

MINBU 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 assessments should be submitted for 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	
Sown or island crops. ထွန်းစို	Peas (various) ပဲကြီးပဲရင်း၊မတ်ပဲ Sesamum (late) နံနံကြီး Wheat ဂျုံ Chillies ချောင်းပဲ Onions ကြော်ထွန် Brinjals ခရမ်း Tobacco ဆေး Gram ကုသားပဲ Paddy စပါး Maize ပြောင်းပူး Cucumbers ထွန်း Indigo မဲနတ်	September to December.	January to April	15th February	15th March	15th April	15th June.		
Mistis. မုရင်း	Paddy စပါး Loddy-palms ထန်း Mango trees သရက် Jack ဝိနည်း	February and March	May and June	1st May.	1st June	15th June	31st August		
Kauksyi. ကောက်ကြီး	Paddy (kauksyi) စပါး (ကောက်ကြီး) Paddy (kauksyi) စပါး (ကောက်ထပ်) Cotton ဝါ Jowar ပြောင်း Sesamum (late) နံနံကြီး Wheat ဂျုံ Gram ကုသားပဲ Miscellaneous gardens သောင်းပြောင်းရိတ်ဥယျာဉ်	July to November	January to March	30th November	31st December	1st April, 15th January	30th April, 28th February.		
Kauksyi. ကောက်ထပ်	Maize ပြောင်းပူး Sesamum (early) နံနံကျိုင်း Plantains ငှက်ပျော	May and June	July, August, and September	15th July.	1st September	15th October.	15th November.		
Thammada ထာဝရဝေ	.....			1st January	15th November	1st December	15th February.	

* Published in Financial Commissioner's Notification No. 40, dated the 14th September 1899, which superseded all previous notifications.

MAGWE 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 assessments 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
Kyan or island crops. ကျွန်းကြီး	Peas (various) ပဲကြီး၊ ပဲရင်၊ မတ်ပဲ ... Sessamum (late) နံနံကြီး ... Wheat ဂျုံ ... Chillies ချောင်း ... Onions ကြက်သွန် ... Brinjals ခရမ်း ... Tobacco ဆေး ... Gram ကုလားပဲ ... Paddy စပါး ... Maize ပြောင်းဖူး ... Cucumbers သခွား ... Indigo မဲနယ် ...	September to December.	January to April.	15th February.	15th March.	15th April.	15th June.	
Mayin. မုရင်း	Paddy စပါး ... Toddy-palms ထန်း ... Mango trees သရက် ... Jack ဝါး ...	February and March.	July.	15th June.	1st August.	15th August.	15th September.	
Kaukyi. ကောက်ကြီး	Paddy (Kaukyi) စပါး (ကောက်ကြီး) ... Paddy (Kaukiat) စပါး (ကောက်လတ်) ... Cotton ဝါ ... Jowar ပြောင်း ... Sessamum (late) နံနံကြီး ... Wheat ဂျုံ ... Gram ကုလားပဲ ... Millet နံစားပြောင်း၊ လူး၊ သင် ...	July to November.	January to March.	30th November.	31st December.	1st April, 15th January.	30th April, 28th February.	
Kaukyin. ကောက်လတ်	Maize ပြောင်းဖူး ... Sessamum (early) နံနံကျော် ... Plantains ငှက်ပျော့ ...	May and June.	July, August, and September.	15th July.	1st August.	1st September.	15th October.	
Thaamada. ထာမာဒါ	.....	.....	.....	1st January.	15th November.	15th December.	15th February	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 Subdivisional 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 personal inspection of the land while the crop is still on the ground.

* Published in Financial Commissioner's Notification No. 41, dated the 14th September 1899, which superseded all previous notifications.

MANDALAY 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
Mays	Toddy-palms .. Mango trees .. Marian trees .. Jack-fruit trees .. Mustard .. Tobacco (second crop) .. Pumpkins .. <i>Momordica</i> or <i>carilla</i> plants .. <i>Anguria-luffa</i> plants .. Brinjals (second crop) ..	February and March	May and June	1st May	1st July	1st July.	31st August	
Kaukkiri.	Sessamum (first crop) .. Maize (first crop) .. Tomatoes (first crop) .. Classified gardens ..	April and May	July and August	1st July	1st September	1st September	31st October	
Kawayi.	Sugarcane .. Roselle .. Yams .. Goa-bean root .. Coconut trees .. Papaya trees .. Cotton .. Tomatoes (second crop) .. Plantains (small, middle, and large) .. Millets .. Sessamum (second crop) .. Orchards ..	March .. July to September ..	December and January ..	1st December	1st February.	1st February	31st March.	
Kaling-Ya.	Maize (second crop) .. Gram .. Wheat .. Tobacco (first crop) .. Onions .. Brinjals .. Peas and beans .. Potatoes .. Chillies ..	October to December	February and March.	15th February	1st April	1st April	31st May	
Thashameda.		.....	.....	1st January	15th November	15th December	31st March	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.

* Published in Financial Commissioner's Notification No 26, dated 8th August 1899, which superseded all previous notifications

BHAMO 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
Meyin.	Toddy-palms Mango trees Jack <i>Yamonnyn</i> Tobacco <i>Pumpkins</i> <i>Momerdica</i> or carrilla plants Angula-luffa plants... .. Brinjals Wheat and gram	January and February.	June.	15th May.	15th June.	1st July.	31st August.	Applications for remission will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.
Kauyin.	Scassamum (first crop) Maize Tomatoes (first crop) Plantains (large) Betelnut trees Guavas Limes Betel-leaf vine Oranges and pumeloes	May and June.	August and September.	1st July.	1st September.	15th September.	30th November.	
Kaukyi.	<i>Pein</i> Goa-bean root Yams Sugarcane Coconut trees Onions <i>Nipase</i> Tomatoes (second crop) Brinjals Plantains (middle and small) Millets Peas Scassamum (second crop)	July and August.	December, January, and February.	15th December.	1st January.	1st February.	31st March.	
Thakunda.	.....	.....	.....	1st January.	15th November.	15th December,	31st March.	

* Published in Financial Commissioner's Notification No. 27, dated the 8th August 1899, which superseded all previous notifications.

MYITKYINA DISTRICT *

1	2	3	4	5	6	7	8	9
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.
Thathameda.		.....					
Kashyl.	<ul style="list-style-type: none"> Pein Gou-bean root Yams Sugarcane Coconut trees Onions Nipase Tomatoes (second crop) Brinjals Plantains (middle and small) Milletts Peas Sessamum (second crop) 	July and August.	December, January and February	15th December.	1st January.	1st February.	31st March.	
Kashya.	<ul style="list-style-type: none"> Sessamum (first crop) Malze Tomatoes (first crop) Plantains (large) Betelnut trees Guavas Limes Betel-leaf vine Oranges and pumcloes 	May and June.	August and September.	1st July.	1st September.	15th September.	30th November.	
Meyn.	<ul style="list-style-type: none"> Toddy-palms Mango trees Jack Yamonnyn Tobacco Pumpkins Momordica or carrilla plants Angula-luffa plants Brinjals Wheat and gram 	January and February.	June.	15th May.	15th June.	1st July.	31st August.	

* Published in Financial Commissioner's Notification No 28, dated the 8th August 1899, which superseded all previous notifications.

KATHA DISTRICT.*

1	2	3	4	5	6	7	8	9
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.
Thaithernada	.....	.....	.....	.....	.....	.....	.....	.....
Kozhikyl.	<ul style="list-style-type: none"> Pein Gon-bean root Yams Singarcane Cocoanut trees Onions Nipaid Tomatoes (second crop) Brinjals Plantains (middle and small) Millets Peas Sessamum (second crop) 	<ul style="list-style-type: none"> July, August, and September. 	<ul style="list-style-type: none"> January, February, and March. 	<ul style="list-style-type: none"> 15th December. 	<ul style="list-style-type: none"> 15th February for tracts under supplementary survey; 20th January for tracts not under supplementary survey. 	<ul style="list-style-type: none"> 15th February for tracts under supplementary survey; 20th January for tracts not under supplementary survey. 	<ul style="list-style-type: none"> 31st March. 	<ul style="list-style-type: none">
Kaukylin.	<ul style="list-style-type: none"> Sessamum (first crop) Malze Tomatoes (first crop) Plantains (large) Betelnut trees Guavas Limes Betel-leaf vine Oranges and pomeios 	<ul style="list-style-type: none"> June. 	<ul style="list-style-type: none"> September and October. 	<ul style="list-style-type: none"> 1st August. 	<ul style="list-style-type: none"> 1st October. 	<ul style="list-style-type: none"> 15th October. 	<ul style="list-style-type: none"> 30th November. 	<ul style="list-style-type: none">
Mayyin.	<ul style="list-style-type: none"> Toddy-palms Mango trees Jack Yammyin Tobacco Pumpkins Monardica or carrilla plants Angula-lufia plants Brinjals Wheat and gram 	<ul style="list-style-type: none"> February and March. 	<ul style="list-style-type: none"> May and June. 	<ul style="list-style-type: none"> 15th May. 	<ul style="list-style-type: none"> 15th June. 	<ul style="list-style-type: none"> 1st July. 	<ul style="list-style-type: none"> 31st August. 	<ul style="list-style-type: none">

* Published in Financial Commissioner's Notification No. 29, dated the 8th August 1899, which superseded all previous notifications.

RUBY MINES 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																								
Maytn.	Toddy-palms Mango trees Jack <i>Yaminnyn</i> Tobacco Pumpkins <i>Momordica</i> or carrilla plants Angula-lufa plants Brinjals Wheat and gram... ..	February and March.	May and June.	15th May.	15th June.	1st July.	31st August.	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.																								
	Kankyn.								Sesamum (first crop) Malze Tomatoes (first crop) Plantains (large) Betel-nut trees Guavas Limes Betel-leaf vine Oranges and pumeloes	May and June.	August and September.	1st August.	1st September.	15th September.	30th November.																	
									Kozkkyi.							Pein Goa-bean root Yams Sugarcane Coconut trees Onions <i>Nipase</i> Tomatoes (second crop) Brinjals Plantains (middle and small) Millets Peas Sesamum (second crop)	July, August, and September.	January, February, and March.	15th December.	1st January.	1st February.	31st March.										
																Thothameda.							1st January.	15th November.	15th December.	31st March.				
																													1st January.	15th November.	15th December.	31st March.

* Published in Financial Commissioner's Notification No. 30, dated the 8th August 1899, which superseded all previous notifications.

