

# THE UPPER BURMA LAND REVENUE MANUAL,

CONTAINING

THE UPPER BURMA LAND AND REVENUE REGULATION, 1889,

AND THE

RULES AND DIRECTIONS IN FORCE THEREUNDER

AND

THE REVENUE RECOVERY ACT, 1890.

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CORRECTED UP TO THE 15TH AUGUST 1905.

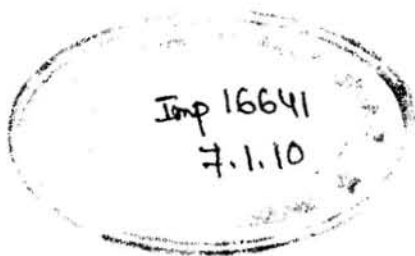
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**PART I.**

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**THE UPPER BURMA LAND AND REVENUE  
REGULATION, 1889 (REGULATION III OF 1889)**

As amended by Regulations III of 1894, II of 1895, IV of 1896, III of  
1898, IV of 1900, V of 1901, III of 1903, Act XIII of 1898  
and Burma Act II of 1905.

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# THE UPPER BURMA LAND REVENUE MANUAL, 1905.

## PREFACE.

The present edition of the Upper Burma Land Revenue Manual supersedes that issued in 1900. It differs from its predecessor in the following respects :—

- (i) Notifications and Circular orders of general application under the *Upper Burma Land and Revenue Regulation*, other than those appearing in rules have been embodied in a set of *Directions under the Upper Burma Land and Revenue Regulation, 1889, and the Rules thereunder* ;
- (ii) Local notifications and rules under the Regulation such as were re-produced in Part V of the 1900 edition of the Manual have been omitted ; their proper place is not in a Manual of general application but on the Main Files of the offices in the area to which they extend ;
- (iii) Part VIII of the 1900 edition containing the *Land Improvement* and the *Agriculturists' Loans Acts* and the rules and orders issued thereunder has not been reproduced. These Acts and the rules under them apply equally to Upper and Lower Burma and it is considered more convenient that they should be embodied in a separate Manual ;
- (iv) An entirely new index has been prepared and several cross references added.

2. Correction slips to this Manual will be issued from the Financial Commissioner's Office not more frequently than once a quarter, in the months of January, April, July and October. Each Deputy Commissioner in Upper Burma will be supplied with as many copies of each correction list as there are copies of the Manual in his district and it will rest with him to distribute these copies among his subordinates.

3. All communications pointing out errors in this Manual or asking for an increase in the number of correction lists supplied should be addressed to this office. Indents for new copies of the

Manual should be addressed to the Superintendent of Government Printing and sent through this office. Indents for a supply of correction slips which have already been supplied but have been lost or destroyed may be sent direct to the Superintendent of Government Printing.

By order,

W. J. KEITH,

RANGOON :        } *Secretary to the Financial Commissioner,*  
*The 15th August 1905.* } *Burma.*

( 1 )  
REGULATION No. III OF 1889.

THE UPPER BURMA LAND AND REVENUE  
REGULATION, 1889.

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# THE UPPER BURMA LAND AND REVENUE REGULATION, 1889.

## REGULATION No. III OF 1889.

*Whereas it is expedient to declare and amend the law relating to rights in land and the assessment and collection of revenue in Upper Burma ; It is hereby enacted as follows :*

### CHAPTER I. PRELIMINARY.

1. (1) This Regulation may be called the Upper Burma Land and Revenue Regulation, 1889 ;

(2) it extends to the whole of Upper Burma \* \* \* † ; and

(3) it shall ‡ come into force on such day as the Local Government, by notification in the *Burma Gazette*, appoints in this behalf.

2. (1) The Upper Burma Revenue Regulation, VII of 1887, is hereby repealed.

(2) But all rules made under that Regulation and in force thereunder immediately before the commencement of this Regulation shall be deemed, so far as may be, to have been made under this Regulation and to be in force thereunder.

(3) All proceedings relating to matters dealt with by this Regulation and pending at the commencement of this Regulation before officers by whom they would be cognizable under this Regulation shall be deemed, so far as may be, to have been commenced under this Regulation.

3. § In this Regulation, unless there is anything repugnant in the subject or context,—

(1) the expression “ **minerals** ” includes amber ;

† The words “ except the Shan States ” were repealed by the Burma Laws Act (XIII of 1898, the fifth Schedule).

‡ The Regulation was brought into force on the 13th July 1889 by Revenue Department Notification No. 92, dated the 13th July 1889.

§ Substituted by Regulation III of 1898.

V of 1887.  
VI of 1891.

XIV of  
1887.

(2) \* "**town**" means any area declared by the Local Government, by notification in the local official Gazette, to be a town for the purposes of this Regulation, or constituted a municipality or town for the purposes of the Upper Burma Municipal Regulation, 1887, or the Upper Burma Towns Regulation, 1891, or of any other enactment † for the time being in force; and

(3) "**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.

"**village**" includes—

(a) village lands, and

(b) rivers passing through or by, and lakes adjacent to, those lands."

[Regulation XIV of 1887, section 2 (1).]

## CHAPTER II.

### REVENUE OFFICERS.

#### Classes, Local Jurisdiction, and Powers.

4. (1) There shall be the following classes of Revenue Officers, namely:—

(a) the Financial Commissioner;

(b) the Commissioner;

(c) the Collector;

(d) the Assistant Collector of the first class; and

(e) the Assistant Collector of the second class.

(2) The Deputy Commissioner of a district shall be the Collector thereof.

(3) The Local Government may appoint ‡ any Assistant Commissioner, Extra Assistant Commissioner, Subdivisional Officer, Township Officer, Myoòk, [ª] Superintendent of Land Records, or [ª] *Akunwun* to be an Assistant Collector of the first or of the second class, as it thinks fit.

(4) Appointments under sub-section (3) shall be by notification in the *Burma Gazette* and may be of a person specially by name or by virtue of his office or of more persons than one by any description sufficient for their identification.

(5) Subject to the provisions of this Regulation, the jurisdiction of Commissioners and of Collectors and Assistant Collectors extends to the divisions and districts respectively in which they are for the time being employed.

\* The notifications published under this sub-section are not reproduced in this Manual.  
† e.g., the Burma Municipal Act, 1898. | ‡ See Direction 1, page 103.

[ª]—[ª] Added by Regulation II of 1895.

5. Except where the class of the Revenue Officer by whom any function is to be discharged is specified in this Regulation, the Local Government, by notification in the *Burma Gazette*, or by the rules which it is empowered by this Regulation to make, or the Financial Commissioner by the rules which he is so empowered to make, may determine\* the functions to be discharged under this Regulation and the rules thereunder by any class of Revenue Officers.

### Administrative Control.

6. (1) The general superintendence and control over all other Revenue Officers shall be vested in, and all such officers shall [a] subject to the control of the Local Government [a] be subordinate to, the Financial Commissioner.

(2) Subject [a] as aforesaid to the control of the Local Government and [a] to the general superintendence and control of the Financial Commissioner, a Commissioner shall control all other Revenue Officers in his division.

(3) Subject as aforesaid and to the control of the Commissioner, a Collector shall control all other Revenue Officers in his district.

7. (1) The Financial Commissioner or a Commissioner or Collector may by written order distribute, in such manner as he thinks fit, among the Revenue Officers under his control any business cognizable by any of those officers.

(2) The Financial Commissioner or a Commissioner or Collector may withdraw any case pending before any Revenue Officer under his control, and either dispose of it himself or by written order refer it for disposal to any other Revenue Officer under his control.

(3) An order under sub-section (1) or sub-section (2) shall not empower any officer to exercise any powers or deal with any business which he would not be competent to exercise or deal with within the local limits of his own jurisdiction.

### Appeal, Review and Revision.

8. An appeal shall lie from an original or appellate order of a Revenue Officer as follows, namely:—

- (a) to the Collector when the order is made by an Assistant Collector or either class;
- (b) to the Commissioner, when the order is made by a Collector;

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\*See the Rules *passim* and Directions 3-6, page 104.  
[a]—[a] Added by Regulation V of 1901.

