the heading of Chapter VIA and insert the following foot-note :—

“† When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, *see* Revenue Department Circular No. 59 of 1903, page 254.”

Provided that, where plantains are planted *bond fide* as shade to cocoanut or other trees, the land occupied by them shall, for the purpose of this rule, be treated as occupied by the trees which they are planted to shade.

48. Land leased for the cultivation of any products other than those mentioned in the last foregoing rule shall be classified according to the condition of the land, and may be exempted from rent for different periods, not exceeding those set forth in the following table, if the land, or at least three-fourths of its area, is at the time the lease is made of the description mentioned in the table.—

| | | | | |
|-----------|----|--|----|-------------------------|
| Class I | .. | Land covered with grass | .. | One year's exemption. |
| Class II | .. | Land covered with reeds, elephant-grass, bushes. | | Three years' exemption. |
| Class III | .. | Land covered with small trees not exceeding one foot in diameter at two cubits above the ground. | | Four years' exemption. |
| Class IV | .. | Land covered with large trees exceeding one foot in diameter at two cubits above the ground. | | Six years' exemption. |

49. In special cases a Collector may, with the sanction of the Commissioner, make leases of land with longer terms of exemption than those provided in Rules 47 and 48, or may allow partial exemption for a term of years, instead of, or in addition to a term of total exemption, or may extend the term of exemption provided by Rules 47 and 48 for a reasonable time, not exceeding five years, according to the circumstances of each case.

50. (1) A Collector may, with the sanction of the Commissioner, allow an additional period of exemption from rent in the case of land which, in order to be made fit for cultivation, requires any outlay by the lessee for the purpose of draining or embanking, or for the construction of dams or for irrigation works of any kind :

Provided, however, that such additional period of exemption shall not exceed five years.

(2) A further extension of the period of exemption may be granted with the sanction of the Financial Commissioner.

CHAPTER VI-A.*

Rules for the disposal of State Waste Land in Towns, including Railway Towns [Section 26 (1) (a)].

51. Leases of land which is waste may be made for building, residential, or industrial purposes other than cultivation in any town in Upper Burma.

* Substituted for Rule 51 by Financial Commissioner's Notification No 2, dated the 6th February 1899.

51A. Leases shall not ordinarily be for a shorter period than 30 years, and shall in all cases provide for renewals on the expiry of the original term up to a maximum period of 90 years,^(a) or in special cases under the Financial Commissioner's orders, in perpetuity.^(b)

51B.* The Collector may make leases to any one person or set of persons up to a limit of a quarter of an acre. If the application is for a lease of land exceeding a quarter of an acre, it shall be submitted to the Commissioner of the division with the Collector's recommendations for orders. The Commissioner may sanction leases up to one acre and if the area exceeds one acre, the sanction of the Financial Commissioner shall be obtained. Leases in excess of five acres require the sanction of the Local Government.

51C. Leases shall only be granted with the express sanction of the Local Government and subject to such special conditions as the Local Government may prescribe in the case of the following lands, namely —

- (a) land with a river frontage,
- (b) land required for industrial purposes in towns to which the Upper Burma Municipal Regulation, 1887, or the Burma Municipal Act, 1898, applies,
- (c) land situated within a distance of 100 yards from an European cemetery.

51D. The Collector may require prepayment of a survey fee of such amount as he deems reasonable in each case.

51E. The Collector shall cause the plot for which a lease is sought to be surveyed or may scrutinize any existing survey of the ground, and after verifying that the ground is apparently at the disposal of Government and after making such further enquiry as he thinks necessary may modify the application as he deems fit.

51F. If the Collector approves the application either with or without modification, he may, if the land does not exceed one-quarter of an acre, fix the annual rent in the manner hereinafter prescribed.

If the land exceeds one-quarter of an acre, he shall report the application to the Commissioner† with his recommendations and shall propose a suitable rent in the manner hereinafter prescribed.

51G. The rent to be paid for the land shall be not less than 75 per cent. or more than 90 per cent. of the letting value of the site: provided that it shall not be less than the highest rate at which

* Substituted by Financial Commissioner's Notification No 9, dated the 2nd February 1900.

† Substituted by Financial Commissioner's Notification No 18, dated the 22nd March 1900.

XX (4). Page 53.—Place a † against the heading of Chapter VIB and insert the following foot-note :—
“ † When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, *see* Revenue Department Circular No 59 of 1903, page 254.”

XIV (1). Page 53.—Add the following to the foot-note of this page :—

“ The powers reserved to the Local Government in the rules under this chapter are now vested in the Financial Commissioner.”

(Revenue Secretary's letter No. 28-2L.—9, dated the 5th November 1901.)

revenue is assessed on cultivated State lands in the neighbourhood.

51H. It shall be expressly stipulated in the lease that the rent is subject to revision not less frequently than at each renewal, or, if the grant is in perpetuity, at intervals not longer than 30 years.

51I. A counterpart of the lease (which shall be in the authorized form^(a)) shall be filed in the Collector's office.
(a) See Rule 51A. If in any special case the authorized form is not suitable, the Financial Commissioner may sanction an alteration thereof.

A correct plan of the land drawn to scale shall be attached to the lease and duplicate.

51J. Except with the previous sanction of the Financial Commissioner and on such terms as he may in each case prescribe, no lease of land for cultivation shall be made in a town; but licenses under Rule 68 may be granted by the Collector.

51K. (1) The provisions of Chapters VII and IX of these rules shall apply to grants for religious purposes of State land which is waste in any town in Upper Burma.

(2) Except as provided in sub-rule (1) nothing contained in Chapter IV, V, VI, VII, VIII, or IX of these rules shall apply to land situated within the limits of any town.