SHWEDO 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>Keings-hyun.</i> ထိုင်းကျွန်း</p>	<p>Gram ကုသားပဲ့ </p> <p>Wheat ဂျီ </p> <p>Tobacco ဝေး </p> <p>Chillies ငြုတ်ဆီး </p> <p>Onions ကြက်ထွန် </p> <p>Tomatoes ခရမ်းချဉ် </p> <p>Brinjals ခရမ်း </p> <p>Malze (island crop) ကျွန်းမြောင်းပူး Peas and beans ပဲထွီးနှင့်အခြား ပဲ မျိုးပျား.</p> <p>Mustard ယာပုံထင်း </p> <p>Melon သခွါးချိုပရဲ </p> <p>Pumpkins တူးပရဲ </p> <p>Cucumbers သခွါး </p> <p>Sweet potatoes ကစွန်းဥ </p>	<p>October to December.</p>	<p>February and March.</p>	<p>15th February.</p>	<p>1st March.</p>	<p>1st April.</p>	<p>31st May</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 subdivision, or, where there is no Subdivisional 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>	
	<p><i>Meqin.</i> မုရင်း</p>	<p>Kautsi ကောက်တီ </p> <p>Cocoanut အုန်း </p> <p>Toddypalms ထန်း </p> <p>Mango trees သဂုတ် </p> <p>Marian trees မရမ်း </p> <p>Jack-fruit trees ဝိန္န </p>	<p>February, March, and April.</p>	<p>May, June, and July.</p>	<p>1st May.</p>	<p>1st June.</p>	<p>1st July.</p>	<p>31st August.</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 subdivision, or, where there is no Subdivisional 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. 42, dated the 14th September 1899, which superseded all previous notifications.

SHWEDO DISTRICT*—concluded.

1	2	3	4	5	6	7	8	9
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.
<p>Kenya.</p> <p>ကော့ကယို</p>	<p>Sesamum (first crop) နံ့ယဉ်</p> <p>Maize (first crop) ပြောင်းပူး</p> <p>Hotel-leaf vine ကွမ်း</p>	<p>May and June</p>	<p>September and October</p>	<p>15th September</p>	<p>1st October</p>	<p>15th October</p>	<p>30th November.</p>	
<p>Kenya.</p> <p>ကော့ကယို</p>	<p>Cocanut trees ဒရုန်း</p> <p>Tomatoes ခရမ်းချဉ်</p> <p>Plantains ငှက်ပျော</p> <p>Millets ဆပ်ပုလဲ</p> <p>Jowar နံ့စားပြောင်း</p> <p>Maize (second crop) ပြောင်းပူး</p> <p>Sesamum (second crop) နံ့ယဉ်</p>	<p>July to September</p>	<p>December and January</p>	<p>1st December</p>	<p>1st February</p>	<p>15th February</p>	<p>31st March.</p>	
<p>Thabanda.</p> <p>ထာပူ</p>	<p>.....</p>			<p>1st January.</p>	<p>15th November.</p>	<p>15th January.</p>	<p>31st March</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 subdivision, or, where there is no Subdivisional 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. 42, dated the 14th September 1899, which superseded all previous notifications

SAGAING DISTRICT.*

XX*(7). Page 197.—Cancel this page and insert the following note :—

" This notification has been superseded by Financial Commissioner's Notifications Nos. 85 and 86, dated the 31st August 1903.

1	2	3	4	5	6	7	8	9
Mean crop		Month sown.	Month reaped	Applicat reach before	Date on should Comm	Date of tion	Date on paid in	
Kang-lyun ထိုင်းကျွန်း	Peas and beans ပဲကြီးနှင့်အပြား ပဲချိုးများ	October and November	March and April	1st March	15th March	1st April	31st May	
	Chillies ငြိုငြိမ်း							
	Onions ကြက်ထွန်							
	Pumpkins ထူးဝရံ							
	Brinjals ခရမ်း							
	Tomatoes ခရမ်းချဉ်							
	Maize ပြောင်းပူး							
	Gram ကုသားပဲ							
Wheat ချို								
Mogin မုရင်း	Lobacco ထေး	December and January	May, June, and July	15th April	1st May	15th May	31st July	
	Indigo နေထယ်							
	Cucumbers ထွန်း							
	Pumpkins ဖရံ							
	Melons ထွန်းချိုးပရံ							
Kang-yn ကောက်ယင်း	Sessamum (first crop) နံ့ယင်း	June and July	August and September	1st August	15th August	1st September	15th November	
	Sessamum (second crop) နံ့ကြီး	July, August, and September.	December, January, and February	1st December	1st January	1st February	31st March.	
Kang-lyi ကောက်ကြီး	Millet နံ့စားပြောင်းထပ်ထူး							
	Cotton ဝါ							
							

Applicatons for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.

* Published in Financial Commissioner's Notification No 43, dated the 14th September 1899, which superseded all previous notifications.

LOWER CHINDWIN 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>English.</i> ကိုင်းကြီးများ</p>	<p>Maize (first crop) မြောင်းပူ</p> <p>Gram ကုလားပဲ</p> <p>Wheat ချို</p> <p>Tobacco (first crop) ငေ့</p> <p>Onions ကြက်ထွန်</p> <p>Brijjala ခရမ်း</p> <p>Peas and beans ပဲကြီးနှင့်ဆဲခဲခဲပဲမျိုး ပျား.</p>	<p>October to December.</p>	<p>February and March.</p>	<p>1st February.</p>	<p>1st March.</p>	<p>1st April.</p>	<p>31st May.</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 subdivision, or, where there is no Subdivisional Officer, by the Assistant Collector in charge of a township. In cases where the remission applicant for is large, the Collector shall, if possible, make a personal inspection of the land while the crop is still on the ground.</p>								
	<p><i>Myin.</i> ပုဂံများ</p>								<p>Toddy-palms ထန်း</p> <p>Mango trees သရက်</p> <p>Jack trees ပိန္နဲ</p> <p>Mustard ထာပုံညင်း</p> <p>Tobacco (second crop) ငေ့</p> <p>Pumpkins တူးပဲခူး</p> <p><i>Momordica</i> or carrilla plants ကြက်ထင်း ခါး.</p> <p>Angula-luffa plants ဝဲ</p> <p>Brijjala ခရမ်း</p>	<p>February and March.</p>	<p>May and June.</p>	<p>15th May.</p>	<p>15th June.</p>	<p>1st July.</p>	<p>31st August.</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 subdivision, or, where there is no Subdivisional Officer, by the Assistant Collector in charge of a township. In cases where the remission applicant 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. 44, dated the 14th September 1899, which superseded all previous notifications.

XIX (8). *Pages 198 and 199.*—Cancel these two pages and insert the following note :—

“ This notification has been superseded by Financial Commissioner's Notifications Nos. 35 and 36, dated the 17th April, 1903.”

LOWER CHINDWIN DISTRICT*—concluded.

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>Kaukyin</i> ကောက်ယုတ်</p>	<p>Sesamum (first crop) နံနံယုတ် Maize second crop ပြောင်းပွား Mshak မယ်တယ် .. Tomatoes (first crop) ခရမ်းချဉ် Plantains (large) ငှက်ပျော့ပင်ကြီး Betel-nut palm ကွင်းဆီးပင် Betel-leaf vine ကွင်း Guava trees မာထကာ Lime trees သမ္ပရာ Oranges and pumeloes ရှောက်ထိပ် မတ်.</p>	<p>May and June.</p>	<p>August and September.</p>	<p>1st August.</p>	<p>1st September.</p>	<p>15th September.</p>	<p>30th November</p>	<p>Inspection 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>
<p><i>Kaukyin</i> ကောက်ကြီး</p>	<p>Sugarcane ကြီး Peanut ပဲခူး Goa-bean root ပဲမြစ် Yams ပျောက်ပြာထွေးပင် Coconut trees အုန်း Nipa နီပါးဆေး Mustard-apple trees အောက် Tomatoes (second crop) ခရမ်းချဉ် Plantains (middle and small) ငှက်ပျော့ပင် ငယ်ပင်ထိပ် Millets နံနံပြောင်းထပ်ထွေး Papiya trees ထင်္ဂာပင် Sesamum (second crop) နံနံကြီး</p>	<p>March and April</p> <p>July to September</p>	<p>December, January and February</p>	<p>15th December</p>	<p>15th February.</p>	<p>1st March</p>	<p>31st March</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 subdivision, or, where there is no Subdivisional 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>
<p><i>Thathameda.</i> ထာသာမာဓိ</p>	<p>.....</p>	<p>.....</p>	<p>.....</p>	<p>1st January</p>	<p>1st December</p>	<p>1st January</p>	<p>31st March</p>	<p>.....</p>

* Published in Financial Commissioner's Notification No 44, dated the 14th September 1899, which superseded all previous notifications.

UPPER CHINDWIN DISTRICT.*

1	Main crop.	Subordinate crop classified with main crop.	3	4	5	6	7	8	9
			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.
	<i>Kainglyun.</i> ကျိုင်းကျွန်း	Ginger ဂျင်း Sweet potatoes တကုန်းဥ Peas and beans ပဲထီးပဲတောင့် Tobacco ဝေး Pumpkins ကုန်းဝရံ Brinjals ဝရမ်း Wheat and gram ဂျုံထူထာပီ Sesamum (late) နံနံ Tomatoes ဝရမ်းချင်	October to December.	February, March, and April.	15th February.	1st April.	15th April.	31st May.	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.
	<i>Mayin.</i> မရင်း	Toddy-palms ထန်း Mango trees ထရက် Jack-fruit trees ပိန္နဲ Mustard မုံထွင်း Coconuts ဒုန်း Indigo ဝနယ် Betel vines ကွင်း	January, February, and March.	May and June.	15th May	1st July.	15th July.	31st August.	
	<i>Kaukyin.</i> ကောက်ထွင်း	Tomatoes (first crop) ဝရမ်းချင် Plantains (large) ငှက်ပျော့ပင်ကြီး Sugarcane ကြံ Onions ကြက်ထွန်	April, May, and June.	July and August.	1st July.	15th August.	1st September.	31st October.	

* Published in Financial Commissioner's Notification No. 45, dated the 14th September 1899, which superseded all previous notifications.

VII (3). *Pages 200 and 201.*—Cancel these two pages and insert the following note.—

“ This notification has been superseded by Financial Commissioner's Notifications Nos. 30 and 31, dated the 14th May 1901.”

UPPER CHINDWIN DISTRICT*—concluded.