(c) to the Financial Commissioner when the order is made by a Commissioner—

Provided that—

- (i) when an original order is confirmed on first appeal a further appeal shall not lie;
- (ii) when any such order is modified or reversed on appeal by the Collector, the order made by the Commissioner on further appeal, if any, to him shall be final.

**9.** The period of **limitation for an appeal** under the last foregoing section shall run from the date of the making of the order appealed from, and shall be as follows, that is to say :—

- (a) when the appeal lies to the Collector,—30 days ;
- (b) when the appeal lies to the Commissioner,—60 days ;
- (c) when the appeal lies to the Financial Commissioner,—90 days.

**10. (1)** A Revenue Officer may, either of his own motion or on application of any party interested, **review** and on so reviewing modify, reverse, or confirm any order made by himself or by any of his predecessors in office :

Provided as follows :—

- (a) When a Commissioner or Collector thinks it necessary to review any order which he has not himself made, and when a Revenue Officer of a class below that of Collector proposes to review any order, whether made by himself or by any of his predecessors in office, he shall first obtain the sanction of the Revenue Officer to whose control he is immediately subject.
- (b) An application for review of an order shall not be entertained unless it is made within 90 days from the making of the order, or unless the applicant satisfies the Revenue Officer that he had sufficient cause for not making the application within that period.
- (c) An order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.
- (d) An order against which an appeal has been preferred shall not be reviewed.

(2) For the purposes of this section the Collector shall be deemed to be the successor in office of any Revenue Officer of a

lower class who has left the district or has ceased to exercise powers as a Revenue Officer, and to whom there is no successor in office.

(3) An appeal shall not lie from an order refusing to review or confirming on review a previous order.

II. (1) The Financial Commissioner may at any time call for the record of any case pending before, or disposed of by, any Revenue Officer subordinate to him.

(2) A Commissioner or Collector may call for the record of any case pending before, or disposed of by, any Revenue Officer under his control.

(3) If in any case in which a Commissioner or Collector has called for a record he is of opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with his opinion thereon for the orders of the Financial Commissioner.

(4) The Financial Commissioner may in any case called for by himself under sub-section (1), or reported to him under sub-section (3), make such order as he thinks fit:

Provided that he shall not under this section make an order reversing or modifying any proceeding or order of a subordinate Revenue Officer and affecting any question of right between private persons without giving those persons an opportunity of being heard.

### Procedure.

12. (1) The Local Government may make rules consistent with this Regulation for regulating the procedure of Revenue Officers under this Regulation <sup>[a]</sup> and may by such rules confer upon any Revenue Officer any power exercised by a Civil Court in the trial of suits. <sup>[a]</sup>

(2) The rules may provide, among other matters, for the mode † of enforcing orders of ejectment from, and delivery of possession of, immoveable property, and rules providing for those matters may confer on a Revenue Officer all or any of the powers in regard to contempts, resistance and the like which any Civil Court in British India other than a superior Court of Record may exercise in the execution of a decree whereby it has adjudged ejectment from, or delivery or possession of, such property.

(3) Subject to the rules ‡ under this section, a Revenue Officer may refer any case which he is empowered to dispose of under this Regulation to another Revenue Officer for investigation and report, and may decide the case upon the report.

\* See Rules 3-11A. pages 34-36.

† See Rule 10, page 36.

‡ See Rule 11, page 36.

[a] [a] Added by Regulation III of 1903.

13. (1) Appearances before a Revenue Officer and applications to and acts to be done before him under this Regulation and the rules thereunder may be made or done—

(a) by the parties themselves ; or,

(b) with the permission of the Revenue Officer, by their recognized agents or a legal practitioner :

Provided that the employment of a recognized agent or legal practitioner shall not excuse the personal attendance of a party to any proceeding in any case in which personal attendance is specially required by an order of the Revenue Officer.

(2) For the purposes of sub-section (1) the recognized agents of parties by whom appearances, applications, and acts may be made or done are servants, partners, relations or friends whom the Revenue Officer may admit as fit persons to represent parties, and especially persons holding powers-of-attorney from absent parties, persons carrying on business on behalf of bankers and traders, managers of lands, nearest male relations of women, and persons authorized by virtue of their office to represent the Government.

(3) No **legal practitioner** shall practise before any Revenue Officer unless he holds a **certificate** from the Financial Commissioner authorizing him to do so.

(4) Such a certificate shall be current for such time, and chargeable with such stamp-duty, and authorize practice before such Revenue Officers as the Financial Commissioner \* prescribes, and may at any time for any cause appearing to the Financial Commissioner to be sufficient be cancelled by him.

(5) A Revenue Officer, in determining the costs of any proceeding before him under this Regulation, shall not allow to be included therein the remuneration of any recognized agent or legal practitioner.

14. (1) A Revenue Officer may summon any person whose attendance he considers necessary for the purpose of any business before him as a Revenue Officer.

(2) A person so summoned shall be bound to appear at the time and place mentioned in the summons in person or, if the summons so allows, by his recognized agent or legal practitioner.

(3) The person attending in obedience to the summons shall be bound † to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents

\* See Directions 15-23, pages 107-9.

† i.e., whether on oath or not. Rule 5, page 34, authorises a Revenue Officer to put a witness on oath.

and other things relating to any such matter as the Revenue Officer may require.

15. (1) A summons issued by a Revenue Officer shall, if practicable, be served (a) personally on the person to whom it is addressed, or failing him, on (b) his recognized agent, or (c) an adult male member of his family usually residing with him, or (d) the headman of the village in which he resides.

(2) If service cannot be so made, or if acceptance of service so made is refused, the summons may be served by posting a copy thereof at the usual or last known place of residence of the person to whom it is addressed, or, if that person does not reside in the district in which the Revenue Officer is employed and the case to which the summons relates has reference to land in that district, then by posting a copy of the summons on some conspicuous place on or near the land.

(3) If the summons relates to a case in which persons having the same interest are so numerous that personal service on all of them is not reasonably practicable, it may, if the Revenue Officer so directs, be served by delivery of a copy thereof to such of those persons as the Revenue Officer nominates in this behalf and by proclamation of the contents thereof for the information of the other persons interested.

(4) A summons may, if the Revenue Officer so directs, be served on the person named therein, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a prepaid letter addressed to the person at his usual or last known place of residence, and registered under [a] Chapter VI of the Indian Post Office Act, 1898.<sup>[a]</sup>

VI of 1898.

(5) When a summons is so forwarded in a prepaid letter and it is proved that the letter was properly addressed and duly posted and registered, the Revenue Officer may presume that the summons was served at the time when the letter would be delivered in the ordinary course of post.

16. A notice or order issued by a Revenue Officer for service on any person shall be served in the manner provided in the last foregoing section for the service of a summons.

17. When a proclamation is issued by a Revenue Officer, it shall be made by such method as the Revenue Officer may decide to be the customary method, and, if the proclamation relates to land, it shall be further made by the posting of a copy thereof on some conspicuous place on or near the land.

### Supplemental Provisions.

18. (1) The Financial Commissioner, with the approval of the Local Government, shall publish in the *Burma Gazette* before the commencement of each calendar year a list of days to be observed in that year as **holidays** by all or any Revenue Officers.

(2) A proceeding had before a Revenue Officer on a day specified in the list as a day to be observed by him as a holiday shall not be invalid by reason only of its having been had on that day.

19. When a Collector dies or is disabled from performing his duties, the officer who succeeds temporarily to the chief executive administration of the district under any orders which may be generally or specially issued by the Local Government in this behalf shall be deemed to be a Collector under this Regulation.

20. When a Revenue Officer of any class who has been invested under the provisions of this Regulation with any powers to be exercised in any local area is transferred from that local area to another as a Revenue Officer of the same or a higher class, he shall continue to exercise those powers in that other local area unless the Local Government otherwise directs or has otherwise directed.

21. (1) The Local Government may, by notification\* in the *Burma Gazette*, confer on any person—

(a) all or any of the powers of a Financial Commissioner, Commissioner, or Collector under this Regulation, and the rules thereunder, or

(b) all or any of the powers with which an Assistant Collector may be invested under this Regulation,

and may by a like notification withdraw any powers so conferred.