CHAPTER VI-B.*

Rules for the disposal of State Waste Land in Civil Stations.

51L. Civil stations shall be marked out by the Collector and the Executive Engineer and shall be divided into lots.

51M. Allotments shall be made by the Commissioner, but without the sanction of the Local Government no lot shall exceed three acres in extent. When there are two applicants for the same lot the applicant of higher official rank shall have the preference.

51N. The land shall be given on lease⁽¹⁾, for so long as the conditions of the lease are fulfilled, at a rent to be fixed by the order of the Local Government.
(a) Form XIIC for official lessee; Form XIID for non-official lessee.

51O. No Government servant shall, under any circumstances, hold more than one lot in the civil station in which he may from time to time be serving.

51P. Except with the sanction of the Local Government no land shall be leased to a Government servant in any civil station in which he is not actually serving.

* Substituted for Rule 51 by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

51Q. No lease* shall be made for purposes other than house-building except with the sanction of the Local Government.

51R. (1) The provisions of Chapters VII and IX of these rules shall apply to grants for religious purposes of State land which is waste in any civil station.

(2) Except as provided in sub-rule (1), nothing contained in Chapters IV, V, VI, VIA, VII, VIII, IX or X shall apply to land situated within the limits of any civil station.

(3) Nothing contained in any of these rules shall apply to land situated within the limits of any cantonment.

CHAPTER VII.

Special Rules † for grants for Religious purposes of State Waste Land situated outside Cantonments [Section 26 (a)].

52. A Collector may grant free of rent a site for a religious edifice‡—

(a) on his own authority, if the value of the site does not exceed Rs. 100, and

(b) with the previous sanction of the Financial Commissioner, if the value of the site exceeds Rs 100, but does not exceed Rs. 200.

In estimating the value of a site for the purpose of this rule, the value shall be deemed to be a sum equal to twenty-five times the annual rent assessed thereon, or, if the land is not assessed, then twenty-five times the annual rent assessable at the rates paid for similar land in the neighbourhood.

53. Cases in which the value of the land exceeds Rs. 200 must be submitted for the orders of the Governor-General in Council

54. The rules in this chapter are applicable whatever the religious creed may be for the purposes of which the grant is made.

§ 54A. Subject to the sanction of the Financial Commissioner the Collector may make a grant, free of revenue, for a public purpose, of waste State land which is not being assessed to rent and the value of which does not exceed Rs. 100. The value of the land shall be determined in the manner stated in Rule 52.

* For form of lease for sites for clubs, see Financial Commissioner's Circular No. 9 of 1899, page 248

† Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

‡ For instructions concerning grants of land for *thems* see Financial Commissioner's Circular No. 16 of 1897, page 245

§ Added by Financial Commissioner's Notification No. 20, dated the 25th May 1898.

XVIII (2). *Page 54.*—Add the following words to Rules 52 and 54 A :—

“A grant of land with a frontage on a navigable river or stream shall not be made without the previous sanction of the Local Government.”

(Financial Commissioner's Notification No. 109, dated the 19th November 1902.)

XX (5). *Page 54.*—Place a * against the heading of Chapter VII and insert the following foot-note :—

“* When the land applied for lies within 50 yards of a Government building, the Executive Engineer should be consulted, see Revenue Department Circular No. 59 of 1903, page 254.”

55. Grants of land for religious ^a and public ^a purposes shall be made, and a register of such grants shall be maintained in the prescribed forms.
Forms Nos. XI and XII.

CHAPTER VIII.

Rules * as to the persons to whom and the Officers by whom State Waste Land situated outside Towns, Cantonments, and Civil Stations may be leased [Section 26 (a)].

56. † (1) Leases of State land which is waste may, for the purposes hereinafter mentioned, be made to Natives of Burma only by the officers named below :—

Provided—

- (a) that no lease to any one person, or set of persons, shall exceed the limits mentioned below ;
- (b) that no officer shall lease to any person any greater area of land of any class than will make up the total of the land held by him under lease to the limit mentioned below :—

| Designation of Revenue Officer. | For cultivation. | For tanks. | For burial grounds. | Building-sites. | Other purposes. |
|---------------------------------------|------------------|------------|---------------------|-----------------|-----------------|
| | Acres. | Acres. | Acres. | Acres. | Acres. |
| Assistant Collector, second class ... | 5 | } 1 | ... | } 1 | ... |
| Assistant Collector, first class ... | 10 | | 5 | | 2 |
| Collector ... | 25 | | 5 | | 5 |

Provided also that, with the previous sanction of the Commissioner, the Collector may, by written order, withdraw temporarily from any Assistant Collector of the second class the power of leasing land under this rule.

(2) With the previous sanction of the Financial Commissioner the Collector may, by written order, authorize any thugyi by name to lease to natives of Burma only, for cultivation only, State land which is waste, subject to the conditions—

- (a) that the lease shall be revocable by the Assistant Collector in charge of the township ;

^a—^a Added by Financial Commissioner's Notification No. 20, dated the 25th May 1898.

^{*} Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

[†] As amended by Financial Commissioner's Notifications No. 10, dated the 26th March 1896, and No. 29, dated the 22nd July 1898.

(b) that not more than 3 acres shall be leased to any one person or set of persons in any one year.

*56A. Leases of State land which is waste may, for the purpose of cultivation only, be made to persons other than natives of Burma by the Collector and for other purposes by the Local Government.

Provided that no lease shall be made to any one person, or set of persons, of an area exceeding 10 acres, and that no greater area shall be leased than will make up the total of the land held by the person or set of persons under lease to ten acres.

57. No lease of land which is situated within two miles of the limits of a municipal town, or within two miles of a railway station or projected railway, shall be made without the sanction of the Commissioner.