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 the 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>ကောက်ကြီး။</p>	<p>Tomatoes (second crop) ခရမ်းချဉ် ... Brinjals ခရမ်း ... Plantains (small, and middle) ငှက်ပျော မဲပင်ငယ်။ပင်လတ် Millets မုံတားပြောင်း။ဆက်။လှူး ... Peas and beans ပဲကြီးနှင့် ဆကြားပ မျိုးများ။ Sessamum (early) မဲခ ... Malze ပြောင်းပူး ...</p>	<p>July and September.</p>	<p>December and January.</p>	<p>1st December.</p>	<p>1st February.</p>	<p>1st March.</p>	<p>31st March.</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 subdivision, or, where there is no Subdivisional 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>
<p>Tea gardens. လက်ပက်ပွားယောင်း</p>	<p>.....</p>	<p>.....</p>	<p>May, June, July, and August.</p>	<p>31st October.</p>	<p>1st November.</p>	<p>15th November.</p>	<p>31st December.</p>	
<p>Thakameda. ထားထား</p>	<p>.....</p>	<p>.....</p>	<p>.....</p>	<p>1st February.</p>	<p>15th December.</p>	<p>1st February.</p>	<p>31st March.</p>	

* Published in Financial Commissioner's Notification No. 45, dated the 14th September 1899, which superseded all previous notifications.

KYAUkse 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								
M opm. မှရင်း။	Toddy-palms ထန်း ... Mango trees သရက် .. Jack ဝါး .. Yamónnyin ထာမုံညင်း ... Tobacco ထေး .. Pumpkins တူး။ဇာနည် .. Momordica or carrilla plants ကြက်ဟင်းခါး။ Anguria-luffa plant ခပ် .. Brinjals ခရမ်း	February and March.	May and June	15th May.	30th June.	15th July.	31st August.	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.								
	Kaukym. ကောက်ထည်။								Sesamum (first crop) နံနံထည် .. Mize ပယ်တယ် .. Tomatoes (first crop) ခရမ်းချင်း .. Plantains (large) ငှက်ချော .. Betelnut trees ကွင်းသီးပင် .. Betel-leaf vine ကွင်း .. Guavas မာသကာ .. Limes သမ္ပရာ .. Oranges and pumeloos ရှောက်။ ထိပ်ပတ် .. Maize ပြောင်းဖူး .. Early chillies ခြင်္သီး ..	May and June.	August and September	1st July.	15th September	1st October.	30th November	

*Published in Financial Commissioner's Notification No 32, dated the 17th August 1899, which superseded all previous notifications

XVI (12). *Pages 202 and 203*:—Cancel these two pages and insert the following note :—

“ This notification has been superseded by Financial Commissioner's Notifications Nos. 21 and 22, dated the 24th February 1902.”

MEIKTILA 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 assessments 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
Meiktila අලුතින්	Toddy-palms ගස්	..	..	..	..	..	..	..
	Mango trees ගලුල්	..	..	..	..	..	..	..
	Jack පිඤ්ඤ	..	..	..	..	..	..	..
	Yamónnyln ගාඤ්ඤ	..	..	..	..	..	..	..
	Tobacco ගෙය	..	..	..	..	..	..	..
	Pumpkins ගුඤ්ඤ	..	..	..	..	..	..	..
	Mimrodica or carilla plants ගුරුගස්	..	..	..	..	..	..	..
	Angula-luffa plants ගබ	..	..	..	..	..	..	..
	Brinjals බලුණි	..	..	..	..	..	..	..
	Wheat and gram ගුඤ්ඤ	..	..	..	..	..	..	..
Kandyia ගොතුවලින්	Sesamum (first crop) කුඤ්ඤ	..	..	..	..	..	..	..
	Matoe ගුරුගස්	..	..	..	..	..	..	..
	Tomatoes (first crop) බලුණි	..	..	..	..	..	..	..
	Plantains (large) ගුරුගස්	..	..	..	..	..	..	..
	Betel-nut trees ගුරුගස්	..	..	..	..	..	..	..
	Betel-leaf vine ගුරුගස්	..	..	..	..	..	..	..
	Guavae ගාගා	..	..	..	..	..	..	..
	Limes ගුරුගස්	..	..	..	..	..	..	..
	Oranges and pameloes ගුරුගස්	..	..	..	..	..	..	..
	Maize ගුරුගස්	..	..	..	..	..	..	..

NOTE.—Under orders contained in Financial Commissioner's letter No. 235-238R., dated the 10th October 1896, no revenue is levied on the first crop in Meiktila and Kandyia. Under these orders twice-cropped lands are to be assessed according to present custom.
 * Published in Financial Commissioner's Notification No. 23, dated the 27th August 1899, which superseded all previous notifications.

Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.

V (3). *Pages 204 and 205.*—Cancel these two pages and insert the following note :—

“This notification has been superseded by Financial Commissioner’s Notifications Nos. 7 and 8, dated the 5th and 7th March 1901, respectively.”

MEIKTILA DISTRICT *—concluded.

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	
Kandi. ගොතරි	Cotton 01 " " " Pea 35 " " " Goa-bean root ၁၆၆ " " Yams ၆၀၀၂၁၁ထွေး၉ " " Sugarcane ၆ " " Coconut trees 3၃ " " Onions ၆၀၀ " " Nipah ၃၀၀ " " Tomatoes (second crop) ၁၀၀ " Brinjals ၁၀၀ " " Plantains (middle and small) ၄၀၀ " Millets ၃၀၀ " " Peas ၁၀၀ " " Sesamum (second crop) ၃၀၀ " Tobacco ၆၀၀ " " Chillies ၆၀၀ " "	July, August, and September.	January, February, and March.	15th December.	15th February.	28th February.	31st March.	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.	
	Thakwada. ၁၁၁၁၁၁၁၁	1st February.	15th December.	15th January.	31st March.

NOTE.—Under orders contained in Financial Commissioner's letter No. 235-258R., dated the 10th October 1890, no revenue is levied on the first crop in Meiktila and Yamethin. Under these orders twice-cropped lands are to be assessed according to present custom.
 * Published in Financial Commissioner's Notification No. 33, dated the 17th August 1899, which superseded all previous notifications.

YAMETHIN 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
Meiktila. ඉබ්බි	Toddy-palms යදි	February and March.						
	Mango trees යබර්							
	Jack රිදී							
	Yamónnyin යාදුටු							
	Tobacco කො							
	Pumpkins තුණ්ණ							
	Momordia or carrilla plants කြිකියයි							
	Angula-luffa plant වර							
	Urinjals බෙරිය							
	Wheat and gram කුඹුල්ල							
Kandyin. කොත්තල	Sesamum (first crop) දියගුණ	May and June.						
	Masa බර්ගුණ							
	Tomatoes (first crop) බෙරිය							
	Plantains, (large) ඉරිඟු							
	Betelnut trees කුඩියයි							
	Betel leaf vine කුඩිය							
	Guavas මාලකා							
	Limes යාල							
	Oranges and pumelins කොත්තල							
	Maize පොරොන්							

Note.—Under orders contained in Financial Commissioner's letter No 235-239R, dated the 20th October 1890, no revenue is levied on the first crop in Meiktila and Yamethin. Under these orders twice-cropped lands are to be assessed according to present custom.
* Published in Financial Commissioner's Notification No 34, dated the 17th August 1899, which superseded all previous notifications.

Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.

XX (8). *Pages 206 and 207.*—Cancel these two pages and insert the following note:—

“This notification has been superseded by Financial Commissioner’s Notifications Nos. 36 and 37, dated the 26th February 1904.

YAMETHIN DISTRICT*—concluded.

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 be submitted to each 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	
Kandy, Meiktila	Cotton ဝါ Peas ပဲခူး Guava-bean root ပဲခူး Yams ပြောက်ညှပ်ထွေး Sugarcane ကြံ Coconut trees ဒုန်း Onions ကြက်သွန် Nipah နီပါးသေး Tomatoes, second crop ပဲခူး Brinjals ဝရမ်း Plantains, middle and small ငှက်ပျော Millets နွံစားပြောင်းထွေး Peas ပဲခူး Sesamum (second crop) နွံကြီး Tobacco သေး Chillies ပြုတ်သီး	July, August, and September	January, February, and March	15th December	1st January	1st February	31st March.	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.	
	Thakwada				1st February	15th December	1st January	31st March	

NOTE.—Under orders contained in Financial Commissioner's letter No. 235 258R, dated the 10th October 1890, no revenue is levied on the first crop in Meiktila and Yamethin. Under these orders twice-cropped lands are to be assessed according to present custom.
 * Published in Financial Commissioner's Notification No. 34, dated the 17th August 1890, which superseded all previous notifications.

MYINGYAN DISTRICT.*

1	2	3	4	5	6	7	8	9
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
Main ခင်း	Toddy-palms ထန်း Mango trees သရက် Jack ပိန္နဲ	February and March.	May and June	1st May.	15th June.	1st July	31st August.	
Kyan or island crops. ကျွန်း	Yamonnyn တာပုံထွင်း Tobacco ဆေး Pumpkins တူးပုစွန် Momordica or carrilla plants ကြက်ဟင်းခါး Angula-luffa plant ခဲ Brinjals ခရမ်း Wheat and gram ဂျုံ၊ ကုယားပဲ	September to December	January to April.	1st April.	15th April	15th May	15th July	
Tasty ထောက်ထည်	Sesamum, first crop နံ့ထည် Mènd မတ်တယ် Tomatoes (first crop) ခရမ်းချဉ် Plantains, (large) ငှက်ပျော Betelnut trees ကွမ်းသီးပင် Betel-leaf vine ကွမ်း Guavas မာကထာ Limes ထမ္ဘရာ Oranges and pumcloes ရှောက်၊ ထိပ်မော် Maize ပျောင်းပွေး	May and June.	August and September	15th July	1st September.	15th September.	15th November	Applications for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.

* Published in Financial Commissioner's Notification No. 35, dated the 17th August 1899, which superseded all previous notifications.

XVI (13). *Pages 208 and 209.*—Cancel these two pages and insert the following note :—

“ This notification has been superseded by Financial Commissioner’s Notifications Nos. 9 and 10, dated the 4th February 1902.”

MYINGYAN DISTRICT*—concluded.

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
Kashyil. ကော့ရှီလီ	Cotton ဝါ Palm ပိန်း Goa-bean root ဝဲမြစ် Yams မြောက်ဥယျာဇွန် Sugarcane ကြံ Coconut trees အုန်း Onions ကြက်သွန် Nipsai နိပါးသေး Tomatoes (second crop) ဝရမ်းချဉ် Brinjals ဝရမ်း Plantains (middle and small) ငှက်ပျော Millet နံရင်းမြောင်းထပ်ထူး Peas ပဲကြီးပဲရင်းမတ်ပဲကြီး Sesamum (second crop) နံကြီး Tobacco ထေး Chillies မြက်သီး	July, August, and September.	January, February, and March.	15th December.	15th January.	1st February.	31st March.	Application for remission of land revenue will be refused if crops are removed before inspection by the Assistant Collector in charge of a subdivision, or, where there is no Subdivisional 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.
Thakameda. ထာကာမာဒေ	.....	..	..	1st February.	15th December.	15th January.	31st March.	