(2) A person on whom powers are conferred under sub-section (1) shall exercise them within such local limits and in such classes of cases as the Local Government may direct, and shall, if the Local Government so directs, be deemed for all purposes connected with the exercise thereof to be the Financial Commissioner, Commissioner, Collector, or Assistant Collector, as the case may be, having exclusive jurisdiction within those limits with respect to those classes of cases.

(3) If any of the powers of a Collector under this Regulation and the rules thereunder are conferred on an Assistant Collector, they shall, unless the Local Government by special order otherwise directs, be exercised by him subject to the control of the Collector.

\* See Direction 2, page 104.

## CHAPTER III.

## PROVISIONS WITH RESPECT TO CERTAIN SOURCES OF REVENUE.

## Thathameda tax.

22. (1) <sup>[a]</sup> Subject to the provisions of this Regulation, the <sup>[a]</sup> *thathameda* tax shall be leviable at such average rate per household or family, and shall be assessed by such persons and subject to such rules\* as the Local Government directs.

(2) The average rate† at which *thathameda* tax is to be levied may vary from district to district and from place to place within a district as the Local Government, having regard to local circumstances, <sup>[a]</sup> and the rates of land-revenue payable <sup>[a]</sup> may deem expedient.

(3) In the case of any town or village; or, if the Financial Commissioner so directs, of any part of a town or village, all the inhabitants of the town, village, or part, as the case may be, shall be jointly and severally liable for the whole of the *thathameda* tax leviable therein.

## State Land.

23. "State Land" in the following sections of this Regulation means land belonging to or at the disposal of the Government, and includes—

- (a) land hitherto termed royal land;
- (b) land held on condition of rendering public service or as an appanage to or emolument of a public office;
- (c) islands and alluvial formations ‡ in rivers;
- (d) waste land and land included within reserved or village forests; and
- (e) land which has been under cultivation, but has been abandoned § and to the ownership of which no claim is preferred within two years from the commencement ¶ of this Regulation.

24. (1) Any land which before the commencement of this Regulation has been or thereafter may be declared ¶ by the Collector to be State land shall be deemed to be such land until the contrary is proved.

\* See Rules 12 to 20, pages 37-40, and Directions 24-47, pages 109-118.

† See Direction 24, page 109.

§ See Direction 48, page 118.

‡ See Direction 49, page 119.

¶ 13th July 1889, see foot note ‡ page 5.

[a]—[a] Added by Regulation V of 1901.

¶ For the procedure to be followed in declaring land State, see Rule 11A., page 36.

(2) A claim to the ownership or possession of any land with respect to which such a declaration has been or may be so made, or to hold such land <sup>[a]</sup> free of land-revenue or at a favourable rate of land-revenue <sup>[a]</sup>, or to establish any lien upon, or other interest in, such land or the rents, profits, or produce thereof, shall be cognizable by the\* Collector only, and the order which the Collector may make on the claim shall, subject to the provisions of Chapter II with respect to appeal, review, and revision, be final.

<sup>[b]</sup> (3) The period of limitation for a claim under the last preceding sub-section shall be one year from the date of the declaration made by the Collector <sup>[c]</sup>.

<sup>[c]</sup> (4) A declaration made by the Collector under sub-section (1) may be withdrawn by him at any time before the passing of an order on any claim preferred under sub-section (2) to the ownership or possession of the land to which the declaration relates; and a declaration so withdrawn shall be deemed not to have been made and no presumption of the nature specified in sub-section (1) shall be deemed to have arisen <sup>[c]</sup>.

25. Subject to the provisions of this Regulation and the rules† thereunder and to the terms of any order made on any such claim as is mentioned in sub-section (2) of the last foregoing section, the following are among the incidents of the tenure of State land, namely:—

- (a) an occupier of State land can have no heritable or transferable ‡ right of use or occupancy therein nor can any rights adverse to the Government exist in such land unless they have been created or continued by a grant made by or on behalf of the British Government;
- (b) *Cancelled by Regulation V of 1901.*

[a]—[a] The words "free of land revenue or at a favourable rate of land revenue" were substituted for the words "rent-free or at a favourable rent or rate of rent" by Regulation V of 1901.

[b]—[b] Added by Regulation II of 1895.

[c]—[c] Added by Regulation V of 1901.

\* See Direction 4. For the procedure to be followed in the trial of such cases see Directions 8-11, pages 105-6.

As regards the Court-fee payable on such applications, see *Directions regarding Stamps*, 12 (4).

† Written claims by persons to the ownership or possession of land which has been declared to be State land by the Collector under section 24 (1) of the Upper Burma Land and Revenue Regulation, 1889, are not civil claims and therefore are not liable to pay Court-fees as such. They should be treated as ordinary revenue applications or petitions, chargeable for the time being in accordance with Schedule II of the Court-fees Act.

‡ See Rules 30-5, pages 40-1 and Direction 14, page 107. See also Rule 69, page 54.

§ See Directions 92-4, pages 132-3.

- (c) an occupier of State land may not, except for default in the payment of <sup>[a]</sup> land-revenue <sup>[a]</sup> due from him to the Government, be ejected from such land without such notice as may be prescribed by rules \* to be made by the Local Government in this behalf, or, failing such notice, such compensation as, subject to any such rules, the Collector may, having regard to all the circumstances of the case, deem just ;
- (d) \* a person occupying State land without the permission of the Collector, or of some other officer authorized by rules to be made by the Local Government in this behalf, or occupying such land with such permission and making default in the payment of the <sup>[a]</sup> land revenue <sup>[a]</sup> due from him to the Government in respect thereof, may at any time be ejected from the land by order of the Collector.

26. (1) The Financial Commissioner may make rules—

- (a) for the disposal † by way of grant or otherwise of any State land which is waste † ;
- (b) for regulating ‡ the temporary occupation of such land ; and
- (c) for the allotment § from such land of grazing-grounds to the inhabitants of any village in the neighbourhood thereof whom he considers to stand in need of such allotment, and the regulation and control of the use of such grazing-grounds by persons permitted to graze their cattle thereon.
- (2) Rules under clause (a) of sub-section (1), with respect to State land which is waste, may provide for the following among other matters, namely,—
- (i) the amount or kind of interest to be created in such land and the conditions, if any, subject to which such interest may be conferred ;
- (ii) the mode in which grants and other dispositions of the land may be made ;

[a]—[a] Substituted for "rent" by Regulation V of 1901.

\* See Rules 30 to 36, pages 40-1 and Direction 14, page 107 ; see also Rule 69, page 54.

† See Rules 37 to 67, pages 41-54, Directions 51-91, pages 121-132 and Appendices I—III, pages 153-9. For definition of "waste" land, see last sentence of Direction 82, page 128.

‡ See Rules 68 to 74, pages 54-5.

§ See Rules 75 to 79, page 56.

- (iii) the total or partial exemption, either absolutely or subject to conditions, of the land from rent for a term of years or for any life or lives, or during the maintenance of any institution; and
- (iv) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land from the person taking under the grant or disposition, his legal representatives or assigns,

but such rules shall not take effect until they have been approved by the Governor-General in Council.

(3) A rule under sub-section (1) may authorize the ejectment, by order of any Revenue Officer, of any person occupying or using land in contravention of any rule under that sub-section.

(4) No person shall acquire, by length of possession or otherwise, any interest in land disposed of, occupied, or allotted in pursuance of rules under clause (a), clause (b), or clause (c) of sub-section (1) beyond such interest as is conferred by the rules.

### Lands other than State land.

27.\* (1) All lands, to whatever purpose they may be applied and wherever they may be situate, shall, subject to the other provisions of this section, be liable to the payment of **land-revenue** to the Government.

(2) The land-revenue payable under sub-section (1) shall be at such rates in kind or money and for such period as the Revenue Officer appointed in this behalf may, in accordance with rules† to be made by the Local Government with the previous sanction of the Governor-General in Council, fix. The rates so fixed may be on classes of soil or on classes of crop throughout any district or part of a district.

(3) The Local Government, with the previous sanction of the Governor-General in Council, may direct that in any district or part of a district an abatement from the rates fixed under sub-section (2) shall be made before they are applied to the assessment of land other than State land, and in every such direction shall specify the amount of such abatement. When in any district or part of a district such an abatement has been granted, the abatements shall

\* Substituted by Regulation V of 1901.