†58. (1) With the previous sanction of the Commissioner a Collector may lease areas not exceeding 100 acres each, and with the previous sanction of the Financial Commissioner a Collector may lease areas exceeding 100 acres each to Natives of Burma.

(2) When the area leased comprises more than one hundred acres of forest land, the Financial Commissioner may require the lessee to pay duty on the trees standing on such land at rates not exceeding—

For reserved trees † other than teak—

Rupees 6 for each tree over 6 feet in girth at 6 feet above the ground
 Rupees 3 for each tree from 4½ to 6 feet in girth at 6 feet above the ground
 Rupee 1 for each tree from 3 to 4½ feet in girth at 6 feet above the ground

For trees of unreserved kinds—

Rupees 2 for each tree over 6 feet in girth at 6 feet above the ground
 Rupee 1 for each tree from 4½ to 6 feet in girth at 6 feet above the ground
 Annas 4 for each tree from 3 to 4½ feet in girth at 6 feet above the ground.

(3) Duty chargeable under sub-rule (2) shall be payable within such time as the Collector may in each case determine, and the Divisional Forest Officer shall decide, subject to appeal to the Collector, in respect of how many trees of each kind and of each size duty is to be paid under any lease

59. No lease of any land shall be made under this chapter to any person under eighteen years of age.

60. (1) Land shall not be leased under this chapter in any thugyi's circle to the thugyi of that circle, or to a relative of the thugyi living with the thugyi, without the previous sanction of the Collector.

* As amended by Financial Commissioner's Notifications No. 10, dated the 26th March 1896 and No. 29, dated the 22nd July 1898

† Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

‡ For a list of reserved trees, see Revenue Department Notification No. 137, dated the 19th April 1893, published on page 31 of the Upper Burma Forest pamphlet, 1899.

XIV (2). *Page 56.*—Add to the foot-note* to Rule 56A the words—

“The power to allot land under this rule to non-Burmans for purposes *other than cultivation* is now vested in the Financial Commissioner.”

(Revenue Secretary's letter No. 28-2L.—9, dated the 5th November 1901.)

(2) Land shall not be so leased to any other public servant without the previous sanction of the Commissioner.

CHAPTER IX.

* Rules regarding procedure in making leases of State Waste Land situated outside Towns, Cantonments, and Civil Stations and making grants for religious purposes of State Waste Land situated outside Cantonments [Section 26 (a)].

61. Any person who intends to apply for a lease of any State land which is waste or for a grant of any such land for religious purposes, shall, before presenting his application, demarcate, with posts or otherwise, the area which he desires to be leased or granted to him, and shall declare in his application that he has made such demarcation.

†62. Applications for lease of land must be in writing and contain the following particulars:—

- (a) name, residence, and designation of applicant ;
- (b) township, circle, and village in which the land applied for is situated ;
- (c) area of land applied for ;
- (d) boundaries of land applied for, and
- (e) purposes for which the land is required.

†63. (1) When an application is made to an Assistant Collector, he shall cause a correct plan of the land to be made and shall fix a day for the inspection of the land, and inform the applicant and the cultivators in the village of the day so fixed. On that day the Assistant Collector shall go to the land, examine the boundaries, and hear any objections by any cultivators who attend, and, after considering any objection which may be made, shall, unless the area of the land is in excess of the area which he is empowered to lease, make or refuse to make the lease of the land applied for. If the lease is made, the Assistant Collector shall record the details of it in the prescribed register^a and shall execute and give to the applicant an instrument of lease of the land in the prescribed form^b. If the area applied for exceeds that which the Assistant Collector is by Rule 56 empowered to lease, he shall refer the applicant to the officer empowered to make the lease under that rule.

^a Form No. XIII
^b Form No. XIV

(2) When an application is made to a Collector he shall proceed, *mutatis mutandis*, in the way laid down for the guidance of Assist-

* Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

† Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

ant Collectors in Rule 63: Provided that in the case of applications for areas of land which an Assistant Collector is empowered to lease, he may refer the applicant to the Assistant Collector.

(3) A thugyi specially empowered to lease land under Rule 56(2) shall proceed in the manner directed by clause (1) of this rule. He shall forward a copy of every lease issued by him to the Assistant Collector in charge of the township within which the land leased is situate.

*(4) The Collector may authorize the Revenue Officer making the lease to levy from the applicant a fee not exceeding eight annas and in the Upper Chindwin district one rupee per acre of land surveyed in order to cover the cost of survey, such fee being at once paid into the treasury. The Revenue Officer making the lease will, on his visit to the land, carefully examine the survey; on his certificate that the survey and plan are accurately made, the fee or a part thereof will be paid out on the Collector's order† to the person who has made the survey and plan of the land.

‡(5) The Collector or Assistant Collector of the 1st class may depute any subordinate Assistant Collector to visit the land and to hear objections and to report.

§64. (1) All leases of land made by an Assistant Collector in charge of a township shall be entered in the register of the leases (Form No. XIII) kept by him and in the register kept by the Assistant Collector in charge of the subdivision and in the register kept by the Collector of the district within which the township is situate. All leases made by an Assistant Collector in charge of a subdivision shall be entered in the registers kept up by each of the Assistant Collectors in charge of the townships within which the land is situate and in the register kept up by the Collector. All leases made by the Collector shall be entered in the registers kept up by each of the Assistant Collectors in charge of the subdivisions and townships in which the land is situate. The leases shall also be entered in the register of State land prescribed by Rule 23.

(2) Leases issued by a thugyi specially empowered under Rule 56(2) shall be entered in the district, subdivisional, and township registers and in the register of State land.

