

FORM No. XXX(b)\*  
Register of application for copies (Rule 20j).

1	2	3	DATE			7	COURT-FEE STAMPS						AMOUNT FOR		16	
			4	5	6		8	9	10	11	12	13	14	15		Remarks.
Serial No.	Name of applicant.	Number of case in which copy is wanted	Of complete application	Of readiness for delivery	Of delivery	Number of copy sheets.	On application.	For language other than Burmese.	For certified copy.	For translation fee.	For urgency fee.	For special fee.	Copyists and translation.	Government.		

(Substituted by Financial Commissioner's Notification No. 59, dated the 7th December 1899).  
 As amended by Financial Commissioner's Notification No. 3, dated the 10th January 1900.

## FORM No XXXI.

*Daily Register of Court-fees realized in the Office of the**(Rule 223).*

Date.	Process- fees.	Amount realized under Act VII of 1870, Sche- dule I.	Amount realized under Act VII of 1870, Sche- dule II	Total.	Remarks.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

\* This form is precisely the same as the Daily Register of Court-fees prescribed by the Judicial Commissioners and is therefore not reproduced in the Revenue Guard Book.

X (2). *Page 150.*—Cancel Form No. XXXI and the footnote relating to it.

(Cancelled by Financial Commissioner's Notification No. 59, dated the 7th December 1899.)

REVENUE XVI (9). Page 151.—For Form XXXII substitute Land 22 the following new form:—

No Court-fee stamp required, if remission of land revenue is sought on ground that a crop has not been sown or has failed.  
In other cases, one anna stamp.

Application No. \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ Township.

FORM XXXII.—APPLICATION FOR REMISSION OF LAND REVENUE.

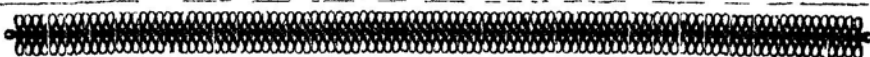
Name of applicant	...	_____
Father's name	..	_____
Residence	..	_____
* Names and Nos. of <i>kivis</i>	...	_____
* Holding numbers	...	_____
Nature of crop for which remission is sought.		_____
Ordinary outturn	..	_____
Probable outturn this year	...	_____
Nature and cause of damage	.	_____

Date of application \_\_\_\_\_

Signature of Applicant.

\* The numbers of all holdings in the village occupied by the applicant and liable to assessment must be given.

Date fixed for inspection of crop . \_\_\_\_\_



[To be torn off and returned to applicant ]

RECEIPT FOR APPLICATION FOR REMISSION OF LAND REVENUE.

Number in application register	_____
Name and residence of applicant	_____
Names and Nos. of <i>kivis</i>	.. _____
Holding numbers	... .. _____
Nature of crop destroyed	_____
Date fixed for inspection of crop...	_____

Date of receipt \_\_\_\_\_

Place \_\_\_\_\_

Signature of Assistant Collector.

(Financial Commissioner's Notification No. 14, dated the 11th February 1902.)



After page 151 insert the following forms:—

REVENUE.  
U. B. Land 33.

UPPER BURMA.—FORM No. XXXIII.

Form of Proceedings and Report (Rule 236) in cases of Application for Remission of Land Revenue.

District \_\_\_\_\_ Name of applicant \_\_\_\_\_  
 Township \_\_\_\_\_ Wife or father's name \_\_\_\_\_  
 Village \_\_\_\_\_ Residence \_\_\_\_\_  
 Name, and if surveyed, } \_\_\_\_\_ Date of application \_\_\_\_\_  
 No. of *kwin* }

Particulars.

1.	2.	3.		4.		5.	6.			7.	
Nos. of holdings *	Description of land revenue †	Total cropped area and estimated full outturn in ordinary year.		Area and amount of damaged or destroyed crop		Proportion of damaged or destroyed crop to outturn in ordinary year [Rule 230 (b) and Explanation 2], column 4 (b) - column 3 (b) ]	Rent or revenue assessed on total cropped area [ column 3 (a) x column 6 (a) ]			Amount of remission due (Rule 230), column 6 (b) x column 5.	
		(a) Area.	(b) Outturn.	(a) Area	(b) Outturn.		(a) Rate.	(b) Amount			
		Ac	Bkts	Ac	Bkts		Rs.	Rs.	A. P.	Rs.	A. P.

[ ON REVERSE ]

Report of Assistant Collector, II Class, \_\_\_\_\_ Township.  
 DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS NO. \_\_\_\_\_  
 OF 190 \_\_\_\_\_ -190 \_\_\_\_\_.

Cause of failure of crop and grounds of recommendation.

Inspected holding on \_\_\_\_\_ Crops not removed.  
 Found that crops over an area of \_\_\_\_\_ had been destroyed (or damaged to the extent of \_\_\_\_\_ ) by \_\_\_\_\_.  
 Recommend remission of Rs. \_\_\_\_\_ only.

Proceedings submitted to Assistant Collector, I Class (S. D. O.) \_\_\_\_\_

Assistant Collector, II Class.

\* Here enter the Nos. of all holdings in the village occupied by applicant which are cropped with the description of crop for which remission is sought. (See explanation to Rule 230).

† Kumbhyi, mayon, kumbhyon, or other.

Report of Assistant Collector, I Class (S. D. O.) \_\_\_\_\_ and amount of remission recommended.

DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS No. \_\_\_\_\_ OF 190 -190 .

Proceedings received on \_\_\_\_\_

Holding visited on \_\_\_\_\_ Found crops still on ground. Destruction (or damage to the extent of \_\_\_\_\_) was caused by \_\_\_\_\_ Proceedings submitted to the Collector \_\_\_\_\_, with recommendation that Rs \_\_\_\_\_ only be remitted.

Assistant Collector, I Class.

Orders of Collector.

DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS No. \_\_\_\_\_ OF 190 -190 .

Remitted Rs. \_\_\_\_\_ only.

or\*

Enter in Statement No. XXXIV for submission to the Commissioner, \_\_\_\_\_ Division, recommending remission of Rs. \_\_\_\_\_ only.

Collector,  
District.

MEMO. OF FINAL ORDER.

Rs. \_\_\_\_\_ only remitted by \_\_\_\_\_

Date \_\_\_\_\_ No. of letter \_\_\_\_\_

REVENUE.  
U. B. Land 36.

UPPER BURMA.—FORM NO. XXXIV.

APPLICATION FOR REMISSION OF  $\frac{\text{RENT}}{\text{REVENUE}}$  DUE ON STATE NON-STATE LANDS [RULE 239 ]

(To be prepared in duplicate, when the sums recommended for remission in no case exceed Rs. 100, and the sanction of the Commissioner is adequate. If the sanction of the Financial Commissioner is required, the form must be prepared in triplicate.)

FROM

THE COLLECTOR,

\_\_\_\_\_ DISTRICT,

TO

THE COMMISSIONER,

\_\_\_\_\_ DIVISION.

\* To be filled in when amount recommended for remission exceeds Rs. 25 only [see Rule 239 (1)].



Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_  
\_\_\_\_\_ 190 .

REVENUE \_\_\_\_\_ Proceedings detailed on the reverse submitted with the recommendation that Rs. \_\_\_\_\_ only be remitted for the reasons reported in each case.

Collector.

* FROM THE COMMISSIONER, _____ DIVISION,	To THE FINANCIAL COMMISSIONER, BURMA.
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Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_  
\_\_\_\_\_ 190 .

PROCEEDINGS submitted with recommendation that Rs. \_\_\_\_\_ as detailed on the reverse be remitted.

Commissioner.

FROM THE SECRETARY TO THE FINANCIAL COMMISSIONER, BURMA,	To THE COMMISSIONER, _____ DIVISION.
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Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190 .

PROCEEDINGS returned with the intimation that the Financial Commissioner sanctions the remission of Rs. \_\_\_\_\_ only as detailed on the reverse.

Secretary.

FROM THE COMMISSIONER, _____ DIVISION,	To THE COLLECTOR, _____ DISTRICT.
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Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190

PROCEEDINGS returned with the intimation that Rs. \_\_\_\_\_ only as detailed on the reverse have been remitted by the Financial Commissioner.

Commissioner.

Commissioner.

\*To be crossed out when the sanction of the Commissioner is adequate.

APPLICATION FOR REMISSION OF LAND REVENUE OR OF RENT (RULES 234 AND 237)

District,

Township,

Circle.

1	2	3
Name of applicant.	Name of applicant.	Name of applicant
Name of village or villages in which holding is situated.	Name of village or villages in which holding is situated.	Name of village or villages in which holding is situated
Total ordinary outturn of holding as stated by applicant	Total ordinary outturn of holding as stated by applicant	Total ordinary outturn of holding as stated by applicant.
Amount of damage to crops as stated by applicant.	Amount of damage to crops as stated by applicant	Amount of damage to crops as stated by applicant.
Nature of damage and how caused.	Nature of damage and how caused.	Nature of damage and how caused
Date of application.	Date of application.	Date of application.

Date, Assistant Collector  
in charge of Township.

Date, Assistant Collector  
in charge of Township.

Date, Assistant Collector  
in charge of Township.

V.

*Page 152.—Insert the following forms :—*

UPPER BURMA.—FORM No XXXIII.\*  
Form of Proceedings and Report (Rule 236) in cases of Application for Remission of Land Revenue.

District \_\_\_\_\_  
Township \_\_\_\_\_  
Village \_\_\_\_\_  
Name, and, if surveyed, }  
No. of *hain*. }  
Name of applicant \_\_\_\_\_  
Wife or father's name \_\_\_\_\_  
Residence \_\_\_\_\_  
Date of application \_\_\_\_\_

Particulars.

1	2	3	4	5	6	7
Nos. of hold-ings. †	Description of land revenue ‡	Total cropped area and estimated full outturn in ordinary year.	Area and amount of damaged or destroyed crop.	Proportion of damaged or destroyed crop to outturn in ordinary year [Rule 230 (b) and Explanation 2], column 4 (b) ÷ column 3 (b).	Rent or revenue assessed on total cropped area [column 3 (a) x column 6 (a)].	Amount of remission due (Rule 230), [column 6 (b) x column 5]
		(a) Area	(b) Outturn.			
		A. C. D. Baskets.	A. C. D. Baskets.		Rs. A. P.	Rs. A. P.

\* See Financial Commissioner's Notification No. 48, dated 24th November 1900.

† Here enter the numbers of all holdings in the village occupied by applicant which are cropped, with the description of crop for which remission is sought. (See explanation to Rule 230.)

‡ *Kasháw, masáw, háwáw, or other.*

UPPER BURMA — FORM No XXXIII.  
Form of Proceedings and Report (Rule 236) in cases of Application for Remission of Land Revenue

District \_\_\_\_\_  
 Township \_\_\_\_\_  
 Village \_\_\_\_\_  
 Name, and, if surveyed, }  
 No. of *kwas*. \_\_\_\_\_  
 Name of applicant \_\_\_\_\_  
 Wife or father's name \_\_\_\_\_  
 Residence \_\_\_\_\_  
 Date of application \_\_\_\_\_

Particulars.

1	2	3	4	5	6	7
Nos. of holdings.†	Description of land revenue ‡	Total cropped area and estimated full outturn in ordinary year. (a) Area (b) Outturn	Area and amount of damaged or destroyed crop. (a) Area (b) Outturn	Proportion of damaged or destroyed crop in ordinary year [Rule 230 (b) and Explanation 2], column 4 (b) ÷ column 3 (b).	Rent or revenue assessed on total cropped area [column 3 (a) × column 6 (a)] (a) Rate (b) Amount.	Amount of remission due (Rule 230), [column 6 (b) × column 5]
		Ac D. Baskets	Ac D Baskets		Rs. Rs. A. P.	Rs. A. P.