* Published in Financial Commissioner's Notification No. 35, dated the 17th August 1899, which superseded all previous notifications.

K.—NOTIFICATIONS UNDER SECTION 44 (d) FIXING THE RATES OF COMMISSION TO BE DRAWN BY THUGYIS [RULE 178 (1)].

I.—Kyaukse district.

(1) Thugyis who were in office in 1892-93 shall* for 1893-94 and following years receive commission at 10 per cent. on the first Rs. 1,000 collected and at 5 per cent. on all sums collected in excess of Rs. 1,000.

Provided that the sum drawn as commission shall, if the local area of the charge remains unchanged, in no case be less than the commission received or due on account of 1892-93. If the local area of the charge is changed, the commission drawn shall not be less than the commission drawn or due on account of 1892-93 in respect of the local area which forms the actual charge.

(2) Thugyis appointed on or after the 1st July 1893 shall receive commission at 10 per cent. on the first Rs. 1,000 collected and at 5 per cent. on all sums collected in excess of that amount.

II.—Minbu district.

RATES OF COMMISSION TO BE DRAWN BY THUGYIS ON THEIR REVENUE COLLECTIONS IN TRACTS UNDER SUPPLEMENTARY SURVEY.

(1) Thugyis who were in office in 1897-98 shall for 1898-99 and following years receive commission at 10 per cent. † on the first Rs. 1,000 collected and at 5 per cent. on all sums collected in excess of Rs. 1,000: Provided that the sum drawn as commission shall, if the local area of the charge remains unchanged, in no case be less than the commission received or due on account of 1897-98. If the local area of the charge is changed, the commission drawn shall not be less than the commission drawn or due on account of 1897-98 in respect of the local area which forms the actual charge.

(2) Thugyis appointed on or after the 1st July 1898 shall receive commission at 10 per cent. on the first Rs. 1,000 collected and at 5 per cent. on all sums collected in excess of that amount.

III.—Mandalay district.

(1) Thugyis who were in office in 1895-96 shall for 1896-97 and following years receive commission at 10 per cent. ‡ on the first Rs.

* Financial Commissioner's Notification No. 30, dated 28th September 1894.

† Financial Commissioner's Notification No. 20, dated 10th May 1899, in supersession of Financial Commissioner's Notification No. 45, dated 7th November 1898.

‡ Financial Commissioner's Notification No. 16, dated 25th April 1899.

VIII (1). *Pages 210 and 211.*—Cancel all the entries under **K** and insert the following:—

UNDER the provisions of Rule 178 (1) of the Rules under the Upper Burma Land and Revenue Regulation, 1889, the Financial Commissioner directs that thugyis in tracts under supplementary survey in the districts named in column 1 of the subjoined table shall receive commission on their revenue collections on account of any year at the following rates:—

- (i) 10 per cent. on the first Rs. 1,000 collected;
- (ii) 5 per cent. on all subsequent collections.

Proviso.—Where in any district the commission payable under this rule to a thugyi who was in office before the date shown in column 2 against that district is less than the commission received or due on account of the year shown in column 3, such thugyi shall receive commission at the rate of 10 per cent. on his actual collections in any one year: provided that the total commission paid under this proviso shall in no case exceed the amount received or due on account of the year entered in column 3.

District.			Date.		Year.
1			2		3
Kyaukse	...	...	1st July 1893	...	1892-93
Mandalay	...	...	1st July 1897	...	1895-96
Minbu	...	...	1st July 1898	...	1897-98
Meiktila	...	...	1st July 1900	...	1899-00

This office Notifications No. 30, dated the 28th September 1894, No. 16, dated the 25th April 1899, and No. 20, dated the 10th May 1899, are hereby cancelled.

(Financial Commissioner's Notification No. 37, dated the 30th May 1901.)

XIV (3). *Page 211.*—Insert the following:—

IN exercise of the powers conferred by No. 178 of the Rules under the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), published in Revenue Department Notification No. 148, dated the 10th May 1892, and in modification of Financial Commissioner's Notification No. 37, dated the 30th May 1901, so far as it concerns collections of fishery revenue, the Financial Commissioner prescribes 10 per cent. on the amount actually collected as the rate of commission payable to *thugyis* in Upper Burma on account of their collections of fishery revenue.

(Financial Commissioner's Notification No. 89, dated the 26th December 1901.)

1,000 collected and at 5 per cent. on all sums collected in excess of Rs. 1,000.

Provided that the sum drawn as commission shall, if the local area of the charge remains unchanged, in no case be less than the commission received or due on account of 1895-96. If the local area of the charge is changed, the commission drawn shall not be less than the commission drawn or due on account of 1895-96 in respect of the local area which forms the actual charge.

(2) Thugyis appointed on or after the 1st July 1897 shall receive commission at 10 per cent. on the first Rs. 1,000 collected and at 5 per cent. on all sums collected in excess of that amount.

CIRCULARS.

Circulars of the Financial Commissioner under the Upper Burma Land and Revenue Regulation, 1889.

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PART I.—Thathameda.

Immigrants from Lower Burma not exempt from payment of thathameda.

Financial Commissioner's Circular No. 8 of 1889.

No 137-14R., dated the 8th February 1889

COPY of the following correspondence forwarded to all Commissioners and Deputy Commissioners in Upper Burma for information.

F. W. R. FRYER,
Financial Commissioner.

From Colonel H R SPEARMAN, Officiating Commissioner of the Irrawaddy Division, to the Financial Commissioner, Burma,—No. 274 (Capitation-tax), dated the 28th January 1889

I HAVE the honour to enclose a copy of a memorandum from the Deputy Commissioner, Thayetmyo, in which he submits the question whether a person from Upper Burma, exempted as an immigrant from capitation-tax in Lower Burma, is liable, should he remove to Upper Burma within the period of exemption, to pay the *thathameda* tax, and would request a ruling on the subject.

2. As *thathameda* is in lieu of all other taxes I do not think that an immigrant should be exempted, but I do not know what orders are in force in Upper Burma as regards exemption for immigrants.

Memorandum by K G BURNF, Esq, Deputy Commissioner, Thayetmyo, to the Commissioner of the Irrawaddy Division,—No 164, dated the 7th November 1888.

AS other cases of a like nature will in all probability come before me I will send the papers to the Commissioner of the Division for his orders.

I would ask orders on the present case, which will govern others of a similar kind, as to whether a person exempted as an immigrant from capitation-tax in Lower Burma is liable, should he remove to Upper Burma within the period of exemption, to pay *thathameda* tax. When he received his exemption ticket Upper Burma had not passed into our hands.

From F. W R FRYER, Esq, Financial Commissioner, Burma, to the Commissioner of the Irrawaddy Division,—No. 47-14R, dated the 4th February 1889.

IN reply to your letter No 274, dated the 28th January 1889, I have the honour to say that a person who has received exemption from capitation-tax in Lower Burma having immigrated to Lower

Burma from Upper Burma will on return to Upper Burma be liable to *thathameda* tax in Upper Burma.

2. The only immigrants to Upper Burma who can be exempted from *thathameda* tax under the rules under the Upper Burma Revenue Regulation are immigrants from countries outside of Burma, and immigrants from Lower Burma to Upper Burma cannot claim any exemption from *thathameda*, nor can immigrants from Upper Burma to Lower Burma any longer claim exemption from capitation-tax. Exemption tickets which were issued prior to the alteration of the rules consequent on the annexation of Upper Burma will hold good in Lower Burma only, and the person exempted will have no claim to exemption in Upper Burma should he return there.

Explanation of term "household."

Financial Commissioner's Circular No. 40 of 1890.

From W. H. A. St. J. LEEDS, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners of Divisions in Upper Burma, and the Commissioner of the Irrawaddy Division,—No 606-278R., dated the 22nd September 1890.

REPLIES of Commissioners and Deputy Commissioners having been received to Financial Commissioner's Revenue Department letter No. 387-169R., dated the 16th June 1890, I am directed to say that the Financial Commissioner considers that it is unadvisable to define the term "household" at present. As stated in Financial Commissioner's Circular No.* 19 of 1890, the main point to be considered is whether the households which are to be assessed have separate means of livelihood or not. There are not likely to be many doubtful cases, and Deputy Commissioners can always refer any that may arise and which they do not feel capable of deciding themselves.

2. The broad principle is that persons who have separate incomes should be assessed separately and those that have a common source of income should be assessed together.

The head of a family, with his or her relations, domestics, and dependents, should be assessed as a household if the whole community have one common income, whilst a single individual who lives alone or with others, if in possession of a separate income, should be assessed as a separate household. The relations, domestics, and dependents of single persons, if supported by them, should be considered as forming part of their household.

3. Only adults should be assessed and the rules under section 22, Upper Burma Land and Revenue Regulation, as regards exemptions, &c., will of course be applicable.

* Not reprinted

Burma from Upper Burma will on return to Upper Burma be liable to *thathameda* tax in Upper Burma.

2. The only immigrants to Upper Burma who can be exempted from *thathameda* tax under the rules under the Upper Burma Revenue Regulation are immigrants from countries outside of Burma, and immigrants from Lower Burma to Upper Burma cannot claim any exemption from *thathameda*, nor can immigrants from Upper Burma to Lower Burma any longer claim exemption from capitation-tax. Exemption tickets which were issued prior to the alteration of the rules consequent on the annexation of Upper Burma will hold good in Lower Burma only, and the person exempted will have no claim to exemption in Upper Burma should he return there.

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3. Only adults should be assessed and the rules under section 22, Upper Burma Land and Revenue Regulation, as regards exemptions, &c., will of course be applicable.

(5) *Page 217* —For the last sentence of paragraph 2 substitute :

“ When a person who has paid capitation tax in a Lower Burma district removes to an Upper Burma district and is assessed there to *thathameda*, the amount of capitation tax paid by such person in Lower Burma shall be held to be paid payment of the *thathameda* due by him, and he shall only be required to pay the balance. A receipt signed by the Deputy Commissioner of the Lower Burma district, shall be sufficient evidence of the amount of capitation tax paid and shall be sufficient authority for the remission of *thathameda* to the extent set out in the receipt. No further sanction to such remission is required.”

(See Financial Commissioner's Circular No. 8 of 1891.)

XVI (14). *Pages 217 and 218.*—Cancel Financial Commissioner's Circulars Nos. 16 of 1893 and 39 of 1895.