§65. The procedure prescribed in Rule 63 shall apply, *mutatis mutandis*, to leases of areas exceeding his independent powers

* Added by Financial Commissioner's Notification No. 7, dated the 28th February 1898.

† See Financial Commissioner's Circular No. 5 of 1898, page 246.

‡ Added by Financial Commissioner's Notification No. 14, dated the 1st March 1900.

§ Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896.

XVIII (3). *Page 58.*—Substitute the following for clause (4) of Rule 63:—

(4) When it is necessary to employ a special agency to make the plan of the land the Assistant Collector shall, in order to cover the cost of survey, require the applicant to deposit, within a period to be specified, a survey fee at such rate per acre of the area applied for as the Collector may by general or special order prescribe, provided that, except with the previous sanction of the Local Government, the rate so ordered shall not exceed eight annas per acre.

(Financial Commissioner's Notification No. 78, dated the 4th September 1902.)

XVIII (4). *Page 58.*—Cancel foot-note * and in foot-note † for "No. 5 of 1898" substitute "No. 19 of 1902."

which the Collector may make with the sanction of the Commissioner or Financial Commissioner under Rule 58, clause (1).

* 65A. Applications for grants of land for religious purposes shall be made to the Collector, who, after issuing notices and calling for objections in the way prescribed in Rule 63 and after hearing and disposing of any objections and satisfying himself that the land is available and required, may proceed according to Rule 52.

66. In villages which have been cadastrally surveyed, plans of lands leased shall be plotted on the maps of the villages in which such lands are situated.

67. Any person in legal possession of land leased under these rules shall, if the instrument of lease under which the land is held has been lost or destroyed, be entitled to obtain, on application, a copy of such instrument.

CHAPTER X.

† Rules for the temporary occupation of State Waste Land situated outside Cantonments and Civil Stations [Section 26 (b)].

Ordinary Lands.

68. (1) If any person desires to temporarily occupy, for the purpose of cultivation or otherwise, State land which is waste, he may make to the Collector an application containing the particulars mentioned in Rule 62.

(2) After such enquiry as may be necessary, the Collector may grant the application and give the applicant a license to occupy the land, for any time not exceeding three years, at the rate in force for similar land in the neighbourhood.

69. (1) Any person entering upon or occupying any such land without a license may be served by any Revenue Officer with a notice of ejection.

(2) If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished with imprisonment for one month, or with fine extending to two hundred rupees, or with both.

(3) No person shall acquire by length of possession or otherwise any right over lands occupied under this chapter, except such right as is conveyed to him by the license.

* Amended by Financial Commissioner's Notification No. 10, dated the 26th March 1896. See also Financial Commissioner's Circular No. 16 of 1897, page 245.

† Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899.

Taungya Lands.

70. Application may be made to the Collector by any person or tribe or family practising *taungya*-cultivation for the allotment of a tract of land for the purposes of such cultivation.

EXPLANATION.—*Taungya*-cultivation is cultivation of a temporary and shifting nature in a forest or jungle clearing.

71. On receipt of an application under the last foregoing rule, the Collector shall cause the tract applied for to be demarcated, and shall give notice of the application to the local forest officer. He shall also issue a proclamation calling upon any persons having any interest in such land and objecting to the proposed allotment to appear and state their objections on a day which shall be not less than sixty days from the date of the issue of the proclamation.

72. If any objections are made by the local forest officer, the Collector shall report the case to the Commissioner with his opinion, and the Commissioner shall decide whether the allotment is to be made or not, or whether any alteration is to be made therein.

73. If any objections are made by private persons, the Collector shall, on the date specified in the proclamation, enquire into and decide upon them.

74. If the tract to be allotted exceeds five square miles in extent, the case must be reported for sanction to the Financial Commissioner. If the tract is situated in a district where the demarcation of reserved forests is not complete, the case must be reported for sanction to the Local Government.* The districts in which the demarcation of reserved forests is complete shall be from time to time † notified in the *Burma Gazette* for the purposes of this rule, but such notification shall not bar the formation of further reserved forests if the Local Government* so directs.

CHAPTER XI.

Rules for allotment of Grazing-grounds [Section 26 (c)].

75. (1) The Collector, if he considers that the inhabitants of any village stand in need of an allotment of grazing-ground, may proceed to mark out such land as should, in his opinion, be allotted to them, and cause it to be surveyed and a plan to be made thereof.

(2) The term "grazing-ground" includes the necessary cattle-paths or approaches to a grazing-ground.

* Substituted by Financial Commissioner's Notification No. 29, dated the 22nd July 1898.

† No notification has been published under this rule.

76. A notice, together with a copy of the plan of the land, shall be affixed to the houses of the headmen of the villages in the neighbourhood of which the land is situated, informing such headmen of the Collector's intention to adopt the land as a grazing-ground and fixing a day, not less than fifteen days distant from the date of the notice, on which any of the inhabitants of the neighbouring villages may appear before the Collector and state any objections which they may have to the proposed allotment.

77. The Collector, after hearing any objections which may be raised to such allotment, or, if no objection is raised, then after making any further enquiry which he may consider necessary, shall, if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, make an order determining the area to be allotted and the villages for whose benefit the allotment is made, and shall thereupon enter the grazing-ground in the prescribed register, cause a final demarcation of it to be made, and issue a notice of final allotment. After the issue of the notice of final allotment, the land may be used as a grazing-ground by the inhabitants of the villages specified in the Collector's order of allotment, and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.

78. When any grazing-ground has been finally demarcated under the last foregoing rule, any person who occupies any part of such grazing-ground for any purpose other than grazing, or who, without the special sanction of the Collector, cuts, fells, or removes trees or underwood from such grazing-ground, or who removes grass therefrom during the months of December to May, both inclusive, may be punished with fine extending to fifty rupees, or, in default of payment of fine, with simple imprisonment for a term not exceeding fifteen days.