\* See Financial Commissioner's Notification No 48, dated 31 15th November 1900.

† Here enter the numbers of all holdings in the village occupied by applicant which are cropped, with the description of crop for which remission is sought. (See explanation to Rule 230.)

‡ *Kashyi, mayin, kamysin, or other.*



[ON REVERSE.]

Report of Assistant Collector, II Class, \_\_\_\_\_ Township.  
 DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS No. \_\_\_\_\_ OF 190 -190  
 Cause of failure of crop and grounds of recommendation.

Inspected holding on \_\_\_\_\_ Crops not removed.  
 Found that crops over an area of \_\_\_\_\_ had been destroyed (or damaged to  
 the extent of \_\_\_\_\_) by \_\_\_\_\_. Recommend remission  
 of Rs. \_\_\_\_\_ only.

Proceedings submitted to Assistant Collector, I Class (S. D. O.) \_\_\_\_\_

Report of Assistant Collector, I Class (S. D. O.) \_\_\_\_\_ and amount of remission  
 recommended. Assistant Collector, II Class.

DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS No. \_\_\_\_\_ OF 190 -190  
 Proceedings received on \_\_\_\_\_

Holding visited on \_\_\_\_\_ Found crops still on ground. Destruction  
 (or damage to the extent of \_\_\_\_\_) was caused by \_\_\_\_\_

Proceedings submitted to the Collector \_\_\_\_\_, with recommendation that  
 Rs. \_\_\_\_\_ only be remitted.

Assistant Collector, I Class

Orders of Collector.

DATED \_\_\_\_\_ REVENUE \_\_\_\_\_ PROCEEDINGS No. \_\_\_\_\_ OF 190 -190  
 Remitted Rs. \_\_\_\_\_ only.

Enter in Statement No. XXXIV for submission to the Commissioner, \_\_\_\_\_  
 Division, recommending remission of Rs. \_\_\_\_\_ only.

Collector,  
 District.

MEMO. OF FINAL ORDER.

Rs. \_\_\_\_\_ only remitted by \_\_\_\_\_

Date \_\_\_\_\_ No. of letter \_\_\_\_\_

\* To be filled in when amount recommended for remission exceeds Rs. 25 only [see  
 Rule 239 (r)].

REVENUE.  
 U. B. Land, 30.

UPPER BURMA.—FORM No. XXXIV.\*

APPLICATION FOR REMISSION OF  $\frac{\text{RENT}}{\text{REVENUE}}$  DUE ON  $\frac{\text{STATE}}{\text{NON-STATE}}$  LANDS [RULE 239].

(To be prepared in duplicate, when the sums recommended for remission in no case  
 exceed Rs. 100, and the sanction of the Commissioner is adequate. If the sanction  
 of the Financial Commissioner is required the form must be prepared in triplicate.)

FROM THE COLLECTOR, \_\_\_\_\_ DISTRICT, | To THE COMMISSIONER, \_\_\_\_\_ DIVISION.

Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190

REVENUE \_\_\_\_\_ Proceedings detailed on the reverse submitted  
 with the recommendation that Rs. \_\_\_\_\_ only be remitted for the reasons reported  
 in each case.

Collector.

See Financial Commissioner's Notification No. 48, dated the 16th November 1900.

FROM THE COMMISSIONER, \_\_\_\_\_ DIVISION, | To THE FINANCIAL COMMISSIONER, BURMA.

Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190 .

PROCEEDINGS submitted with recommendation that Rs. \_\_\_\_\_ as detailed on the reverse be remitted.

\_\_\_\_\_  
Commissioner.

\* FROM THE SECRETARY TO THE FINANCIAL COMMISSIONER, BURMA, | To THE COMMISSIONER, \_\_\_\_\_ DIVISION.

Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190 .

PROCEEDINGS returned with the intimation that the Financial Commissioner sanctions the remission of Rs. \_\_\_\_\_ only as detailed on the reverse.

\_\_\_\_\_  
Secretary.

FROM THE COMMISSIONER, \_\_\_\_\_ DIVISION, | To THE COLLECTOR, \_\_\_\_\_ DISTRICT.

Revenue Department No. \_\_\_\_\_, dated \_\_\_\_\_ 190 .

PROCEEDINGS returned with the intimation that Rs. \_\_\_\_\_ only as detailed, on the reverse have been remitted by me, \_\_\_\_\_ by the Financial Commissioner.

\_\_\_\_\_  
Commissioner.

\* To be crossed out when the sanction of the Commissioner is adequate.

[ON REVERSE.]

LIST OF PROCEEDINGS SUBMITTED.

(Separate applications should be prepared for proceedings which require the Commissioner's sanction and for those which require the Financial Commissioner's sanction.)

No. of case.	Amount recommended for remission by the Collector.	Amount remitted or recommended for remission by the Commissioner.	Amount remitted by the Financial Commissioner.	REMARKS.—e.g.,—reason for not accepting recommendation for remission.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<b>Total</b> ...				

XII (9). Page 152.—For Form XXXIII substitute the following new form:—

REVENUE.  
U. B. Land 35.

UPPER BURMA.

FORM NO. XXXIII.

Form of Proceedings and Report (Rules 236 and 236A) in cases of application for remission of Land Revenue.

District _____	Name of Applicant _____
Township _____	Wife or father's name _____
Village _____	Residence _____
Name and, if surveyed, No. of <i>kwin</i> _____	Date of application _____

Particulars.

1	2	3		4		5	6				7		
Nos. of holdings. *	Description of land revenue †	Total cropped area and estimated full outturn in ordinary year.		Area and amount of damaged or destroyed crop.		Proportion of damaged or destroyed crop to outturn in ordinary year [Rule 230 (b) and Explanation 2], [column 4 (b) ÷ column 3 (b)].	Revenue assessed on total cropped area [column 3 (a) × column 6 (a)].				Amount of remission due (Rule 230), [column 6 (b) × column 5].		
		(a) Area	(b) Outturn.	(a) Area.	(b) Outturn.		(a) Rate.	(b) Amount.					
		Ac. D.	Baskets.	Ac. D.	Baskets.		Rs.	Rs.	A.	P.			

\* Here enter the numbers of all holdings in the village occupied by applicant which are cropped with the description of crop for which remission is sought. (See explanation to rule 230.)

† *Kauk, mayin, kwayin, or other.*

[ ON REVERSE. ]

(i) Report of Assistant Collector, II Class, \_\_\_\_\_  
Township.

DATED \_\_\_\_\_ REVENUE PROCEEDINGS NO. \_\_\_\_\_ OF  
19 \_\_\_\_\_ -19 \_\_\_\_\_ .

Cause of failure of crop and grounds of recommendation.

Inspected holding on \_\_\_\_\_ . Crops not removed.

Found that crops over an area of \_\_\_\_\_ had been destroyed (or damaged to the extent of \_\_\_\_\_) by \_\_\_\_\_ . Recommend remission of Rs. \_\_\_\_\_ only. The amount assessed has (or has not) been collected and credited in the treasury (with sub-treasury chalan No. \_\_\_\_\_, dated the \_\_\_\_\_ 19 \_\_\_\_\_).

Proceedings submitted to Assistant Collector, I Class (S.D.O.), \_\_\_\_\_  
\_\_\_\_\_ (with tax receipt attached).

\_\_\_\_\_  
Assistant Collector, II Class.

(ii) Report of Assistant Collector, I Class (S. D. O.), \_\_\_\_\_ and  
amount of remission recommended.

DATED \_\_\_\_\_ REVENUE PROCEEDINGS NO. \_\_\_\_\_ OF 19

Proceedings received on \_\_\_\_\_.

Holding visited on \_\_\_\_\_ . Found crops still on ground. Destruction (or damage to the extent of \_\_\_\_\_) was caused by \_\_\_\_\_ . Proceedings submitted to the Collector \_\_\_\_\_ with recommendation that Rs. \_\_\_\_\_ only be remitted.

\_\_\_\_\_  
Assistant Collector, I Class.

\_\_\_\_\_  
Orders of Collector.

DATED \_\_\_\_\_ REVENUE LAND PROCEEDINGS NO. \_\_\_\_\_  
OF 19 \_\_\_\_\_ -19 \_\_\_\_\_

[<sup>(a)</sup>] (iii) Enter in Statement No. XXXIV for submission to the Commissioner, \_\_\_\_\_ Division, recommending remission of Rs. \_\_\_\_\_ only [<sup>(a)</sup>].

\_\_\_\_\_  
Collector.

[<sup>(a)</sup> - <sup>(a)</sup>] These words should be deleted when the amount for remission does not exceed Rs. 25 [Rule 328]

(iv) Rupees \_\_\_\_\_ only remitted <sup>[a]</sup> (see letter No. \_\_\_\_\_ dated the \_\_\_\_\_ 19 \_\_\_\_\_, from the Commissioner filed in proceedings No. \_\_\_\_\_) <sup>[a]</sup>. Note in assessment-roll and in Account Registers and return proceedings to the Assistant Collector, II Class, for information <sup>[b]</sup> and with refund order in T.F. No. 45 for action under Rule 239B. <sup>[b]</sup>

Date \_\_\_\_\_ 19 \_\_\_\_\_ . Collector.

(v) Proceedings returned to the Collector <sup>[b]</sup> with the intimation that the refund order has been delivered by me to the proper payee. <sup>[b]</sup> <sup>[c]</sup>The tax receipt is attached. <sup>[c]</sup>

Date \_\_\_\_\_ 19 \_\_\_\_\_ . Assistant Collector, II Class.

<sup>[b]</sup>(vi) Note the refund in the assessment-roll and in Account Registers. <sup>[b]</sup>

Date \_\_\_\_\_ 19 \_\_\_\_\_ . Collector.

[a-a] These words should be deleted when the amount for remission does not exceed Rs. 25 [Rule 238].

[b-b] These words should be deleted when no refund is necessary.

[c-c] These words should be deleted when the remission granted is only part of the total assessment.

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

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LOCAL AND SPECIAL NOTIFICATIONS AND RULES UNDER THE  
UPPER BURMA LAND AND REVENUE REGULATION, 1889.

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**A.—RULES FOR THE ASSESSMENT AND COLLECTION OF  
THATHAMEDA IN TAUNGGYI, SOUTHERN SHAN STATES.**

Political Department Notification No. 23, dated the 10th October 1898.

THE following rules, under the Upper Burma Land and Revenue Regulation of 1889, for the civil station of Taunggyi in the Southern Shan States, are made by the Lieutenant-Governor —

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

2 Households of which the heads belong to the following classes of persons shall be exempt from the *thathameda* tax —

- (a) Government servants who on the date on which *the census roll is submitted to the Collector* under this chapter, and for six months at least immediately preceding that date, have been in the service of the Government *and who do not engage in trade.*
- (b) Ministers, priests, members of religious or monastic orders, and school-masters who do not engage in any business or trade and who have no property.
- (c) Headmen of circles.
- (d) Persons incapacitated from earning their livelihood by physical or mental defect and who have no property or means of paying.
- (e) Subjects of foreign countries visiting the Shan States *without the intention of settling and not engaged in any trade or occupation in the Shan States.*
- (f) Government pensioners.
- (g) Newly married couples for one year after marriage.
- (h) Agents of Chiefs who are ordered to reside at the headquarters of the Superintendent.

3. For determining the total demand in any village or other local area\* the number of revenue-paying households shall be multiplied by such rates as the Lieutenant-Governor may from time to time prescribe. The product shall be the total demand.

4. (1) The headmen shall submit to the Collector, 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) The Assistant Collector shall personally examine the census roll of every circle in order to test its accuracy.

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\*Blocks of the town.