† See Rules 80-1, page 57 and the Directions to Settlement Officers, Upper Burma. For Instructions regarding the assessment of fruit trees in districts not under settlement and of land held by Municipalities, see Directions 95-6, pages 134-5.

not be withdrawn nor decreased in any future revision of the assessment except with the previous sanction of the Governor-General in Council.

(4) All land, which was subject to the payment of land-revenue immediately before the commencement\* of this Regulation, shall, whether it has or has not been declared under section 24, sub-section (1), to be State land, continue to be so subject, and the land-revenue payable in respect thereof shall, until the land is assessed under the provisions of this Regulation and the rules thereunder, be levied in such manner and at such rates as have heretofore been customary.

(5) No refund of land-revenue shall be claimable in the event of any land assessed under sub-section (4) being afterwards declared to be other than State land.

(6) Nothing in sub-section (1) with respect to the liability of State land to the payment of land-revenue shall be deemed to apply to any of the following classes of land, namely,—

- (a) land belonging, at the commencement of this Regulation, to the site and curtilage of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purpose of such monastery, pagoda, building or school;
- (b) land exempted from liability to the payment of land-revenue by the express terms of any grant made or continued by or on behalf of the British Government.

28. When any local area is being assessed to land revenue under the last foregoing section, the Local Government may by notification† in the *Burma Gazette* declare, with respect to the whole or any part of the area, that all the holders of all the lands assessed in each village therein shall be jointly and severally responsible for the land revenue assessed on all the lands in the village.

28A.† (1) Notwithstanding anything contained in this Regulation, no enhancement made in any rate of land-revenue, tax or fee shall take effect until the commencement of the year of assessment next following that in the course of which the enhancement is made.

(2) The Local Government may, by notification‡ in the *Burma Gazette*, fix the year which shall be deemed to be the year of assessment in respect of such rate, tax or fee.

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\* 13th July 1889.

† Added by Regulation V of 1901.

‡ No notification was issued under this section up to the date of issue of this Manual.

### Land Records.

29. (1) As soon after the commencement of this Regulation as circumstances permit the Financial Commissioner shall cause a **record-of-rights** to be prepared for each village, <sup>[a]</sup> and for such towns as he may from time to time, by notification\* in the local official Gazette, direct <sup>[a]</sup> and, when such a record has been prepared, the Collector shall maintain it by causing a corrected edition thereof to be prepared at such intervals as the Financial Commissioner may prescribe.

(2) For the purpose of facilitating the preparation of the periodical edition of the record-of-rights, a register, to be called the register of mutations, shall be kept in which any event affecting any of the matters recorded in the record-of-rights or in the last periodical edition thereof shall be recorded as soon as may be after it happens.

(3) The Financial Commissioner shall from time to time make rules†—

- (a) as to the documents (including maps) to be comprised in the record-of-rights, and their contents and form;
- (b) as to the documents (including maps) to be comprised in the periodical edition of the record-of-rights, and their contents and form;
- (c) as to the contents and form of the register of mutations, and the verification of matters to be recorded therein;
- (d) as to the obligation of persons interested in land to give information of any event which may affect any of the matters recorded in the record-of-rights or in the last periodical edition thereof;
- (e) as to the consequences which shall ensue on failure to discharge such obligation;
- (f) as to the fee, if any, to be paid in respect of any entry in a register of mutations and the person by whom such fee is to be payable; and
- (g) generally, for the guidance of Revenue Officers and headmen in carrying out the purposes of this section.

(4) Any person whose rights or liabilities are required by any rule under sub-section (3) to be recorded under this section shall be bound to furnish, on the requisition of any Revenue Officer or headman engaged in compiling the record, all information necessary for the correct compilation thereof.

[a]—[a] Added by Regulation III of 1898.

\* The Notifications issued under this section are not reproduced in this Manual.

† See Rules 82-91, pages 57-9.

30. (1) If in the course of any proceeding for the purpose of carrying out the provisions of the last foregoing section and the rules thereunder a dispute arises as to any matter of which an entry is to be made in a record or register, a Revenue Officer, of his own motion or on the application of any party interested, may, after such enquiry as he thinks fit, determine the entry to be made as to that matter.

(2) If in any such dispute the Revenue Officer is unable to satisfy himself as to which of the parties thereto is in possession of any property to which the dispute relates, he shall ascertain by summary enquiry who is the person best entitled to the property, and shall by order direct that that person be put in possession thereof, and that an entry in accordance with that order be made in the record or register.

(3) A direction of a Revenue Officer under sub-section (2) shall be subject to any decree or order which may be subsequently passed by any competent authority.

### Minerals and Earth-oil.

31. (1) Save as otherwise expressly provided by the terms of any grant made or continued by or on behalf of the British Government, the right to all precious stones, mines, minerals, coal and earth-oil shall be deemed to belong to the Government, and the Government shall have all powers necessary for the proper enjoyment of its rights thereto.

(2) Whenever in the exercise of any such right of the Government the rights of any person are infringed by the occupation or disturbance of the surface of any land, the Government shall pay, or cause to be paid, to that person compensation for the infringement.

(3) The compensation shall be determined as nearly as may be in accordance with the provisions of the [a] Land Acquisition Act, 1894.[a]

(4) [b] The Local Government may make rules \* for the levy and collection of royalties or fees in respect of minerals mined, quarried or collected in land wherein the right to minerals is deemed to belong to the Government.[b]

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[a]—[a] Substituted by Regulation III of 1898.

[b]—[b] Added by Regulation III of 1898.

\* See Rules 91A to 91G, pages 60-3, and Direction 109, page 140.

**Fisheries.**

**32. (1)** In this and the following sections of this Regulation—

- (a) **"fishery"** means any collection of water, running or still, which is itself of a permanent nature or is connected with some waters of a permanent nature, and in which fish or turtle may be found ;
- (b) **"to fish"** includes to catch turtle or collect their eggs ; and
- (c) **"fixed engine"** means any fixed implement for catching or for facilitating the catching of fish, and includes a net secured by anchors or otherwise temporarily fixed to the soil.

(2) Every fishery shall be deemed to belong to the Government ; and no right to fish in any fishery shall be deemed to have been acquired by the public or by any person, either before or after the commencement of this Regulation, except under this section or the rules thereunder.

(3) Subject to such rules\* and to such conditions and restrictions as the Financial Commissioner with the previous sanction of the Local Government may prescribe in this behalf the Collector of any district may dispose of the right to fish in any fishery situate within his district, or specially placed under his charge by the Financial Commissioner, either by granting to any person a lease of the exclusive right to fish in such fishery or by granting to any number of persons licenses to use nets, traps, or other implements for fishing therein.

(4) All such leases and licenses granted before, and in force at, the commencement of this Regulation shall be deemed to have been granted under sub-section (3).

(5) Except where a lease has been granted of the exclusive right to fish in a fishery, any person may without a license fish in the fishery by angling therein with a rod and line only.

(6) The Local Government may declare † with respect to any fishery, that it shall cease to be a fishery for the purposes of this section, and may at any time cancel any such declaration.

\* See Rules 92 to 141, pages 63-75.

† Declarations under this section are not reproduced in this Manual.



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(7) The Financial Commissioner may make rules \* for all or any of the following purposes, namely :—

- (a) for the survey and demarcation of the limits of fisheries ;
- (b) for determining in which of the modes mentioned in sub-section (3) the right to fish in any fishery is to be disposed of ;
- (c) for regulating the conditions on which, and the procedure by which, fisheries may be opened to the public or leases may be granted of the exclusive right to fish in fisheries ;
- (d) for fixing the rates at which, and the conditions on which, licenses to use nets, traps or other implements for fishing in fisheries may be granted ;
- (e) for settling the conditions on which permission to erect, place, maintain or use obstructions and fixed engines in fisheries or waters connected therewith may be granted ;
- (f) for making and maintaining free gaps in weirs ; and
- (g) generally, for carrying out the purposes of this section.

(8) If any person fishes in any fishery without having a right to fish therein, he shall be punished, for a first offence, with imprisonment for a term which may extend to one month or with fine which may extend to fifty rupees, or with both, and, for a subsequent offence, with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

### Salt.

33. (1) In this section the word **saltpetre** and the expression **manufacture of salt** have the same meanings, respectively, as in the Indian Salt Act, 1882,† and in this and the following sections of this Regulation the word **salt** includes saltpetre. XII of 1882.