79. The Collector may direct any Assistant Collector to make the preliminary inquiry, issue notices, and hear objections in regard to the allotment of grazing-grounds.

CHAPTER XII.

Rules as to assessment to Land Revenue of Lands other than State Land, and as to levy of Thathameda tax from persons having such Lands so assessed [Sections 27 (1) and 50 (g)].

80. When the assessment of land other than State land to land revenue has been made in any village by a Revenue Officer under section 27, sub-sections (2) and (3), of the Upper Burma Land and

Revenue Regulation, 1889, the Revenue Officer making the assessment of such land shall prepare a statement showing the following particulars—

- (a) the name of the occupier of each holding ;
 - (b) the area of each holding ;
 - (c) the amount assessed upon each holding ; and
 - (d) the period for which the revenue assessed has been fixed ;
- and shall furnish the headman of each village with a copy of this statement.

81. *(1) Persons holding land (other than State land) assessed to land revenue at full rates, and having no other means of livelihood, shall be exempt from liability to pay the *thathameda* tax.

(2) Any person claiming exemption from the *thathameda* tax under sub-rule (1) must proceed in the manner prescribed in Rule 20.

CHAPTER XIII.

Rules for the preparation and maintenance of the record-of-rights
[Section 29 (3)]-†

82. A record-of-rights shall be drawn up for each village.

83. It shall contain—

- (a) a statement or statements showing so far as may be practicable—
 - (i) the name of the occupier of each holding ;
 - (ii) the area of each holding ;
 - (iii) the amount assessed on each holding ;
 - (iv) the period for which the revenue assessed has been fixed, and
 - (v) the names of and rents payable by, sub-tenants,
- (b) a map of the village, and
- (c) such other documents as the Financial Commissioner, with the previous sanction of the Local Government ‡ may prescribe

*As amended by Revenue Department Notification No 165 dated the 19th April 1900

† (a) The rules in this chapter will not, pending further orders, apply to unsettled districts till they come under settlement, see Financial Commissioner's Circular No 37 of 1897, page 264, but see also modification thereof in paragraph 4 of Financial Commissioner's Circular No 14 of 1899, page 242

(b) Detailed directions for the purpose of carrying out Rules 82 and 83 are published in Chapter VI of the "Directions to Settlement Officers in Upper Burma"

(c) Detailed instructions in amplification of Rules 84 to 91 are contained in the "Directions to Settlement Officers concerning supplementary survey in Upper Burma." [Substituted by Financial Commissioner's Notification No 8, dated 1st February 1900].

‡ Substituted by Financial Commissioner's Notification No 29, dated the 22nd July 1898

~~Part 61~~—Insert the following:—

CHAPTER XIII.

Rules Regarding Minerals [section 31 (4)].

91A. No person shall mine, quarry, dig for, or collect stone, laterite (whether in blocks, gravel or sand), limestone, sandstone, marble, gypsum, clay, or other minerals (not being minerals or metals to which the special mining rules sanctioned by the Secretary of State for India in Council or any rules in force under the Upper Burma Forest Regulation apply), on land wherein the right to such minerals belongs to Government except under a license granted under the provisions of this Chapter.

Explanation.

The special mining rules provide for coal, oil, gold, silver, precious stones, iron and for all metals. The forest rules provide for jadestone and amber in unreserved forest areas. In reserved forests the disposal of the minerals provided for by this direction, together with jadestone and amber, is in the hands of the Forest Officers. In disposing of these minerals in reserves the Forest Officer is enjoined not to charge lower rates than are charged outside the reserves.

91B. The Collector or any Assistant Collector of the first or second class generally or specially authorized by him in that behalf may issue licenses for the extraction from a specified area of any mineral or minerals for which a license is necessary under the provisions of Rule 91A.

91C. Such license shall be in one or other of the forms specified in the following table for such mineral, and shall specify the rent, royalties or fees to be paid by the licensee therefor at the rate shown in the following scale for the extraction of such mineral under such

form of license or at such lower rate as the Financial Commissioner may by general or special order prescribe:—

| Name of mineral. | Form of license. | Amount payable. |
|---|--|--|
| 1 | 2 | 3 |
| Laterite ... | Form No. XIX-A ... | Exempt from royalty. |
| Limestone ... | Form No. XIX-A or Form No. XIX-C ... | Rupee 1 per 100 cubic feet extracted. |
| Stone for irrigation works, railway ballast or public works. | Form No. XIX-A ... | Rupees 10 per kiln in advance. |
| Sandstone ... | Form No. XIX-A or Form No. XIX-B ... | Annas 8 per 100 cubic feet extracted. |
| Clay ... | Form No. XIX-A ... | Rupees 5 per annum for each workman employed. |
| | Form No. XIX-D or Form No. XIX-E ... | Exempt from royalty. |
| | | Rupees 5 per annum for each workman employed. |
| | | A rent per acre calculated as follows:— Let P = the highest rate on an acre of paddy land in the <i>kawn</i> . Let T = the term of years within which the clay will be completely removed from an acre with the number of workmen and the appliances specified by the applicant. Then $P + \frac{P \times 30}{T}$ shall be the rent per acre. <i>N.B.</i> —One man can remove 12,000 cubic feet of clay in one year. |
| Marble ... | Form No. XIX-A or Form No. XIX-B ... | Rupees 2 per 100 cubic feet extracted. |
| | | Rupees 5 per annum for each workman employed. |
| Gypsum and other minerals in respect of which special rules do not exist. | Form No. XIX-A or Form No. XIX-B. | The royalty or fee payable under either form to be determined by the Commissioner in each instance, subject to the approval of the Financial Commissioner. |

Explanations.