(Financial Commissioner's Circular No. 8 of 1902.)

Liability to thathameda of persons who have paid capitation-tax.
Financial Commissioner's Circular No. 56 of 1890.

From W. H. A. ST. J. LEEDS, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners of Divisions in Burma,—No. 488-386R., dated the 22nd December 1890

A QUESTION having arisen as to whether persons who have been assessed to capitation-tax in Lower Burma and have afterwards removed to Upper Burma without having paid the tax still remain liable to pay the tax, I am directed to say that the Financial Commissioner has taken the Chief Commissioner's orders upon the subject and they are as follows.

2. When any person who has been assessed to capitation-tax in Lower Burma removes to Upper Burma with the intention of residing there, the Deputy Commissioner of the district in Lower Burma in which that person was assessed to capitation-tax shall inform the Deputy Commissioner of the district in Upper Burma to which that person has removed, that a payment on account of capitation-tax is due from him. If the said person has been assessed to *thathameda* in Upper Burma, the Deputy Commissioner of the district in Upper Burma will certify that he has been assessed to *thathameda* in Upper Burma, and on the receipt of such certificate the Deputy Commissioner of the district in Lower Burma in which the person was assessed shall strike off the amount due in Lower Burma on account of capitation-tax, merely noting that the assessee has since been assessed to *thathameda* in Upper Burma. Payment of capitation-tax will not exempt from assessment to *thathameda*.

3. The certificate of the Deputy Commissioner of Upper Burma shall be sufficient authority for the remission of the tax in Lower Burma and no further sanction to its remission shall be necessary.

Reduction in rate of thathameda assessment on agricultural villages.

Financial Commissioner's Circular No. 16 of 1893.

From W. F. NOYCE, Esq., Secretary to the Financial Commissioner, to Commissioners and Deputy Commissioners, Upper Burma. No. 557-51R (*Thathameda*), dated the 16th June 1893.

I AM directed to invite your attention to the rules published under Chapter III of the rules framed under the Upper Burma Land and Revenue Regulation, 1889, regarding the *thathameda* tax. Rule 13 provides that rates shall be fixed by Government, while under Rule 17 the demand on any particular household may be remitted or reduced by the Financial Commissioner. But any alteration of the rates fixed requires the sanction of Government. These rules are based on the assumption that remission of *thathameda* may

ordinarily be made in individual cases only, and that each such case must be separately considered. The system of granting remission to whole villages by a general reduction of rates is suitable only to exceptional cases, *e.g.*, where a purely agricultural village has suffered serious loss of crops.

2. I am accordingly to request that in dealing with cases of remission of *thathameda* the provisions of the law above noted may be borne in mind and to impress on you that as a general rule proposals for reducing the rate of assessment on a whole village should only be made and will only be accepted when that village is purely agricultural and when there has been a serious failure of its crops.

Definition of "purely agricultural" village.
Financial Commissioner's Circular No. 39 of 1895.

From the Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners, Upper Burma,—No 504 21 —8, dated the 18th December 1895.

I AM directed to invite your attention to Financial Commissioner's Circular No. 16 of 1893 and to explain that a "purely agricultural" village may, for purposes of paragraph 2 of that Circular, be taken to be a village in which not less than three-fourths of the inhabitants depend mainly on agriculture.

Assessment on domestic servants of Government Officers.
Financial Commissioner's Circular No 24 of 1893

From W. F. NOYCE, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No 504-491R, dated the 15th August 1893.

I AM directed to communicate the following orders regarding the assessment of domestic servants of officers of Government in Upper Burma to *thathameda*

2. The principle set forth in Financial Commissioner's Circular No.* 1 of 1890, regarding the assessment of servants of Government officials in Lower Burma to capitation-tax, should be followed in assessing such persons in Upper Burma to *thathameda*, and no exemptions from *thathameda* should be allowed except such as have been expressly allowed by rule or by notification. With regard to the rate to be assessed on such domestic servants, the Financial Commissioner, with the Chief Commissioner's approval, fixes it at Rs. 2 per family, subject, of course, to the temporary exemption under Rule 12 (i) of such as have come to Upper Burma from countries outside of Burma. The method to be pursued in assessment is as follows: The number of revenue-paying families or households in any local area in which domestic servants of Government officers are found should be multiplied by a rate which will allow of

the families of such domestic servants being assessed at Rs. 2 each. Suppose a local area in which there are 490 families of which 50 are those of domestic servants, the rate to be fixed should be Rs. 9-3-0.* The distribution of the total demand will have to be made by the *thamadis* under Rule 15, but if any domestic servant of a Government officer is assessed at what he considers too high an amount, he can object under Rule 20.

	Rs.	A.	P.
* 440 families at Rs. 10 each ...	4,400	0	0
50 families at Rs. 2 each ...	100	0	0
Total	4,500	0	0
Average rate per family	9	3	0

Assessment on Non-Burman households.

Financial Commissioner's Circular No. 8 of 1895.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners in Upper Burma,—No 1054-21 —6, dated the 29th March 1895.

DURING a recent tour in parts of the Southern and Eastern Divisions the Financial Commissioner found that in villages and towns where Chinese and Indian households form a considerable proportion of the population, the *thathamada* assessments on these households were frequently inadequate, while the assessments on the poorer Burmese households were in several instances excessive. In two towns the Financial Commissioner found that the Chinese and Indian sections, instead of being required to pay a proportion of the gross demand commensurate with their larger resources, were assessed, separately from the Burmese section, at the Rs. 10 rate and allowed to distribute the gross demand at this rate on the individual households of their respective sections. In a third town, although the Chinese and Indians were assessed in one list with the Burmans, it was found that the taxation of the latter was, relatively to their resources, heavier than that of the former.

2. I am to draw attention to the following extract from orders passed by the Financial Commissioner in 1888 on a reference from the Southern Division —

“As to the proposal made in your paragraph 6 the Chief Commissioner does not consider it expedient to deal separately with the various nationalities. The rate of Rs. 10 is an average rate, and if the richer shop-keepers and traders, who may be chiefly Chinese or Indians, are treated in separate communities and asked to pay only at the average rate, the residuum of poor Burmans will be very heavily taxed. This is, the Chief Commissioner remarks, obvious. The Chinese should pay a share of the whole *thathamada* to be fixed by the Deputy Commissioner, and they may dis-

tribute the amount of *thathameda* which he Deputy Commissioner finds that they should pay amongst themselves by their own assessors."

The procedure laid down in the last sentence of this order should be observed in all towns, large villages or other places where the non-Burman population is of sufficient importance, either from its number or its resources, to warrant special treatment. The Commissioner should fix for each district in his division the towns, villages, or other places where this special procedure should be adopted.

Assessment on Railway employés.

Financial Commissioner's Circular No. 3 of 1898.

From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners in Burma,—No 456-21—5, dated the 21st February 1898

IN supersession of all previous orders on the subject, the Financial Commissioner, with the approval of the local Government, directs that the following procedure in assessment of railway employés in Burma to income-tax, capitation-tax, and *thathameda* shall be adopted:—

IN LOWER BURMA.

*

*

*

IN UPPER BURMA.

- (iii) All railway employés whose income is not less than Rs. 500 a year shall be assessed to income-tax and not to *thathameda*. Local officers, however, will have no concern with the assessment and collection of income-tax from such employés, as arrangements have been made with the Railway Company for the collection and payment of the tax direct into the treasury.
- (iv) All railway employés whose income is less than Rs. 500 a year shall be assessed to *thathameda* and not to income-tax.
- (v) The assessment to *thathameda* of a railway employé on a salary of Rs. 20 a month or upwards, but less than Rs. 41-10-8 per mensem, shall be Rs. 10 a year.
- (vi) The assessment to *thathameda* of a railway employé on a salary of less than Rs. 20 a month shall be Rs. 2 a year.

2. As the effect of the orders in clauses (v) and (vi) is to prescribe a fixed assessment of *thathameda* for railway employés drawing a salary of less than Rs. 41-10-8 per mensem, they should be left out of account in fixing and distributing the *thathameda* demand under Rules 13 and 5 of the rules under the Upper Burma Land and Revenue Regulation.

XIII (14). Pages 220 and 221.—Cancel Financial Commissioner's Circulars Nos. 3 of 1898, 14 of 1900 and 26 of 1898, and insert the following:—

Assessment on Railway Employés.

Financial Commissioner's Circular No. 28 of 1901

THE Financial Commissioner, with the approval of the Local Government, prescribes the following procedure for the assessment and collection of * * *thathameda* from railway employés, with effect from the 1st April 1901:—

ASSESSMENT.

* * * *

(ii) All railway employés whose income is less than Rs. 500 a year shall be assessed to * * *thathameda* * * in * * Upper Burma, at the following annual rates:—

(a) Employés drawing salaries of Rs. 20 a month and upwards—Rs. 10.

(b) Employés drawing salaries of less than Rs. 20 a month—Rs. 2.

2. The names of all railway employés shall be excluded from the district assessment-rolls. In cases where there is any doubt as to whether a particular individual is a railway employé or not proper enquiry should be made by the local officers.

COLLECTION.

3. Arrangements have been made with the Burma Railways Company, Limited, for the collection and payment of all * * taxes due from their employés into the Bank of Bengal, Rangoon, to the credit of Government, in communication with the Accountant-General. District Revenue Officers will therefore have no concern with these payments. The collection of each tax will be made in the following manner:—

* * * *

(c) *Thathameda*—by deductions from salary bills or pay-sheets during the months of November, December and January, to be credited to Government in one lump-sum before the 31st March following.

4. When the amount of * * *thathameda* due on account of any year has been completely recovered, the Railway Company shall grant to each employé a certificate to that effect. Employés unable to produce this certificate when required to do so by local revenue officials shall be liable to have their names included in the supplementary assessment-rolls of any district in which they happen to be stationed.

XIX (9) *Pages 220 and 221* — In paragraph 1 of the Financial Commissioner's Circular No. 8 of 1901, *for* the figures "500" *substitute* the figures "1,000."

(Financial Commissioner's Notification No. 65, dated the 20th July 1903.)

Temporary Railway Coolies to be assessed at ordinary village rate of thathameda.

Financial Commissioner's Circular No. 14 of 1900.

From the Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No 636-2T—14, dated the 20th June 1900.

IT has been brought to the notice of the Financial Commissioner that persons who should properly be assessed to *thathameda* at the usual village rates are in the habit of taking up employment as coolies on railway works when the assessment season comes round in order to benefit by the special rate prescribed in Financial Commissioner's Circular No. 3 of 1898.