(2) The Financial Commissioner may make rules ‡—

- (a) for granting licenses for the manufacture of salt ; and
- (b) for compounding with the holder of such a license for the payment by him of an annual sum assessed upon the plant employed by him, in lieu of the duty which would

\* See Rules 92 to 141, and Directions 110-23, pages 141-9.

(a) Rules 92-5, pages 63-4.

(d) Rules 122-9, pages 70-2.

(b) Rule 96, page 64.

(e) and (f) Rules 130-9, pages 72-4.

(c) Rules 97-121A, pages 64-70.

(g) Rules 140-1, page 74.

† "Saltpetre" includes *rasi*, *sajji* and all other substances manufactured from saline earth and *khārīnūn* and every form of sulphate or carbonate of soda, and **manufacture of salt** includes the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt and the excavation or removal of natural saline deposits or efflorescence."

‡ See Rules 142 to 144, page 75.

be payable by him on the salt manufactured with the aid of such plant.

(3) If any person, without such a license <sup>[a]</sup> or in contravention of the terms of such a license <sup>[a]</sup> for the time being in force,—

- (a) engages in the manufacture of salt ;
- (b) owns works for the manufacture of salt ; or
- (c) stores salt exceeding such quantity as the Financial Commissioner, by notification \* in the *Burma Gazette*, prescribes in this behalf,

he shall be punished with fine which may extend to Rs. 200, and with a further fine which may extend to Rs. 20 for every day after a first conviction under this sub-section during which he continues such manufacture or storage ; and

(4) All salt in respect of which a conviction under the last foregoing sub-section has taken place, and all materials and implements used for the purpose of the manufacture of such salt, shall be liable to confiscation by order of the convicting Magistrate.

**34-6.**—*Repealed by Burma Act II of 1905 (The Burma Canal Act, 1905).*

#### CHAPTER IV.

#### COLLECTION OF REVENUE.

**37.** In the following sections of this Regulation:—

(1) “**revenue**” includes—

- (a) *thathameda* tax ;
- (b) † land revenue payable in respect of State and other lands ;
- (c) revenue payable on account of precious stones, mines, minerals, coal, earth-oil, fisheries, salt and ferries ;
- (d) ‡ water-rate in respect of irrigation from channels, tanks or other irrigation works controlled and wholly or partially maintained by the State and tolls in respect of navigation in irrigation channels so controlled and maintained ;
- (e) excise in respect of spirit, fermented liquor, intoxicating drugs and opium ; and
- (f) every other sum payable to the Government in accordance with law, contract or local usage ; and

(2) “**moveable property**” includes standing timber, growing crops and grass, and fixed engines in fisheries or waters connected therewith.

[a]—[a] Added by Regulation No. IV of 1900.

\* No notification has been published under this clause.

† The words “rent and” in this section were deleted by Regulation V of 1901.

‡ This sub-section should apparently have been repealed by Burma Act II of 1905—see section 45 of that Act.

38. (1) The Financial Commissioner may make rules \* determining the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which any revenue is to be paid.

(2) Until rules are made under sub-section (1) revenue shall be paid by the instalments, to the persons, at the times and places and in the manner by which, to whom, and at and in which, it was payable immediately before the commencement of this Regulation.

(3) Any revenue not paid as required by rules under sub-section (1) or by sub-section (2) is an **arrear**, and the person from whom it is primarily due, as well as the surety, if any, for the payment thereof by that person, is a **defaulter**.

39. The revenue for the time being payable in respect of any land shall be the first charge upon the rents, profits, and produce of the land, and, except with the written consent of the Collector such rents, profits or produce shall not be liable to be taken in execution of a decree or order of any Court until the revenue chargeable thereon, and any arrear of revenue due in respect of the land, have been paid.

40. Subject to the other provisions of this chapter, a statement of account certified by a Collector or Assistant Collector shall be conclusive proof of the existence of an arrear, of its amount, and of the person who is the defaulter.

41. (1) An arrear may be recovered† by any one or more of the following processes, namely,—

- (a) by service on the defaulter of a notice requiring him to pay the arrear at the time and place, and to a person, specified in the notice;
- (b) by attachment and sale of any moveable property belonging to the defaulter, except, if he is an agriculturist, his implements of husbandry and seed-grain and the cattle actually employed by him in agriculture, and, if he is an artisan, his tools;
- (c) by the arrest of the defaulter and his imprisonment in the civil jail for a period not exceeding one month;
- (d) by attachment and sale of any immoveable property belonging to the defaulter.

(2) The processes described in sub-section (1) may be used either separately or simultaneously.

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\* See Rules 147 to 155-A, pages 77-8.

† See Directions 97-104, pages 136-9 for instructions regarding the issue of process for the recovery of revenue.

42. (1) When any immoveable property is sold under this chapter for the recovery of an arrear due in respect thereof, the following consequences shall ensue unless a Revenue Officer empowered in this behalf has otherwise directed, namely,—

- (a) all leases, liens, and other incumbrances on the property shall be extinguished, and
- (b) all grants or contracts previously made by any person other than the purchaser in respect of the property shall become void as against the purchaser.

(2) When any immoveable property is brought to sale under this chapter for the recovery of any other sum than an arrear due in respect thereof, the interests of the defaulter alone therein, as those interests existed immediately before the attachment of the property, shall be sold.

43. (1) When proceedings are taken under this chapter for the recovery of an arrear, the person against whom they are taken may, if he denies that the arrear or any part thereof is due, pay the same under protest made at the time of payment and signed by him or his agent, and institute a suit in any Civil Court having jurisdiction, as regards the value of the suit, at the headquarters of the district in which the arrear is alleged to have accrued, for the recovery of the amount which he denies to be due.

(2) In a suit instituted under sub-section (1) the plaintiff may, notwithstanding anything in section 40, give evidence with respect to his liability for the payment of the alleged arrear.

44. (1) The Financial Commissioner may make rules† consistent with this Regulation—

- (a) for determining the officers or classes of officers by whom any of the processes described in section 41 may be enforced;
- (b) for regulating the procedure to be followed in enforcing any of those processes;
- (c) prescribing fees for the service or execution of any of those processes;
- (d) for determining the commission, if any, to be allowed to persons appointed in accordance with any rule under section 38, sub-section (1), to receive payment of any revenue, and, where the commission is to be paid

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\* No notification has been issued under this section.

† See Rules 156 to 191, pages 78-87.

(a) Rules 156-7, pages 78-79.

(b) Rules 158-77, pages 79-82.

(c) Rules 182-9, page 84-6 and Directions 98-9, page 137.

(d) Rules 178-9, page 83, and Direction 101, page 138.

to more persons than one, the manner in which it is to be divided among them ; and

(e) generally, for the guidance of all persons in matters connected with the enforcement of this chapter.

(2) Any fee leviable in pursuance of any rule under clause (c) of sub-section (1) shall be recoverable as part of the arrear in respect of which the process was issued.

45. (1) When a sale of any property under this chapter for the recovery of an arrear has become absolute\* the proceeds thereof shall be applied, in the first place, to the payment of the arrear, and, in the second place, to the payment of any other arrear, or of any sum recoverable as an arrear under this chapter, which may be due to the Government from the defaulter.

(2) Any balance of the proceeds of the sale which may remain after satisfaction of the claims of the Government under sub-section (1) shall, subject to the directions of any Court with respect to the application thereof, be paid to the defaulters.

46. Except on behalf of the Government, no Revenue Officer or person employed in a revenue office shall purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly, or in shares with others, any property which any Revenue Officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue.

47. Where, under any enactment for the time being in force, any sum is recoverable as an arrear of revenue or as an arrear of land revenue, it shall be recoverable as an arrear under this chapter.

48. All revenue collected before the commencement of this Regulation shall be deemed to have been collected in accordance with law.

## CHAPTER V.

### SUPPLEMENTAL PROVISIONS.

49. The Local Government may, with the previous sanction of the Governor-General in Council, make rules† with respect to the establishments to be maintained for the service and execution of processes issued by Revenue Officers and Civil and Criminal Courts, and may declare rules so made to be in supersession of any

\* See Rule 174 (2), page 82, and Direction 100, page 138.