(a) For the purpose of determining the license fee in cases where women and children are employed, two women or four children may be taken as equal to one man.

(b) When alternative licenses are shown against a mineral, the Collector may decide in which form the license shall be granted provided that, when a license is given for clay required for domestic use

or for making bricks for works of public utility or religious buildings within ten miles of the place of extraction, such license shall be in Form XIX-A.

(c) Royalties or fees, as the case may be, shall not be levied in respect of minerals extracted by Government departments when extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments. Royalties or fees shall be charged in respect of all minerals except laterite extracted by a Government department for sale. These orders apply both to land held by the department concerned and to other land.

(d) The Collector may grant a license in Form XIX-A free of rent, royalty or fee for the digging and removal of clay from a specified area for making bricks for the construction or repair of works of public utility or religious buildings, distant more than ten miles from the place of extraction.

(e) Except in the case of laterite and of stone required for irrigation works, railway ballast or public roads, and of clay required for any of the purposes specified in the proviso to explanation (b) or in explanation (d), royalty shall be levied on all minerals, when extracted by private persons (including contractors), even though said to be intended for sale to a public department.

91D. Every license granted under the provisions of this chapter shall, in the absence of an express provision therein to the contrary, expire on the 30th June next following the date on which it was granted.

91E. Within the Sagain stone tract as defined in the notifications of the Government of Burma in the Revenue Department, No. 190, dated the 26th November 1896, and No. 123, dated the 5th April 1897, the quarrying of marble is prohibited except by persons licensed to raise stones under the Upper Burma Ruby Regulation, 1897, and by the workmen entered on the reverse of licenses held by such persons under the said Regulation. The persons excepted as aforesaid may quarry marble within the area covered by the licenses hereinbefore referred to and subject to the conditions of the said licenses as if the same had been granted for the quarrying of marble, but not otherwise.

91F. The rules in this chapter shall not apply to land —

(a) vested in a Municipal Committee constituted under the provisions of the Upper Burma Municipal Regulation, 1887, or of the Burma Municipal Act, 1898, or of any other enactment for the time being in force except where rights to minerals specified in Rule 91A have by the grant or lease been expressly reserved to Government; or

(b) held by the Burma Railways Company under its contract with Government

91G. Whoever mines, quarries, digs for, or collects any mineral in contravention of the provisions of Rule 91A, or before payment of any fee, rent or royalty payable in advance under a license issued under

the provisions of this chapter or otherwise in contravention of the terms and limitations of any such license, or removes any mineral other than—

- (a) laterite ; or
- (b) stone required for irrigation works, railway ballast or public works ; or
- (c) clay required for domestic use or for making bricks for works of public utility or religious buildings within ten miles of the place of extraction ; or
- (d) clay required for making bricks for such works of buildings, distant more than ten miles from the place of extraction, when the Collector has granted the license under Rule 91C, explanation (d),

mined, quarried, or collected under the provisions of a license in Form XIX-A before payment of the royalty therefor, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

(See Revenue Department Notification No. 500, dated the 19th December 1900)

XII (3). *Page 63.*—Substitute the following for Rule 88 —

88. (a) The thugyi shall enter in his register of mutations and of sub-tenants every report made under Rules 85 and 86, and shall furnish to the parties and to the revenue surveyor on his next visit to the village a copy of the entries. If the report relates to a transfer which has been reduced to writing signed by any of the parties, the thugyi shall inform the parties that the document must be registered in accordance with the law for the time being in force, and shall note on the copy of the entries furnished to the parties the fact that he has given this information.

(b) The thugyi shall also enter in his register of mutations and of sub-tenants any mutations which he has reason to believe to have taken place and of which a report should have, but has not, been made under Rules 85 and 86, and shall give a copy of such entries to the surveyor on his next visit to the village.

(c) A registering officer shall communicate to the revenue surveyor, in such form as the Financial Commissioner may direct,* particulars of any transfer of land in his circle registered under the provisions of the law for the time being in force, other than a transfer which, by perusal of a copy granted under clause (a), he may know to have been already recorded in the thugyi's register; the revenue surveyor shall, on receipt, enter such particulars in his register, and shall on his next visit to the village give a copy of the entries to the thugyi, if the latter has been entrusted with the upkeep of the annual village record.

(Substituted by Financial Commissioner's Notification No. 69, dated the 30th September 1901.)

* See Financial Commissioner's Circular No. 4 of 1901.

XII (2). *Page 63.*—Substitute the following for Rule 85 :—

85. All changes in the possession of land by transfer or succession, and all mortgages or partitions of land, shall be reported orally or in writing (in the case of successions by the persons succeeding and in other cases by all the parties to the transaction) to the thugyi of the village, within 60 days of such change, mortgage, or partition.

(Substituted by Financial Commissioner's Notification No. 69, dated the 30th September 1901.)

XIX (5). *Page 63.*—*Add* an asterisk to “ Chapter XIII A ” and insert the following foot-note.

* *See* instructions published in the Financial Commissioner’s Circular No. 8 of 1903, page 268.

84. (1) The Collector shall cause to be prepared by the thugyi of each village annually, or by such other agency and at such other intervals as the Financial Commissioner may prescribe, a new edition of the record-of-rights amended in accordance with the provisions of this chapter, which shall be called the **annual village record**.

(2) For the purposes of the preparation of the annual village record the Collector shall cause to be kept up by the thugyi of every village, or by such other agency as the Financial Commissioner may appoint, a register of mutations,* a register of sub-tenants, and such other registers as the Financial Commissioner may prescribe.

85. Any person acquiring by inheritance, purchase, mortgage, gift or otherwise, possession of land, shall report his acquisition of possession to the thugyi of the village.