In order to check this practice the Financial Commissioner, with the approval of the Local Government, directs that only employes who have, at the time of assessment, been in railway employ continuously for six months shall be assessed at the special rate sanctioned in the circular quoted

Collection of thathameda from Railway employes.

Financial Commissioner's Circular No. 26 of 1898

From H THOMPSON, Esq, Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners, Burma,—No 414-2T—5, dated the 20th October 1898

IN supersession of the orders contained in Circular No. 24 of 1898, which is hereby cancelled, the Financial Commissioner prescribes the following simplified procedure for the assessment and collection of capitation-tax and *thathameda* from railway employes.—

- (a) No separate assessment-rolls will be made out and submitted to the Deputy Commissioner for check, and he will have no concern with either assessment or collection.
- (b) The assessment and collection will be undertaken by the Railway District Officers, and the tax will be collected by deduction in the monthly salary-bill or pay-sheet, which is subject to the audit of a Government Accounts Officer. The amounts so deducted will be credited to the Civil Department as "capitation-tax" or "*thathameda*," as the case may be, in communication with the Accountant-General.
- (c) The assessment and collection will be made quarterly, the rates payable for the year being those fixed in Circular No. 3 of 1898.

XX (9). Page 222.—Cancel paragraph 3 of the Financial Commissioner's Circular No. 1 of 1902.
(Financial Commissioner's Notification No. 22, dated the 28th January 1904.)

XV (4). Pages 222 to 224.—Cancel Financial Commissioner's Circular No. 9 of 1900 and insert the following :—

Instructions regarding the assessment of thathameda.

Financial Commissioner's Circular No. 1 of 1902.

THE following instructions regarding the assessment of *thathameda* are issued by the Financial Commissioner with the approval of the Local Government.

2. *Submission of proposed rates for sanction.*—The total *thathameda* demand in any district is determined by multiplying the number of revenue-paying households "by such rates as the Local Government may from time to time prescribe." [Rule 13 of the Rules under the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).] Hitherto the rates proposed have been submitted each year to the Local Government for sanction. In future such annual submission is not required in cases where the rate at which it is proposed to assess any local area is the "normal rate" for such local area. By "normal rate" is meant—

- (a) *in settled areas*, the average rate for the area sanctioned for the period of the settlement or other period by the Local Government in its Resolution on the Settlement Report or in subsequent orders in modification thereof.
- (b) *in unsettled areas*, Rs. 10 per household, except where a different rate has been expressly sanctioned for a period in excess of a year, in which case the rate so sanctioned shall until the expiry of the term for which it is sanctioned be deemed to be the "normal rate" for the local area for which it has been sanctioned, e.g., Rs. 2-8-0 per Kachin household in Myitkyina and Bhamo.

Variations from the "normal rate" (other than variations which a Collector in a settled district may be authorized to make when distributing the total demand at the normal rate among the various villages in the settled area) require the sanction of the Financial Commissioner to whom the Local Government has now delegated a portion of its power under Rule 13; where these variations consist of reductions of rates for a period in excess of one year, the orders of the Local Government will be taken by the Financial Commissioner.

Proposals for varying from the normal rate should be submitted by the Collector to the Commissioner in the form of a letter, accompanied by proceedings (if any), giving reasons for the variations

proposed and specifying their local extent, *i.e.*, the number of villages as defined in section 3, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), for which each variation is proposed, at least one month before the assessment-rolls are due in the Collector's office.

3. *Preparation of the rolls.*—When the *thathameda* demand has been calculated by multiplying the total number of revenue-paying households by the "normal" or by the specially sanctioned rate, as the case may be, a statement in Form III attached* shall be submitted to the Commissioner for information and record not later than one month after the date fixed for the submission of the assessment-rolls to the Collector's office. The Commissioner should satisfy himself that any large decrease of assessees or increase of exemptees is properly accounted for. Subsequent additions to the original demand should be reported to the Commissioner in the same form, and as a rule any supplementary demands made after the close of the agricultural year ending 30th June should be discouraged. Care should be taken that the demand shown in this statement agrees with the demand shown in the monthly statement of revenue collections.

4. Financial Commissioner's Circular No. 9 of 1900 is hereby cancelled.

* Vide page 114.

Sagāing divi- sion.	{	Shwebo district ..	} 1st November.
		Lower Chin dwin district.	
		Upper Chin dwin district.	
Meiktila divi- sion.	{	Sagāing district	} 15th November 1st November.
		Kyaukse district ..	
		Meiktila district ..	} 15th November
		Yamèthin district ..	
		Mýingyan district	

through the Com-
missioner to the Fin-
ancial Commissioner
for the sanction of
the Local Govern-
ment a statement in
* Form III attached
showing the rates

proposed for the current year. Differences, if any, between those rates and the rates sanctioned for the previous year are clearly explained, as well as all increases and decreases in the numbers of villages brought under each separate rate. Village-by-village details are not needed except when different rates are proposed for different sections or classes of the same village. In this connection it should be remembered that by section 3, sub-section (3), of the Upper Burma Land and Revenue Regulation, " 'village' includes a village as defined for the purposes of the Upper Burma Village Regulation, 1887, and any group of villages to which a headman may have been appointed under that Regulation " in other words, a village includes not only the hamlets comprised in a headman's charge, but also the "village lands" and "rivers passing through or by and lakes adjacent to those lands."

3. *Preparation of the Rolls*—As soon as the rates have been sanctioned, the demand is calculated in the manner laid down in Rule 13 of the rules under the Upper Burma Land and Revenue Regulation, and a statement in Form IIIA† attached is submitted through the Commissioner to the Financial Commissioner, showing the total demand at each sanctioned rate from each township, together with the total for the district. The township and district totals of the previous year are added below in red ink for comparison with a note explaining large differences in the numbers of households assessed or exempted. The entries in Form IIIA showing the numbers of villages agree with the corresponding entries in Form III; if they differ, all differences are fully accounted for. Subsequent additions to the original demand are reported in Form IIIA for the sanction of the Financial Commissioner.

4. *Remissions*—

- (a) The Collector, under the authority of the note to Rule 17 of the rules under the Upper Burma Land and Revenue Regulation, is empowered to make remissions necessary on account of the discovery of errors in assessment. This includes not only arithmetical

* See page 112

† See page 113.

and clerical errors, but also sums erroneously assessed on households which were entitled at the time of preparation of the rolls to exemption under Rule 12. This power is exercised subject to the control of the Commissioner to whom a monthly statement (in Form ^{Revenue} _{Tand, 6}) is submitted. The amounts of error to be remitted or corrected under this note to Rule 17 in each particular case never exceed the rate per household sanctioned for the village, but subject to this maximum may, in the Deputy Commissioner's discretion, be limited to the amount actually assessed by the *thamadis*. The difference, if any, in excess of the sanctioned rate for the village is, of course, reassessed on and collected from the remaining households

- (b) Where under Rule 17, sub-section (1), the sanction of the Commissioner or of the Financial Commissioner is necessary, the Deputy Commissioner reports his recommendations for remission in* Form III B attached.

—————

Verification of thathameda assessment-roll.

Financial Commissioner's Circular No. 9 of 1898

—————

From H THOMISON, Esq., Secretary to the Financial Commissioner Burma, to Commissioners and Deputy Commissioners in Burma,—No. 183-2 F-3, dated the 9th May 1898

THE following case has recently come before the Financial Commissioner from a district in Upper Burma. A headman, in charge of four villages, entered in his *thathameda* assessment-roll a total of 99 assessable households and the roll was passed accordingly by the Collector for a demand of Rs 990. Owing, however, to gross carelessness in the district revenue office the demand due from only the last of the four villages (Rs. 320 on 32 households) was entered in the district abstract statement as the full demand to be collected by the headman. The error was continued in the *Akun-wun's* Registers 5 and 6, and when the headman paid Rs 990 into the treasury he was asked to explain how he came with Rs. 990, although Rs. 320 was the demand. It was not until reference had been made to the duplicate assessment-roll in the district revenue office that the error was detected and sanction obtained to the supplementary demand, amounting to Rs. 670. It has been ascertained, after enquiry, that before passing the *thathameda* assessment-roll of this headman's circle the Collector did not compare it with

—————

* See page 114

the roll of the preceding year ; and the duplicate copy of the roll is not signed by the Collector and was possibly never examined by him.

2. This example shows that unless great care is exercised in seeing that the demand for the circle as given in the headman's roll is correctly entered in the account registers and that the roll corresponds (subject, of course, to explanations of differences) in the number of villages and approximately in the number of households with the roll of the preceding year, easy opportunities for fraud are afforded.

3. In order that these important matters may not be lost sight of, the Financial Commissioner directs that, before the assessment-roll of a circle is passed by the Collector, the *Akunwun* shall draw up an abstract at the end of the duplicate copy of the roll, showing the number of households assessed, and the demand for each village of the circle and for the whole circle during both the current and the preceding year, and that the Collector shall sign both the original and duplicate copy of the roll.

4. The above remarks apply with equal force to the assessment of capitation-tax in Lower Burma, and an abstract should be similarly prepared by the *Akunwun* at the foot of the duplicate copy of the assessment-roll, which will then be signed by the Deputy Commissioner.

Manner in which households exempted from assessment are to be entered in the assessment-roll.

Financial Commissioner's Circular No. 5 of 1899.

From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Upper Burma,—No. 44-2T.—7, dated the 5th April 1899

IN consequence of the cancellation of Rules Nos. 21 and 22 of the Rules under the Upper Burma Land and Revenue Regulation by Revenue Department Notification No. 123, dated the 28th March 1899, the Financial Commissioner's Circulars Nos. 48 of 1890, 19 of 1894, and 10 of 1895 on the subject of *thathameda* exemption tickets are hereby cancelled.

2. All heads of households belonging to the classes mentioned in Rule 12 should be entered by the thugyi in column 6 of the Census Roll (Form I), prescribed by Rule 14, and the grounds for exempting them must also be given. For example the entry should show whether the exempted person was a "priest" or "village crier," or so on, as in Rule 12.

3. In order to ensure compliance with this direction the following procedure shall in future be observed :—

- (i) The thugyi shall submit the roll prescribed by Rule 14 to the Township Officer.
- (ii) The Township Officer shall check every exemption entry in column 6 confirm those which are right, and strike out those which are wrong, and shall initial both the confirmed and the rejected entries. He shall then submit the roll to the Subdivisional Officer (if any), who after further checking, and if necessary amending it, shall submit it to the Deputy Commissioner. The roll thus checked shall be accepted by the Deputy Commissioner as the basis for determining the total demand under Rule 13. It will, of course, be open to him to check the roll further in such manner as he sees fit.