† The Rules in force regarding process-serving establishments are published in the Upper Burma Courts Manual.

rules made under the Court-fees Act, 1870, or other enactment for the time being in force.

**49A.\*** So far as may be necessary for the purposes of any assessment of land either contemplated or in progress, any Revenue Officer generally or specially empowered † by the Financial Commissioner in that behalf—

- (a) may enter upon, demarcate, survey, and make plans of any land; and
- (b) so far as may be necessary for the purpose of estimating the capabilities of the soil, may cause any ripe crop thereon to be cut and threshed, or otherwise properly harvested, and the grain or other produce to be measured and weighed:

Provided that not more than half an acre of the crop belonging to any one person shall be so cut upon any one occasion without the consent of the owner thereof, and that without the consent of the occupier thereof no farm or other holding shall be entered upon under this section oftener than once in five years:

Provided also that in the exercise of this power no injury shall be caused to any other crop or land.

**50.** The Financial Commissioner may, in addition to the other rules which may be made by him under this Regulation, make rules ‡ consistent with this Regulation and any other enactment for the time being in force—

- (a) prescribing the fees to be charged for the service and execution of processes issued by Revenue Officers otherwise than for the recovery of arrears of revenue and the mode in which those fees are to be collected;
- (b) regulating the travelling and other expenses of witnesses;
- (c) regulating other costs in proceedings before Revenue Officers and providing for the realization of costs in such proceedings as if they were arrears of revenue;
- (d) regulating the procedure in cases where persons are entitled to inspect records of Revenue Officers or records or papers in the custody of headmen or other village officers, or to obtain copies of the same, and prescribing the fees payable for searches and copies;

\*Added by Regulation III of 1894.

† No Revenue Officers have been empowered under this section.

‡ See Rules 182 to 241, pages 84-92.

(a) Rules 182-9, pages 84-6.

(c) Rule 191, page 87.

(b) Rule 190, page 86.

(d) See Chapter XII, D. O. M., 1904.

- (e) \*prescribing forms for such books, entries, statistics, and accounts as the Financial Commissioner thinks necessary to be kept, made, or compiled in revenue offices, or submitted to any authority ;
- (f) \*declaring what shall be the language of any of those officers and determining in what cases persons practising in those offices shall be permitted to address the presiding officers thereof in English ; and
- (g) \*generally, for carrying out the purposes of this Regulation.

**51. (1)** The power to make any rules under this Regulation is subject to the control of the Governor-General in Council and to the condition of the rules being made after previous publication.

(2) Rules made by the Financial Commissioner under this Regulation shall not take effect until they have been sanctioned by the Local Government.

(3) Any power conferred by this Regulation on the Financial Commissioner to make rules, and the power of the Local Government to sanction them, may be exercised at any time after the passing of this Regulation, but a rule so made shall not take effect until this Regulation has come into force.

(4) The authority making any rule under this Regulation may attach to the breach thereof, in addition to any other consequences which may ensue from such breach, such punishment, not exceeding imprisonment for one month, or fine extending to two hundred rupees, or both, as may seem to such authority, having regard to the object of the rule, to be appropriate.

**52.** All powers conferred by this Regulation on the Financial Commissioner may be exercised from time to time as occasion requires.

**53.** Except as otherwise provided by this Regulation—

(1) A Civil Court shall not have jurisdiction in any matter which the Local Government or a Revenue Officer is empowered by or under this Regulation to dispose of, or take cognizance of the manner in which the Local Government or any Revenue Officer exercises any powers vested in it or him by or under this Regulation ; and in particular —

(2) A Civil Court shall not exercise jurisdiction over any of the following matters, which shall be cognizable exclusively by Revenue Officers, \* namely, —

- (i) any question as to the limits of any State land ;
- (ii) † any claim to the ownership or possession of any State land, or to hold such land <sup>[a]</sup> free of land-revenue or at a favourable rate of land-revenue <sup>[a]</sup> or to establish any lien upon, or other interest in, such land, or the rents, profits, or produce thereof ;
- (iii) any claim to compel the performance of any duties imposed by or under this Regulation or any other enactment for the time being in force on any Revenue Officer as such ;
- (iv) ‡
- (v) the preparation of a record-of-rights or periodical edition of such a record ;
- (vi) the correction of any entry in a record-of-rights or periodical edition of such a record or in a register of mutations ;
- (vii) the amount of the <sup>[b]</sup> land-revenue to be paid in respect of any State or other land <sup>[b]</sup> under this Regulation ;
- (viii) the amount of, or the liability of any person to pay any other revenue recoverable under this Regulation ;
- (ix) § any claim connected with, or arising out of any right in an irrigation work, or any charge in respect of land irrigated from such a work, or any matter which the Collector is bound to ascertain and record under section 36 ;
- (x) any claim to a right to fish, or connected with, or arising out of, the demarcation or disposal of any fishery ;
- (xi) any claim to hold free of revenue any land, fishery, or natural products of land and water ;
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the

\* For classes of Revenue Officers by whom these cases are cognizable, see Directions 4-6, page 104.

† See Directions 12-3 regarding the jurisdictions of Civil Courts and Revenue Officers, pages 106-7.

‡ Cancelled by Regulation IV of 1896.

[a]—[a] These words were substituted for the words "rent-free or at a favourable rent or rate of rent" by Regulation V of 1901.

[b]—[b] Substituted for the words "rent to be paid in respect of any State land or the amount of land revenue to be assessed on any other land" by Regulation V of 1901.

§ This clause should apparently have been repealed by Burma Act II of 1905 at the same time as sections 34-6.

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recovery of an arrear of revenue or any sum recoverable as such an arrear ;

(xiii) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;

(xiv) the amount of, or the liability of any person to pay, any fees, costs, or other charges imposed under this Regulation.

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**PART II.**

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

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

*Published in Government of Burma Revenue Department Notification No. 148, dated the 10th May 1892, as amended to date.*

### CHAPTER I.

#### Preliminary.

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

(a) *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

(b) \* **“thugyi”** means the headman appointed to a village as defined in section 3, sub-section (3) of the Upper Burma Land and Revenue Regulation;

(c) **“agricultural year”** means the year beginning with the first day of July and ending on the thirtieth day of June, unless it shall be otherwise fixed by agreement or by order of the Collector in any case; and

(d) **“improvement”** means any work by which the value of land has been permanently increased at the cost or by the labour of the occupier, and includes any building erected on land for the dwelling of a cultivator or for any other purpose subservient to agriculture;

(e) † **“fixed obstruction”** means and includes a weir, lock, bank or dam, or any fixed engine which tends to impede navigation, interfere with the flow of water, or prevent fish from proceeding up or down stream;

(f) † **“implement”** means and includes any implement or engine for catching, or facilitating the catching, of fish, other than a “fixed obstruction”;

(g) ‡ **“civil station”** means any area of land set apart by notification in the *Burma Gazette* for the residences of Government servants in civil employ.

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\* Substituted by Revenue Department Notification No. 604, dated the 23rd December 1904.

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

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

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

## CHAPTER II.

### Rules for Regulating Procedure where Procédurè is not prescribed by the Regulation [section 12 (1)].

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

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

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

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

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

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

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

(a) ‡ any claim to the ownership or possession of any land with respect to which such a declaration as is mentioned in section 24, sub-section (1), of the Regulation has been made that the land is State land ;

\* Amended by Revenue Department Notification No. 371, dated the 18th August 1900.

† Substituted by Revenue Department Notification No. 401, dated the 18th November 1903. This includes the power to administer oaths, see section 14 (3) page 10.

See Direction 12, page 106.

- (b) \* any claim to hold State land at a favourable rate of land revenue, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof;
- (c) any claim with respect to the preparation of the record-of-rights or of the periodical edition thereof;
- (d) any claim to a right to fish, or connected with, or arising out of, the demarcation of any fishery;
- (e) any claim connected with, or arising out of, any right in an irrigation work;
- (f) any claim to hold free of revenue any land, fishery, or natural products of land or water.

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

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

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

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

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

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

7. *Cancelled by Revenue Department Notification No. 604, dated the 3rd December 1904.*

8.† The provisions of Chapter XXV of the Civil Procedure Code, 1882, in respect of commissions shall apply in cases before a Revenue Officer.