86. Every occupier † who leases any portion of his holding to a sub-tenant, shall report the name of the sub-tenant, with the area sub-let to, and the rent payable by, the sub-tenant to the thugyi of the village.

87. Any person who, without good and sufficient cause, fails to make the report required by Rules 85 and 86, shall be liable, at the discretion of the Collector, to a fine which may extend to Rs. 5, and which may be recovered as if it were an arrear of revenue.

88. The thugyi shall enter in his registers of mutations and of sub-tenants every report made under Rules 85 and 86, and shall also make entries regarding any mutations which he has reason to believe to have taken place, of which a report should have, but has not, been made under Rules 85 and 86.

89. The entries in the annual village record-of-rights of each village shall be tested and verified, so far as may be possible, once a year by the Assistant Collector in charge of the subdivision, and twice a year by the Assistant Collector in charge of the township. The testing shall be made in the month of July and in the month of December in each year. All entries verified or corrected shall be initialled by the testing officer.

90. These periodical testings of the annual village record-of-rights shall be made in the village concerned and in the presence of the thugyi and of all the villagers whose attendance can be procured.

91. Every decision or order of the Collector or of an Assistant Collector affecting any entry in an annual village record-of-rights shall be communicated to the Assistant Collector of the first class, who shall cause the record-of-rights to be amended in accordance therewith by the Assistant Collector of the second class.

* Register No. X, Appendix I, of Directions to Settlement Officers concerning supplementary survey in Upper Burma—Form ^{Revenue} _{Land Records 56}

† In the case of State land report shall also be made in the form prescribed by Financial Commissioner's Circular No. 14 of 1899, pages 241—244.

CHAPTER XIV

Rules regarding Fisheries [Section 32 (7)].

Clause (a).

Of the survey and demarcation of the limits of fisheries.

92. The limits of every fishery the exclusive right of fishing in which, or any part of which, has been, or is about to be, disposed of under the provisions of section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, shall be surveyed and demarcated as soon as may be by such officer or officers as may be appointed by the Collector in this behalf.

93. The limits of every fishery so demarcated shall be reduced in extent as much as possible so as to allow of the fishery being worked by the actual lessee or lessees. The limits of each fishery and, unless the Collector shall think it unnecessary or unadvisable, the sites, if any, at which fixed obstructions may be erected, placed, maintained, or used by the lessee or lessees, shall be marked by tubes or posts fixed on the adjacent banks

94. No alteration of the limits aforesaid shall be made except with the sanction of the Commissioner of the Division within which the fishery, or the greater part thereof, is situated and when any such alteration of limits is made, the survey plan and copies thereof hereinafter referred to shall be altered accordingly.

95. (1) A list of all fisheries surveyed and demarcated, and a plan of each, shall be made and deposited in the office of the Collector, and copies of such list and plans shall be deposited in the offices of the Assistant Collectors in charge of the subdivision and township respectively within which such fishery, or the greater part thereof, is situated.

(2) In each such plan shall be shown every stream, lake, tank or pool, or other collection of water, belonging to the fishery, and, the authorized sites of all weirs or other fixed obstructions.

Clause (b).

Determination of the mode of disposal of rights to fish.

96. The Commissioner shall from time to time determine in which of the modes mentioned in section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889, the right to fish in each fishery shall be disposed of.

* Substituted by Financial Commissioner's Notification No. 17, dated the 22nd April 1897.

Clause (c).

Conditions on which and procedure by which fisheries may be opened to the public or leased to individuals.

97. Leases of the exclusive right of fishing in fisheries in which the supply of water is regular may be granted for such term of years not exceeding five as the Collector may in each case deem fit. Leases of such a right in fisheries in which the supply of water is uncertain shall be granted for one year only: provided that the Commissioner may permit the grant of a lease in such a fishery for any number of years not exceeding five. Leases shall ordinarily expire on the 30th June.

98. Fisheries may be disposed of by lease—

- (i) by giving a further term to a former lessee;
- (ii) by inviting tenders upon such conditions as to the Collector may seem advisable, and granting the lease to any of the persons who may tender;
- (iii) after public auction in manner hereinafter described; or
- (iv) in the case of tanks dug on Government waste-land, by granting a lease to the digger;

but except where such disposal shall have been by auction, it shall be subject to the confirmation of the Commissioner of the division.

Of the disposal of leases by auction sale.

99. Leases shall be put up to auction at the headquarters of the township within which is situated the whole, or the greater portion, of the fishery the right of fishing in which is to be disposed of (or at such other place as the Collector may in any special case direct) and upon such dates as may be fixed by the Collector.

100. Auctions shall be held by the Collector of the district or, if he shall so direct, by the Assistant Collector of the first class or (provided that the rent usually obtained for the lease to be sold does not exceed Rs. 500) by the Assistant Collector of the second class; but no lease shall be granted except by the Collector, to whom the result of the sale shall be reported by the officer holding the sale.

101. Advertisements in Burmese, specifying the terms upon which the lease will be granted, the fixed obstructions (if any) which the lessee will be permitted to erect, place, maintain, or use, with the place or places at which, and time or times during which, the same may be so erected, placed, maintained, or used shall, if possible, be available for the perusal of intending bidders for two days at least before the day of auction; and in all cases the officer holding the auction shall, before the bidding is commenced, record,

and read out to those present a statement specifying the terms aforesaid.

102. Except as is hereinafter otherwise provided, the lease shall be granted to the bidder who offers the highest annual rent. The Collector may fix an upset rent.

103. Except with the sanction of the Collector, no bid at any auction shall be received (or, if received, be deemed valid) from any person who is not qualified in the manner hereinafter provided to bid thereat, and who does not hold a certificate to that effect signed by some officer appointed by the Collector in that behalf.