4. Care should be exercised to see that thugyis do not recover *thathameda* from persons who are exempted from payment, but who do not know that they are exempted. Attention is directed to the note to Rule 17 of the rules under the Upper Burma Land and Revenue Regulation, which shows how errors in assessments of the *thathameda* tax should be dealt with.

One-anna stamp to be attached to applications for exemption or remission.

Financial Commissioner's Circular No. 10 of 1895.

From W. F. NOYCE, Esq., Assistant Secretary to the Financial Commissioner, Burma, to all Commissioners in Upper Burma,—No 148-2S,—10, dated the 5th April 1895

A REFERENCE has been made to the Financial Commissioner as to the value of the court-fee stamp to be affixed to applications for exemption from or remission of *thathameda*.

2. The Chief Commissioner in Revenue Department Resolution No. 132R., dated the 22nd June 1888, ruled that applications for remission of land revenue should bear a court-fee stamp of one anna. The Financial Commissioner in Revenue Department Circular No. 4 of 1888 ruled, with the Chief Commissioner's approval, that for the purpose of stamp duty applications for exemption from or remission of *thathameda* should be treated as if they were applications for exemption from, or remission of, land revenue. Applications for exemption from, or remission of, *thathameda* should therefore bear a court-fee stamp of the value of one anna. The exemption of these applications from stamp duty given by Government of India, Finance and Commerce Department Notification No. 4322, dated the 25th November 1886, has been cancelled by the

XVI (15). *Pages 226 and 227.*—Substitute the following for Financial Commissioner's Circular No. 10 of 1895 :—

Directions regarding Stamps.

“ 12. * * * * *

(5) Applications for remission of or exemption from thathameda * * * are liable to a stamp duty of eight annas under clause (b), Article 1, Schedule II of the Court-fees Act.”

(Substituted by F. C.'s Notification No. 15, dated the 12th February 1902.)

XIX (10). *Page 226A.*—In paragraph 3 of the Financial Commissioner's Circular No. 16 of 1902 *for* the words "five per cent. commission" *substitute* the words "seven and-a-half per cent. commission."

(Financial Commissioner's Notification No. 57, dated the 4th June 1903.)

Part 225—Insert the following :—

Procedure for the assessment and collection of *thathameda* from the employés of the Irrawaddy Flotilla Company, Limited.

Financial Commissioner's Circular No. 16 of 1902.

IN supersession of all previous orders on the subject, the Financial Commissioner, with the approval of the Local Government, prescribes the following procedure for the assessment and collection of capitation-tax and *thathameda* from employés of the Irrawaddy Flotilla Company, Limited, other than agents ashore and employés who do not live afloat, with effect from the 1st July 1902 :—

ASSESSMENT.

1. All such employés, if not assessed to income-tax or to land-rate in lieu of capitation-tax, shall be assessed to capitation-tax or *thathameda* for each agricultural year (1st July to 30th June), according as they are stationed in Lower or Upper Burma, at the following annual rates :—

Single men—Rs. 2-8-0 ; married men Rs. 5.

2. The names of all such employés shall be excluded from the district assessment-rolls. In cases where there is any doubt as to whether a particular individual is an employé of the Irrawaddy Flotilla Company, Limited, or not, proper enquiry should be made by the local officers.

COLLECTION.

3. Arrangements have been made with the Irrawaddy Flotilla Company, Limited, for the collection and payment of both taxes into the Bank of Bengal, Rangoon, to the credit of Government, the necessary chalans being obtained from the Deputy Commissioner, Hanthawaddy. District Revenue Officers will therefore have no concern with these payments. The collection of each tax will be made by deductions from the salary bills or pay-sheets during the months of August, September and October. The total amount collected, less five per cent. commission on collection, will be credited on or before the 30th November, half to "capitation-tax" and half to "*thathameda*." It will therefore be unnecessary for the Manager, Irrawaddy Flotilla Company, to distinguish between the two taxes in his accounts.

4. When the amount of capitation-tax or *thathameda* due on account of any year has been completely recovered from an employé, the Irrawaddy Flotilla Company, Limited, will grant to him

a certificate in the appended form, copies of which will be supplied to the Manager of the Company by the Deputy Commissioner, Hanthawaddy. Employés unable to produce this certificate when required to do so by local revenue officials will be liable to have their names included in the supplementary assessment-rolls of any district in which they happen to be stationed.

5. An account of the number of certificates for Rs. 2-8-0 and Rs. 5 respectively in stock and issued to the Manager of the Irrawaddy Flotilla Company, Limited, will be kept by the Deputy Commissioner, Hanthawaddy, in the same manner as the account of blank capitation-tax receipts. The Manager will return to the Deputy Commissioner all the unused certificate forms on or before the 30th November in each year, together with the counterfoils of certificates which have been issued. The unused certificates will be taken again into stock, and the counterfoils, after such check as appears necessary, will be destroyed.

same department Notification No. 5591, dated the 12th October 1888.

PART II.—Land Tenures.

Right of State over land which has been abandoned.

Financial Commissioner's Circular No 12 of 1892.

Endorsement by W F. NOYCE, Esq., Secretary to the Financial Commissioner, Burma No. 241 300R, dated the 19th July 1892

THE following ruling of the Financial Commissioner, Burma, on a reference submitted under section 11 (3) of the Upper Burma Land and Revenue Regulation, 1889, is published for information —

PRESERT.

D M SMEATON, ESQ., M.A I.C.S., FINANCIAL COMMISSIONER.

Revenue Reference No. 24 of 1892.

Reference by the Commissioner Eastern Division, under section 11 (3), Upper Burma Land and Revenue Regulation, 1889

ORDER.—This case is referred for a ruling in regard to the right of the State to land which has been cleared and cultivated and then abandoned for a period of years. Two pieces of land in the Pymmana district are concerned, the one is called "Kyat In," the other "Tingotgyi." The facts are as follows —Maung Kut and his father cleared the "Kyat In" land in 1201 B.E., cultivated it for 10 years, and then abandoned it till 1235 B.E. During this period of abandonment, *i.e.*, about 24 years, no other person occupied the land, and no officer of the King took possession of it. In 1235 B.E. Maung Kut resumed possession of the land, and he has cultivated it ever since

Maung Chat Lun with his brother and father cleared the "Tingotgyi" land in 1201 B.E., cultivated it for 18 years, and then abandoned it. The thugyi, Myat Pu, then assumed possession of the land in his capacity as an officer of the King, and it has remained as an appanage of the thugyi's office for the last 34 years, and is now in the possession of Gaw Ya, grandson of thugyi Myat Pu.

The Deputy Commissioner, Pymmana, held that both of these plots of land had become the property of the State, and under section 24 (1) of the Upper Burma Land and Revenue Regulation he declared them to be State land. In his finding he says: "In both instances the lands in question have reverted to Government on the principle which, I understand, has the force of law "in Upper Burma, and certainly in this district, that land to which

“the only title is that of ‘dama-u-kya’ reverts to the State when abandoned for more than 10 years by the original reclaimer; that by no subsequent action on his part can he again obtain the status of owner except by permission of the Crown or its representative.”

The Deputy Commissioner, Pyinmana, forwarded his proceedings to the Commissioner with a request that they might be submitted to the Financial Commissioner for a ruling on the principle upon which he had acted in deciding the two plots to be State land. The Commissioner directed the Deputy Commissioners of the four districts in his division to examine the local officials and other persons acquainted with the law and custom under the monarchy in respect of the rights in land which were recognized —

(a) if the land had been occupied continuously;

(b) if the land had been abandoned for a period of years;

and to forward the statements of the persons examined.

I have read the voluminous evidence which has been produced. It appears to me to prove conclusively that under the Kings of Burma—

First.—The King did not assert his ownership of waste uncleared land against his subjects. He caused to be cleared and cultivated such waste uncleared lands as he chose, and he or his representatives occupied these as Royal lands. But the clearing and tillage of virgin land were left free, subject to the customs which had grown up in the village communities and to the law contained in the *Dammathat*.

Second.—Any person who cleared and tilled virgin land at once became entitled to hold that land against any other person, whether the King himself or any other; and the land so cleared and tilled became what was called the “dama-u-kya” holding of the cultivator. The *Manukye Dammathat* appears to lay down that a permanent right to hold such land against all the world only accrued after 10 years’ continuous occupation; but invariable usage, recognized by the Kings, shows that from the time when the first occupant cleared and commenced tillage he never was, and could not be, deprived of the land so long as he continued in occupation.

Third.—If the original clearer and tiller had occupied the land for 10 years, he might abandon it and then re-occupy it if the period of abandonment had been less than ten years. It mattered not whether, during the period of abandonment, an outsider or an officer of the King had occupied the land. If within the 10 years (which appears to have been considered the time which cultivated land takes to relapse into jungle) the original reclaimer returned

and desired to re-occupy the land, he had the right, and indisputably exercised the right, to resume possession.

Fourth.—If, after an occupation of 10 years, the original clearer and tiller abandoned the land for a period of 10 years or more, no matter how long, he had the right to resume possession if, during the period of abandonment, no other person had occupied the land and if the King or any of the King's officers had not taken possession of it.

Fifth.—If, after abandonment by the original clearer and tiller for a period of 10 years or more, a stranger occupied the land, or the King or one of his officers by a specific act or declaration took possession of it, the original reclaimer could not re-assert his right to the land, which, if in the hands of a stranger, had become the "dama-u-kya" of the latter, or, if resumed by act or declaration of the King or one of his officers, had become royal land.

Sixth.—Land which had been abandoned after clearing and tillage did not, from the mere fact of its abandonment, become royal land. A specific act or declaration of resumption by the King or one of his officers was necessary; and, in the absence of such a specific act or declaration, the land did not become royal land.

These six principles appear to me to be established by constant and recognized usage, modifying and amplifying the theoretical declarations of the *Dammathat*, and I adopt them in disposing of the present reference.

In the case of the "Kyat In" Maung Kut resumed occupation after abandonment for 24 years, but during that period of abandonment no person had taken possession, nor had any of the King's officers resumed the land. Maung Kut is therefore the owner of the land in right of "dama-u-kya."

In the case of the "Tingotgyi" land the thugyi Myat Pu, after abandonment by Chait Lun, assumed possession as an officer of the King, and he and his heirs have remained in official possession ever since. Chait Lun cannot therefore now recover the land.

Concurring with the Commissioner I cancel the Deputy Commissioner's order in respect of the "Kyat In" land and confirm his order in respect of the "Tingotgyi" land.

Orders regarding chaungdein lands.

Financial Commissioner's Circular No. 22 of 1893.

Endorsement by W. F. NOYCE, Esq., Secretary to the Financial Commissioner, Burma,—
No. 688 152R., dated the 20th July 1893.