9.† Except when otherwise directed by the Upper Burma Land and Revenue Regulation, 1889, or by any rule under it the provisions of the Civil Procedure Code, 1882, shall apply to the issue,

\* Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† Amended by Revenue Department Notification No. 371, dated the 18th August 1896.

service and return of processes on parties and witnesses in any revenue case.

**10.\*** (1) Orders of ejectment from and delivery of possession of immoveable property shall be enforced in the manner provided in the Civil Procedure Code, 1882, for the execution of a decree whereby a Civil Court has adjudged ejectment from or delivery of possession of such property.

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

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

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

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

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

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

\* Amended by Revenue Department Notification No. 371, dated the 18th August 1896.

† Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

‡ Added by Revenue Department Notification No. 173, dated the 2nd May 1894. For procedure to be followed in dealing with claims under section 24 (2), see Direction 12, page 106.

## CHAPTER III

**\* Rules for the levy and assessment of the Thathameda tax (section 22.)**

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

- (a) ‡ Government servants ;
  - (b) ministers, priests, members of religious or monastic orders, and schoolmasters, who do not work as cultivators of land or engage in any business or trade, and who have no property or worldly gains ;
  - (c) village headmen ;
  - (d) persons incapacitated from earning their livelihood by old age, or physical or mental defect and who have no property or means of paying ;
  - (e) subjects of Foreign States visiting Burma without the intention of settling and not engaged in any trade or occupation in Burma ;
  - (f) § newly married couples for one year after marriage ;
- (Note.—The exemption to newly married couples will be allowed only if they have been married within the year for which the *thathameda* tax is assessed.)
- (g) thugyis' writers ;
- (Note.—The exemption to thugyis' writers will be allowed to one writer only of any one thugyi.)
- (h) village-criers in villages which contain one hundred or more houses ;
  - (i) immigrants || from countries outside of Burma for two years after their first coming to settle ;

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

\* For further instructions concerning *thathameda* and its assessment, see Chapter III, of the Directions, page 109.

† For explanation of term "household," see Direction 28, page 111.

‡ Amended by Revenue Department Notification No. 72, dated the 19th February 1903. This exemption extends to Apprentice Clerks and Apprentice Surveyors. (Letter No. 846—1 L.-6, dated the 27th February 1903, from the Revenue Secretary to Government, to the Financial Commissioner, Burma.)

§ Amended by Revenue Department Notn. No. 310, dated the 3rd October 1895.

|| For instructions regarding immigrants from Lower Burma, see Directions 34-6, pages 112-3.

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

- (j) \* **Government pensioners** (including persons to whom superannuation or invalid gratuities have been granted);
- (k) \* **ywagaungs** of villages which contain 20 houses or more and in which no headmen resides;

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

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

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

(2) The product shall be the total demand.

14. ¶ (1) The thugyi shall submit to the Collector, in a prescribed form on or before a date to be fixed by the Collector, a census-roll ¶ of all the households in his village, with number, names, and occupation of all adult members of each of those households.

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

15. ¶ The Collector shall then direct the thugyi to proceed to his village, and in consultation with the *thamadis*, or assessors whom the Collector shall cause to be appointed according to custom, to distribute the total demand fixed under Rule 13 over the households of the village according to their circumstances and ability to

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

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

‡ When proposals are submitted for exempting a Government servant (other than a pensioner) retiring from service, his length of service should be stated.

§ See Directions 24-5, page 109-10, and 37-9, page 113-4. For explanation of term "household," see Direction 28, page 111.

¶ Amended by Revenue Department Notn. No. 604, dated the 23rd December 1904.

¶ For instructions regarding the preparation of the Roll, See Directions 26, 28 and 31 to 33, pages 110-2. Employees of the Railway Company and Irrawaddy Flotilla Company are to be excluded, See Directions 41-2, page 115.

\*\* For instructions regarding checking, see Directions 27-30, pages 111-2.

pay, and to publish in the village a list of the persons assessed and of the amount payable by each person. This list shall be an extract from the census-roll consisting of columns 1, 2, and 7. No other notice of demand shall be necessary.

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

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

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

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

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

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

\* Substituted by Revenue Department Notn. No. 35, dated the 6th February 1902.

† The procedure for refund of revenue assessed through error is laid down in Directions 105-8, pages 139-40.

"Applications for remission of or exemption from *thathamada* are liable to a stamp duty of eight annas under clause (b), Article 1, Schedule II of the Court-fees Act" (*Directions regarding Stamps*, 12 (5)).

For instructions regarding the custody of *thathamada* receipt forms, see Directions 42-7, pages 117-8.

On the memorandum foil of Form II, page 166. See also Direction 47, page 118.

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

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

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

21-2. Cancelled by Revenue Department Notification No. 123, dated the 28th March 1899.

23-8. Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.

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

## CHAPTER V.

### Rules ‡ for the ejectment of occupiers of State Lands situated outside Towns, Cantonments, and Civil Stations [Section 25 (c)].

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

(a) At the end of the agricultural year [see Rule 1 (1) (c)] after three months' previous notice to him and on payment to him of compensation for his improvements;  
Form VI, page 168.

(b) At any time without notice to him on payment to him of compensation as follows :—  
Form VII, page 168.

(i) † Compensation for disturbance not exceeding one year's land revenue ;

See foot-note ‡ page 52.

† As amended by Revenue Department Notn. No. 604, dated the 23rd December 1904.

‡ Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The rules in this Chapter do not apply to Maymyo town—see Rule 51Z published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.

- (ii) Compensation for his improvements ; and
- (iii) \* The value of any uncut or ungathered crops on the land at the time of ejectment less the land revenue payable for the year or harvest, as the case may be.

**31-2.** *Cancelled by Revenue Department Notification No. 604, dated the 23rd December 1904.*

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

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

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

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

## CHAPTER VI.

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

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

\* Amended by Revenue Department Notn. No. 604, dated the 23rd December 1904.

† Substituted by Financial Commissioner's Notn. No. 2, dated the 6th February 1899.  
See N. B. page 42.

38. Except as provided in the last foregoing rule, such land may\* be disposed of by lease, and on the conditions and in the mode hereinafter prescribed. Leases of such land shall not, without the previous sanction† of the Governor-General in Council, be made on any other conditions or in any other mode.

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

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

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

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

*N. B.*—(i) The Rules in Chapter VI do not apply to Maymyo town. (Rule 51Z published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.)

(ii) When land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, *see* Direction 87, page 131.

(iii) For instructions regarding the disposal of (a) State land in or near Public Works Department Irrigation Tanks, (b) Sandbanks and strand-banks, (c) island lands and (d) *thugyisa* lands,—*see* Directions (a) 52-7, pages 121-2, (b) 58, page, 122 (c) 62-7, page 124-5, and (d) 68-79, page 125-7. For terms on which grants of land may be made to persons importing immigrants and to ex-members of the Military Police, *see* Appendices I and II, pages 153 and 155.

(iv) For definition of "waste" land, *see* the last sentence of Direction 82, page 128.

\* *See* Direction 51, page 121.

† Other modes of disposing of land which have received the sanction of the Governor-General in Council are described in the rules published in Appendices I, II and III, pages 153-9.

‡ Amended by Revenue Department Notn. No. 604, dated the 23rd December 1904.

§ Added by Financial Commissioner's Notification No. 10, dated the 4th March 1897. Transfers must be reported under Rule 85, page 58, and sub-letting under Rule 86, *see* also Direction 93, page 133. The principles to be followed by the Township Officer (Assistant Collector of the 2nd class) in dealing with reports of transfer are laid down in Direction 94, page 133.

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

42. The right to all precious stones, mines, minerals, coal, earth-oil, and quarries, under or within any land leased, is reserved to the Government, with full liberty to the Government, its assigns, lessees, licensees, agents, workmen, and all other persons acting on its behalf, or with its permission, to search for and work the same, subject to payment of compensation on account of disturbance or surface damage. Such compensation shall be determined by the Collector as nearly as may be in accordance with the law for the time being in force for the acquisition of land for public purposes.