5. The Collector shall then direct the headman, in consultation with the assessors whom the Collector shall cause to be appointed, to distribute the total demand fixed under Rule 3 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. No other notice of demand shall be necessary.

6. The assessors shall be responsible for the just assessment of each household.

7. (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 any misfortune occurring after the assessment has been made by the assessors, he may remit such assessment in part or in whole. If the remission he proposes to grant in any circle exceeds one-tenth of the total demand in that circle, he shall submit his proceedings and recommendations for the orders of the Lieutenant-Governor.

(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. Application for remission shall be made orally or in writing to the Assistant Collector before the date fixed under Rule 4 (1) for the submission of the census-roll in the year for which the demand is due.

8. On payment in full of the sum due by each person such person shall be furnished by the headman with a receipt. The amount of money paid shall be expressed both in words and in figures in the receipt.

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

10. (1) Objections to the *thathameda* tax must be made to the Assistant Collector at headquarters within ten days after the publication of the list under Rule 5

(2) The Assistant Collector shall hear the objector's case and also the assessors in support of the demand and shall either reject the objection or direct that proper relief be granted and re-adjust the assessment so as not to reduce the demand from the circle. The Assistant Collector shall send his proceedings to the Collector for sanction if he re-adjusts the assessment.

11. An application for exemption from the *thathameda* tax may be made at any time during the year.



**12.** (1) The Collector may, on application, or on his own motion, grant exemption tickets to persons entitled to exemption under Rule 2 and may empower the Assistant Collector at headquarters to do so also.

(2) Exemptions shall be granted in writing.

**13.** The *thathameda*-tax shall be paid in one instalment before 31st December. It shall be paid to the headman of the circle.

**14.** (1) The Collector and the Assistant Collector at headquarters may enforce any of the processes described in section 41 (1) of the Regulation.

(2) A notice under section 41, sub-section (1), clause (a), shall be served by the headman of the defaulter, and a duplicate shall be returned to the officer who issued it.

(3) Ordinarily a notice shall be served upon a defaulter before any other process is enforced. But the Collector or Assistant Collector may, if he thinks fit, enforce any of the processes in addition to, or in lieu of, notice.

(4) Orders for the attachment of property shall be issued to the headman, who shall proceed to attach the property and make arrangements for its safe custody, and he shall then report to the officer who issued the process the list of properties attached and his arrangements for its safe custody.

**15.** (1) If the amount of the arrear, including costs, is not paid within 15 days of the date of attachment, the Collector or Assistant Collector who issued the order of attachment may order the sale of the property by public auction and thus satisfy the arrear due and also the cost of processes.

**16.** A warrant of arrest may be addressed either to the headman or to a police officer not below the grade of sergeant, and shall require him to bring the defaulter before the officer issuing the warrant unless the defaulter shall pay the amount of the arrear, including costs, to the arresting officer before he reaches the office of the officer issuing the warrant.

**17.** If a headman requires assistance in making an arrest, he shall apply to the officer in charge of the nearest police-station. Such officer shall give the headman all assistance necessary to enable him to execute the warrant.

**18.** When the defaulter is brought before the officer who issued the warrant, that officer shall examine the defaulter as to his reason for not having paid the amount of the arrear, and may either release him or order his commitment to custody for such period not exceeding one month, as he may deem fit.

19. (1) Fees for processes issued by the Collector and Assistant Collector shall be levied as follows :--

Notice,—8 annas.

Warrant of attachment or arrest,—Re. 1.

(2) The fees shall be collected in cash and credited into the treasury.

20. Headmen who collect *thathameda* shall be entitled to receive commission at the rate of 10 per cent. on the revenue actually collected by them.

21. All headmen shall give such security for the honest discharge of their duties as the Collector may require.

**B.—RULES\* FOR THE GRANT OF CERTIFICATES TO LEGAL PRACTITIONERS, AUTHORIZING THEM TO PRACTISE BEFORE REVENUE OFFICERS IN UPPER BURMA.**

1. Certificates to legal practitioners to practise before all Revenue Officers in Upper Burma shall be of two classes, namely, (i) certificate authorizing practise before all Revenue Officers, (ii) certificates authorizing practise before Revenue Officers subordinate to the Financial Commissioner.

2. Certificates authorizing practise before all Revenue Officers may be granted to—

(i) persons entitled to practise as—

(a) a Barrister in England or Ireland or an Advocate in the Supreme Court in Scotland ;

(b) a Solicitor of Her Majesty's High Court of Judicature in England, or an Attorney or Solicitor of one of the Superior Courts of Law or Equity in Ireland, or a Writer to the Signet, or Solicitor of the Supreme Court in Scotland, or an Attorney of the High Courts of Calcutta Madras, or Bombay ;

(c) a Pleader in the High Court of Calcutta, Madras, Bombay, or Allahabad, or in the Chief Court of the Punjab, or an Advocate in the Court of the Recorder of Rangoon or of the Judicial Commissioner, Upper or Lower Burma.

(ii) any person who has passed such examination in law as is prescribed for Advocates of the first grade in Upper Burma in Judicial Commissioner's Notification No. 8, dated 6th October 1892, as amended by Judicial Commissioner's Circular No. 110 of 1894 (Upper Burma).

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\* Published in Financial Commissioner's Notification No. 48, dated the 27th September 1899.

VI (1). *Page 159.*—In the heading of C for "Section 5" read  
Section 25."

V (1). *Page 160.*—Add "No. 49, dated the 6th March 1901" to the  
notifications shown under "1.—Assessment on Paddy crops" under the  
heading (page 159) "Kyaukse district."

3. Certificates authorizing practise before such Revenue Officers subordinate to the Financial Commissioner as may be named therein may be granted to—

(a) any person licensed by the Recorder of Rangoon or the Judicial Commissioner of Lower Burma as an Advocate of the second grade ;

(b) any person licensed as an Advocate by the Judicial Commissioner of Upper Burma.

4. Certificates shall be current for one year only from the date of issue.

Certificates of the first class shall be chargeable with stamp-duty of Rs. 20 ; certificates of the second class shall be chargeable with stamp duty of Rs. 10.

5. Applications for certificates shall be made to the Financial Commissioner by petition, and every application must be accompanied by a stamp paper of an amount large enough to provide for the proper stamp-duty on the certificate.

6. A copy of a certificate shall be chargeable with a stamp-duty of one rupee.

7. A roll of all legal practitioners to whom certificates are granted shall be kept by the Secretary to the Financial Commissioner.

8. A legal practitioner shall, if so required, produce before a Revenue Officer his certificate authorizing him to practise before him.

No Revenue Officer shall be bound to permit a legal practitioner to practise before him unless such certificate is produced before him.

9. Reports regarding any improper conduct on the part of a legal practitioner shall be submitted to the Financial Commissioner through the superior officer or officers of the Revenue Officer making the report.

10. When a certificate is cancelled by the Financial Commissioner, notice thereof will be given to the Commissioner or Commissioners of Divisions in which the legal practitioner was entitled to practise under the certificate.

Commissioners of Divisions will transmit the notice to all Revenue Officers subordinate to them before whom the legal practitioner was entitled to practise.

### C.—NOTIFICATIONS UNDER SECTION 5 FIXING RATES OF ASSESSMENT ON STATE LAND.

#### KYAUKSÈ DISTRICT.

##### *1.—Assessment on Paddy Crops.*

SEE Revenue Department Notification No. 193, dated the 15th May 1894, as amended by Revenue Department Notifications No. 93, dated the 18th March 1895, No. 146, dated the 20th April 1896, No. 346, dated the 6th August 1896, No. 368, dated the 18th August 1896, No. 99, dated the

21st February 1900, as corrected by No. 150, dated the 5th April 1900, and Nos. 113 and 184, dated the 1st March 1900.

*Assessment on crops other than paddy.*

IN continuation of Revenue Department Notification No. 193, dated the 15th May 1894, the Chief Commissioner sanctions\* the following rates of assessment for State lands cultivated with crops other than paddy within the Kyaukse district for a term of five years, and directs that these rates shall take effect from the 1st July 1894:—

*Rates of Assessment on State-lands cultivated with crops other than paddy.*

				Per acre.
				Rs. a.
Class A—				
	Betel-vine	...	...	20 0
Class B—				
	Sugarcane	...	...	12 0
	Betel palm	..	...	12 0
Class C—				
	Plantains (irrigated, full grown)			8 0
	Goa beans	...	..	8 0
Class D—				
	Orchards	..	..	3 0
	Tobacco	...	..	3 0
	Onions	...	...	3 0
	Chillies	...	...	3 0
	Lurmeic	...	...	3 0
	<i>Pei-u</i>	..	...	3 0
	Yams ( <i>myauk-u</i> )	...	...	3 0
	Tomatoes (early <i>kaukyin</i> season)		...	3 0
	Gram	..		3 0
	Wheat			3 0
Class E—				
	All other crops	...		1 8
Class F—				
	Fruit trees	...		0 8 per tree.

MANDALAY DISTRICT.

*1.—Assessment on Paddy Crops.*

(1) Under the provisions of section 25 of the Upper Burma Land and Revenue Regulation, 1889, the Chief Commissioner sanctions† the following rates which shall be for the term of five years, the maximum rates of assessment for State paddy lands within the undermentioned *kwins*‡ of the Mandalay district, and directs that such rates shall take effect from the 1st July 1896. The rates for the *kaukti* paddy crop following a crop of *kaukyi* shall be half the rates imposed on the latter. In all *kwins* in which important changes in the supply of irrigation may take place, the classification of particular lands shall be liable to revision from time to time during the period of settlement

\* Revenue Department Notification No. 194, dated the 15th May 1894, as amended by Revenue Department Notification No. 280, dated the 11th July 1900, which cancelled fallow rates.

† Revenue Department Notification No. 581, dated the 28th December 1896.

‡ List not reprinted. See also Revenue Department Notifications No. 188, dated the 24th June 1898, and No. 198, dated the 31st May 1899

*Page 160.*—Below line 2 of the page, insert the following:—

“WHERE two crops of paddy are taken off any field in one year, the rent for the second crop shall be assessed at one-half the full rate leviable for that crop.”

(See Revenue Department Notification No. 362, dated the 18th September 1900.)

VI (a). Page 161.—Insert the following under “Mandalay district” (page 160) :—

III.—Assessment on land irrigated by Mandalay Canal.

\* Within the area irrigable by the Mandalay Canal (i) land rent shall be assessed on all classes of State land without distinction at the rates specified in the subjoined Table A, and (ii) initial remissions of land rent to the extent specified in column 3 of the subjoined Table B shall be given in respect of the crops described in column 1 or in respect of the kind of land shown in column 2 as the case may be.

Table A.

	Per acre. Rs. A.
(i) Wet land rent (to be levied when the land is actually irrigated) ... ..	1 8
(ii) Dry land rent (to be levied when the land is not irrigated) ... ..	1 0

Table B.

Crop.	Description of land at the time of opening of canal.	Extent of initial remission.
1	2	3
Betel-nut or cocoanut palms ...	.....	Total for ten years.
Other palm trees, except <i>dhani</i> , also <i>duian</i> , <i>marian</i> , or <i>spices</i> .	.. ..	Total for six years.
Other fruit trees, except custard-apples, papayas and plantains.	.....	Total for five years.
Custard-apples, papayas, and <i>dhani</i> -palms.	..	Total for three years.
Plantains .. ..	.. ..	Total for one year.
Other crops .. ..	{ Under cultivation .. Uncultivated, but free of jungle. Covered with jungle ...	Nil.
		Total for one year.
		Total for two years.

\* Revenue Department Notification No. 95, dated the 11th April 1901.