104. No person shall be qualified to bid at an auction—

- (i) if any revenue, rent, or other sum is at the date of the auction due from him to Government, or
- (ii) if he shall have at any time made any default in payment of any moneys due to Government in respect of any right of fishing; or
- (iii) unless he is a fisherman or cultivator and has resided for a period of three years preceding the date of the auction in a circle within which is situated some part of the fishery, the right of fishing in which is to be disposed of, or within 10 miles of such fishery.

105. Notwithstanding anything in the last preceding rule contained, a member of a firm or partnership of fishermen or cultivators shall be qualified to bid for or on behalf of such firm or partnership: provided that not less than two-thirds of the members of the firm or partnership are qualified to bid under the provisions of the last preceding rule.

106. The Collector may require each bidder to deposit a sum not exceeding Rs. 100 before he is permitted to bid. When a bidder has bought one lease, the officer holding the auction may require him to deposit a further similar sum before he bids for another lease. The deposits of unsuccessful bidders shall be returned to them after the auctions.

107. The Collector or other officer holding the auction may refuse to accept any bid, or may exclude any person from the auction without assigning any reason to such person; but he shall record his reason for such refusal or exclusion in a memorandum which shall be attached to the proceedings

108. The Collector or other officer holding the auction shall record the final offer of each bidder, and sales shall not be considered closed until one hour after the auction, and until all other fishery auctions held at the same place on the same day are concluded. If the highest bidder within that time desires to surrender his purchase, the officer holding the auction may, for reasons to be recorded by him, either accept or refuse the surrender. In the

former case the lease shall be offered in turn to the next highest bidder on the terms noted against his name, and so on. The bidder who has surrendered his purchase may be excluded by order of the Collector from all other fishery auctions during the same year.

109. The auction purchaser shall, within such time as shall be fixed by the Collector, and, if no time is fixed, within one week of the date of the auction, pay as earnest-money a sum equal to 10 per cent. of the rent offered by him, or such other sum as may be fixed by the Collector (provided that the sum so fixed shall not exceed Rs. 500 or be less than Rs. 50), which sum shall be taken as part-payment of the first instalment of rent. The sum deposited under Rule 106 shall be credited as part of the earnest-money. The auction purchaser shall thereupon be entitled to have a lease in the prescribed form granted to him, and shall execute the lease and a bond for securing the payment of future instalments of the rent, and shall cause the lease and bond to be executed by his sureties, if sureties are required, within thirty days from the date of the auction.

110. There shall be given to the lessee with his lease a copy of the plan of the fishery, the right of fishing in which is leased to him, showing distinctly the limits within which he has a right to fish and the sites of all fixed obstructions which he is permitted to erect. The Collector shall, with respect to each lease, determine by what instalments and upon what dates the rent shall be payable and what sureties or other security, if any, the lessee shall be called upon to furnish.

111. The Collector shall from time to time test, or cause to be tested, the value of the security given for future instalments of rent, and, if at any time he finds such security to be insufficient, he may require the lessee to furnish further security within a time to be fixed by the Collector.

112. If the auction-purchaser shall fail—

- (i) to pay the whole of the earnest-money as provided by Rule 109; or
- (ii) to execute and cause to be executed the lease and security bond in manner hereinbefore provided within thirty days from the date of the auction;

the lease may be resold, and the auction-purchaser shall be liable for any loss during the first year of the term of the lease disposed of, and shall likewise forfeit any sum which he may have paid as earnest-money.

Of the conditions subject to which all leases are held.

113. All the persons executing a lease shall be jointly and severally liable and responsible for the due payment of the rent thereby

reserved, and the performance by themselves, their servants, and agents of all the terms and conditions to which it is subject, and shall be liable to pay such sum as the Collector may direct, not exceeding 4 annas per cent. on the annual rent, for each day or part of a day during which the annual rent or any part thereof is in arrear.

114. Upon the death of a sole lessee, or of the survivor of two or more joint lessees, his heirs or other legal representatives shall not be entitled to succeed to his rights and liabilities under the lease, unless they shall within fifteen days after his death apply to the Collector to be admitted in the place of the deceased, and unless they shall be approved of by the Collector as persons qualified under these rules to bid for the lease at an auction. The applicants may give notice that they desire to relinquish the lease at the expiration of the then current year thereof and may be admitted subject to such notice.

115. (i) If, in the case of any application made under the last preceding rule, the applicants shall not be approved of by the Collector as persons qualified to bid for the lease at an auction, it shall nevertheless be competent to him to admit them in place of the deceased, subject to the condition that the lease shall terminate at the expiration of the then current year thereof.

(ii) If no such application is made, or if, being made, the applicants are not admitted by the Collector in place of the deceased, the remainder of the term of the lease shall be disposed of and the estate of the deceased shall be liable for all loss which may result upon such disposal during the year in which the fishery is resold.

116. A lease shall be in no way transferable, except with the previous sanction of the Collector. The lessee may nevertheless sublet or permit any other person or persons to exercise all or any of the rights which he holds under the lease; but in any such case he shall be responsible for all the acts of such sub-lessee or licensee as if they had been done by himself.

117. Every lessee shall keep and, at the end or sooner determination of his term, deliver up the fishery leased to him (including the posts or other marks indicating the limits of the fishery and the sites of fixed obstructions) in good order and condition, and shall not, without the permission in writing of the Collector, do or permit anything to be done to alter the channels or drains of the fishery leased to him, or to make new channels or drains, or fill up old ones. He shall also deliver up the expired lease and the plan referred to in Rule 110. Any person doing, or permitting to be done, anything to the drains or channels of a fishery in contravention of the terms of this rule shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both