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

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

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

46. (1) Every lessee shall comply with such lawful instructions as he may from time to time receive from the Collector in regard

\* As amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

† The words "Burma Forest Act" have been substituted for "Upper Burma Forest Regulation, 1887."

to furnishing returns of population, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Collector.

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

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

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

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

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

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

\* Amended by Revenue Department Notification No. 604, dated the 23rd December 1904.

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

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

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

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

#### CHAPTER VI-A.†

**Rules for the disposal of State Waste § Land in Towns, including Railway Towns <sup>[a]</sup> other than the Town of Maymyo <sup>[a]</sup> [Section 26 (1) (a)].**

51. Leases of land‡ which is waste§ may be made for building, residential, or industrial purposes other than cultivation in any town in Upper Burma. <sup>[a]</sup> Provided that in the Town of Maymyo such leases shall be regulated by the Rules in Chapter VI-C and not by the Rules in this Chapter [a].

51A. Leases shall not ordinarily be for a shorter period than 30 <sup>(a)</sup> Form XII-A, page 171. years, and shall in all cases provide for renewal <sup>(b)</sup> Form XII-B, page 174. also on the expiry of the original term up to a maximum period of 90 years, <sup>(a)</sup> or in special cases under the Financial Commissioner's orders, in perpetuity. <sup>(b)</sup>

51B. || The Collector may make leases to any one person or set of persons up to a limit of a quarter of an acre. If the application is for a lease of land exceeding a quarter of an acre, it shall be sub-

\* Amended by Revenue Department Notn. No. 604, dated the 23rd December 1904.

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

‡ When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, see Direction 87, page 131.

§ For definition of "waste," see the last sentence of Direction 82, page 128.

[a]—[a] Added by the Financial Commissioner's Notification No. 55, dated the 18th March 1904. As the Rules in Chapter VI-C apply only to Maymyo they are not included in this Manual.

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

mitted to the Commissioner of the division with the Collector's recommendations for orders. The Commissioner may sanction leases up to one acre and if the area exceeds one acre, the sanction of the Financial Commissioner shall be obtained. Leases in excess of five acres require the sanction of the Local Government.

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

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

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

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

**51F.** † If the Collector approves the application either with or without modification, he may, if the land does not exceed one quarter of an acre, fix the annual rent in the manner hereinafter prescribed. If the land exceeds one-quarter of an acre, he shall report the application to the Commissioner with his recommendations and shall propose a suitable rent in the manner hereinafter prescribed.

**51G.** The rent to be paid for the land shall be not less than 75 per cent. or more than 90 per cent. of the letting value of the site : provided that it shall not be less than the highest rate at which revenue is assessed on cultivated State lands in the neighbourhood.

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

**51I.** A counterpart of the lease (which shall be in the authorized form) shall be filed in the Collector's office. If in any special case the authorized

See Rule 51A, page 46.

\* For instructions regarding the disposal of Survey fees, see Directions 90-1, page 132. Amended by Financial Commissioner's Notn. No. 18, dated the 22nd March 1900.

form is not suitable, the Financial Commissioner may sanction an alteration thereof. A correct plan of the land drawn to scale shall be attached to the lease and duplicate.

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

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

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

#### CHAPTER VI-B.†

#### Rules for the disposal of State Waste ‡ Land in Civil Stations [ Rule 26 (1) (a) ]

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

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

**51N.** The land shall be given on lease, for so long as the conditions of the lease are fulfilled, at a rent to be fixed by the order of the Local Government. ||

Form XIIC for official lessee; Form XIID for non-official lessee, pages 177 to 181.

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

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

\* Including Maymyo (Rule 51Z., published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.)

† Substituted for Rule 51 by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The Rules in this chapter do not apply to Maymyo town; see Rule 51Z., published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.

‡ For definition of "Waste" land, see the last sentence of Direction 82, page 128.

§ When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, see Direction 87, page 131.

|| The powers reserved to the Local Government in the rules under this chapter are now vested in the Financial Commissioner. (Revenue Secretary's letter No. 28-2L.-9, dated the 5th November 1904, see Direction 88, page 131.)

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

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

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

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

## CHAPTER VII.

**Special Rules† for grants for Religious [a] or public [a] purposes of State Waste § Land situated outside Cantonments [Section 26 (1) (a).]**

**52.** A Collector may grant free of [a] land revenue [a] a site ‡ for a religious edifice §—

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

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

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

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

\* Leases for club sites fall under Rule 51 Q; see Direction 89, page 131.

† Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The Rules in this Chapter do not apply to Maymyo Town except as regards grants of waste land for religious purposes. (Rule 51Z, published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.) The Maymyo Rules contained in Chapter VI-C. are not reproduced in this Manual.

‡ When the land applied for lies within 50 yards of a Government building the Executive Engineer should be consulted, see Direction 87, page 131. For definition of waste land see the last sentence of Direction 82, page 128.

§ For instructions concerning grants of land for *theins*, see Directions 80-1 and 83, pages 127-9. For definition of "waste" land, see the last sentence of Direction 82, page 128.

|| See also Direction 81, page 128 which imposes a further restriction.

[a]—[a] Added (substituted) by Revenue Department Notification No. 604, dated the 23rd December 1904.

[b]—[b] Added by Financial Commissioner's Notification No. 109, dated the 19th November 1902.

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

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

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

[<sup>a</sup>] A grant of land with a frontage on a navigable river or stream shall not be made without the previous sanction of the Local Government [<sup>a</sup>].

**55.** Grants of land for religious [<sup>a</sup>] and public [<sup>a</sup>] purposes shall be made, and a register of such grants shall be maintained in the prescribed forms.

Forms Nos. XI  
and XII, pages 169-170

## CHAPTER VIII.

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

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

Provided—

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

\* Added by Financial Commissioner's Notification No. 20, dated the 25th May 1898; see Direction 82-3, pages 128-9.

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

† For definitions of "public purpose" and "waste" land, see Direction 82, page 128.

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

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

of the land held by him under lease to the limit mentioned below :—

Designation of Revenue Officer.	For cultivation.	For tanks.	For burial grounds.	Building-site.	Other purposes.
	Acres.	Acres.	Acres.	Acres.	Acres.
Assistant Collector, 2nd class.	5		...	‡	...
Assistant Collector, 1st class.	10	} 1	5	1	2
Collector ...	25				
					5

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

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

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

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

**56A.†** Leases of State land which is waste may, for the purpose of cultivation only, be made to persons other than natives of Burma by the Collector and for other purposes by the Local Government.‡ Provided that no lease shall be made to any one person, or set of persons, of an area exceeding 10 acres, and that no greater area shall be leased than will make up the total of the land held by the person or set of persons under lease to ten acres.

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

\*No thugyis are now authorized to lease land.

† Added by Financial Commissioner's Notification No. 10, dated the 26th March 1896 and No. 29, dated the 22nd July 1898

‡ The power to allot land under this rule to non-Burmans for purposes other than cultivation is now vested in the Financial Commissioner. (Revenue Secretary's letter No. 28—2L-9, dated the 5th November 1901.)

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

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

*For reserved trees † other than teak—*

Rupees 6 for each tree over 6 feet in girth at 6 feet above the ground.

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

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

*For trees of unreserved kinds—*

Rupees 2 for each tree over 6 feet in girth at 6 feet above the ground.

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

Annas 4 for each tree from 3 to 4½ feet in girth at 6 feet above the ground.

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

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

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

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

## CHAPTER IX.

**Rules § regarding procedure in making leases of State Waste Land situated outside Towns, Cantonments, and Civil Stations and making grants for religious purposes of State Waste Land situated outside Cantonments [section 26 (1) (a)].**

**61.** Any person who intends to apply for a lease of any State land which is waste or for a grant of any such land for religious

\* Amended by Financial Commissioner's Notn. No. 10, dated the 26th March 1896.

† For a list of reserved trees, see the Burma Forest Manual.

‡ Amended by Revenue Dept. Notification No. 604, dated the 23rd December 1904.

§ Substituted by Financial Commissioner's Notification No. 2, dated the 6th February 1899. The Rules in this Chapter apply to land in Maymyo town only as regards grants of waste land for religious purposes. (Rule 51Z, published with the Financial Commissioner's Notification No. 55, dated the 18th March 1904.) For a definition of "waste" land, see the last sentence of Direction 82, page 128.