VI (3). *Page 161*—Add the following to the entry under “*I.—Assessment on Paddy Crops,*” Minbu district—

“and Revenue Department Notification No 110, dated the 24th April 1901”

—  
VII.

*Page 161.*—Add “No. 436, dated the 8th November 1900,” to the notifications shown under “*II—Assessment on crops other than paddy.*”



This department Notification No. 249, dated the 25th June 1896, is hereby superseded.

Tract.	<i>Kaukkyi.</i>				<i>Mayin.</i>	
	Class.				Class.	
	I	II	III	IV	II	II
	Rs. A	Rs. A	Rs. A	Rs. A	Rs. A.	Rs. A.
I ... ..	7 6	5 6	4 0	2 0	4 0	...
II, III, and V ...	...	4 0	3 0	2 0	3 0	2 4
IV ... ..	..	.	3 0	2 0	3 0	2 4

*II—Assessment on Crops other than Paddy.*

See Revenue Department\* Notifications No. 250, dated the 25th June 1896, No. 582, dated the 28th December 1896, No. 168, dated the 6th May 1897, No. 313, dated the 10th September 1897, and No. 199, dated the 31st May 1899.

MINBU DISTRICT.

*I.—Assessment on Paddy Crops.*

See Revenue Department Notification No. 205,\* dated the 2nd June 1899.

*II—Assessment on Crops other than Paddy*

(1) Under the provisions of section 25 of the Upper Burma Land and Revenue Regulation, 1889, and in continuation of Revenue Department Notification No. 205, dated the 2nd June 1899, the Lieutenant-Governor sanctions† the following rates of assessment for State lands cultivated with crops, other than paddy, within the *kwins* named in the abovementioned notification of the Minbu district for a term of five years, and directs that these rates shall take effect from the 1st June 1899:—

TRACT E		Per acre.
		Rs. A. P.
Ya lands	{ Class I	... 1 8 0
	{ Class II ...	... 0 8 0
	{ Class III...	... 0 4 0

\* Not re-printed.

† Revenue Department Notification No. 206, dated the 2nd June 1899.

		TRACT F.			Rs.	A.	P.
Kaing lands	...	Tobacco	...	...	5	0	0
		Onions	...	...	7	0	0
		Sweet potatoes	...	...	7	0	0
		Chillies	...	...	4	0	0
		Gram	...	...	3	0	0
		Wheat	...	...	3	0	0
		Maize	...	...	2	0	0
		Rice	...	...	2	0	0
		<i>Pigyi</i>	...	...	2	0	0
		<i>Peyin</i>	...	...	2	0	0
		<i>Lu</i>	...	...	2	0	0
		Sessamum	...	...	2	0	0
		Jowar	...	...	2	0	0
Cotton	...	...	2	0	0		
		<i>Pibisat</i> and other crops	...	...	2	0	0
		TRACT G.					
Gardens	...	Betel vineyards	...	...	20	0	0
		Toddy-palm gardens	...	...	4	0	0
		Plantain gardens	...	...	4	0	0
		Miscellaneous gardens	...	...	2	8	0
		Solitary fruit trees	...	...	1	8	0
					0	4	0

(2) Under the provisions of section 25 of the Upper Burma Land and Revenue Regulation, 1889, and in continuation of Revenue Department Notification Nos. 205 and 206, dated the 2nd June 1899, the Lieutenant-Governor sanctions\* the following rates of assessment for State land cultivated with mixed crops, *i.e.*, crops comprising two or more constituents sown simultaneously or approximately so on the same area, in such a manner that it is impossible to ascertain the area under any of them, within the *kwins* of the Minbu district named in the former notification, for a term of five years beginning from 1st June 1899; provided that nothing in this notification will affect assessments already made:—

- (i) where each constituent is assessed at Rs. 2 per acre as prescribed in Revenue Department Notification No. 206,—Rs. 2 per acre;
- (ii) where the main constituent is assessable at a higher rate,—that rate.

Which crop is the main crop shall be a question of fact to be decided in each instance, but in the absence of special orders from the Deputy Commissioner to the contrary, the most highly assessed crop shall be reckoned to be the main crop.

The Deputy Commissioner may at his discretion either—

- (a) impose the full assessment leviable on the most valuable crop; or
- (b) assess at any reduced rate, not less than Rs. 2 per acre, which he thinks advisable.

V (2). *Page 162.*—Insert the following at the end of the page:—

“3. The rate of assessment on non-paddy crops planted on paddy land of any class shall be one rupee per acre, with effect from the 1st January 1901.”

(Revenue Department Notification No. 64, dated the 21st March 1901.)

VI (5) *Page 163.*—Substitute the following for the entry under “*Minbu district*” —

“Under the provisions of section 27 of the Upper Burma Land and Revenue Regulation, 1889, and in supersession of this department Notification No 207, dated the 2nd June 1899, the Lieutenant Governor sanctions the assessment of cropped non-State land in the Minbu district to land revenue at three-fourths of the rates which have been or may be from time to time imposed by notification on State land under the same settlement classification ”

(Revenue Department Notification No. 109, dated the 24th April 1901.)

VI (6). *Page 163.*—Delete the second footnote.

MEIKTILA DISTRICT

*Assessment on all crops.*

See Revenue Department Notification No. 259, dated the 30th June 1900.

D.—RULES FRAMED UNDER SECTION 26 FOR DISPOSAL OF STATE LAND.

*Shan States.*

\*1. The Chief of a State, and such officers as he may appoint in this behalf, may dispose of State land by grant or otherwise, on such conditions (if any) as the Chief may prescribe, to any person who is a native of a Shan State.

Provided that the Chief shall not alienate any land which has been allotted to any village except with the consent of the village community.

2. The Chief of a State, with the previous sanction of, and subject to such conditions as may be approved by the Superintendent, may dispose of State land to any person who is not a native of a Shan State.

Provided that the Chief shall not alienate any land which has been allotted to any village except with the consent of the village community.

3. No State land shall be disposed of otherwise than in accordance with Rule (1) or Rule (2).

4. Any person who is not a native of a Shan State occupying or using State land otherwise than in accordance with permission granted under Rule (2) may be ejected by any Revenue officer.

E.—NOTIFICATIONS UNDER SECTION 27, FIXING RATES ON NON-STATE LAND.

*Minbu district.*

UNDER the provisions of section 27 of the Upper Burma Land and Revenue Regulation, 1889, the Lieutenant-Governor is pleased to direct† that cropped non-State lands within the *kwins* named in Revenue Department Notification No. 205‡, dated the 2nd June 1899, of the Minbu district, shall be assessed at three-fourths of the rates sanctioned for State lands of the same class in Revenue Department Notifications Nos. 205 and§ 206, dated the 2nd June 1899, and directs that these rates shall take effect from the 1st June 1899.

\* Published in Political Department Notification No. 4, dated the 28th January 1897.

† Revenue Department Notification No. 207, dated the 2nd June 1899.

‡ Not reprinted

§ Page 261.

*Kyauksè district.*

UNDER the provisions of section 27 of the Upper Burma Land and Revenue Regulation, 1889, the Lieutenant-Governor sanctions\* the assessment of non-State lands in the Kyauksè district, with effect from the 1st July 1899, to land revenue at the following rates.

Three-fourths of the sanctioned rates on State lands if unirrigated and seven-eighths if irrigated (*vide* Revenue Department Notifications Nos. † 193 and ‡ 194, dated the 15th May 1894, as amended by the notifications cited in the margin). The rates for irrigated lands include water-rate.

Revenue Department Notification No 93, dated 18th March 1895  
Revenue Department Notification No 146, dated 20th April 1896  
Revenue Department Notification No. 346, dated 6th August 1896.  
Revenue Department Notification No 368, dated 18th August 1896

*Meiktila district*

UNDER the provisions of section 27 of the Upper Burma Land and Revenue Regulation, 1889, the Lieutenant-Governor is pleased to direct§ that cropped non-State lands within the *kwins* named in Revenue Department Notification No 259, † dated the 30th June 1900, of the Meiktila district, shall be assessed at three-fourths of the rates sanctioned for State lands of the same class in Revenue Department Notification No 259, dated the 30th June 1900, and directs that these rates shall take effect from the 1st July 1900.

F.—NOTIFICATION UNDER SECTION 32 (6), GIVING NAMES OF FISHERIES WHICH HAVE CEASED TO BE FISHERIES FOR THE PURPOSES OF SECTION 32.

District.	Township	Circle	Name of fishery
Thayetmyo ..	Sinbaungwe	Baw	Kanthitgyi
	ditto	do	Maꝓwe
	ditto	do	Yogyi
	Kama	Kama-Myoma	Taukshagòn
	Sinbaungwè	Myoma	Nyandaw
	Mihla	Anaukpet	Tuyu
	do	do	Nyaungamyauk
do	Ywalin	Inmakòn	

G.—NOTIFICATIONS UNDER SECTION 34 (2), FIXING WATER-RATES.

*Yamèthin district.*

¶ 1. On all lands in the Yamèthin district irrigated from channels, tanks, and other irrigation works controlled by Government in

\* Revenue Department Notification No 451, dated the 8th December 1899

† Not reprinted | ‡ Page 160

§ Revenue Department Notification No 258, dated the 30th June 1900

¶ Revenue Department Notification No 343, dated the 6th August 1896

¶ Financial Commissioner's Notification No 6, dated the 11th May 1893, cancelled as regards Meiktila by Revenue Department Notification No. 259, dated the 30th June 1900.

Page 164 —Under the heading "*Kyauksè district*" insert the following:—

"WHERE two crops of paddy are taken off any field in one year, the revenue for the second crop shall be assessed at half the full rate leviable for that crop."

(See Revenue Department Notification No. 362, dated the 18th September 1900.

### VIII.

*Page 164.*—Insert the following after the entry headed Meiktila district :—

*“ Mandalay district.*

Non-State lands in the Mandalay district shall, with effect from the 1st January 1900, be assessed to land revenue at three-fourths of the current rent rates on State lands if unirrigated, and at seven-eighths of such rates if irrigated. The rates for irrigated lands include water-rate.”

(See Revenue Department Notification No. 391, dated the 18th October 1900.)



IV (10).—Page 164.—For the entry under the heading *Kyauksè district*, regarding the assessment of non-State lands, substitute the following :—

“UNDER the provisions of sections 27 of the Upper Burma Land and Revenue Regulation, 1889, and in supersession of this Department Notification No. 451, dated the 8th December 1899, the Lieutenant-Governor sanctions, with effect from the 1st July 1900, the assessment of non-State lands in the *Kyauksè* district. On unirrigated non-State lands the rates of assessment shall be three-fourths of the rates which have been or may be from time to time imposed by notification on State lands under the same Settlement classification, and on irrigated non-State lands the rates shall be seven-eighths of such rates. The rates for irrigated lands include water-rate.”

(Revenue Department Notification No. 30, dated the 11th February 1901)

VI (7). Page 164.—Insert the following after the entry headed “Mandalay district” :—

UNDER the provisions of section 34 (a) of the Upper Burma Land and Revenue Regulation, 1889, the Financial Commissioner, with the previous sanction of the Local Government, directs\* that within the areas irrigated by the Mandalay canal: (i) the “flow” water-rate payable in respect of each kind of crop shown in column 2 of the subjoined Table A shall be the rate per acre entered in column 3 against the class shown in column 1 within which such crop is comprised; (ii) the “flow” rate for a single watering not followed by a crop shall be Re. 1 only per acre; (iii) the “lift” rate shall be half the “flow” rate; (iv) initial remissions of water-rate to the extent specified in column 3 of the subjoined Table B shall be given in respect of the crops described in column 1 or in respect of the kind of land shown in column 2 of that table as the case may be:—

Table A.