COPY of the following forwarded to the Commissioners of the Northern, Central, and Eastern Divisions, for information and guidance.

From W. F. NOYSE, Esq., Secretary to the Financial Commissioner, Burma, to the Commissioner of the Southern Division,— No. 687-152R., dated the 20th July 1893.

I AM directed to reply to your letter No. 5145-27L., dated the 24th October 1892, on the subject of the classification for revenue purposes of certain alluvial formations along the Salin and Man rivers in the Minbu district known as *chaungdein* lands.

2. *Chaungdein* lands appear to be what may be called permanent alluvial formations submerged to a greater or less extent when the river is in flood, but not shifting in form and character with the current. In the Minbu district some of these riverain lands along the Salin and the Man have assumed an appearance of greater permanency than elsewhere because the cultivators have marked off and embanked the plots for paddy-cultivation. But this does not appear to make the case of the Minbu *chaungdein* lands in any important sense different from that of other *chaungdein* lands in which the cultivation has been of annually varying character. The ruling contained in the first paragraph of this office letter No. 313-166R., dated the 17th April 1890, to the Commissioner, Central Division (Financial Commissioner's Circular *No. 14 of 1890), covers the most important question raised in the present correspondence. According to that ruling *chaungdein* lands are not, *quâ* their alluvial formation, State lands, and therefore clause (c) of section 23 of the Upper Burma Land and Revenue Regulation, 1889, does not apply to them. But some of them may have been known as "Royal" lands, in which case clause (a) of section 23 of the Regulation would come into operation. But Financial Commissioner's Circular No. 14 of 1890, particularly paragraph 6, indicates that even where technically such lands may have been styled "Royal" great consideration was to be shown in cases where continuous possession was established.

3. The Financial Commissioner, with the Chief Commissioner's approval, now issues the following orders on this subject :—

- (i) *Chaungdein* lands are permanent alluvial formations which are or may be submerged when the river is in flood, but which do not shift in position or form with the current of the river. They are therefore not State land as defined in clause (c), section 23 of the Upper Burma Land and Revenue Regulation, 1889, although they may be technically State land under clause (a).
- (ii) Alluvial formations which annually or periodically shift in position or form with the current of the river come under clause (c), section 23 of the Regulation and are State land.

- (iii) *Chaungdein* lands as defined above, on all rivers except the Irrawaddy and the Chindwin, which were known as "Royal lands" at the time of the passing of the Regulation shall, if they have been regularly occupied and cultivated as *bobabaing* for a period of 12 years by the same person or family or by descendants or representatives or assigns of the original cultivating person or family, and if they are still in the occupation of such person or family or their descendants, representatives, or assigns, be held to be the *bobabaing* lands of the person or family in occupation.
- (iv) *Chaungdein* lands on the Irrawaddy or Chindwin river, which were known as "Royal lands" at the time of the passing of the Regulation, are State lands under clause (a), section 23 of the Regulation.

4. As regards the custom of *ngókleik*, no specific orders can be given. In Minbu and elsewhere as settlement proceeds the Settlement Officer will investigate and record the precise nature, origin, and prevalence of the custom, and each case will then be decided on its merits according to law.

Transfer by a State land occupier of his interest in the land.

Financial Commissioner's Circular No 30 of 1893.

Endorsement by W. F. NOYCE, Esq., Secretary to the Financial Commissioner, Burma,—
No. 187458R dated the 5th September 1893

THE following ruling of the Financial Commissioner, under section 25 (a) of the Upper Burma Land and Revenue Regulation, 1889, is published for information.

To Commissioners and Deputy Commissioners in Upper Burma.

PRESENT.

D. M. SMFATON, ESQ., M.A., I.C.S., FINANCIAL
COMMISSIONER.

Revenue Revision Case No 34 of 1893

There is nothing in the Upper Burma Land and Revenue Regulation prohibitory of transfer by a lessee of State land of such interest as he has in the land

ORDER.—This case has been sent up to me on revision by the Commissioner, Eastern Division. The point in issue is one of great importance to the holders of State land. Stated in general terms it is this: Is a lessee of State land debarred by the terms of clause (a), section 25 of the Upper Burma Land and Revenue Regulation, from transferring temporarily or permanently his right of occupancy, whatever that may be, in his holding? The facts of the specific case before me are these: Maung Myit, lessee of 10 *pès* of State

land in the Kyauksè district, which he had cleared and cultivated in 1251 B.E. (1889), mortgaged the holding to one Maung Myo for 40 baskets of paddy in the following year. In May 1893 (1555 B.E.) Maung Myit claimed to have the land restored to him on repayment to Maung Myo of the 40 baskets of paddy. The Sub-divisional Officer ordered the land to be restored to Maung Myit on the ground that Maung Myit was "the legal occupier of the land, whereas the respondent (Maung Myo) has acquired occupancy in a manner contrary to law." On appeal the Deputy Commissioner reversed this order and directed that Maung Myo be registered as occupant, on the grounds, apparently, that Maung Myit had "committed a revenue offence by transferring the land to Maung Myo," and that compulsory restoration of the land to Maung Myit "would be gross injustice to Maung Myo," who, it is stated by the Deputy Commissioner, had brought the land under cultivation. The second of these grounds appears to be untenable in point of fact as it is admitted that Maung Myit had himself cleared the land.

On appeal the Commissioner reversed the Deputy Commissioner's order and directed that the land be restored to Maung Myit on repayment by him of the 40 baskets of paddy to Maung Myo. The Commissioner held that the land had been mortgaged, with possession, by Maung Myit to Maung Myo, and that as mortgage "is a common form of transfer equivalent to tenancy * * * the arguments regarding tenancy apply to this form of transfer and that it does not come within the meaning of section 25, Upper Burma Land and Revenue Regulation." The Commissioner remarks in the course of his judgment "I am of opinion that the wide meaning they (the Subdivisional Officer and Deputy Commissioner) have attached to the words of section 25 'heritable or transferable right of the use or occupancy' cannot be accepted. I think the meaning of these words is more restricted, and a lessee of State land has the right to sublet his holding" He quotes recent orders passed by me, with the concurrence of the Chief Commissioner, recognizing the existence and directing the inclusion in the "Record of Rights" of the names of sub-tenants under lessees of State land

I concur in the spirit of the opinion expressed by the Commissioner. I take the meaning of clause (a), section 25, of the Regulation, to be that a lessee of State land has no heritable or transferable right of use or occupancy therein *against the Government*, that is to say, the lessee has no right (subject to the rules made under the Regulation) to transfer the land, and his heir has no right to occupy the land after his death, if the Government forbids

XVI (16). *Pages 233 and 234*—Cancel Financial Commissioner's Circular No 3 of 1894.

(Superseded by Rule 11A of the Rules under the Upper Burma Land and Revenue Regulation, 1889, inserted by Revenue Department Notification No 173, dated the 2nd May 1894.)

the transfer or the succession, as the case may be, or desires to make other disposal of the land. There is nothing either in the Regulation or in the rules which prohibits transfer by a lessee of such interest as he has in his holding. The Government has the power to hold a lessee to the terms of his lease, to compel payment by him of the stipulated rent, to evict him on failure to pay and thereafter to dispose of the land as it thinks fit. It may decline to recognize any transfer and may deliver the land to any third person notwithstanding that a transferee of the original lessee is in occupation. But if the Government does not forbid transfer by a lessee of his interest or does not desire to make other disposal of the land there seems to be no reason, either in law or equity, why the lessee should not make such transfer of his interest in the land as he pleases. The law contained in section 25 of the Regulation appears to be designed to protect the Government in its right (i) to the rent of the land and (ii) to freely dispose of the land, subject only to the restrictions set out in the lease. Neither of these two rights are affected prejudicially by any transfer of his interest in the land by a lessee. The Government can enforce payment of the rent by the transferee whom it has temporarily accepted as a tenant, or, if it so pleases, it can eject the transferee as having occupied the land without permission. I therefore hold that the Commissioner was right in deciding, as he in effect did decide, that no unlawful transaction had taken place between the parties in the case before him in respect of the 10 *pe's* of land, and that there was therefore nothing in the law which could interfere with the fulfilment of the intention of the transaction, which intention was apparently proved to be a temporary alienation of interest pending repayment of a loan of 40 baskets of paddy. The *thugvi* appears to have recognized and approved the temporary transfer, and it may be held, without unduly straining the law, that the permission thus given to Maung Myo to occupy the holding was intended only to hold good until the mortgage debt of 40 baskets of paddy was repaid, and that it is open to the Collector, on being satisfied that the mortgage debt has been paid or tendered, to declare that the temporary permission to occupy is at an end and to eject the mortgagee from the land.

Publication of preliminary order declaring land to be State.

Financial Commissioner's Circular No. 3 of 1894.

From HARRY L. TILLY, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Upper Burma,—No 894-155R., dated the 30th January 1894.

THE Financial Commissioner finds that Collectors after passing orders declaring any land to be State land under section 24 (1) of

the Upper Burma Land and Revenue Regulation, 1889, frequently omit to give due notice of the declaratory orders to the holders of the lands or to persons who may be interested in them. The rules under the Regulation are silent on this point of procedure. The consequence of this omission is that, in the case of cultivated lands, the first intimation which the holders receive is the demand for rent by the thugyi, and in the case of uncultivated lands persons claiming an interest in them may not learn of the orders for months, or even (as has actually happened) for years. Claims under the second sub-section of section 24 are thus frequently long delayed, and the claimants complain that this delay, for which they are not responsible, prejudices their cases when they come up for trial.

The Financial Commissioner accordingly directs that the following procedure be adopted after declaration by the Collector of any land to be State land under section 24 (1) :—

- (a) The declaratory order shall be published in the village in which the land is situate, a copy of the order being served on the thugyi of the village and stuck up in the township office.
- (b) A list of all persons occupying or interested or believed to be interested in the land shall be attached to the order and to the copy
- (c) The thugyi shall be required to report to the Township Officer receipt and publication of the order and notice, the report to be filed with the proceedings before the Collector.

Trial of claims to the ownership of land under section 24 (2) of the Regulation.

Financial Commissioner's Circular No. 7 of 1894.

From HARRY L. TILLY, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Upper Burma,—No 366-42R., dated the 10th March 1894.

IT has been reported to the Financial Commissioner that strict compliance with the orders contained in paragraph 4 of Circular No. 14 of 1891 entails more personal labour on the Collector than is ordinarily necessary for the proper trial of claims to the ownership of land under section 24 (2) of the Upper Burma Land and Revenue Regulation, 1889, and that the Collector is debarred from employing qualified Assistant Collectors in the local enquiries which frequently precede the decision of these claims.