Class		Crop		Flow rate per acre.		
1		2		3		
				Rs.	A	P.
I	...	Betel-vine ..	...	18	0	0
II	{	Betel-palms .	..	10	0	0
		Sugar-cane .	..			
III	{	Plantains .	..	8	0	0
		Goa beans ..	..			
IV	...	Kaukky. rice	..	5	8	0
	{	Mayin .	..	-	-	-
		Kaukyin .	..			
		Other kinds of rice	..			
		Orchards ..	..			
		Gardens ..	..	4	0	0
V	{	Tobacco ..	..			
		Onions ..	..			
		Sweet-potatoes	..			
		Chillies .	..			
		Tomatoes .	..			
		Brinjals ..	..			
		Pumpkins ..	..			
		Melons .	..			
		Other vegetables	..			
VI	...	All other crops	..	2	0	0

Financial Commissioner's Notification No 22, dated the 10th April 1901.

W (11).—Page 164.—Delete the first foot-note at the bottom of the page.

Table B.

Crop	Description of land at time of opening of canal	Extent of initial remission.
1	2	3
Betel-nut or cocoanut palms	..	Total for ten years.
Other palm trees except <i>dhani</i> ; also durian, marian, or spices.	.. ..	Total for six years
Other fruit trees, except custard-apples, papayas, and plantains.	...	Total for five years.
Custard-apples, papayas, and <i>dhani</i> -palms	..	Total for three years
Plantains ..	..	Total for one year.
Other crops ..	..... Under cultivation .. Uncultivated, but free of jungle Covered with jungle.	Half for one year.
		Total for one year.
		Total for two years.

accordance with the rules published in the Financial Commissioner's \* Notification No 29, dated the 23rd December 1892, a water-rate according to the following scale shall be levied in supersession of all previous customary rates :—

- (1) On land cultivated with paddy,—Rs. 1-8-0 per acre.
- (2) On land cultivated with crops other than paddy,—annas 12 per acre.

This office Notification No. 6, dated the 11th May 1893, is modified accordingly.

*Lower Chindwin district.*

†2. On all lands in the Lower Chindwin district irrigated from channels, tanks, and other irrigation works controlled by Government, in accordance with the rules‡ for the management of irrigation works in that district, a water-rate according to the following scale shall be levied in supersession of all previous customary rates —

- (1) On land cultivated with paddy, —Rs 2 per acre.
- (2) On land cultivated with crops other than paddy,—Re. 1 per acre.

*Shwebo district.*

§3 On all land in the Shwebo district (other than State land assessed to rent which by custom includes water-rate) which is irrigated from channels, tanks, and other irrigation works controlled and wholly or partially maintained by Government, a water-rate shall be levied according to the following scale :—

	Rs.	A	P	
On lands of the villages round Kadu lake and on lands producing over 50 baskets of produce per acre ...	2	8	0	} per acre.
On lands producing between 40 and 50 baskets of produce per acre ...	2	0	0	
On lands producing about 30 baskets per acre ...	1	8	0	
On lands producing about 20 baskets ..	1	0	0	

*Myingyan and Magwe districts.*

||4. On all lands in the Myingyan and Magwe districts irrigated from channels, tanks, and other irrigation works controlled by Government, in accordance with the rules for the management of irrigation works in those districts, published in Financial Commissioner's ¶ Notification No. 16, dated the 12th July 1893, a water-rate according to the following scale shall be levied in supersession of all previous customary rates :—

- (1) On land cultivated with paddy, from No 1 to Rs. 3 per acre according to the extent of the benefit derived by the land from irrigation.

\* See page 172.

† Financial Commissioner's Notification No. 10, dated the 15th June 1893.

‡ See page 174.

§ Financial Commissioner's Notifications No. 39, dated the 27th August 1896, and No 53, dated the 3rd December 1896.

|| Financial Commissioner's Notification No. 17, dated the 12th July 1893

¶ See page 179

(2) On land cultivated with crops other than paddy,—Re. 1 per acre.

*Kyauksè district.*

\*5. Rules for imposing a water-rate in the Kyauksè district on lands irrigated from channels, tanks, and other irrigation works controlled and wholly or partially maintained by Government :—

On irrigated State land, which is being assessed at the rates sanctioned in Revenue Department Notifications Nos. † 193 and ‡ 194, dated the 15th May 1894, as subsequently amended from time to time, no separate water-rate shall be levied for the present.

On irrigated non-State land, which is being assessed at the rates sanctioned in Revenue Department Notification § No. 413, dated the 8th November 1899, no separate water-rate shall be levied for the present.

On irrigated State land, which is temporarily or permanently exempted from assessment to rent, a water-rate shall be levied at a rate which shall be less by one rupee four annas per acre than the rate of rent assessable on such land by Revenue Department Notifications Nos. 193 and 194, dated the 15th May 1894, as subsequently amended by later notifications from time to time

#### H.—NOTIFICATION UNDER SECTION 35 (2), (RULE 145), FIXING TOLLS FOR NAVIGATION IN IRRIGATION CHANNELS.

*Mandalay district.*

Shwetachaung Canal.||

*Rates.*

	Rs.	A	P.
For each boat .. ...	3	0	0 a month.
For each log of timber . . . . .	0	2	0
For every 100 bamboos or part of 100 bamboos forming a raft or part of a raft ..	0	2	0
For every 100 pieces or part of 100 pieces of firewood measuring each not less than 18 inches in length and 2 inches in girth carried on a raft . . . . .	0	2	0
For every 100 pieces or part of 100 pieces of firewood measuring each less than 18 inches in length and 2 inches in girth carried on a raft	0	1	0

\* Financial Commissioner's Notification No 62, dated the 7th December 1899, superseding Financial Commissioner's Notification No 28, dated the 31st August 1894.

† Not printed ‡ Page 160

|| Superseded by Revenue Department Notification No. 451, dated the 8th December 1899, page 164

¶ Published in Financial Commissioner's Notification No. 14, dated the 9th May 1894.

Page 166.—Insert the following under "Kyaukse district, 5" :—

"WHERE two crops of paddy are taken off any field in one year, the water-rate on that field for the second crop shall be assessed at one-half the full rate leviable for that crop."

(See Financial Commissioner's Notification No. 44, dated the 13th September 1900)

### X.

Page 166.—Insert the following after the Rules for Kyaukse district (5) :—

"Mandalay district.

6. Rules for imposing a water-rate in the Mandalay district lands irrigated from channels, tanks, and other irrigation works controlled and wholly or partially maintained by Government :—

- (i) on irrigated State and non-State lands which are assessed to rent or revenue, as the case may be, no separate water-rate shall be levied for the present.

IV (12).—Page 166.—Insert the following after the Rules for Mandalay district (6) :—

"The rules in force in Mandalay were extended to Meiktila district by Financial Commissioner's Notification No. 5, dated 14th February 1900"

- (ii) on irrigated State land, which is temporarily or permanently exempted from assessment to rent, a water-rate shall be levied at a rate which shall be less by one rupee four annas per acre than the rate of rent which, but for the exemption, would be leviable on such land."

(Vide Financial Commissioner's Notification No. 46, dated the 1st November 1900.)

1.—RULES UNDER SECTION 36 (2) FOR THE MANAGEMENT OF  
IRRIGATION CANALS

*Kyauksè district.\**

ALL irrigation works in the district, entered on a schedule (A) to be framed and revised annually by the Deputy Commissioner, in consultation with the Executive Engineer, shall be in charge of the Executive Engineer; all other existing works, entered on a schedule (B) framed and revised as aforesaid, shall be in charge of the Deputy Commissioner.

2. All original works and ordinary repairs to works on Schedule A shall be carried out by the agency of the Public Works Department; and the maintenance and repair of all other existing irrigation works on Schedule B shall be provided for by the Deputy Commissioner according to local custom

3. The Deputy Commissioner may, whenever he considers it necessary, call out, according to local custom, all or any villagers to perform any emergent repairs to irrigation works entered in Schedule A: provided that ordinarily not more than one able-bodied member of any family shall be so called out

4. The Deputy Commissioner may, whenever he considers it necessary, call out, according to local custom, labourers to maintain or repair all or any of the works entered on the annual Schedule B, provided that ordinarily not more than one able-bodied member of any family shall be so called out.

5. If any work upon an irrigation work entered in Schedule A is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer, the Assistant Engineer, the Subdivisional Officer, or the Township Officer may call upon the headmen of villages to do the work, and the headmen shall be bound without delay to furnish all or so many labourers as may be required, subject, however, to the limitation of numbers provided in Rule 3. These officers shall in every such case make a report at once to the Deputy Commissioner.

6. If an accident has happened to any weir or bank, or other important work belonging to a work entered in Schedule A, or if any serious damage has occurred which needs immediate repair, the *sègyi* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *sègyi* in the manner described in Rule 5, subject, however, to the limitation of numbers provided in Rule 3. The *sègyi* shall in every such case make immediate report to the Executive Engineer, who shall forthwith report to the Deputy Commissioner.

\* Published in Financial Commissioner's Notification No. 26, dated the 15th August 1895, in supersession of rules published in Financial Commissioner's Notification No. 18, dated the 17th October 1892.



7. Labourers called out under Rule 3, 5, or 6 for works entered on Schedule **A** shall be paid either by piece work or by daily wages at the option of the Executive Engineer.

8. The rates paid to labourers called out under Rule 3, 5, or 6 for works entered on Schedule **A** shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood.

9. No person shall cultivate any land—

(i) within 40 feet from the edge or

(ii) within 20 feet from the outer toe of the bank,

of any main canal or other irrigation work to which the Deputy Commissioner may by public notice declare this rule to apply. The notices published under this rule shall specify the points on the main canal or irrigation work between which cultivation is prohibited, and shall be served on the headmen of all villages near such canal or irrigation work and be posted up at convenient places in such villages and along the banks of the canal or irrigation work. The Deputy Commissioner may cancel, vary, or postpone, by publication in similar manner, any notices issued under this rule.

\*9A. No person shall drive any bullock-cart along or across the bank of any main canal or other irrigation work to which the Deputy Commissioner may by public notice declare this rule to apply. The notices published under this rule shall specify the places between which cart traffic is prohibited, and these notices shall be served on the headmen of all villages near such canal or irrigation work and shall be posted up at convenient places in such villages and along the banks of the canal or irrigation work. The Deputy Commissioner may modify or cancel by publication in similar manner any notices issued under this rule.

10. No person shall construct outlets or headworks on any irrigation canal or distributary, or cut the banks in order to allow water to escape from the same, without the written permission of the Executive Engineer or of the Deputy Commissioner, according as the canal or distributary is on Schedule **A** or Schedule **B**, which permission shall be issued through the headman of the village and shall specify the nature and size of the sluice.

11. Every person who has heretofore constructed or who, after receiving permission, constructs outlets, headworks, or sluices in any irrigation canal or distributary, shall be responsible that they are kept in a proper state of repair to the satisfaction of the Executive Engineer or of the Deputy Commissioner, according as the canal or distributary is on Schedule **A** or Schedule **B**, and shall carry out such repairs as may be required by the Executive Engineer or by the Deputy Commissioner under a written notice issued through the headman of the village within a time to be specified in such notice

\* Added by Financial Commissioner's Notification No. 56, dated the 30th October 1899.

12. No person shall place any bund, weir, or other obstruction across a canal or other irrigation work or distributing channel for any purpose whatever without the written permission of the Deputy Commissioner or Executive Engineer, according as the irrigation work is on Schedule A or Schedule B, issued through the headman of the village.

13. If, in the opinion of the Executive Engineer, it is necessary for the safety of any canal or for purposes of construction or repairs, to immediately close or open such canal, and there is not time to obtain the Deputy Commissioner's previous sanction, the Executive Engineer may cause any such canal head to be closed or opened, and shall inform the headmen of the villages concerned as soon as possible regarding the probable duration of such opening or closure. In every such case the Executive Engineer shall at once report his action to the Deputy Commissioner. Village headmen shall be bound to obey the orders in writing of the Executive Engineer issued in pursuance of the authority vested in him by this rule.

14. All arrangements for the maintenance of a flow of water in all canals and main branches entered on Schedule A shall be under the control of the Executive Engineer.

15. All arrangements for the distribution of water by turn to village channels and to fields through outlets shall be under the direct control of the Deputy Commissioner.

16. Subject to the provisions of Rule 13, the opening or closing of village outlets shall be under the direct control of the Deputy Commissioner.

17. The assessment and collection of water-rate shall be made by or by order of the Deputy Commissioner. The Executive Engineer and his staff shall have no concern with such assessment or collection, but the Deputy Commissioner may refer to the Executive Engineer for opinion or report any matter connected with the assessment of the tax.

\*17A. As soon as possible after the assessment for the *kauk-kyi* crop has been completed, the Deputy Commissioner shall forward to the Executive Engineer up to date index maps of all canal-irrigated tracts in the district showing the classification for assessment purposes. The Executive Engineer, on preparing copies of the index maps, shall return the originals to the Deputy Commissioner and forward the copies to the Superintending Engineer, Irrigation Circle, with proposals for improving canal works on which the assessment is low.

18. Any village headman disobeying or unduly delaying obedience to a requisition or order made under Rule 3, 4, 5, 6, 13, 15,

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\* Added by Financial Commissioner's Notification No. 37, dated the 2nd August 1900.

or 16 shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

19. Any villager who does not obey the summons of his headman to attend and carry out any work required of him under Rule 3, 4, 5, 6, 15, or 16 shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10.

20.\* Any person placing sluices in canal banks, or enlarging existing sluices or placing bunds, weirs, or other obstructions across a canal or distributing channel in contravention of Rules 10 and 12, or disobeying a notice under Rule 9 or Rule 9A., shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 20 for each such offence.

21. Any person who, after receiving notice from the Deputy Commissioner or Executive Engineer under Rule 11, fails or neglects to repair a sluice within the time specified in the notice, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10 for each sluice which remains unrepaired after the expiry of the period named in the notice.

22. After the service of notice under Rule 13, 14, or 15 every cultivator of land, in whole or in part irrigated by the outlet specified in the notice, who fails or neglects to close or open such outlet within the time specified in the notice, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10.

*Mandalay district.†*

1. All irrigation works shall, as regards maintenance, be under the charge of the Executive Engineer of the district.

2. Each district shall be divided into irrigation tracts by the Deputy Commissioner in consultation with the Executive Engineer and subject to confirmation by the Commissioner.

3. Each irrigation tract shall be in charge of a *kandaing*, who shall be responsible for the distribution of the water, and who shall be remunerated by commission on the water-rate collections, or in such other manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine.

4. All *kandaings* shall be appointed by the Deputy Commissioner and shall be under his control.

5. The assessment and collection of the water-rate shall be made by the *kandaing* by order of the Deputy Commissioner. The Executive Engineer and his staff shall have no concern with such assessment; but the Deputy Commissioner may refer to the Executive

\* As amended by Financial Commissioner's Notification No. 56, dated the 30th October 1899.

† Published in Financial Commissioner's Notification No. 27, dated the 2nd December 1892.

Engineer for opinion or report any matter connected with the assessment of the tax.

6. It shall be the duty of the *kandaing* to visit the irrigation works in his charge at regular intervals, and in cases where repairs are required, to report the matter direct to the Executive Engineer of the district.

7. Emergent repairs shall, on the requisition of the Executive Engineer, be carried out by labourers called out under Rule 10.

8. Labourers called out under Rules 10, 12, and 13 shall be paid either by piece work or by daily wages at the option of the Executive Engineer.

9. The rates paid to labourers called out under Rules 10, 12, and 13 shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood.

10. The Deputy Commissioner shall keep a list for each village of the villagers who by custom are liable to be called out to perform the duties described in Rule 7, and he may, whenever he considers it necessary, call out any of these villagers in the manner hereinafter prescribed to do any of the works described in Rule 7. Duplicates of these lists shall be furnished to the Executive Engineer.

Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages.

11. In calling out the villagers to perform any of the duties described in Rule 7, the Deputy Commissioner shall call them out in rotation of villages or parts of villages. Provided that not more than half of the able-bodied men in any village shall be called out at any one time, and that ordinarily not more than one able-bodied member of any family shall be called out.

12. If any work is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer may call upon the headman of the nearest village to do the work, and the headman shall be bound without delay to furnish all or so many as may be required of the men named in the list of his village or group of villages, subject to the limitation of numbers mentioned in Rule 11. The Executive Engineer shall in every such case make a report at once to the Deputy Commissioner.

13. If an accident has happened to any weir or bank or other important work, or if any serious damage has occurred which needs immediate repair, the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *kandaing* in the manner described in Rule 12, subject to the limitation of numbers mentioned in Rule 11. The *kandaing* shall

in every such case make immediate report to the Executive Engineer, who shall forthwith report to the Deputy Commissioner.

14. If any headman of a village disobeys or unduly delays obedience to a requisition made by the Deputy Commissioner or by the Executive Engineer or by a *kandaing* under Rule 10 or 12 or 13, such headman shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 50.

15. Any villager named in the list prescribed by Rule 10, who does not obey the summons of the headman to attend and carry out any work required of him under Rule 7, 10, 12, or 13, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10.

16. No person shall open or close an irrigation outlet without the permission of the *kandaing*, or, in the case of the Aungpinlé lake, without the permission of the Executive Engineer.

17. No person shall make an irrigation outlet in any embankment or place any bund, weir, or other obstruction across a canal, distributing channel, or waste weir, without the written permission of the Executive Engineer, which permission shall be issued through the headman of the village and shall specify the nature and size of the work.

18. Any person opening or closing an irrigation outlet in contravention of Rule 16, or making an irrigation outlet in an embankment, or placing a bund, weir, or other obstruction across a canal, distributing channel, or waste weir in contravention of Rule 17 shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

*Meiktila and Yamèthin districts.*

1. All irrigation works shall, as regards maintenance, be under the charge of the Executive Engineer of the district.

2. Each district shall be divided into irrigation tracts by the Deputy Commissioner in consultation with the Executive Engineer, and subject to confirmation by the Commissioner.

3. Each irrigation tract shall be in charge of a *kandaing*, who shall be responsible for the distribution of the water, and who shall be remunerated by commission on the water-rate collections, or in such other manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine.

4. All *kandaings* shall be appointed by the Deputy Commissioner and shall be under his control.

5.† The assessment and collection of the water-rate shall be made by the *kandaing* by order of the Deputy Commissioner, or in

\* Published in Financial Commissioner's Notification No. 29, dated the 23rd December 1892.

† Substituted by Financial Commissioner's Notification No. 51, dated the 15th November 1897.

such other manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine. The Executive Engineer and his staff shall have no concern with such assessment, but the Deputy Commissioner may refer to the Executive Engineer, for opinion or report, any matter connected with the assessment of the tax.

6 It shall be the duty of the *kandaing* to visit the irrigation works in his charge at regular intervals and, in cases where repairs are required, to report the matter direct to the Executive Engineer of the district.

7. Emergent repairs shall, on the requisition of the Executive Engineer, be carried out by labourers called out under Rule 10.

8 Labourers called out under Rules 10, 12, and 13 shall be paid either by piece-work or by daily wages at the option of the Executive Engineer.

9. The rates paid to labourers called out under Rules 10, 12, and 13 shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood

10 The Deputy Commissioner shall keep a list for each village of the villagers who by custom are liable to be called out to perform the duties described in Rule 7, and he may, whenever he considers it necessary, call out any of these villagers in the manner hereinafter prescribed to do any of the works described in Rule 7. Duplicates of these lists shall be furnished to the Executive Engineer

Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages

11. In calling out the villagers to perform any of the duties described in Rule 7, the Deputy Commissioner shall call them out in rotation of villages or parts of villages. Provided that not more than half of the able-bodied men in any village shall be called out at any one time, and that ordinarily not more than one able-bodied member of any family shall be called out.

12. If any work is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer may call upon the headman of the nearest village to do the work, and the headman shall be bound without delay to furnish all or so many as may be required of the men named in the list of his village or group of villages, subject to the limitation of numbers mentioned in Rule 11. The Executive Engineer shall, in every such case, make a report at once to the Deputy Commissioner.

13. If an accident has happened to any weir or bank or other important work, or if any serious damage has occurred which needs immediate repair, the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *kandaing* in the manner described in Rule 12, subject to the limitation of numbers mentioned in Rule 11. The *kandaing* shall in every such case make immediate report to the Executive Engineer, who shall forthwith report to the Deputy Commissioner.

14. If any headman of a village disobeys or unduly delays obedience to a requisition made by the Deputy Commissioner, or by the Executive Engineer, or by a *kandaing* under Rule 10, 12, or 13, such headman shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 50.

15. Any villager named in the list prescribed by Rule 10 who does not obey the summons of the headman to attend and carry out any work required of him under Rule 7, 10, 12 or 13, shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 10.

16. No person shall open or close an irrigation outlet without the permission of the *kandaing*.

17. No person shall make an irrigation outlet in any embankment, or place any bund, weir, or other obstruction across a canal distributing channel, or waste weir, without the written permission of the Executive Engineer.

18. Any person opening or closing an irrigation outlet in contravention of Rule 16, or making an irrigation outlet in an embankment, or placing a bund, weir, or other obstruction across a canal, distributing channel, or waste weir, in contravention of Rule 17, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

*Lower Chindwin district.\**

1. All irrigation works controlled by Government shall, as regards maintenance, be under the charge of the Executive Engineer of the district.

2. Each district shall be divided into irrigation tracts by the Deputy Commissioner in consultation with the Executive Engineer, and subject to confirmation by the Commissioner.

3. Each irrigation tract shall be in charge of a *kandaing* who shall be responsible for the distribution of the water, and who shall be remunerated by commission on the water-rate collections, or in such other manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine.

\*Published in Financial Commissioner's Notification No 9, dated the 15th June 1893



4. All *kandaings* shall be appointed by the Deputy Commissioner and shall be under his control.

5. The assessment and collection of the water-rate shall be made by the *kandaing* by order of the Deputy Commissioner. The Executive Engineer and his staff shall have no concern with such assessment, but the Deputy Commissioner may refer to the Executive Engineer for opinion or report any matter connected with the assessment of the tax.

6 It shall be the duty of the *kandaing* to visit the irrigation works in his charge at regular intervals, and, in case where repairs are required, to report the matter direct to the Executive Engineer and to the Deputy Commissioner of the district.

7. Emergent repairs shall, on the requisition of the Executive Engineer, be carried out by labourers called out under Rule 10.

8 Labourers called out under Rules 10, 12, and 13 shall be paid either by piece-work or by daily wages, at the option of the Executive Engineer.

9 The rates paid to labourers called out under Rules 10, 12, and 13 shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood

10 The Deputy Commissioner shall keep a list for each village of all the able-bodied male inhabitants between the ages of 18 and 50, and he may, whenever he considers it necessary, call out any of these villagers in the manner hereinafter prescribed to do any of the works described in Rule 7. Duplicates of these lists shall be furnished to the Executive Engineer.

Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages

11. In calling out the villagers to perform any of the duties described in Rule 7, the Deputy Commissioner shall call them out in rotation of villages or parts of villages. Provided that not more than half of the able-bodied men in any village shall be called out at any one time, and that ordinarily not more than one able-bodied member of any family shall be called out.

12. If any work is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer may call upon the headman of the nearest village to do the work, and the headman shall be bound without delay to furnish all or so many as may be required of the men named in the list of his village or group of villages, subject to the limitation of numbers mentioned in Rule 11. The Executive Engineer shall, in every such case, make a report at once to the Deputy Commissioner.



13. If an accident has happened to any weir or bank or other important work, or if any serious damage has occurred which needs immediate repair, the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *kandaing* in the manner described in Rule 13, subject to the limitation of numbers mentioned in Rule 11. The *kandaing* shall in every such case make immediate report to the Executive Engineer and to the Deputy Commissioner.

14. If any headman of a village disobeys or unduly delays obedience to a requisition made by the Deputy Commissioner, or by the Executive Engineer, or by a *kandaing* under Rule 10, 12, or 13, such headman shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 50.

15. Any villager named in the list prescribed by Rule 10 who does not obey the summons of the headman to attend and carry out any work required of him under Rule 7, 10, 12, or 13, shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 10.

16. No person shall open or close an irrigation outlet without the permission of the *kandaing*.

17. No person shall make an irrigation outlet in any embankment, or place any bund, weir, or other obstruction across a canal, distributing channel, or waste weir, without the written permission of the Executive Engineer.

\*17A. As soon as possible after the assessment for the *kaukkyi* crop has been completed, the Deputy Commissioner shall forward to the Executive Engineer up to the date index maps of all canal-irrigated tracts in the district showing the classification for assessment purposes. The Executive Engineer, on preparing copies of the index maps, shall return the originals to the Deputy Commissioner and forward the copies to the Superintending Engineer, Irrigation Circle, with proposals for improving canal works on which the assessment is low.

18. Any person opening or closing an irrigation outlet in contravention of Rule 16, or making an irrigation outlet in an embankment, or placing a bund, weir, or other obstruction across a canal, distributing channel, or waste weir, in contravention of Rule 17, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

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\* Added by Financial Commissioner's Notification No. 37, dated the 2nd August 1900.

*Shwebo district.*

1. All irrigation works under Government control shall, as regards maintenance, be under the charge of the Executive Engineer for the district.

2. Each district shall be divided into irrigation tracts by the Deputy Commissioner in consultation with the Executive Engineer, and subject to confirmation by the Commissioner.

3. Each irrigation tract shall be in charge of a *kandaing*, who shall be responsible for the distribution of the water, and who shall be remunerated by commission on the water-rate collections or by monthly salary, as the Deputy Commissioner may determine.

4. All *kandaings* shall be appointed by the Deputy Commissioner and shall be under his control. With the sanction of the Commissioner the Deputy Commissioner may for special reasons appoint the headman of a village or group of villages to be the *kandaing* in respect of the irrigation works and assessment and collection of water-rate within the said village or group of villages, but no headman shall be appointed to be a *kandaing* in respect of any villages not within his charge.

5. The assessment and collection of the water-rate shall be made by the *kandaing* or the village headman, as the Deputy Commissioner may determine. The Executive Engineer and his staff shall have no concern with such assessment, but the Deputy Commissioner may refer to the Executive Engineer for opinion or report any matter connected with the assessment of the tax.

6. It shall be the duty of the *kandaing* to visit the irrigation works in his charge at regular intervals, and in cases where repairs are required, to report the matter direct to the Executive Engineer of the district.

7. Emergent repairs shall, on the requisition of the Executive Engineer, be carried out by labourers called out under Rule 10.

8. Labourers called out under Rules 10, 12, and 13 shall be paid either by piece-work or by daily wages at the option of the Executive Engineer.

9. The rates paid to labourers called out under Rules 10, 12, and 13 shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood.

10. The Deputy Commissioner shall keep a list for each village of the villagers who by custom are liable to be called out to perform the duties described in Rule 7, and he may, whenever he considers it necessary, call out any of these villagers in the manner hereinafter prescribed to do any of the works described in Rule 7. Duplicates of these lists shall be furnished to the Executive Engineer.

Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a

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\*Published in Financial Commissioner's Notification No. 14, dated the 12th July 1893.

village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages.

11. In calling out the villagers to perform any of the duties described in Rule 7, the Deputy Commissioner shall call them out in rotation of villages or parts of villages. Provided that not more than half of the able-bodied men in any village shall be called out at any one time, and that ordinarily not more than one able-bodied member of any family shall be called out.

12. If any work is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer may call upon the headman of the nearest village to do the work, and the headman shall be bound without delay to furnish all or so many as may be required of the men named in the list of his villages, or group of villages, subject to the limitation of numbers mentioned in Rule 11. The Executive Engineer shall in every such case make a report at once to the Deputy Commissioner.

13. If an accident has happened to any weir or bank or other important work, or if any serious damage has occurred which needs immediate repair, the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *kandaing* in the manner described in Rule 12, subject to the limitation of numbers mentioned in Rule 11. The *kandaing* shall in every such case make immediate report to the Executive Engineer, who shall forthwith report to the Deputy Commissioner.

14. If any headman of a village disobeys or unduly delays obedience to a requisition made by the Deputy Commissioner, or by the Executive Engineer, or by a *kandaing* under Rule 10, 12, or 13, such headman shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 50.

15. Any villager named in the list prescribed by Rule 10, who does not obey the summons of the headman to attend and carry out any work required of him under Rule 7, 10, 12, or 13, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10.

16. No person shall open or close an irrigation-outlet without the permission of the *kandaing*.

17. No person shall make an irrigation outlet in any embankment or place any bund, weir, or other obstruction across a canal, distributing channel, or waste weir, without the written permission of the Executive Engineer which permission shall be issued through the headman of the village and shall specify the nature and size of the work.

18. Any person opening or closing an irrigation outlet in contravention of Rule 16, or making an irrigation outlet in an embank-

ment, or placing a bund, weir, or other obstruction across a canal, distributing channel, or waste weir in contravention of Rule 17, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

19. The Deputy Commissioner may, with the previous sanction of the Commissioner, delegate all or any of the powers or duties conferred or imposed on him by these Rules to any Township or Subdivisional Officer, in respect of any irrigation works within the jurisdiction of such Township or Subdivisional Officer.

*Myingyan and Magwe districts.\**

1. All irrigation works under Government control shall, as regards maintenance, be under the charge of the Executive Engineer of the district.

2. Each district shall be divided into irrigation tracts by the Deputy Commissioner in consultation with the Executive Engineer, and subject to confirmation by the Commissioner

3. Each irrigation tract shall be in charge of a *kandaing*, who shall be responsible for the distribution of the water, and who shall be remunerated by commission on the water-rate collections, or in such other manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine.

4. All *kandaings* shall be appointed and removed by the Deputy Commissioner and shall be under his control.

5. The assessment and collection of the water-rate shall be made by the *kandaing* by order of the Deputy Commissioner. The Executive Engineer and his staff shall have no concern with such assessment, but the Deputy Commissioner may refer to the Executive Engineer for opinion or report any matter connected with the assessment of the tax.

6. It shall be the duty of the *kandaing* to visit the irrigation works in his charge at regular intervals, and, in cases where repairs are required, to report the matter to the Deputy Commissioner and also to the Executive Engineer of the district.

7. Emergent repairs to any irrigation work shall, on the requisition of the Executive Engineer, be carried out by labourers called out under Rule 10. Ordinary repairs shall be carried out by labourers hired for the purpose according to Public Works Rules.

8. Labourers called out under Rules 10, 12, and 13 shall be paid either by piece-work or by daily wages, at the option of the Executive Engineer.

9. The rates paid to labourers called out under Rules 10, 12, and 13 shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood.

\* Published in Financial Commissioner's Notification No 16, dated the 12th July 1897

10. The Deputy Commissioner shall, for each village interested in any irrigation work, keep a list of the villagers who by custom are liable to be called out to make emergent repairs to that work, and he may, whenever he considers it necessary, call out any of these villagers in the manner hereinafter prescribed to do any of the works included in Rule 7. Duplicates of these lists shall be furnished to the Executive Engineer.

Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages.

11. In calling out the villagers to perform emergent repairs under Rule 7, the Deputy Commissioner shall call them out in rotation of villages or parts of villages. Provided that not more than half of the able-bodied men in any village shall be called out at any one time, and that ordinarily not more than one able-bodied member of any family shall be called out.

12. If any work is emergent and there is not time to obtain the orders of the Deputy Commissioner, the Executive Engineer or the nearest Township or Subdivisional Officer may call upon the headman of the nearest village to do the work, and the headman shall be bound without delay to furnish all or so many as may be required of the men named in the list of his village or group of villages. The Executive Engineer or Township or Subdivisional Officer, as the case may be, shall make a report at once to the Deputy Commissioner.

13. If an accident has happened or is likely to happen to any weir or bank or other important work, or if any serious damage has occurred which needs immediate repair, the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition of the *kandaing* in the manner described in Rule 12. The *kandaing* shall in every such case, make immediate report to the Executive Engineer and to the Deputy Commissioner.

14. If any headman of a village disobeys or unduly delays obedience to a requisition made by the Deputy Commissioner or by the Executive Engineer, Township or Subdivisional Officer, or by a *kandaing* under Rule 10, 12, or 13, such headman shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 50.

15. Any villager named in the list prescribed by Rule to who does not obey the summons of the headman to attend and carry out any work required of him under Rule 7, 10, 12, or 13 shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 10.

16. No person shall open or close an irrigation outlet without the permission of the *kandaing*.

17. No person shall make an irrigation outlet in any embankment, or place any bund, weir, or other obstruction across a canal, distributing channel, or waste weir, without the written permission of the Executive Engineer.

18. Any person opening or closing an irrigation outlet in contravention of Rule 16, or making an irrigation outlet in an embankment, or placing a bund, weir, or other obstruction across a canal, distributing channel, or waste weir, in contravention of Rule 17, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 50.

*Minbu district.\**

1. The following rules apply to all irrigation works in the district except those in the Sidòktaya and Ngapè townships.

2. The *Irrigation Officer* is the officer in charge of the Independent Irrigation subdivision, Minbu district, and will be (a) directly under the Superintending Engineer as regards ordinary non-emergent works entered in Schedule A, and (b) directly under the control of the Deputy Commissioner as regards distribution of supply and execution of works in Schedule B.

The *Irrigation Supervisor* is an officer appointed to assist the Irrigation Officer in the construction and maintenance of works and in the distribution of water.

*Sègyis* are subordinates under the Deputy Commissioner and the Irrigation Officer and Irrigation Supervisor appointed to supervise water distribution.

*Kandaings* are subordinates appointed by the Irrigation Officer to supervise the maintenance of canal banks and channels and the distribution of water.

*Myaungzaws* are overseers of irrigation appointed by the Collector to supervise, under the Irrigation Officer, the maintenance of regulators, canal banks, and the channels for the distribution of water from works detailed in Schedule B, Rule 3, below. They will be remunerated in such manner as the Deputy Commissioner, with the previous sanction of the Financial Commissioner, may determine.

3. All irrigation works in the district entered on Schedules A and B to be framed and revised annually by the Deputy Commissioner in consultation with the Superintending Engineer shall be in charge of the Irrigation Officer under the control of the Superintending Engineer. He will execute those in Schedule A from Gov-

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\* Published in Financial Commissioner's Notification No. 47, dated the 25th September 1899, in supersession of the rules published in Financial Commissioner's Notifications No. 18, dated the 12th July 1893, and No. 7, dated the 18th February 1897.

ernment funds. Works or repairs on works entered in Schedule B shall be executed by him according to custom as approved or directed by the Collector.

4. The Deputy Commissioner may, whenever he considers it necessary, require the village headman to call out according to local custom all or any villagers to perform any emergent repair to irrigation works entered in Schedule A, provided that ordinarily not more than one able-bodied member of any household shall be so called out.

5. The Deputy Commissioner, or the Irrigation Officer under the control of the Deputy Commissioner may, whenever he considers it necessary, require the village headman to call out according to local custom labourers to maintain or repair all or any of the works entered in the annual Schedule B, provided that ordinarily not more than one able-bodied member of any household shall be so called out. The headman shall be bound to obey this requisition.

6. If any work upon an irrigation work entered in Schedule A is so emergent as not to permit delay in obtaining the orders of the Deputy Commissioner, the Irrigation Officer, the Subdivisional Officer, or the Township Officer may call upon the headman of villages to undertake the work, and the headman shall be bound without delay to furnish all or so many labourers as may be required, subject, however, to the limitation of numbers provided in Rule 4. These officers shall in every such case make a report at once to the Deputy Commissioner.

7. If a serious accident has happened to any weir or bank or other important work belonging to a work entered in Schedule A, or if any serious damage has occurred which needs immediate repair, the Subdivisional Officer, the Township Officer, the *sègyi* or the *kandaing* may call on the headman of the nearest village to furnish the necessary labour to repair the damage, and the headman shall be bound to obey the requisition in the manner prescribed in Rule 6, subject, however, to the limitation of numbers provided in Rule 4.

The Subdivisional Officer, Township Officer, *sègyi* or *kandaing*, as the case may be, shall in every such case make immediate report to the Deputy Commissioner and Irrigation Officer.

8. Labourers called out under Rules 4, 6, or 7 for works entered in Schedule A shall be paid either by piece-work or by daily wages at the option of the Irrigation Officer.

9. The rates paid to labourers called out under Rules 4, 6, or 7 for works entered in Schedule A shall be not less than the highest Public Works Department rates for similar labour in the same neighbourhood.

10. The Collector shall, for each village interested in any irrigation work, keep a list of the villagers who by custom are liable to



be called out to make emergent repairs to that work, and he may, whenever he considers it necessary, call out any of the villagers in the manner hereinafter prescribed to do any of the works included in Rules 4 and 6. Duplicates of these lists shall be furnished to the Irrigation Officer. Each *kandaing* will be supplied with a copy of the list of villagers liable to be called out in his irrigation tract, and each headman of a village shall be furnished with a copy of the list of villagers liable to be called out in his village or group of villages.

11. In calling out the villagers to perform emergent repairs under Rules 4 and 6, the Collector shall call them out in rotation of villages or part of villages, provided that not more than half the able-bodied men in any village shall be called out at any one time and that ordinarily not more than one able-bodied member of any family shall be called out.

12. No person shall cultivate any land—

- (i) within 40 feet from the edge, or
- (ii) within 20 feet from the outer toe

of the bank of any main canal or other irrigation work to which the Deputy Commissioner may by public notice declare this rule to apply. The notices published under this rule shall specify the points on the main canal or irrigation work between which cultivation is prohibited, and shall be served on the headmen of all villages near such canal or irrigation work and be posted up at convenient places in such villages and along the banks of the canal or irrigation work. The Deputy Commissioner may cancel, vary, or postpone by publication in similar manner any notices issued under this rule.

13. No person shall construct outlets or headworks on any irrigation canal or distributary, or cut the banks in order to allow water to escape from the same without the written permission of the Irrigation Officer, which permission shall be issued through the headman of the village and shall specify the nature and size of the outlet, headwork, cutting, or sluice.

14. Every person who has heretofore constructed or who, after receiving permission, constructs watercourses or outlets, headworks or sluices from or on any irrigation canal or distributary, shall be responsible that they are kept in a proper state of repair to the satisfaction of the Irrigation Officer, and shall carry out such repairs as may be required by the Irrigation Officer under a written notice issued through the headman of the village within a time to be specified in such notice.

15. No person shall place any bund, weir, or other obstruction across a canal or other irrigation work or distributing channel for



any purpose whatever without the written permission of the Deputy Commissioner or Irrigation Officer issued through the headman of the village.

16. The Irrigation Officer or Irrigation Supervisor\* may close any canal, distributary or watercourse on Schedule A or B for a period not exceeding five days when it appears necessary to do so for safety of works, for purpose of construction or repairs, or for the economical distribution by rotation of short available supplies. Notice of closures of distributaries and watercourses will be served by the Irrigation Officer or Irrigation Supervisor on the village headman, who will be bound to obey the written orders of that officer issued in pursuance of the authority vested in him by this rule.

17. All arrangements for the maintenance of a flow of water in all canals and main branches entered in Schedule A shall be under the control of the Irrigation Officer.

18. All arrangements for the distribution of water by turn to village channels and to field through outlets shall be carried out by the Irrigation Officer under the direct control of the Deputy Commissioner.

19 Any village headman disobeying or unduly delaying obedience to a requisition or order made under Rules 4, 5, 6, 7, and 16 shall be liable, by order of the Deputy Commissioner recorded in writing, to a fine not exceeding Rs. 20.

20. Any person constructing an outlet or headwork on any canal, or cutting a sluice in a canal bank, or enlarging an existing sluice, or placing a bund, weir or other obstruction across a canal or distributing channel in contravention of Rules 13 and 15, or disobeying a notice under Rule 12, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 10 for each such offence.

21. If any person fails to comply with a written notice served on him by the Irrigation Officer under Rule 14 within the time, specified in the notice, the Irrigation Officer after satisfying himself by personal inspection that the works ordered are necessary, may submit to the Deputy Commissioner for approval a formal proposal for shutting off the supply of water until such time as the repairs are executed to his satisfaction, and the Deputy Commissioner may thereupon direct the supply of water to be shut off accordingly. Such person shall be liable in addition, on conviction before a Magistrate, to a fine not exceeding Rs 5 for each such offence.

22. After the service of notice under Rule 16, every cultivator of land in whole or in part irrigated by the outlet specified in the notice who fails or neglects to close such distributary or watercourse within the time specified in the notice shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 5.

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J.—NOTIFICATIONS UNDER SECTION 38-(1) ISSUED BY THE FINANCIAL COMMISSIONER FIXING DATES FOR THE ASSESSMENT, REMISSION, AND COLLECTION OF REVENUE [SECTION 37-(1) OF REGULATION, RULES 148 AND 150].

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THAYETMYO DISTRICT.\*

Main crop.	Subordinate crop classified with main crop.	Month in which crop is usually sown.	Month in which crop is usually reaped.	Application for remission must reach Township Officer on or before	Date on which assessment-rolls should be submitted to Deputy Commissioner's office.	Date of commencement of collection.	Date on which revenue should be paid in full.	Remarks.
1	2	3	4	5	6	7	8	9
<p><i>Types or island crops.</i> ကျွန်းကျွန်း</p>	<p>Peas (various) ပဲကြီး၊ ပဲရင်း၊ မတ်ပဲ... Sesamum (late) နံနံကြီး ... Wheat ဂျုံ ... Chillies ငရုပ်ထီး ... Onions ကြက်ထွန် ... Brinjals ခရမ်း ... Tobacco ထေး ... Gram ကုလားပဲ ... Paddy ဝါး ... Maize ပြောင်းဖူး ... Cucumber သခွါး ... Indigo ပဲနယ် ...</p>	<p>September to December.</p>	<p>January to April.</p>	<p>15th February.</p>	<p>15th March.</p>	<p>15th April.</p>	<p>15th June.</p>	
<p><i>Malay.</i> မုရင်</p>	<p>Paddy ဝါး ... Toddy-palms ထန်း ... Mango trees သရက် ... Jack ၈ ...</p>	<p>February and March.</p>	<p>May and June.</p>	<p>1st May.</p>	<p>1st June.</p>	<p>15th June.</p>	<p>31st August.</p>	
<p><i>Kaukkyi.</i> ကောက်ကြီး</p>	<p>Paddy (kaukkyi) ဝါး (ကောက်ကြီး) Paddy (Kaukkyi) ဝါး (ကောက်ထပ်) Cotton ဝါ ... Jowar ပြောင်း ... Sesamum (late) နံနံကြီး ... Wheat ဂျုံ ... Gram ကုလားပဲ ...</p>	<p>July to November.</p>	<p>January to March.</p>	<p>30th November.</p>	<p>31st December.</p>	<p>1st January. 1st April.</p>	<p>25th February. 30th April.</p>	
<p><i>Kaukkyin.</i> ကောက်ထပ်</p>	<p>Maize ပြောင်းဖူး ... Sesamum (early) နံနံလျှင် ... Plantains ငှက်ပျော ...</p>	<p>May and June.</p>	<p>July, August, and September.</p>	<p>15th July.</p>	<p>1st August.</p>	<p>15th September.</p>	<p>15th October.</p>	
<p><i>Thakamada.</i> ထာမာဒေ</p>	<p>.....</p>	<p>.....</p>	<p>.....</p>	<p>1st November.</p>	<p>25th September.</p>	<p>15th October.</p>	<p>31st December.</p>	<p>Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a sub-division, or, where there is no Sub-divisional Officer, by the Assistant Collector in charge of a township. In cases where the remission applied for is large, the Collector shall, if possible, make a personal inspection of the land while the crop is still on the ground.</p>

\* Published in Financial Commissioner's Notification No. 28, dated the 14th September 1899, in supersession of all former notifications.

XVIII (10). *Page 186.*—Cancel this page and insert the following note:—

This notification has been cancelled by Financial Commissioner's Notification No. 64, dated the 7th August 1902.

XVI (10). *Page 187.*—Cancel this page and insert the following note:—

"This notification has been superseded by Financial Commissioner's Notifications Nos. 24 and 25, dated the 10th March 1902."

PAKOKKU DISTRICT

Main crop	Subordinate crop classified with main crop	Month in which crop is usually sown	Month in which crop is usually reaped.	Application for remission must reach Township Officer on or before	Date on which assessment-rolls should be submitted to Deputy Commissioner's office	Date of commencement of collection	Date on which revenue should be paid in full.	Remarks.
1	2	3	4	5	6	7	8	9
Ryas or related crops. ထွန်း	Peas (various) ပဲကြီး၊ ပဲငယ်၊ မတ်ပဲ Sesamum (late) နံနံကြီး Wheat ဂျုံ Chillies ချော်သီး Onions ကြက်ထွန် Brinjals ခရမ်း Tobacco ဆေး Gram ထူထေးပဲ Paddy စပါး Maize ပြောင်းပူး Cucumbers ထွန်း Indigo ပဲနယ် Millet ထွန်း	September to December.	January to April	15th February	15th March	15th April	15th June	
Main ပျောင်း	Paddy စပါး Toddy palms ထန်း Mango trees သရက် Jack ပိန္နဲ	February and March.	July	15th June	1st August	15th August	15th September	
Kauk-ye ကောက်ကြီး	Paddy (k'aukkyi) စပါး (ကောက်ကြီး) Paddy (kauk-ye) စပါး (ကောက်ထပ်) Cotton ဝါ Jowar ပြောင်း Sesamum (late) နံနံကြီး Wheat ဂျုံ Gram ထူထေးပဲ	July to November	January to March	30th November	31st December	1st April - 15th January	30th April - 28th February	
Kau-ye ကောက်	Maize ပြောင်းပူး Sesamum (early) နံနံထွန် Plantains ငှက်ပျော	May and June	July, August, and September	15th July	1st August	1st September	15th October	
Tha-ye ထောင်				1st February	15th December	15th January	1st March	

\* Published in Financial Commissioner's Notification No. 39, dated the 14th September 1899, in supersession of all former notifications.